

# **Armed Services YMCA Of The USA And Affiliates**

Consolidated Financial Report  
December 31, 2009

**McGladrey & Pullen**  
Certified Public Accountants

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# McGladrey & Pullen

Certified Public Accountants

## Independent Auditor's Report

To the Board of Directors  
Armed Services YMCA of the USA and Affiliates  
Alexandria, Virginia

We have audited the accompanying consolidated balance sheet of the Armed Services YMCA of the USA and Affiliates (ASYMCA) as of December 31, 2009, and the related consolidated statements of activities, functional expenses and cash flows for the year then ended. These financial statements are the responsibility of ASYMCA's management. Our responsibility is to express an opinion on these financial statements based on our audit. The prior year summarized comparative financial information has been derived from ASYMCA's 2008 financial statements and, in our report dated April 13, 2009, we expressed an unqualified opinion on those statements.

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 of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the 2009 consolidated financial statements referred to above present fairly, in all material respects, the financial position of Armed Services YMCA of the USA and Affiliates as of December 31, 2009, and the changes in their net assets and their cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

*McGladrey & Pullen, LLP*

Vienna, Virginia  
April 28, 2010

**Armed Services YMCA Of The USA And Affiliates**

**Consolidated Balance Sheet**

**December 31, 2009**

**(With Comparative Totals For 2008)**

<b>Assets</b>	<b>2009</b>	<b>2008</b>
Cash And Cash Equivalents	\$ 4,266,835	\$ 4,546,173
Receivables	1,249,371	1,078,018
Investments	12,796,058	11,988,395
Prepaid Expenses And Other Assets	481,278	507,302
Deferred Rent Receivable	2,518,886	2,184,307
Property And Equipment, net	7,862,745	8,590,844
	\$ 29,175,173	\$ 28,895,039

**Liabilities And Net Assets**

<b>Liabilities</b>		
Accounts payable	\$ 548,083	\$ 602,664
Accrued and other liabilities	380,672	732,980
Deferred revenue	359,317	636,373
Deposits on sale of building	532,562	443,835
Notes payable	54,909	52,000
	1,875,543	2,467,852

**Commitments And Contingencies (Note 8)**

**Net Assets**

Unrestricted		
Undesignated	26,005,601	24,941,962
Designated for property maintenance	190,294	186,300
	26,195,895	25,128,262
Temporarily restricted	800,164	1,013,060
Permanently restricted	303,571	285,865
	27,299,630	26,427,187
	\$ 29,175,173	\$ 28,895,039

See Notes To Consolidated Financial Statements.

**Armed Services YMCA Of The USA And Affiliates**

**Consolidated Statement Of Activities  
Year Ended December 31, 2009  
(With Comparative Totals For 2008)**

	2009			Total	2008 Total
	Unrestricted	Temporarily Restricted	Permanently Restricted		
Support and revenue:					
Support:					
Donated revenue	\$ 5,511,955	\$ -	\$ -	\$ 5,511,955	\$ 4,911,952
Contributions and grants	3,639,717	1,317,791	17,706	4,975,214	5,753,533
National Council allocation	1,996,675	-	-	1,996,675	2,509,946
Government contracts and grants	1,948,483	-	-	1,948,483	1,256,979
Partner memberships	977,671	-	-	977,671	1,135,072
United Way	466,890	-	-	466,890	536,868
<b>Total support</b>	<b>14,541,391</b>	<b>1,317,791</b>	<b>17,706</b>	<b>15,876,888</b>	<b>16,104,350</b>
Revenue:					
Program service fees	4,692,895	-	-	4,692,895	4,503,503
Rental income	1,297,508	-	-	1,297,508	1,374,374
Membership dues	1,108,152	-	-	1,108,152	1,046,467
Residence and related services	563,372	-	-	563,372	689,776
Sale of materials and services	224,821	-	-	224,821	253,235
Interest and dividends	316,358	-	-	316,358	218,697
Other	5,575	-	-	5,575	70,055
Net assets released from restrictions	1,530,687	(1,530,687)	-	-	-
<b>Total revenue</b>	<b>9,739,368</b>	<b>(1,530,687)</b>	<b>-</b>	<b>8,208,681</b>	<b>8,156,107</b>
<b>Total support and revenue</b>	<b>24,280,759</b>	<b>(212,896)</b>	<b>17,706</b>	<b>24,085,569</b>	<b>24,260,457</b>
Expenses:					
Program services:					
Social, recreational and cultural services	21,547,429	-	-	21,547,429	21,083,187
Residence and related services	501,092	-	-	501,092	474,756
<b>Total program services</b>	<b>22,048,521</b>	<b>-</b>	<b>-</b>	<b>22,048,521</b>	<b>21,557,943</b>
Supporting services:					
Management and general	1,470,311	-	-	1,470,311	1,514,180
Fundraising	783,755	-	-	783,755	759,882
<b>Total supporting services</b>	<b>2,254,066</b>	<b>-</b>	<b>-</b>	<b>2,254,066</b>	<b>2,274,062</b>
<b>Total support and revenue</b>	<b>24,302,587</b>	<b>-</b>	<b>-</b>	<b>24,302,587</b>	<b>23,832,005</b>
<b>Change in net assets before         other changes</b>	<b>(21,828)</b>	<b>(212,896)</b>	<b>17,706</b>	<b>(217,018)</b>	<b>428,452</b>
Other changes:					
Net realized and unrealized gain (loss) on investments	1,089,461	-	-	1,089,461	(3,388,294)
<b>Change in net assets</b>	<b>1,067,633</b>	<b>(212,896)</b>	<b>17,706</b>	<b>872,443</b>	<b>(2,959,842)</b>
Net assets:					
Beginning	25,128,262	1,013,060	285,865	26,427,187	29,387,029
Ending	<b>\$ 26,195,895</b>	<b>\$ 800,164</b>	<b>\$ 303,571</b>	<b>\$ 27,299,630</b>	<b>\$ 26,427,187</b>

See Notes To Consolidated Financial Statements.

**Armed Services YMCA Of The USA And Affiliates**

**Consolidated Statement Of Functional Expenses  
Year Ended December 31, 2009  
(With Comparative Totals For 2008)**

	2009								2008 Total
	Program Services			Supporting Services			Grand Total		
	Social, Recreational And Cultural Services	Residence And Related Services	Program Services Total	Management And General	Fundraising	Supporting Services Total			
Financial percentage support – National Council	\$ 181,888	\$ -	\$ 181,888	\$ -	\$ -	\$ -	\$ 181,888	\$ 128,583	
Salaries and wages	7,811,592	210,845	8,022,437	730,527	299,233	1,029,760	9,052,197	8,553,668	
Health and retirement benefits, payroll taxes	1,342,713	40,613	1,383,326	169,853	63,879	233,732	1,617,058	1,559,769	
Donated services, materials and facilities	5,380,921	60	5,380,981	6,186	61,102	67,288	5,448,269	4,909,008	
Occupancy, insurance and property taxes	497,782	13,732	511,514	52,762	16,751	69,513	581,027	578,814	
Telephone	110,420	15,877	126,297	10,118	1,624	11,742	138,039	122,140	
Utilities	181,851	-	181,851	6,954	1,364	8,318	190,169	191,118	
Supplies	1,635,706	48,097	1,683,803	78,986	68,709	147,695	1,831,498	1,895,652	
Postage and shipping	33,255	279	33,534	4,367	4,186	8,553	42,087	48,100	
Computer and IT services	37,491	776	38,267	6,683	4,459	11,142	49,409	65,329	
Professional fees and contract services	174,763	42,252	217,015	145,790	49,620	195,410	412,425	351,766	
Rentals, repairs and maintenance	345,159	19,337	364,496	27,319	3,666	30,985	395,481	471,389	
Outside printing, graphics and advertising	222,385	1,962	224,347	13,243	13,770	27,013	251,360	275,832	
Travel and conferences	230,896	-	230,896	55,841	5,537	61,378	292,274	445,426	
Program events	614,036	-	614,036	2,275	151,237	153,512	767,548	896,720	
Awards and grants	74,506	-	74,506	-	3,285	3,285	77,791	152,341	
Gifts and contributions	111,401	-	111,401	10,092	295	10,387	121,788	289,283	
Support payments	1,646,649	-	1,646,649	5,206	-	5,206	1,651,855	1,668,076	
Membership dues	16,586	205	16,791	9,246	789	10,035	26,826	27,167	
Cost of goods sold	36,994	-	36,994	664	17,590	18,254	55,248	74,480	
Other expenses	11,706	-	11,706	104	-	104	11,810	16,921	
<b>Total expenses before depreciation and amortization</b>	<b>20,698,700</b>	<b>394,035</b>	<b>21,092,735</b>	<b>1,336,216</b>	<b>767,096</b>	<b>2,103,312</b>	<b>23,196,047</b>	<b>22,721,582</b>	
Depreciation and amortization	848,729	107,057	955,786	134,095	16,659	150,754	1,106,540	1,110,423	
<b>Total expenses</b>	<b>\$ 21,547,429</b>	<b>\$ 501,092</b>	<b>\$ 22,048,521</b>	<b>\$ 1,470,311</b>	<b>\$ 783,755</b>	<b>\$ 2,254,066</b>	<b>\$ 24,302,587</b>	<b>\$ 23,832,005</b>	

See Notes To Consolidated Financial Statements.

**Armed Services YMCA Of The USA And Affiliates**

**Consolidated Statement Of Cash Flows  
Year Ended December 31, 2009  
(With Comparative Totals For 2008)**

	2009	2008
<b>Cash Flows From Operating Activities</b>		
Change in net assets	\$ 872,443	\$ (2,959,842)
Adjustments to reconcile change in net assets to net cash (used in) provided by operating activities:		
Depreciation and amortization	1,106,540	1,110,423
Realized and unrealized (gain) loss on investments	(1,089,461)	3,388,294
Deferred rent receivable	(334,579)	(419,996)
Contributions restricted for endowment	(17,706)	(13,958)
Changes in assets and liabilities:		
(Increase) decrease in:		
Receivables	(171,353)	(688,141)
Prepaid expenses and other assets	26,024	46,121
Increase (decrease) in:		
Accounts payable	(54,581)	185,361
Accrued and other liabilities	(352,308)	166,971
Deferred revenue	(277,056)	593,124
<b>Net cash (used in) provided by operating activities</b>	<b>(292,037)</b>	<b>1,408,397</b>
<b>Cash Flows From Investing Activities</b>		
Purchases of property and equipment	(378,441)	(465,757)
Proceeds from sale of investments	18,507,861	4,115,944
Purchases of investments	(18,225,954)	(4,253,489)
Deposits on building sale	88,727	85,501
<b>Net cash used in investing activities</b>	<b>(7,807)</b>	<b>(517,801)</b>
<b>Cash Flows From Financing Activities</b>		
Contributions restricted for endowment	17,706	13,958
Principal payments on notes payable	(12,200)	(42,213)
Proceeds from notes payable	15,000	-
<b>Net cash provided by (used in) financing activities</b>	<b>20,506</b>	<b>(28,255)</b>
<b>Net (decrease) increase in cash and cash equivalents</b>	<b>(279,338)</b>	<b>862,341</b>
<b>Cash And Cash Equivalents</b>		
Beginning	4,546,173	3,683,832
Ending	\$ 4,266,835	\$ 4,546,173
<b>Supplemental Disclosure Of Cash Flow Information</b>		
Cash payments for interest	\$ 49,587	\$ 44,368

See Notes To Consolidated Financial Statements.

## Armed Services YMCA Of The USA And Affiliates

### Notes To Consolidated Financial Statements

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#### Note 1. Nature Of Activities And Significant Accounting Policies

Nature of activities: The Armed Services YMCA of the USA (ASYMCA) is a national member association chartered by the National Council of Young Men's Christian Associations of the United States of America (National Council) and incorporated in the state of Illinois. ASYMCA is an independent corporation with its own volunteer board serving military communities. The Armed Services YMCA serves a special constituency with social programs designed to meet the specific needs of military personnel, primarily junior enlisted personnel, and their families. As of December 31, 2009, ASYMCA is composed of 16 branches and a headquarters office located in Alexandria, Virginia. Headquarters functions as a liaison between the National Council and the ASYMCA branches and is responsible for providing administrative support to these branches.

A summary of ASYMCA's significant accounting policies follows:

Principles of consolidation: The accompanying consolidated financial statements include the accounts of ASYMCA and the branches described above. All intercompany balances have been eliminated in consolidation.

Basis of accounting: ASYMCA's consolidated financial statements are prepared on the accrual basis of accounting, whereby, revenue is recognized when earned and expenses are recognized when incurred.

Basis of presentation: ASYMCA reports information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets.

Cash and cash equivalents: ASYMCA considers cash and all highly liquid investments with original maturities of three months or less, except if subject to donor-imposed restrictions, to be cash equivalents.

Financial risk: ASYMCA maintains its cash in bank deposit accounts which, at times, may exceed federally insured limits. ASYMCA has not experienced any losses in such accounts, and believes it is not exposed to any significant financial risk on cash.

ASYMCA invests in a professionally managed portfolio that contains mutual funds, bonds and pooled investments. Such investments are exposed to various risks such as market and credit. Due to the level of risk associated with such investments, and the level of uncertainty related to change in the value of such investments, it is at least reasonably possible that changes in risks in the near term would materially affect investment balances and the amounts reported in the consolidated financial statements.

Receivables: Receivables are carried at original invoice amount less an estimate made for doubtful receivables based on a review of all outstanding amounts on a monthly basis. Management determines the allowance for doubtful accounts by identifying troubled accounts and by using historical experience applied to an aging of accounts. Receivables are written off when deemed uncollectible. Recoveries of receivables previously written off are recorded when received. There was no provision for doubtful accounts at December 31, 2009.

Investments: Investments with readily determinable fair values are reported at their fair market value. To adjust the carrying value of investments reflected at fair value, realized and unrealized gains and losses are reported in the consolidated statement of activities as other changes in net assets

Deferred rent receivable: A deferred rent receivable has been recorded to reflect lease incentives included in office space and land leases. These incentives, including free rent, will be recognized equally over the terms of the leases.

## Armed Services YMCA Of The USA And Affiliates

### Notes To Consolidated Financial Statements

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#### Note 1. Nature Of Activities And Significant Accounting Policies (Continued)

Property and equipment: ASYMCA capitalizes all property and equipment purchased with a cost of \$2,500 or more. Property and equipment are carried at cost or, if donated, at the approximate fair value at the date of donation. Depreciation is provided over the estimated useful lives of the assets using the straight-line method. Amortization of leasehold improvements occurs over the lesser of the estimated life of the improvement or the term of the lease.

Sales of real estate accounted for under the full accrual method recognize a gain when the collectibility of the sales price is reasonably assured and the earnings process is virtually complete. When a sale does not meet the requirements for income recognition, the gain is deferred until those requirements are met. Some sales of real estate are accounted for under the deposit method. Under that method, the sale is not recognized, and any loan receivable from the buyer is not recorded. Payments received from the buyer are reported as deposits on the consolidated balance sheet.

Deferred revenue: Income from contracts are deferred and recognized over the periods to which the contracts relate. All unexpended grants and contracts at year-end are deferred and recognized when the related expenditures occur.

Valuation of long-lived assets: ASYMCA accounts for the valuation of long-lived assets by reviewing such assets for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable. Recoverability of long-lived assets is measured by a comparison of the carrying amount of the asset to future undiscounted net cash flows expected to be generated by the asset. If such assets are considered to be impaired, the impairment to be recognized is measured by the amount by which the carrying amount of the assets exceeds the estimated fair value of the assets. Assets to be disposed of are reportable at the lower of the carrying amount or fair value, less costs to sell.

Revenue and support: Membership dues are recognized ratably over the applicable membership period to which they apply. Revenue received for dues which relate to the subsequent year has been reflected as deferred revenue.

Program service fees are recognized at the time the service is provided. Amounts received in advance are recorded as deferred revenue.

Revenue from rental operations is recognized on a straight-lined basis over the life of the lease.

Administration fees, as stated in the Department of Defense contract, are recognized when the monthly funding from the Department of Defense is received.

Contributions received are recorded as unrestricted, temporarily restricted or permanently restricted support, depending on the existence and/or nature of any donor restrictions.

Promises to give are recorded as a receivable when a verifiable pledge is received. All promises to give are recorded as temporarily restricted net assets. As promises to give are actually collected and all restrictions are met, the contributions are transferred to unrestricted support. Promises to give to be received over periods exceeding one year are discounted to their net present value.

Use of facilities and donated equipment are recorded as unrestricted support unless explicit donor stipulations specify how the donated assets must be used. Gifts of long-lived assets with explicit donor stipulations that specify how the assets are to be used and gifts of cash or other assets that must be used to acquire long-lived assets are recorded as restricted support. Absent explicit donor stipulations about the period those long-lived assets must be maintained, donated or acquired, long-lived assets are recorded as unrestricted support when placed in service.

## Armed Services YMCA Of The USA And Affiliates

### Notes To Consolidated Financial Statements

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#### Note 1. Nature Of Activities And Significant Accounting Policies (Continued)

Contributed services, facilities, materials and equipment: For the year ended December 31, 2009, contributed professional services and materials, as well as use of facilities, are recognized on the accompanying consolidated statements of activities as revenue and expense at their estimated fair value in the amount of \$5,511,955, including the use of facilities valued at \$3,700,458, donated materials of \$1,751,264 and donated services of \$60,233 that were primarily used in ASYMCA's educational, social and recreational programs.

Income taxes: ASYMCA is exempt from federal income tax, except on income earned from unrelated business activities, under Section 501(c)(3) of the Internal Revenue Code (IRC).

Designated net assets: Included in the designated net assets is a reserve of \$190,294, an amount designated by the ASYMCA Board of Directors for property maintenance.

Functional expense allocation: The costs of providing the various programs and services have been summarized on a functional basis on the consolidated statement of activities and consolidated statement of functional expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited based on percentage of effort, square footage or other relevant basis.

Summarized financial information: The financial statements include certain prior year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with ASYMCA's financial statements for the year ended December 31, 2008, from which the summarized information was derived.

Use of estimates: The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Effect of current economic conditions on contributions: ASYMCA depends on contributions and grants for a portion of its revenue. The ability of certain of ASYMCA's contributors and grantors to continue giving amounts comparable with the prior year may be dependent upon current and future overall economic conditions and the continued deductibility for income tax purposes of contributions and grants to the organization. While ASYMCA believes it has the resources to continue its programs, its ability to do so and the extent to which it continues may be dependent on the above factors.

Recently adopted accounting pronouncements: On January 1, 2009, ASYMCA adopted the accounting standard on accounting for uncertainty in income taxes, which addresses the determination of whether tax benefits claimed or expected to be claimed on a tax return should be recorded in the financial statements. Under this guidance, ASYMCA may recognize the tax benefit from an uncertain tax position only if it is more-likely-than-not that the tax position will be sustained on examination by taxing authorities, based on the technical merits of the position. The tax benefits recognized in the financial statements from such a position are measured based on the largest benefit that has a greater than 50% likelihood of being realized upon ultimate settlement. The guidance on accounting for uncertainty in income taxes also addresses de-recognition, classification, interest and penalties on income taxes, and accounting in interim periods.

## Armed Services YMCA Of The USA And Affiliates

### Notes To Consolidated Financial Statements

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#### Note 1. Nature Of Activities And Significant Accounting Policies (Continued)

Management evaluated ASYMCA's tax positions and concluded that ASYMCA had taken no uncertain tax positions that require adjustment to the financial statements to comply with the provisions of this guidance. With few exceptions, ASYMCA is no longer subject to income tax examinations by the U.S. federal, state or local tax authorities for years before 2006.

Subsequent events: ASYMCA evaluated subsequent events for potential required disclosure through April 28, 2010, which is the date the financial statements were available to be issued.

#### Note 2. Related Party Transactions

ASYMCA is an independently managed association and a National Member Association of the National Council. The National YMCA Fund, Inc. (the Fund) holds title to and has ownership of an endowment fund, a portion of which is designated for armed services work. Distributions from the Fund are made to the National Council, the original donee. The National Council has elected to make annual program grants to ASYMCA in support of ASYMCA's mission. The 2009 contract/grant was \$1,996,675. The value of the assets of the endowment funds are not reflected on the accompanying consolidated balance sheet because ASYMCA does not own nor does it control the endowment or the stream of income generated from them.

The National Council provides management support and certain staff services to ASYMCA. The calculated amount ASYMCA owed the National Council as annual financial percentage support was \$181,888 in 2009.

ASYMCA has 16 affiliate member organizations. These organizations are located in Junction City, Kansas; Snohomish County, Washington; Savannah, Augusta and Ft. Benning, Georgia; Alameda and Kings County, California; Colorado Springs, Colorado; Watertown, New York; Beale AFB and Travis AFB, California; Fort Huachuca, Arizona; Fort Lee, Virginia; San Juan, Puerto Rico; and Kadena, Japan. They provide on-site services similar to those provided by ASYMCA. ASYMCA conditionally agreed to pay a portion of the program directors' salaries, insurance and operational costs at some of these organizations, provided that the money is spent on program services to military personnel and their families. ASYMCA paid \$1,651,855 to these organizations in 2009; approximately \$490,918 of these payments were related to new camp funding programs

#### Note 3. Cash And Cash Equivalents

Cash and cash equivalents consist of the following at December 31, 2009:

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Cash	\$	2,603,372
Money market funds		958,503
Certificates of deposit		704,960
	\$	<u>4,266,835</u>

## Armed Services YMCA Of The USA And Affiliates

### Notes To Consolidated Financial Statements

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#### Note 4. Receivables

Receivables consist of the following at December 31, 2009:

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Grants receivables	\$	1,059,328
Accounts receivables		70,491
United Way receivables		66,588
Other		24,935
	\$	<u>1,221,342</u>

#### Note 5. Investments

Investments consist of the following at December 31, 2009:

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Mutual funds- equity	\$	1,968,669
Mutual funds- fixed income		1,679,325
Equity		7,785,598
Money market funds		440,362
Bonds		599,624
Investments held by Community Foundations		322,480
	\$	<u>12,796,058</u>

The following schedule summarizes the investment return for the year ended December 31, 2009:

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Net realized and unrealized loss	\$	1,089,461
Interest and dividends		316,358
	\$	<u>1,405,819</u>

## Armed Services YMCA Of The USA And Affiliates

### Notes To Consolidated Financial Statements

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#### Note 6. Property And Equipment

Property and equipment consists of the following at December 31, 2009:

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Office furniture and fixtures	\$	2,677,332
Automobiles		1,792,553
Leasehold improvements		493,524
Buildings and improvements		9,197,783
Building subject to sale contract		2,927,421
Construction in progress		33,101
Land		2,226,808
		<hr/>
		19,348,522
Less accumulated depreciation and amortization		(11,485,777)
	\$	<hr/> <hr/>
		7,862,745

Depreciation expense was \$1,106,540 for the year ended December 31, 2009.

Building subject to sales contract: In 2003, the San Diego branch transferred the title of a building under the terms of a land lease with a tenant, which expires in 2058. This transaction has been accounted for under the deposit method. The transfer of title is temporary unless the tenant exercises an option to purchase. The net book value of the building subject to sales contract is \$798,603. As of December 31, 2009, deposits that are accounted for under the deposit method totaled \$532,562. Total payments to be received under the existing terms of the lease related to the building are \$7,753,018 at December 31, 2009.

#### Note 7. Note Payable

In 1999, ASYMCA received a loan in the amount of \$80,000 from the City of Copperas Cove, Texas, for the purchase of land. The loan is a zero-interest loan, payable at \$400 per month and will mature in 2016. In January 2005, an additional loan was provided for \$25,000 with the same interest terms, due in 2016. As of December 31, 2009, the loan payable was \$44,909.

In 2009, ASYMCA received a loan in the amount of \$15,000 from the First State Bank of Central Texas. The loan has a 6% interest rate, payable quarterly, and will mature in August 2010. As of December 31, 2009, the loan payable was \$10,000.

The following is a schedule of future minimum loan payments as of December 31, 2009:

---

Years Ending December 31,		
2010	\$	17,020
2011		7,020
2012		7,020
2013		7,020
2014		7,020
Thereafter		9,809
	\$	<hr/> <hr/>
		54,909

## Armed Services YMCA Of The USA And Affiliates

### Notes To Consolidated Financial Statements

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#### Note 8. Commitments And Contingencies

ASYMCA participates in a number of federally assisted grant programs, which are subject to financial and compliance audits by the federal agencies or their representatives. As such, there exists a contingent liability for potential questioned costs that may result from such an audit. Management does not anticipate any significant adjustments as a result of such an audit.

Lease commitments: ASYMCA leases facilities and some equipment for its headquarters and several of the branches. Other leases are for terms from one to five years, excluding renewal options.

The following is a schedule of future minimum lease payments required under operating leases that have initial or remaining irrevocable lease terms in excess of one year as of December 31, 2009:

Years Ending December 31,

---

2010	\$	78,373
2011		80,724
2012		40,959
	\$	<u>200,056</u>

Total rental expense paid under operating leases was \$204,652 for 2009. Certain branch facilities are leased from the U.S. Department of Defense under agreements that do not call for rental payments. The fair value of these donated rents included in donated revenue and expense for 2009 was \$3,700,458.

#### Note 9. Leasing Arrangements As Lessor

ASYMCA leases space in certain buildings to various tenants. In addition, the San Diego branch is a party to a land lease that expires in 2058. Revenue from lease rentals for 2009 was \$1,297,508.

The following is a schedule of minimum future rental income on noncancelable operating leases as of December 31, 2009:

Years Ending December 31,

---

2010	\$	646,440
2011		659,370
2012		672,557
2013		686,008
2014		699,728
Thereafter		48,210,580
	\$	<u>51,574,683</u>

## Armed Services YMCA Of The USA And Affiliates

### Notes To Consolidated Financial Statements

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#### Note 10. Temporarily Restricted Net Assets

Temporarily restricted net assets consist of amounts that are subject to donor-imposed restrictions, as follows:

	Balance December 31, 2008	Additions	Restriction Accomplished	Balance December 31, 2009
Purpose restrictions accomplished	\$ 836,628	\$ 153,927	\$ 333,209	\$ 657,346
Time restrictions expired	176,432	1,163,864	1,197,478	142,818
	<u>\$ 1,013,060</u>	<u>\$ 1,317,791</u>	<u>\$ 1,530,687</u>	<u>\$ 800,164</u>

#### Note 11. Pension Plan

ASYMCA participates in a retirement plan administered by the Young Men's Christian Association Retirement Fund (the Retirement Fund), which is a corporation established for the benefit of all YMCA employees and is not related to the YMCA of the USA. It was created in 1922 with a donation from John D. Rockefeller.

In accordance with the Retirement Fund agreement, the ASYMCA contributions are 12% of the participating employee's salary. Participants may elect to contribute up to 13% of their annual salary. Contributions are remitted to the Retirement Fund on a monthly basis. Total contributions charged to retirement costs during 2009 were \$580,288.

#### Note 12. Fair Value Measurement

The Fair Value Topic of the Codification defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date and sets out a fair value hierarchy. The fair value hierarchy gives the highest priority to quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). Inputs are broadly defined under the Fair Value Topic of the Codification as assumptions market participants would use in pricing an asset or liability. The three levels of the fair value hierarchy under the Fair Value Topic of the Codification are described below:

Level 1: Quoted market prices in active markets for identical assets or liabilities.

Level 2: Observable market based inputs or unobservable inputs that are corroborated by market data.

Level 3: Unobservable inputs that are not corroborated by market data.

In certain cases, the inputs used to measure the fair value may fall into different levels of the fair value hierarchy. In such cases, an investment's level within the fair value hierarchy is based on the lowest level of input that is significant to the fair value measurement. ASYMCA's assessment of the significance of a particular input to the fair value measurement in its entirety requires judgment, and considers factors specific to the investment.

## Armed Services YMCA Of The USA And Affiliates

### Notes To Consolidated Financial Statements

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#### Note 12. Fair Value Measurement (Continued)

The table below presents the balances of assets and liabilities measured at fair value on a recurring basis by level within the hierarchy.

	Level 1	Level 2	Level 3	Total
Mutual funds- equity	\$ 1,968,669	\$ -	\$ -	\$ 1,968,669
Mutual funds- fixed income	1,679,325			1,679,325
Equity	7,785,598			7,785,598
Money market funds	-	440,362	-	440,362
Bonds	-	599,624	-	599,624
Investments held by Community Funds	-	322,480	-	322,480
Total assets	<u>\$ 11,433,592</u>	<u>\$ 1,362,466</u>	<u>\$ -</u>	<u>\$ 12,796,058</u>

Mutual funds- equity, mutual funds- fixed income and equity are classified as Level 1 instruments as there are quoted market prices in active markets for identical assets.

Money market funds, bonds and investments held by Community Funds are classified as Level 2 instruments as they are not actively traded and fair market values for similar assets are readily determinable.

#### Note 13. Endowment

ASYMCA's endowments represent permanently restricted net assets, the income from which is expendable to support several of ASYMCA's programs.

Interpretation of the relevant law: The Board of Directors of ASYMCA has interpreted the Virginia enacted version of UPMIFA as requiring the preservation of the fair value of the original gifts as of the gift date of the donor-restricted endowment funds, absent explicit donor stipulations to the contrary. As a result of this interpretation, ASYMCA classifies as permanently restricted net assets (a) the original value of gifts donated to the permanent endowment, (b) the original value of subsequent gifts to the permanent endowment, and (c) the accumulations to the permanent endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund. The remaining portion of the donor-restricted endowment fund that is not classified as permanently restricted net assets is classified as temporarily restricted net assets, until those amounts are appropriated for expenditure by ASYMCA in a manner consistent with the standard of prudence prescribed by UPMIFA. In accordance with UPMIFA, ASYMCA considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds:

- The purposes of ASYMCA's endowment fund
- The duration and preservation of the funds
- General economic conditions
- The possible effect of inflation and deflation
- The expected total return from income and the appreciation of investments
- Other available financial resources
- Investment policies

Return objective and risk parameters: ASYMCA's objective is to earn a respectable, long-term, risk-adjusted total rate of return to support their programs. ASYMCA is primarily invested in publicly traded mutual funds, equities, money market funds, and corporate bonds.

## Armed Services YMCA Of The USA And Affiliates

### Notes To Consolidated Financial Statements

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#### Note 13. Endowment (Continued)

Spending policies: The earnings from these endowments are available in support of programs of ASYMCA. The Board of Directors appropriates the entire balance of the annual earnings to be available for the programs listed below.

ASYMCA's endowment fund consists of the following at December 31, 2009:

---

The Lawton Community Foundation	\$	206,321
The San Diego Foundation		66,775
The El Paso Community Foundation		30,475
	\$	<u>303,571</u>

Endowment fund activity for the year ended December 31, 2009, consists of the following:

	Temporarily Restricted	Permanently Restricted
Endowment net assets, beginning of year	\$ -	\$ 285,865
Contributions	-	17,706
Amounts appropriated for expenditure	(19,168)	-
Unrealized and realized investment gains	16,135	-
Interest income	3,033	-
Endowment net assets, end of year	<u>\$ -</u>	<u>\$ 303,571</u>

#### Note 14. Subsequent Event

Subsequent to year-end, ASYMCA entered into an agreement to donate all of the assets of the Bremerton branch to the YMCA of Pierce and Kitsap Counties (YPKC) in order to consolidate programs offered in the area. The book value of the assets of the Bremerton branch was \$1,930,073 at December 31, 2009. YPKC has agreed to keep the branch facility in Bremerton open for at least ten years and shall maintain membership rates and program fees at the Bremerton branch at current levels through 2010.

# McGladrey & Pullen

Certified Public Accountants

## Independent Auditor's Report On The Supplementary Information

To the Board of Directors  
Armed Services YMCA of the USA and Affiliates  
Alexandria, Virginia

Our audit was made for the purpose of forming an opinion on the basic consolidated financial statements as of and for the year ended December 31, 2009, taken as a whole. The schedule of summary financial information and individual balance sheets, statements of activities and functional expenses are presented for purposes of additional analysis of the basic consolidated financial statements rather than to present the financial position and results of activities of the individual entities. The information as of and for the year ended December 31, 2009, has been subjected to the auditing procedures applied in the audit of the basic consolidated financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic consolidated financial statements taken as a whole. The prior year summarized comparative financial information has been derived from ASYMCA's 2008 financial statements and, in our report dated April 13, 2009, we expressed an unqualified opinion on such information in relation to the financial statements taken as a whole.

*McGladrey & Pullen, LLP*

Vienna, Virginia  
April 28, 2010

**Armed Services YMCA Of The USA And Affiliates**

**Schedule Of Summary Of Financial Information  
Year Ended December 31, 2009**

Branch	As of December 31, 2009			For the Year Ended December 31, 2009			Change In Net Assets
	Assets	Liabilities	Net Assets	Public Support And Revenue Including Gains	Expenses	Depreciation	
Headquarters	\$ 15,102,900	\$ 827,162	\$ 14,275,738	\$ 6,611,195	\$ 5,698,178	\$ 106,737	\$ 806,280
Altus, Oklahoma	25,130	2,849	22,281	117,906	116,129	1,525	252
Anchorage, Alaska	374,833	106,984	267,849	1,807,521	1,877,594	52,616	(122,689)
Bremerton, Washington	1,930,073	129,157	1,800,916	2,595,630	2,274,564	353,614	(32,548)
Camp LeJeune, North Carolina	5,094	110,817	(105,723)	295,445	311,415	1,972	(17,942)
El Paso, Texas	1,169,562	359,554	810,008	1,194,606	1,120,518	165,743	(91,655)
Fayetteville, North Carolina	47,436	85,790	(38,354)	526,036	526,054	19,762	(19,780)
Fort Campbell, Kentucky	131,942	20,152	111,790	335,786	291,652	-	44,134
Fort Leonard Wood, Missouri	57,600	27,882	29,718	118,479	122,275	-	(3,796)
Hampton Roads, Virginia	379,915	96,233	283,682	1,266,367	1,239,129	45,475	(18,237)
Honolulu, Hawaii	418,735	31,818	386,917	835,971	859,106	516	(23,651)
Killeen, Texas	2,590,145	252,473	2,337,672	3,058,033	2,811,292	110,720	136,021
Lawton, Oklahoma	406,566	42,997	363,569	1,007,537	980,176	8,335	19,026
Oak Harbor, Washington	287,061	12,204	274,857	269,075	262,219	18,123	(11,267)
Oceanside (Camp Pendleton ), California	1,495,581	195,161	1,300,420	2,792,630	2,617,605	3,683	171,342
San Diego, California	5,722,656	759,756	4,962,900	3,064,703	2,825,809	214,652	24,242
Twentynine Palms, California	224,442	5,079	219,363	1,568,570	1,552,792	3,067	12,711
	<u>30,369,671</u>	<u>3,066,068</u>	<u>27,303,603</u>	<u>27,465,490</u>	<u>25,486,507</u>	<u>1,106,540</u>	<u>872,443</u>
Elimination of balances and transactions between headquarters and branches	(1,194,498)	(1,190,525)	(3,973)	(2,290,460)	(2,290,460)	-	-
	<u>\$ 29,175,173</u>	<u>\$ 1,875,543</u>	<u>\$ 27,299,630</u>	<u>\$ 25,175,030</u>	<u>\$ 23,196,047</u>	<u>\$ 1,106,540</u>	<u>\$ 872,443</u>

**Armed Services YMCA Of The USA – Headquarters**

**Balance Sheet**

**December 31, 2009**

**(With Comparative Totals For 2008)**

<b>Assets</b>	<b>2009</b>	<b>2008</b>
Cash And Cash Equivalents	\$ 281,540	\$ 888,548
Receivables	1,455,786	745,368
Investments	11,409,051	10,688,894
Prepaid Expenses And Other Assets	459,467	462,783
Due From Branches And Affiliates	735,137	827,440
Property And Equipment, net	761,919	864,038
	<b>\$ 15,102,900</b>	<b>\$ 14,477,071</b>
<b>Liabilities And Net Assets</b>		
<b>Liabilities</b>		
Accounts payable	\$ 156,955	\$ 284,198
Accrued and other liabilities	517,961	281,166
Deferred revenue	152,246	442,249
	<b>827,162</b>	<b>1,007,613</b>
<b>Net Assets</b>		
<b>Unrestricted</b>		
Undesignated	13,755,965	12,866,317
Designated for property maintenance	184,603	174,310
	<b>13,940,568</b>	<b>13,040,627</b>
Temporarily restricted	335,170	428,831
	<b>14,275,738</b>	<b>13,469,458</b>
	<b>\$ 15,102,900</b>	<b>\$ 14,477,071</b>

Armed Services YMCA Of The USA – Headquarters

Schedule Of Activities  
 Year Ended December 31, 2009  
 (With Comparative Totals For 2008)

	2009			2008 Total
	Unrestricted	Temporarily Restricted	Total	
Public support and revenue:				
Public support:				
United Way	\$ 34,844	\$ -	\$ 34,844	\$ 32,923
National Council allocation	1,996,675	-	1,996,675	2,500,048
Government contracts	838,491	-	838,491	163,816
Partner memberships	283,701	-	283,701	308,742
Donated revenue	16,950	-	16,950	34,528
Other contributions and grants	828,120	1,176,032	2,004,152	2,384,716
<b>Total public support</b>	<b>3,998,781</b>	<b>1,176,032</b>	<b>5,174,813</b>	<b>5,424,773</b>
Revenue:				
Branch support	327,190	-	327,190	353,430
Program service fees	-	-	-	3,800
Rental income	30,000	-	30,000	30,000
Investment income	193,215	-	193,215	159,357
Other	6,232	-	6,232	6,029
Net assets released from restrictions	1,269,693	(1,269,693)	-	-
<b>Total revenue</b>	<b>1,826,330</b>	<b>(1,269,693)</b>	<b>556,637</b>	<b>552,616</b>
<b>Total public support and revenue</b>	<b>5,825,111</b>	<b>(93,661)</b>	<b>5,731,450</b>	<b>5,977,389</b>
Expenses:				
Program services:				
Social, recreational and cultural services	5,184,921	-	5,184,921	4,822,740
<b>Total program services expenses</b>	<b>5,184,921</b>	<b>-</b>	<b>5,184,921</b>	<b>4,822,740</b>
Supporting services:				
Management and general	425,849	-	425,849	459,524
Fundraising	87,408	-	87,408	102,141
<b>Total supporting services expenses</b>	<b>513,257</b>	<b>-</b>	<b>513,257</b>	<b>561,665</b>
<b>Total expenses</b>	<b>5,698,178</b>	<b>-</b>	<b>5,698,178</b>	<b>5,384,405</b>
Net realized and unrealized (loss) gain on investments	879,745	-	879,745	(2,931,813)
<b>Change in net assets before depreciation and amortization</b>	<b>1,006,678</b>	<b>(93,661)</b>	<b>913,017</b>	<b>(2,338,829)</b>
Depreciation and amortization	106,737	-	106,737	108,510
<b>Change in net assets</b>	<b>899,941</b>	<b>(93,661)</b>	<b>806,280</b>	<b>(2,447,339)</b>
Net assets:				
Beginning	13,040,627	428,831	13,469,458	15,916,797
Ending	\$ 13,940,568	\$ 335,170	\$ 14,275,738	\$ 13,469,458

Armed Services YMCA Of The USA – Headquarters

Schedule Of Functional Expenses

Year Ended December 31, 2009

(With Comparative Information For 2008)

	2009							2008 Total
	Program Services		Supporting Services			Grand Total		
	Social, Recreational And Cultural Services	Total	Management And General	Fundraising	Total			
Financial percentage support – National Council	\$ 181,888	\$ 181,888	\$ -	\$ -	\$ -	\$ 181,888	\$ 128,583	
Salaries and wages	620,309	620,309	196,135	42,620	238,755	859,064	727,037	
Health and retirement benefits, payroll taxes	93,438	93,438	48,839	8,683	57,522	150,960	153,308	
Donated services, materials and facilities	16,950	16,950	-	-	-	16,950	34,528	
Occupancy, insurance and property taxes	102,909	102,909	36,417	13,481	49,898	152,807	143,304	
Telephone	7,586	7,586	880	221	1,101	8,687	6,304	
Supplies	93,733	93,733	5,729	1,472	7,201	100,934	85,127	
Postage and shipping	12,803	12,803	2,123	1,713	3,836	16,639	17,580	
Computer and IT services	13,904	13,904	4,489	3,687	8,176	22,080	20,580	
Professional fees and contract services	26,154	26,154	91,050	7,016	98,066	124,220	97,785	
Rentals, repairs and maintenance	7,450	7,450	1,322	397	1,719	9,169	19,277	
Outside printing, graphics and advertising	141,755	141,755	797	7,740	8,537	150,292	185,807	
Travel and conferences	105,594	105,594	34,440	338	34,778	140,372	262,454	
Program events	86,672	86,672	-	-	-	86,672	-	
Awards and grants	39,483	39,483	-	-	-	39,483	36,317	
Gifts and contributions	646	646	637	-	637	1,283	4,730	
Support payments	3,629,241	3,629,241	-	-	-	3,629,241	3,459,316	
Membership dues	4,406	4,406	2,991	40	3,031	7,437	2,368	
<b>Total expenses before depreciation and amortization</b>	<b>5,184,921</b>	<b>5,184,921</b>	<b>425,849</b>	<b>87,408</b>	<b>513,257</b>	<b>5,698,178</b>	<b>5,384,405</b>	
Depreciation and amortization	66,679	66,679	39,278	780	40,058	106,737	108,510	
<b>Total expenses</b>	<b>\$ 5,251,600</b>	<b>\$ 5,251,600</b>	<b>\$ 465,127</b>	<b>\$ 88,188</b>	<b>\$ 553,315</b>	<b>\$ 5,804,915</b>	<b>\$ 5,492,915</b>	

Armed Services YMCA Of The USA – Altus, Oklahoma

Balance Sheet

December 31, 2009

(With Comparative Totals For 2008)

<b>Assets</b>	<b>2009</b>	<b>2008</b>
Cash And Cash Equivalents	\$ 23,605	\$ 19,292
Property And Equipment, net	1,525	3,050
	<u>\$ 25,130</u>	<u>\$ 22,342</u>
<b>Liabilities And Net Assets</b>		
Liabilities		
Accounts payable	\$ 151	\$ 150
Accrued and other liabilities	1,871	-
Due to branches and affiliates	827	163
	<u>2,849</u>	<u>313</u>
Net Assets		
Unrestricted	22,281	22,029
	<u>22,281</u>	<u>22,029</u>
	<u>\$ 25,130</u>	<u>\$ 22,342</u>

Armed Services YMCA Of The USA – Altus, Oklahoma

Schedule Of Activities

Year Ended December 31, 2009

(With Comparative Totals For 2008)

	2009	2008
Public support and revenue:		
Public support:		
United Way	\$ 124	\$ 922
National Council allocation	49,988	55,513
Partner memberships	20,322	20,571
Donated revenue	47,461	32,820
Other contributions and grants	-	6,968
<b>Total public support</b>	<b>117,895</b>	<b>116,794</b>
Revenue:		
Investment income	11	25
<b>Total revenue</b>	<b>11</b>	<b>25</b>
<b>Total public support and revenue</b>	<b>117,906</b>	<b>116,819</b>
Expenses:		
Program services:		
Social, recreational and cultural services	111,308	113,202
<b>Total program services expenses</b>	<b>111,308</b>	<b>113,202</b>
Supporting services:		
Management and general	964	1,024
Fundraising	3,857	4,097
<b>Total supporting services expenses</b>	<b>4,821</b>	<b>5,121</b>
<b>Total expenses</b>	<b>116,129</b>	<b>118,323</b>
<b>Change in net assets before depreciation and amortization</b>	<b>1,777</b>	<b>(1,504)</b>
Depreciation and amortization	1,525	1,525
<b>Change in net assets</b>	<b>252</b>	<b>(3,029)</b>
Net assets:		
Beginning	22,029	25,058
Ending	<b>\$ 22,281</b>	<b>\$ 22,029</b>

Armed Services YMCA Of The USA – Altus, Oklahoma

Schedule Of Functional Expenses

Year Ended December 31, 2009

(With Comparative Information For 2008)

	2009							2008 Total
	Program Services		Supporting Services			Grand Total		
	Social, Recreational And Cultural Services	Total	Management And General	Fundraising	Total			
Salaries and wages	\$ 31,172	\$ 31,172	\$ 693	\$ 2,771	\$ 3,464	\$ 34,636	\$ 38,623	
Health and retirement benefits, payroll taxes	7,673	7,673	169	676	845	8,518	8,257	
Donated services, material and facilities	47,461	47,461	-	-	-	47,461	32,820	
Occupancy, insurance and property taxes	4,608	4,608	102	410	512	5,120	5,365	
Supplies	14,443	14,443	-	-	-	14,443	25,772	
Postage and shipping	358	358	-	-	-	358	1,261	
Rentals, repairs and maintenance	156	156	-	-	-	156	23	
Outside printing, graphics and advertising	60	60	-	-	-	60	1,780	
Travel and conferences	3,096	3,096	-	-	-	3,096	1,855	
Program events	755	755	-	-	-	755	830	
Award and grants	-	-	-	-	-	-	250	
Support payments	1,176	1,176	-	-	-	1,176	1,095	
Membership dues	350	350	-	-	-	350	392	
<b>Total expenses before depreciation and amortization</b>	<b>111,308</b>	<b>111,308</b>	<b>964</b>	<b>3,857</b>	<b>4,821</b>	<b>116,129</b>	<b>118,323</b>	
Depreciation and amortization	1,525	1,525	-	-	-	1,525	1,525	
<b>Total expenses</b>	<b>\$ 112,833</b>	<b>\$ 112,833</b>	<b>\$ 964</b>	<b>\$ 3,857</b>	<b>\$ 4,821</b>	<b>\$ 117,654</b>	<b>\$ 119,848</b>	

Armed Services YMCA Of The USA – Anchorage, Alaska

Balance Sheet

December 31, 2009

(With Comparative Totals For 2008)

<b>Assets</b>	<b>2009</b>	<b>2008</b>
Cash And Cash Equivalents	\$ 137,034	\$ 143,325
Receivables	108,216	128,616
Investments	11,353	55,028
Property And Equipment, net	118,230	200,231
	<u>\$ 374,833</u>	<u>\$ 527,200</u>
<b>Liabilities And Net Assets</b>		
Liabilities		
Accounts payable	\$ 25,413	\$ 22,435
Accrued and other liabilities	41,321	45,777
Deferred revenue	40,250	68,450
	<u>106,984</u>	<u>136,662</u>
Net Assets		
Unrestricted	267,849	390,538
	<u>267,849</u>	<u>390,538</u>
	<u>\$ 374,833</u>	<u>\$ 527,200</u>

Armed Services YMCA Of The USA – Anchorage, Alaska

Schedule Of Activities

Year Ended December 31, 2009

(With Comparative Totals For 2008)

	2009	2008
Public support and revenue:		
Public support:		
United Way	\$ 59,833	\$ 60,726
National Headquarters allocation	218,000	188,000
Government contracts	299,554	385,844
Partner memberships	32,390	44,631
Donated revenue	524,960	334,767
Other contributions and grants	579,799	543,913
<b>Total public support</b>	<b>1,714,536</b>	<b>1,557,881</b>
Revenue:		
Program service fees	12,305	6,734
Investment income	1,331	2,925
Sale of materials and services	119,175	149,060
Other	(39,826)	7,415
<b>Total revenue</b>	<b>92,985</b>	<b>166,134</b>
<b>Total public support and revenue</b>	<b>1,807,521</b>	<b>1,724,015</b>
Expenses:		
Program services:		
Social, recreational and cultural services	1,705,615	1,616,026
<b>Total program services expenses</b>	<b>1,705,615</b>	<b>1,616,026</b>
Supporting services:		
Management and general	48,433	54,790
Fundraising	123,546	132,051
<b>Total supporting services expenses</b>	<b>171,979</b>	<b>186,841</b>
<b>Total expenses</b>	<b>1,877,594</b>	<b>1,802,867</b>
<b>Change in net assets before       depreciation and amortization</b>	<b>(70,073)</b>	<b>(78,852)</b>
Depreciation and amortization	52,616	62,072
<b>Change in net assets</b>	<b>(122,689)</b>	<b>(140,924)</b>
Net assets:		
Beginning	390,538	531,462
Ending	<b>\$ 267,849</b>	<b>\$ 390,538</b>

Armed Services YMCA Of The USA – Anchorage, Alaska

Schedule Of Functional Expenses  
 Year Ended December 31, 2009  
 (With Comparative Information For 2008)

	2009							2008 Total
	Program Services		Supporting Services			Grand Total		
	Social, Recreational And Cultural Services	Total	Management And General	Fundraising	Total			
Salaries and wages	\$ 680,598	\$ 680,598	\$ 40,307	\$ 40,173	\$ 80,480	\$ 761,078	\$ 787,866	
Health and retirement benefits, payroll taxes	109,290	109,290	7,880	17,370	25,250	134,540	132,153	
Donated services, materials and facilities	523,710	523,710	-	1,250	1,250	524,960	334,767	
Occupancy, insurance and property taxes	19,199	19,199	-	400	400	19,599	17,464	
Telephone	13,570	13,570	20	14	34	13,604	11,011	
Supplies	125,792	125,792	113	21,867	21,980	147,772	208,775	
Postage and shipping	2,202	2,202	34	86	120	2,322	1,140	
Computer and IT services	339	339	-	-	-	339	7,854	
Professional fees and contract services	9,042	9,042	-	186	186	9,228	14,551	
Rentals, repairs and maintenance	28,457	28,457	-	60	60	28,517	42,272	
Outside printing, graphics and advertising	2,004	2,004	50	414	464	2,468	7,721	
Travel and conferences	15,741	15,741	10	23	33	15,774	22,746	
Program events	122,125	122,125	-	23,996	23,996	146,121	121,262	
Awards and grants	5,977	5,977	-	-	-	5,977	3,616	
Gifts and contributions	6,579	6,579	19	68	87	6,666	4,791	
Support payments	20,750	20,750	-	-	-	20,750	22,302	
Membership dues	3,874	3,874	-	50	50	3,924	4,439	
Cost of goods sold	6,366	6,366	-	17,589	17,589	23,955	37,881	
Other expenses	10,000	10,000	-	-	-	10,000	20,256	
<b>Total expenses before depreciation and amortization</b>	<b>1,705,615</b>	<b>1,705,615</b>	<b>48,433</b>	<b>123,546</b>	<b>171,979</b>	<b>1,877,594</b>	<b>1,802,867</b>	
Depreciation and amortization	51,447	51,447	336	833	1,169	52,616	62,073	
<b>Total expenses</b>	<b>\$ 1,757,062</b>	<b>\$ 1,757,062</b>	<b>\$ 48,769</b>	<b>\$ 124,379</b>	<b>\$ 173,148</b>	<b>\$ 1,930,210</b>	<b>\$ 1,864,940</b>	

**Armed Services YMCA Of The USA – Bremerton, Washington**

**Balance Sheet**

**December 31, 2009**

**(With Comparative Totals For 2008)**

<b>Assets</b>	<b>2009</b>	<b>2008</b>
Cash And Cash Equivalents	\$ 384,469	\$ 242,300
Receivables	9,016	4,633
Inventories	12,551	9,880
Prepaid Expenses And Other Assets	536	511
Property And Equipment, net	1,523,501	1,697,204
	<u>\$ 1,930,073</u>	<u>\$ 1,954,528</u>
<b>Liabilities And Net Assets</b>		
<b>Liabilities</b>		
Accounts payable	\$ 27,712	\$ 28,028
Accrued and other liabilities	82,846	76,241
Due to Headquarters	18,599	16,795
	<u>129,157</u>	<u>121,064</u>
<b>Net Assets</b>		
Unrestricted	1,800,916	1,833,464
	<u>1,800,916</u>	<u>1,833,464</u>
	<u>\$ 1,930,073</u>	<u>\$ 1,954,528</u>

Armed Services YMCA Of The USA – Bremerton, Washington

Schedule Of Activities  
 Year Ended December 31, 2009  
 (With Comparative Totals For 2008)

	2009	2008
Public support and revenue:		
Public support:		
United Way	\$ 47,298	\$ 62,681
National Headquarters allocation	64,500	56,000
Government contracts	66,922	71,546
Partner memberships	129,127	104,135
Donated revenue	46,392	-
Other contributions and grants	172,953	243,488
<b>Total public support</b>	<b>527,192</b>	<b>537,850</b>
Revenue:		
Membership dues	1,102,266	1,044,644
Program service fees	921,272	825,066
Rental income	17,680	18,241
Investment income	2,179	8,189
Sale of materials and services	24,892	26,397
Other	149	301
<b>Total revenue</b>	<b>2,068,438</b>	<b>1,922,838</b>
<b>Total public support and revenue</b>	<b>2,595,630</b>	<b>2,460,688</b>
Expenses:		
Program services:		
Social, recreational and cultural services	2,155,461	2,165,316
<b>Total program services expenses</b>	<b>2,155,461</b>	<b>2,165,316</b>
Supporting services:		
Management and general	49,754	51,840
Fundraising	69,349	71,527
<b>Total supporting services expenses</b>	<b>119,103</b>	<b>123,367</b>
<b>Total expenses</b>	<b>2,274,564</b>	<b>2,288,683</b>
<b>Change in net assets before depreciation and amortization</b>	<b>321,066</b>	<b>172,005</b>
Depreciation and amortization	353,614	333,383
<b>Change in net assets</b>	<b>(32,548)</b>	<b>(161,378)</b>
Net assets:		
Beginning	1,833,464	1,994,842
Ending	<b>\$ 1,800,916</b>	<b>\$ 1,833,464</b>

Armed Services YMCA Of The USA – Bremerton, Washington

Schedule Of Functional Expenses  
 Year Ended December 31, 2009  
 (With Comparative Information For 2008)

	2009							2008 Total
	Program Services			Supporting Services			Grand Total	
	Social, Recreational And Cultural Services	Total		Management And General	Fundraising	Total		
Salaries and wages	\$ 1,271,045	\$ 1,271,045		\$ 36,601	\$ 51,013	\$ 87,614	\$ 1,358,659	\$ 1,331,269
Health and retirement benefits, payroll taxes	243,194	243,194		7,849	11,565	19,414	262,608	249,872
Occupancy, insurance and property taxes	134,456	134,456		377	-	377	134,833	116,673
Telephone	9,354	9,354		76	-	76	9,430	8,181
Utilities	83,921	83,921		1,707	-	1,707	85,628	82,275
Supplies	187,591	187,591		819	1,771	2,590	190,181	196,741
Postage and shipping	4,589	4,589		435	1,295	1,730	6,319	7,763
Computer and IT services	8,522	8,522		96	-	96	8,618	11,155
Professional fees and contract services	14,463	14,463		-	-	-	14,463	14,265
Rentals, repairs and maintenance	89,814	89,814		470	-	470	90,284	121,888
Outside printing, graphics and advertising	9,225	9,225		619	1,502	2,121	11,346	29,911
Travel and conferences	3,682	3,682		160	-	160	3,842	5,205
Program events	4,156	4,156		-	-	-	4,156	9,629
Awards and grants	3,344	3,344		-	2,069	2,069	5,413	3,417
Gifts and contributions	6,654	6,654		350	134	484	7,138	9,041
Support payments	56,382	56,382		-	-	-	56,382	67,226
Membership dues	180	180		195	-	195	375	440
Cost of goods sold	22,590	22,590		-	-	-	22,590	23,732
Donated services, materials and facilities	2,100	2,100		-	-	-	2,100	-
Other expenses	199	199		-	-	-	199	-
<b>Total expenses before depreciation and amortization</b>	<b>2,155,461</b>	<b>2,155,461</b>		<b>49,754</b>	<b>69,349</b>	<b>119,103</b>	<b>2,274,564</b>	<b>2,288,683</b>
Depreciation and amortization	343,006	343,006		10,608	-	10,608	353,614	333,383
<b>Total expenses</b>	<b>\$ 2,498,467</b>	<b>\$ 2,498,467</b>		<b>\$ 60,362</b>	<b>\$ 69,349</b>	<b>\$ 129,711</b>	<b>\$ 2,628,178</b>	<b>\$ 2,622,066</b>

Armed Services YMCA Of The USA – Camp LeJeune, North Carolina

Balance Sheet

December 31, 2009

(With Comparative Totals For 2008)

<b>Assets</b>	<b>2009</b>	<b>2008</b>
Cash And Cash Equivalents	\$ 1,889	\$ -
Property And Equipment	3,205	5,177
	<u>\$ 5,094</u>	<u>\$ 5,177</u>
<b>Liabilities And Net Assets</b>		
Liabilities		
Accounts payable	\$ 153	\$ 1,540
Accrued and other liabilities	2,195	1,495
Due to Headquarters	108,469	89,923
	<u>110,817</u>	<u>92,958</u>
Net Assets		
Unrestricted (deficit)	(105,723)	(87,781)
	<u>(105,723)</u>	<u>(87,781)</u>
	<u>\$ 5,094</u>	<u>\$ 5,177</u>

Armed Services YMCA Of The USA – Camp LeJeune, North Carolina

Schedule Of Activities

Year Ended December 31, 2009

(With Comparative Totals For 2008)

	2009	2008
Public support and revenue:		
Public support:		
United Way	\$ 138	\$ 1,130
National Headquarters allocation	103,732	88,601
Partner memberships	100	11,835
Donated revenue	160,404	143,505
Other contributions and grants	10,325	5,763
<b>Total public support</b>	<b>274,699</b>	<b>250,834</b>
Revenue:		
Program service fees	20,743	20,763
Investment income	3	4
<b>Total revenue</b>	<b>20,746</b>	<b>20,767</b>
<b>Total public support and revenue</b>	<b>295,445</b>	<b>271,601</b>
Expenses:		
Program services:		
Social, recreational and cultural services	305,019	286,032
<b>Total program services expenses</b>	<b>305,019</b>	<b>286,032</b>
Supporting services:		
Management and general	6,396	9,973
<b>Total supporting services expenses</b>	<b>6,396</b>	<b>9,973</b>
<b>Total expenses</b>	<b>311,415</b>	<b>296,005</b>
<b>Change in net assets before depreciation and amortization</b>	<b>(15,970)</b>	<b>(24,404)</b>
Depreciation and amortization	1,972	1,972
<b>Change in net assets</b>	<b>(17,942)</b>	<b>(26,376)</b>
Net assets (deficit):		
Beginning	(87,781)	(61,405)
Ending	<b>\$ (105,723)</b>	<b>\$ (87,781)</b>

Armed Services YMCA Of The USA – Camp LeJeune, North Carolina

Schedule Of Functional Expenses

Year Ended December 31, 2009

(With Comparative Information For 2008)

	2009							2008 Total
	Program Services		Supporting Services			Grand Total		
	Social, Recreational And Cultural Services	Total	Management And General	Fundraising	Total			
Salaries and wages	\$ 81,969	\$ 81,969	\$ 3,080	\$ -	\$ 3,080	\$ 85,049	\$ 75,919	
PR taxes, retirement and other benefits	14,106	14,106	1,976	305	2,281	16,387	14,339	
Donated services, materials and facilities	160,404	160,404	-	-	-	160,404	143,505	
Occupancy, insurance and property taxes	6,232	6,232	743	-	743	6,975	6,894	
Telephone	1,292	1,292	-	-	-	1,292	1,232	
Supplies	30,073	30,073	-	-	-	30,073	46,097	
Postage and shipping	132	132	-	-	-	132	109	
Professional fees and contract services	363	363	292	-	292	655	929	
Rentals, repairs and maintenance	109	109	-	-	-	109	52	
Outside printing, graphics and advertising	128	128	-	-	-	128	1,027	
Travel and conferences	-	-	-	-	-	-	1,124	
Program events	6,156	6,156	-	-	-	6,156	1,538	
Support payments	4,020	4,020	-	-	-	4,020	3,240	
Membership dues	35	35	-	-	-	35	-	
<b>Total expenses before depreciation and amortization</b>	<b>305,019</b>	<b>305,019</b>	<b>6,091</b>	<b>305</b>	<b>6,396</b>	<b>311,415</b>	<b>296,005</b>	
Depreciation and amortization	1,775	1,775	197	-	197	1,972	1,972	
<b>Total expenses</b>	<b>\$ 306,794</b>	<b>\$ 306,794</b>	<b>\$ 6,288</b>	<b>\$ 305</b>	<b>\$ 6,593</b>	<b>\$ 313,387</b>	<b>\$ 297,977</b>	

Armed Services YMCA Of The USA – El Paso, Texas

Balance Sheet

December 31, 2009

(With Comparative Totals For 2008)

<b>Assets</b>	<b>2009</b>	<b>2008</b>
Cash And Cash Equivalents	\$ 264,303	\$ 134,782
Receivables	19,504	81,998
Investments	27,384	78,364
Property And Equipment, net	858,371	992,681
	<u>\$ 1,169,562</u>	<u>\$ 1,287,825</u>

**Liabilities And Net Assets**

Liabilities		
Accounts payable	\$ 18,764	\$ 12,764
Accrued and other liabilities	41,702	43,568
Due to Headquarters	299,088	329,830
	<u>359,554</u>	<u>386,162</u>

Net Assets

Unrestricted	740,471	832,126
Temporarily restricted	39,062	39,062
Permanently restricted	30,475	30,475
	<u>810,008</u>	<u>901,663</u>
	<u>\$ 1,169,562</u>	<u>\$ 1,287,825</u>

Armed Services YMCA Of The USA – El Paso, Texas

Schedule Of Activities  
 Year Ended December 31, 2009  
 (With Comparative Totals For 2008)

	2009			2008 Total
	Unrestricted	Temporarily Restricted	Permanently Restricted	
Public support and revenue:				
Public support:				
United Way	\$ 4,495	\$ -	\$ -	\$ 2,334
National Headquarters allocation	70,000	-	-	61,000
Government contracts	164,950	-	-	133,330
Partner memberships	5,078	-	-	4,505
Donated revenue	64,737	-	-	38,858
Other contributions and grants	13,622	29,133	-	89,950
<b>Total public support</b>	<b>322,882</b>	<b>29,133</b>	<b>-</b>	<b>329,977</b>
Revenue:				
Program service fees	278,938	-	-	244,223
Residence and related services	563,122	-	-	689,776
Rental income	1,036	-	-	-
Investment income	1,656	-	-	1,040
Sale of materials and services	5,330	-	-	2,063
Other	-	-	-	180
Net assets released from restrictions	29,133	(29,133)	-	-
<b>Total revenue</b>	<b>879,215</b>	<b>(29,133)</b>	<b>-</b>	<b>937,282</b>
<b>Total public support and revenue</b>	<b>1,202,097</b>	<b>-</b>	<b>-</b>	<b>1,267,259</b>
Expenses:				
Program services:				
Social, recreational and cultural services	625,612	-	-	563,375
Residence and related services	415,508	-	-	390,409
<b>Total program services expenses</b>	<b>1,041,120</b>	<b>-</b>	<b>-</b>	<b>953,784</b>
Supporting services:				
Management and general	79,398	-	-	78,221
<b>Total supporting services expenses</b>	<b>79,398</b>	<b>-</b>	<b>-</b>	<b>78,221</b>
<b>Total expenses</b>	<b>1,120,518</b>	<b>-</b>	<b>-</b>	<b>1,032,005</b>
Net realized and unrealized (losses)	(7,491)	-	-	(14,006)
<b>Change in net assets before     depreciation and amortization</b>	<b>74,088</b>	<b>-</b>	<b>-</b>	<b>221,248</b>
Depreciation and amortization	165,743	-	-	166,558
<b>Change in net assets</b>	<b>(91,655)</b>	<b>-</b>	<b>-</b>	<b>54,690</b>
Net assets:				
Beginning	832,126	39,062	30,475	846,973
Ending	\$ 740,471	\$ 39,062	\$ 30,475	\$ 901,663

Armed Services YMCA Of The USA – El Paso, Texas

Schedule Of Functional Expenses  
 Year Ended December 31, 2009  
 (With Comparative Information For 2008)

	2009							2008 Total
	Program Services			Supporting Services			Grand Total	
	Social, Recreational And Cultural Services	Residence And Related Services	Total	Management And General	Total			
Salaries and wages	\$ 368,823	\$ 210,845	\$ 579,668	\$ 58,077	\$ 58,077	\$ 637,745	\$ 586,530	
Health and retirement benefits, payroll taxes	57,476	40,611	98,087	9,792	9,792	107,879	101,733	
Donated services, materials and facilities	61,607	60	61,667	3,070	3,070	64,737	38,858	
Occupancy, insurance and property taxes	12,392	13,732	26,124	1,294	1,294	27,418	27,588	
Telephone	4,158	15,877	20,035	707	707	20,742	14,851	
Supplies	91,200	48,097	139,297	358	358	139,655	140,888	
Postage and shipping	113	279	392	-	-	392	628	
Computer and IT services	1,759	776	2,535	50	50	2,585	6,191	
Professional fees and contract services	8,081	42,252	50,333	976	976	51,309	53,195	
Rentals, repairs and maintenance	10,644	19,337	29,981	630	630	30,611	23,909	
Outside printing, graphics and advertising	1,640	1,962	3,602	230	230	3,832	3,199	
Travel and conferences	418	-	418	2,509	2,509	2,927	2,077	
Program events	1,062	-	1,062	-	-	1,062	455	
Awards and grants	718	-	718	35	35	753	50	
Gifts and contributions	619	-	619	948	948	1,567	2,379	
Support payments	4,832	21,475	26,307	537	537	26,844	28,548	
Membership dues	70	205	275	185	185	460	746	
Other expenses	-	-	-	-	-	-	180	
<b>Total expenses before depreciation and amortization</b>	<b>625,612</b>	<b>415,508</b>	<b>1,041,120</b>	<b>79,398</b>	<b>79,398</b>	<b>1,120,518</b>	<b>1,032,005</b>	
Depreciation and amortization	55,515	107,057	162,572	3,171	3,171	165,743	166,558	
<b>Total expenses</b>	<b>\$ 681,127</b>	<b>\$ 522,565</b>	<b>\$ 1,203,692</b>	<b>\$ 82,569</b>	<b>\$ 82,569</b>	<b>\$ 1,286,261</b>	<b>\$ 1,198,563</b>	

**Armed Services YMCA Of The USA – Fayetteville, North Carolina**

**Balance Sheet  
December 31, 2009  
(With Comparative Totals For 2008)**

<b>Assets</b>	<b>2009</b>	<b>2008</b>
Cash And Cash Equivalents	\$ 41,749	\$ 36,886
Receivables	5,687	-
Property And Equipment, net	-	19,718
	\$ 47,436	\$ 56,604
<b>Liabilities And Net Assets</b>		
Liabilities		
Accounts payable	\$ 14,046	\$ 10,278
Accrued and other liabilities	42,797	31,998
Loan and notes payable	19,769	22,931
Due to Headquarters	9,178	9,971
	85,790	75,178
Net Assets		
Unrestricted (deficit)	(38,917)	(21,897)
Temporarily restricted	563	3,323
	(38,354)	(18,574)
	\$ 47,436	\$ 56,604

Armed Services YMCA Of The USA – Fayetteville, North Carolina

Schedule Of Activities  
 Year Ended December 31, 2009  
 (With Comparative Totals For 2008)

	2009			2008 Total
	Unrestricted	Temporarily Restricted	Total	
Public support and revenue:				
Public support:				
United Way	\$ 1,577	\$ -	\$ 1,577	\$ 2,089
National Headquarters allocation	100,088	-	100,088	84,702
Partner memberships	17,123	-	17,123	28,348
Donated revenue	111,418	-	111,418	187,939
Other contributions and grants	42,599	7,000	49,599	37,087
<b>Total public support</b>	<b>272,805</b>	<b>7,000</b>	<b>279,805</b>	<b>340,165</b>
Revenue:				
Program service fees	235,239	-	235,239	238,247
Rental income	330	-	330	330
Investment income	45	-	45	94
Sale of materials and services	6,117	-	6,117	6,207
Other	4,500	-	4,500	-
Net assets released from restrictions	9,760	(9,760)	-	-
<b>Total revenue</b>	<b>255,991</b>	<b>(9,760)</b>	<b>246,231</b>	<b>244,878</b>
<b>Total public support and revenue</b>	<b>528,796</b>	<b>(2,760)</b>	<b>526,036</b>	<b>585,043</b>
Expenses:				
Program services:				
Social, recreational and cultural services	429,555	-	429,555	520,039
<b>Total program services expenses</b>	<b>429,555</b>	<b>-</b>	<b>429,555</b>	<b>520,039</b>
Supporting services:				
Management and general	61,151	-	61,151	53,089
Fundraising	35,348	-	35,348	27,654
<b>Total supporting services expenses</b>	<b>96,499</b>	<b>-</b>	<b>96,499</b>	<b>80,743</b>
<b>Total expenses</b>	<b>526,054</b>	<b>-</b>	<b>526,054</b>	<b>600,782</b>
<b>Change in net assets before       depreciation and amortization</b>	<b>2,742</b>	<b>(2,760)</b>	<b>(18)</b>	<b>(15,739)</b>
Depreciation and amortization	19,762	-	19,762	19,828
<b>Change in net assets</b>	<b>(17,020)</b>	<b>(2,760)</b>	<b>(19,780)</b>	<b>(35,567)</b>
Net assets (deficit):				
Beginning	(21,897)	3,323	(18,574)	16,993
Ending	<b>\$ (38,917)</b>	<b>\$ 563</b>	<b>\$ (38,354)</b>	<b>\$ (18,574)</b>

Armed Services YMCA Of The USA – Fayetteville, North Carolina

Schedule Of Functional Expenses  
 Year Ended December 31, 2009  
 (With Comparative Information For 2008)

	2009							2008 Total
	Program Services		Supporting Services			Grand Total		
	Social, Recreational And Cultural Services	Total	Management And General	Fundraising	Total			
Salaries and wages	\$ 208,412	\$ 208,412	\$ 40,627	\$ 21,635	\$ 62,262	\$ 270,674	\$ 263,266	
Health and retirement benefits, payroll taxes	36,315	36,315	7,829	4,135	11,964	48,279	51,744	
Donated services, materials and facilities	110,818	110,818	300	300	600	111,418	187,939	
Occupancy, insurance and property taxes	7,634	7,634	1,960	722	2,682	10,316	10,902	
Telephone	3,327	3,327	999	245	1,244	4,571	3,669	
Supplies	32,550	32,550	1,879	1,951	3,830	36,380	29,744	
Postage and shipping	199	199	93	-	93	292	444	
Computer and IT services	797	797	253	156	409	1,206	2,021	
Professional fees and contract services	3,500	3,500	1,437	200	1,637	5,137	5,041	
Rentals, repairs and maintenance	7,102	7,102	811	150	961	8,063	10,162	
Outside printing, graphics and advertising	-	-	181	-	181	181	927	
Travel and conferences	122	122	291	-	291	413	7,189	
Program events	7,116	7,116	106	5,112	5,218	12,334	14,184	
Awards and grants	352	352	(352)	-	(352)	-	278	
Gifts and contributions	434	434	507	-	507	941	517	
Support payments	7,841	7,841	2,013	742	2,755	10,596	8,862	
Membership dues	-	-	1,585	-	1,585	1,585	1,659	
Cost of goods sold	3,036	3,036	632	-	632	3,668	2,234	
<b>Total expenses before depreciation and amortization</b>	<b>429,555</b>	<b>429,555</b>	<b>61,151</b>	<b>35,348</b>	<b>96,499</b>	<b>526,054</b>	<b>600,782</b>	
Depreciation and amortization	18,012	18,012	1,313	437	1,750	19,762	19,828	
<b>Total expenses</b>	<b>\$ 447,567</b>	<b>\$ 447,567</b>	<b>\$ 62,464</b>	<b>\$ 35,785</b>	<b>\$ 98,249</b>	<b>\$ 545,816</b>	<b>\$ 620,608</b>	

**Armed Services YMCA Of The USA – Fort Campbell, Kentucky**

**Balance Sheet**

**December 31, 2009**

**(With Comparative Totals For 2008)**

<b>Assets</b>	<b>2009</b>	<b>2008</b>
Cash And Cash Equivalents	<u>\$ 131,942</u>	<u>\$ 93,269</u>
	<u>\$ 131,942</u>	<u>\$ 93,269</u>
<b>Liabilities And Net Assets</b>		
<b>Liabilities</b>		
Accounts payable	\$ 9,642	\$ 14,837
Accrued and other liabilities	4,509	4,231
Due to Headquarters	6,001	6,545
	<u>20,152</u>	<u>25,613</u>
<b>Net Assets</b>		
Unrestricted	111,790	67,656
	<u>111,790</u>	<u>67,656</u>
	<u>\$ 131,942</u>	<u>\$ 93,269</u>

Armed Services YMCA Of The USA – Fort Campbell, Kentucky

Schedule Of Activities

Year Ended December 31, 2009

(With Comparative Totals For 2008)

	2009	2008
Public support and revenue:		
Public support:		
United Way	\$ 15,337	\$ 14,467
National Headquarters allocation	128,093	101,304
Government contracts	8,520	6,172
Partner memberships	10,487	3,000
Donated revenue	59,937	60,000
Other contributions and grants	113,159	84,493
<b>Total public support</b>	<b>335,533</b>	<b>269,436</b>
Revenue:		
Investment income	253	516
<b>Total revenue</b>	<b>253</b>	<b>516</b>
<b>Total public support and revenue</b>	<b>335,786</b>	<b>269,952</b>
Expenses:		
Program services:		
Social, recreational and cultural services	273,133	246,417
<b>Total program services expenses</b>	<b>273,133</b>	<b>246,417</b>
Supporting services:		
Management and general	12,260	12,058
Fundraising	6,259	5,307
<b>Total supporting services expenses</b>	<b>18,519</b>	<b>17,365</b>
<b>Total expenses</b>	<b>291,652</b>	<b>263,782</b>
<b>Change in net assets before depreciation and amortization</b>	<b>44,134</b>	<b>6,170</b>
Depreciation and amortization	-	535
<b>Change in net assets</b>	<b>44,134</b>	<b>5,635</b>
Net assets:		
Beginning	67,656	62,021
Ending	<b>\$ 111,790</b>	<b>\$ 67,656</b>

Armed Services YMCA Of The USA – Fort Campbell, Kentucky

Schedule Of Functional Expenses

Year Ended December 31, 2009

(With Comparative Information For 2008)

	2009							2008 Total
	Program Services		Supporting Services			Grand Total		
	Social, Recreational And Cultural Services	Total	Management And General	Fundraising	Total			
Financial percentage support – National Council	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Salaries and wages	111,963	111,963	9,761	5,387	15,148	127,111		115,850
Health and retirement benefits, payroll taxes	20,019	20,019	2,012	480	2,492	22,511		20,610
Donated services, materials and facilities	59,937	59,937	-	-	-	59,937		60,000
Occupancy, insurance and property taxes	5,230	5,230	-	-	-	5,230		4,815
Telephone	-	-	-	-	-	-		99
Supplies	40,370	40,370	30	-	30	40,400		30,947
Postage and shipping	165	165	-	-	-	165		161
Professional fees and contract services	1,878	1,878	(24)	-	(24)	1,854		2,834
Rentals, repairs and maintenance	3,384	3,384	-	-	-	3,384		3,230
Outside printing, graphics and advertising	5,605	5,605	-	-	-	5,605		-
Travel and conferences	3,090	3,090	214	-	214	3,304		3,729
Program events	6,563	6,563	-	392	392	6,955		1,979
Gifts and contributions	9,994	9,994	-	-	-	9,994		15,397
Support payments	3,101	3,101	163	-	163	3,264		3,456
Membership dues	327	327	-	-	-	327		456
Other expenses	1,507	1,507	104	-	104	1,611		219
<b>Total expenses before depreciation and amortization</b>	<b>273,133</b>	<b>273,133</b>	<b>12,260</b>	<b>6,259</b>	<b>18,519</b>	<b>291,652</b>		<b>263,782</b>
Depreciation and amortization	-	-	-	-	-	-		535
<b>Total expenses</b>	<b>\$ 273,133</b>	<b>\$ 273,133</b>	<b>\$ 12,260</b>	<b>\$ 6,259</b>	<b>\$ 18,519</b>	<b>\$ 291,652</b>		<b>\$ 264,317</b>

**Armed Services YMCA Of The USA – Fort Leonard Wood, Missouri**

**Balance Sheet**

**December 31, 2009**

**(With Comparative Totals For 2008)**

<b>Assets</b>	<b>2009</b>	<b>2008</b>
Cash And Cash Equivalents	\$ 57,252	\$ 37,424
Property And Equipment, net	348	-
	<u>\$ 57,600</u>	<u>\$ 37,424</u>
<b>Liabilities And Net Assets</b>		
<b>Liabilities</b>		
Accrued and other liabilities	\$ 2,022	\$ 2,022
Deferred revenue	23,331	-
Due to Headquarters	2,529	1,888
	<u>27,882</u>	<u>3,910</u>
<b>Net Assets</b>		
Unrestricted	29,718	33,514
	<u>29,718</u>	<u>33,514</u>
	<u>\$ 57,600</u>	<u>\$ 37,424</u>

Armed Services YMCA Of The USA – Fort Leonard Wood, Missouri

Schedule Of Activities

Year Ended December 31, 2009

(With Comparative Totals For 2008)

	2009	2008
Public support and revenue:		
Public support:		
United Way	\$ 590	\$ 381
National Headquarters allocation	57,396	54,900
Partner memberships	9,549	15,958
Donated revenue	10,488	10,488
Other contributions and grants	40,036	24,808
<b>Total public support</b>	<b>118,059</b>	<b>106,535</b>
Revenue:		
Investment income	207	388
Other	213	1,843
<b>Total revenue</b>	<b>420</b>	<b>2,231</b>
<b>Total public support and revenue</b>	<b>118,479</b>	<b>108,766</b>
Expenses:		
Program services:		
Social, recreational and cultural services	109,251	95,189
<b>Total program services expenses</b>	<b>109,251</b>	<b>95,189</b>
Supporting services:		
Management and general	4,554	6,752
Fundraising	8,470	6,846
<b>Total supporting services expenses</b>	<b>13,024</b>	<b>13,598</b>
<b>Total expenses</b>	<b>122,275</b>	<b>108,787</b>
<b>Change in net assets before depreciation and amortization</b>	<b>(3,796)</b>	<b>(21)</b>
Depreciation and amortization	-	400
<b>Change in net assets</b>	<b>(3,796)</b>	<b>(421)</b>
Net assets:		
Beginning	33,514	33,935
Ending	<b>\$ 29,718</b>	<b>\$ 33,514</b>

Armed Services YMCA Of The USA – Fort Leonard Wood, Missouri

Schedule Of Functional Expenses

Year Ended December 31, 2009

(With Comparative Information For 2008)

	2009							2008 Total
	Program Services		Supporting Services			Grand Total		
	Social, Recreational And Cultural Services	Total	Management And General	Fundraising	Total			
Salaries and wages	\$ 52,635	\$ 52,635	\$ 1,212	\$ 6,062	\$ 7,274	\$ 59,909	\$ 58,283	
Health and retirement benefits, payroll taxes	12,762	12,762	578	63	641	13,403	9,037	
Donated services, materials and facilities	8,915	8,915	1,363	210	1,573	10,488	10,488	
Occupancy, insurance and property taxes	5,280	5,280	528	59	587	5,867	5,937	
Telephone	725	725	40	44	84	809	705	
Supplies	16,506	16,506	52	41	93	16,599	12,049	
Postage and shipping	192	192	26	38	64	256	223	
Computer and IT services	608	608	36	72	108	716	757	
Professional fees and contract services	27	27	4	5	9	36	74	
Rentals, repairs and maintenance	2,085	2,085	249	130	379	2,464	2,994	
Outside printing, graphics and advertising	624	624	23	50	73	697	891	
Travel and conferences	74	74	4	4	8	82	1,599	
Program events	6,936	6,936	286	1,582	1,868	8,804	4,566	
Awards and grants	462	462	-	105	105	567	397	
Support payments	1,328	1,328	148	-	148	1,476	545	
Membership dues	92	92	5	5	10	102	42	
Other expenses	-	-	-	-	-	-	200	
<b>Total expenses before depreciation and amortization</b>	<b>109,251</b>	<b>109,251</b>	<b>4,554</b>	<b>8,470</b>	<b>13,024</b>	<b>122,275</b>	<b>108,787</b>	
Depreciation and amortization	-	-	-	-	-	-	400	
<b>Total expenses</b>	<b>\$ 109,251</b>	<b>\$ 109,251</b>	<b>\$ 4,554</b>	<b>\$ 8,470</b>	<b>\$ 13,024</b>	<b>\$ 122,275</b>	<b>\$ 109,187</b>	

Armed Services YMCA Of The USA – Hampton Roads, Virginia

**Balance Sheet**  
**December 31, 2009**  
 (With Comparative Totals For 2008)

<b>Assets</b>	<b>2009</b>	<b>2008</b>
Cash And Cash Equivalents	\$ 104,645	\$ 110,311
Receivables	72,185	72,132
Investments	10,951	8,962
Property And Equipment, net	192,134	233,318
	<u>\$ 379,915</u>	<u>\$ 424,723</u>
<b>Liabilities And Net Assets</b>		
<b>Liabilities</b>		
Accounts payable	\$ 14,105	\$ 15,635
Accrued and other liabilities	23,935	42,510
Due to Headquarters	58,193	64,659
	<u>96,233</u>	<u>122,804</u>
<b>Net Assets</b>		
Unrestricted	215,616	233,853
Temporarily restricted	68,066	68,066
	<u>283,682</u>	<u>301,919</u>
	<u>\$ 379,915</u>	<u>\$ 424,723</u>

Armed Services YMCA Of The USA – Hampton Roads, Virginia

Schedule Of Activities

Year Ended December 31, 2009

(With Comparative Totals For 2008)

	2009			2008 Total
	Unrestricted	Temporarily Restricted	Total	
Public support and revenue:				
Public support:				
United Way	\$ 123,139	\$ -	\$ 123,139	\$ 126,370
National Headquarters allocation	237,235	-	237,235	252,175
Government contracts	9,169	-	9,169	10,987
Partner memberships	16,608	-	16,608	9,132
Donated revenue	413,113	-	413,113	371,412
Other contributions and grants	148,726	-	148,726	129,059
<b>Total public support</b>	<b>947,990</b>	<b>-</b>	<b>947,990</b>	<b>899,135</b>
Revenue:				
Program service fees	308,562	-	308,562	258,388
Rental income	700	-	700	600
Investment income	215	-	215	705
Sale of materials and services	4,762	-	4,762	9,786
Other	2,247	-	2,247	4,377
Net assets released from restrictions	-	-	-	-
<b>Total revenue</b>	<b>316,486</b>	<b>-</b>	<b>316,486</b>	<b>273,856</b>
<b>Total public support and revenue</b>	<b>1,264,476</b>	<b>-</b>	<b>1,264,476</b>	<b>1,172,991</b>
Expenses:				
Program services:				
Social, recreational and cultural services	1,086,417	-	1,086,417	1,050,253
<b>Total program services expenses</b>	<b>1,086,417</b>	<b>-</b>	<b>1,086,417</b>	<b>1,050,253</b>
Supporting services:				
Management and general	49,813	-	49,813	47,623
Fundraising	102,899	-	102,899	53,139
<b>Total supporting services expenses</b>	<b>152,712</b>	<b>-</b>	<b>152,712</b>	<b>100,762</b>
<b>Total expenses</b>	<b>1,239,129</b>	<b>-</b>	<b>1,239,129</b>	<b>1,151,015</b>
Net realized and unrealized gains	1,891	-	1,891	(3,506)
<b>Change in net assets before   depreciation and amortization</b>	<b>27,238</b>	<b>-</b>	<b>27,238</b>	<b>18,470</b>
Depreciation and amortization	45,475	-	45,475	42,191
<b>Change in net assets</b>	<b>(18,237)</b>	<b>-</b>	<b>(18,237)</b>	<b>(23,721)</b>
Net assets:				
Beginning	233,853	68,066	301,919	325,640
Ending	\$ 215,616	\$ 68,066	\$ 283,682	\$ 301,919

Armed Services YMCA Of The USA – Hampton Roads, Virginia

Schedule Of Functional Expenses  
 Year Ended December 31, 2009  
 (With Comparative Information For 2008)

	2009							2008 Total
	Program Services		Supporting Services			Grand Total		
	Social, Recreational And Cultural Services	Total	Management And General	Fundraising	Total			
Salaries and wages	\$ 418,487	\$ 418,487	\$ 39,709	\$ 14,937	\$ 54,646	\$ 473,133	\$ 430,978	
Health and retirement benefits, payroll taxes	85,145	85,145	1,360	2,196	3,556	88,701	86,394	
Donated services, materials and facilities	363,924	363,924	300	48,790	49,090	413,014	371,412	
Occupancy, insurance and property taxes	27,585	27,585	943	704	1,647	29,232	17,320	
Telephone	6,023	6,023	828	10	838	6,861	7,053	
Utilities	8,426	8,426	985	492	1,477	9,903	10,176	
Supplies	109,023	109,023	1,076	12,144	13,220	122,243	86,357	
Postage and shipping	1,453	1,453	78	902	980	2,433	1,129	
Computer and IT services	1,239	1,239	49	49	98	1,337	215	
Professional fees and contract services	12,907	12,907	881	14,921	15,802	28,709	23,644	
Rentals, repairs and maintenance	20,791	20,791	1,745	1,178	2,923	23,714	39,617	
Outside printing, graphics and advertising	4,209	4,209	121	3,240	3,361	7,570	4,860	
Travel and conferences	3,536	3,536	229	677	906	4,442	4,685	
Program events	3,029	3,029	-	539	539	3,568	13,269	
Awards and grants	1,085	1,085	-	1,110	1,110	2,195	13,033	
Gifts and contributions	1,829	1,829	259	1	260	2,089	17,886	
Support payments	17,107	17,107	966	935	1,901	19,008	21,661	
Membership dues	607	607	252	73	325	932	1,326	
Cost of goods sold	12	12	32	1	33	45	-	
<b>Total expenses before depreciation and amortization</b>	<b>1,086,417</b>	<b>1,086,417</b>	<b>49,813</b>	<b>102,899</b>	<b>152,712</b>	<b>1,239,129</b>	<b>1,151,015</b>	
Depreciation and amortization	32,287	32,287	12,733	455	13,188	45,475	42,191	
<b>Total expenses</b>	<b>\$ 1,118,704</b>	<b>\$ 1,118,704</b>	<b>\$ 62,546</b>	<b>\$ 103,354</b>	<b>\$ 165,900</b>	<b>\$ 1,284,604</b>	<b>\$ 1,193,206</b>	

Armed Services YMCA Of The USA – Honolulu, Hawaii

**Balance Sheet**  
**December 31, 2009**  
 (With Comparative Totals For 2008)

<b>Assets</b>	<b>2009</b>	<b>2008</b>
Cash And Cash Equivalents	\$ 387,410	\$ 473,904
Receivables	30,280	1,412
Prepaid Expenses And Other Assets	1,045	1,045
Property And Equipment, net	-	516
	<u>\$ 418,735</u>	<u>\$ 476,877</u>
<b>Liabilities And Net Assets</b>		
<b>Liabilities</b>		
Accounts payable	\$ -	\$ 14,730
Accrued and other liabilities	10,775	35,792
Due to Headquarters	21,043	15,787
	<u>31,818</u>	<u>66,309</u>
<b>Net Assets</b>		
Unrestricted	316,109	344,760
Temporarily restricted	70,808	65,808
	<u>386,917</u>	<u>410,568</u>
	<u>\$ 418,735</u>	<u>\$ 476,877</u>

Armed Services YMCA Of The USA – Honolulu, Hawaii

Schedule Of Activities

Year Ended December 31, 2009

(With Comparative Totals For 2008)

	2009			2008 Total
	Unrestricted	Temporarily Restricted	Total	
Public support and revenue:				
Public support:				
United Way	\$ 57,781	\$ -	\$ 57,781	\$ 90,349
National Headquarters allocation	428,099	-	428,099	409,282
Partner memberships	19,641	-	19,641	37,091
Donated revenue	190,279	-	190,279	182,011
Other contributions and grants	64,715	15,000	79,715	66,020
<b>Total public support</b>	<b>760,515</b>	<b>15,000</b>	<b>775,515</b>	<b>784,753</b>
Revenue:				
Program service fees	51,132	-	51,132	41,031
Investment income	5,486	-	5,486	13,873
Other	(603)	-	(603)	331
Net assets released from restrictions	10,000	(10,000)	-	-
<b>Total revenue</b>	<b>66,015</b>	<b>(10,000)</b>	<b>56,015</b>	<b>55,235</b>
<b>Total public support and revenue</b>	<b>826,530</b>	<b>5,000</b>	<b>831,530</b>	<b>839,988</b>
Expenses:				
Program services:				
Social, recreational and cultural services	760,203	-	760,203	823,554
<b>Total program services expenses</b>	<b>760,203</b>	<b>-</b>	<b>760,203</b>	<b>823,554</b>
Supporting services:				
Management and general	81,460	-	81,460	96,763
Fundraising	17,443	-	17,443	22,234
<b>Total supporting services expenses</b>	<b>98,903</b>	<b>-</b>	<b>98,903</b>	<b>118,997</b>
<b>Total expenses</b>	<b>859,106</b>	<b>-</b>	<b>859,106</b>	<b>942,551</b>
Net realized and unrealized gain (loss)	4,441	-	4,441	(22,485)
<b>Change in net assets before         depreciation and amortization</b>	<b>(28,135)</b>	<b>5,000</b>	<b>(23,135)</b>	<b>(125,048)</b>
Depreciation and amortization	516	-	516	2,091
<b>Change in net assets</b>	<b>(28,651)</b>	<b>5,000</b>	<b>(23,651)</b>	<b>(127,139)</b>
Net assets:				
Beginning	344,760	65,808	410,568	537,707
Ending	\$ 316,109	\$ 70,808	\$ 386,917	\$ 410,568

Armed Services YMCA Of The USA – Honolulu, Hawaii

Schedule Of Functional Expenses

Year Ended December 31, 2009

(With Comparative Information For 2008)

	2009							2008 Total
	Program Services		Supporting Services				Grand Total	
	Social, Recreational And Cultural Services	Total	Management And General	Fundraising	Total			
Salaries and wages	\$ 368,844	\$ 368,844	\$ 56,876	\$ 14,223	\$ 71,099	\$ 439,943	\$ 484,546	
Health and retirement benefits, payroll taxes	70,716	70,716	10,210	1,941	12,151	82,867	88,362	
Donated services, materials and facilities	186,850	186,850	-	-	-	186,850	182,659	
Occupancy, insurance and property taxes	25,604	25,604	1,653	759	2,412	28,016	46,466	
Telephone	9,963	9,963	1,278	209	1,487	11,450	8,713	
Computer and IT Services	-	-	-	-	-	-	157	
Supplies	60,656	60,656	30	97	127	60,783	66,798	
Postage and shipping	1,870	1,870	54	23	77	1,947	727	
Professional fees and contract services	1,260	1,260	9,256	-	9,256	10,516	16,218	
Rentals, repairs and maintenance	9,580	9,580	93	10	103	9,683	18,489	
Outside printing, graphics and advertising	10,933	10,933	1,500	-	1,500	12,433	2,224	
Travel and conferences	6,842	6,842	475	181	656	7,498	13,694	
Awards and grants	525	525	-	-	-	525	1,000	
Gifts and contributions	356	356	35	-	35	391	1,445	
Support payments	6,204	6,204	-	-	-	6,204	9,427	
Membership dues	-	-	-	-	-	-	98	
Other expenses	-	-	-	-	-	-	1,528	
<b>Total expenses before depreciation and amortization</b>	<b>760,203</b>	<b>760,203</b>	<b>81,460</b>	<b>17,443</b>	<b>98,903</b>	<b>859,106</b>	<b>942,551</b>	
Depreciation and amortization	516	516	-	-	-	516	2,091	
<b>Total expenses</b>	<b>\$ 760,719</b>	<b>\$ 760,719</b>	<b>\$ 81,460</b>	<b>\$ 17,443</b>	<b>\$ 98,903</b>	<b>\$ 859,622</b>	<b>\$ 944,642</b>	

**Armed Services YMCA Of The USA – Killeen, Texas**

**Balance Sheet**

**December 31, 2009**

**(With Comparative Totals For 2008)**

<b>Assets</b>	<b>2009</b>	<b>2008</b>
Cash And Cash Equivalents	\$ 682,767	\$ 819,196
Receivables	1,707	-
Investments	308,436	50,186
Property And Equipment, net	1,597,235	1,582,440
	<u>\$ 2,590,145</u>	<u>\$ 2,451,822</u>
<b>Liabilities And Net Assets</b>		
<b>Liabilities</b>		
Accounts payable	\$ 116,892	\$ 46,584
Accrued and other liabilities	39,373	36,897
Loan and notes payable	54,800	129,033
Due to Headquarters	41,408	37,657
	<u>252,473</u>	<u>250,171</u>
<b>Net Assets</b>		
Unrestricted	2,337,672	2,201,651
	<u>2,337,672</u>	<u>2,201,651</u>
	<u>\$ 2,590,145</u>	<u>\$ 2,451,822</u>

Armed Services YMCA Of The USA – Killeen, Texas

Schedule Of Activities

Year Ended December 31, 2009

(With Comparative Totals For 2008)

	2009	2008
Public support and revenue:		
Public support:		
United Way	\$ 26,500	\$ 30,250
National Headquarters allocation	105,100	78,125
Government contracts	492,479	426,850
Partner memberships	32,771	15,837
Forgiveness of loan payable	-	35,013
Other contributions and grants	53,118	78,963
<b>Total public support</b>	<b>709,968</b>	<b>665,038</b>
Revenue:		
Membership dues	5,886	1,823
Program service fees	2,294,123	2,319,513
Residence and related services	250	-
Rental income	1,675	4,001
Investment income	40,217	(15,690)
Sale of materials and services	5,914	21,911
Other	-	-
<b>Total revenue</b>	<b>2,348,065</b>	<b>2,331,558</b>
<b>Total public support and revenue</b>	<b>3,058,033</b>	<b>2,996,596</b>
Expenses:		
Program services:		
Social, recreational and cultural services	2,481,526	2,289,625
<b>Total program services expenses</b>	<b>2,481,526</b>	<b>2,289,625</b>
Supporting services:		
Management and general	249,897	190,583
Fundraising	79,869	63,041
<b>Total supporting services expenses</b>	<b>329,766</b>	<b>253,624</b>
<b>Total expenses</b>	<b>2,811,292</b>	<b>2,543,249</b>
<b>Change in net assets before depreciation and amortization</b>	<b>246,741</b>	<b>453,347</b>
Depreciation and amortization	110,720	110,209
<b>Change in net assets</b>	<b>136,021</b>	<b>343,138</b>
Net assets:		
Beginning	2,201,651	1,858,513
Ending	<b>\$ 2,337,672</b>	<b>\$ 2,201,651</b>

Armed Services YMCA Of The USA – Killeen, Texas

Schedule Of Functional Expenses

Year Ended December 31, 2009

(With Comparative Information For 2008)

	2009							2008 Total
	Program Services		Supporting Services			Grand Total		
	Social, Recreational And Cultural Services	Total	Management And General	Fundraising	Total			
Salaries and wages	\$ 1,523,860	\$ 1,523,860	\$ 89,481	\$ 6,284	\$ 95,765	\$ 1,619,625	\$ 1,431,083	
Health and retirement benefits, payroll taxes	241,492	241,492	16,402	2,831	19,233	260,725	244,362	
Occupancy, insurance and property taxes	59,691	59,691	3,164	101	3,265	62,956	73,459	
Telephone	28,614	28,614	2,658	444	3,102	31,716	31,652	
Utilities	60,396	60,396	3,626	123	3,749	64,145	68,959	
Supplies	326,111	326,111	66,053	8,773	74,826	400,937	373,820	
Postage and shipping	1,212	1,212	575	48	623	1,835	1,310	
Professional fees and contract services	16,508	16,508	18,356	24,260	42,616	59,124	22,096	
Rentals, repairs and maintenance	88,006	88,006	17,293	1,372	18,665	106,671	93,781	
Outside printing, graphics and advertising	14,106	14,106	7,157	274	7,431	21,537	30,819	
Travel and conferences	34,320	34,320	10,650	2,197	12,847	47,167	43,110	
Program events	3,795	3,795	-	32,843	32,843	36,638	43,957	
Gifts and contributions	3,968	3,968	7,010	83	7,093	11,061	6,975	
Support payments	71,227	71,227	3,749	-	3,749	74,976	60,576	
Membership dues	2,601	2,601	2,856	236	3,092	5,693	7,063	
Cost of goods sold	4,988	4,988	-	-	-	4,988	10,227	
Computer and IT services	631	631	867	-	867	1,498	-	
<b>Total expenses before depreciation and amortization</b>	<b>2,481,526</b>	<b>2,481,526</b>	<b>249,897</b>	<b>79,869</b>	<b>329,766</b>	<b>2,811,292</b>	<b>2,543,249</b>	
Depreciation and amortization	104,541	104,541	6,179	-	6,179	110,720	110,209	
<b>Total expenses</b>	<b>\$ 2,586,067</b>	<b>\$ 2,586,067</b>	<b>\$ 256,076</b>	<b>\$ 79,869</b>	<b>\$ 335,945</b>	<b>\$ 2,922,012</b>	<b>\$ 2,653,458</b>	

**Armed Services YMCA Of The USA – Lawton, Oklahoma**

**Balance Sheet**

**December 31, 2009**

**(With Comparative Totals For 2008)**

<b>Assets</b>	<b>2009</b>	<b>2008</b>
Cash And Cash Equivalents	\$ 80,617	\$ 108,570
Receivables	7,917	20,362
Investments	312,572	264,873
Property And Equipment, net	5,460	13,795
	<u>\$ 406,566</u>	<u>\$ 407,600</u>

**Liabilities And Net Assets**

<b>Liabilities</b>		
Accounts payable	\$ 11,175	\$ 34,317
Accrued and other liabilities	7,328	3,554
Due to Headquarters	24,494	25,186
	<u>42,997</u>	<u>63,057</u>

**Net Assets**

Unrestricted	128,169	155,914
Temporarily restricted	29,079	29,079
Permanently restricted	206,321	159,550
	<u>363,569</u>	<u>344,543</u>
	<u>\$ 406,566</u>	<u>\$ 407,600</u>

Armed Services YMCA Of The USA – Lawton, Oklahoma

Schedule Of Activities  
 Year Ended December 31, 2009  
 (With Comparative Totals For 2008)

	2009			Total	2008 Total
	Unrestricted	Temporarily Restricted	Permanently Restricted		
Public support and revenue:					
Public support:					
United Way	\$ 72,303	\$ -	\$ -	\$ 72,303	\$ 72,399
National Headquarters allocation	95,051	-	-	95,051	86,492
Government contracts	30,302	-	-	30,302	30,809
Partner memberships	93,571	-	-	93,571	93,590
Donated revenue	138,987	-	-	138,987	107,707
Other contributions and grants	155,876	-	46,771	202,647	277,822
<b>Total public support</b>	<b>586,090</b>	<b>-</b>	<b>46,771</b>	<b>632,861</b>	<b>668,819</b>
Revenue:					
Program service fees	342,847	-	-	342,847	308,939
Investment income	9,545	-	-	9,545	9,956
Sale of materials and services	5	-	-	5	15
<b>Total revenue</b>	<b>352,397</b>	<b>-</b>	<b>-</b>	<b>352,397</b>	<b>318,910</b>
<b>Total public support and revenue</b>	<b>938,487</b>	<b>-</b>	<b>46,771</b>	<b>985,258</b>	<b>987,729</b>
Expenses:					
Program services:					
Social, recreational and cultural services	957,900	-	-	957,900	921,640
<b>Total program services expenses</b>	<b>957,900</b>	<b>-</b>	<b>-</b>	<b>957,900</b>	<b>921,640</b>
Supporting services:					
Management and general	12,333	-	-	12,333	8,303
Fundraising	9,943	-	-	9,943	14,009
<b>Total supporting services expenses</b>	<b>22,276</b>	<b>-</b>	<b>-</b>	<b>22,276</b>	<b>22,312</b>
<b>Total expenses</b>	<b>980,176</b>	<b>-</b>	<b>-</b>	<b>980,176</b>	<b>943,952</b>
Net realized and unrealized gain (loss)	22,279	-	-	22,279	(52,466)
<b>Change in net assets before         depreciation and amortization</b>	<b>(19,410)</b>	<b>-</b>	<b>46,771</b>	<b>27,361</b>	<b>(8,689)</b>
Depreciation and amortization	8,335	-	-	8,335	10,158
<b>Change in net assets</b>	<b>(27,745)</b>	<b>-</b>	<b>46,771</b>	<b>19,026</b>	<b>(18,847)</b>
Net assets:					
Beginning	155,914	29,079	159,550	344,543	363,390
Ending	\$ 128,169	\$ 29,079	\$ 206,321	\$ 363,569	\$ 344,543

Armed Services YMCA Of The USA – Lawton, Oklahoma

Schedule Of Functional Expenses

Year Ended December 31, 2009

(With Comparative Information For 2008)

	2009							2008 Total
	Program Services		Supporting Services			Grand Total		
	Social, Recreational And Cultural Services	Total	Management And General	Fundraising	Total			
Financial percentage support – National Council	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Salaries and wages	476,873	476,873	3,071	3,071	6,142	483,015	445,424	
Health and retirement benefits, payroll taxes	93,753	93,753	233	235	468	94,221	79,280	
Donated services, materials and facilities	137,929	137,929	529	529	1,058	138,987	107,708	
Occupancy, insurance and property taxes	10,574	10,574	-	-	-	10,574	9,963	
Telephone	6,286	6,286	1,001	131	1,132	7,418	6,906	
Utilities	19,612	19,612	408	409	817	20,429	21,099	
Supplies	72,900	72,900	1,072	356	1,428	74,328	96,210	
Postage and shipping	1,623	1,623	33	33	66	1,689	3,953	
Professional fees and contract services	22,901	22,901	2,690	2,800	5,490	28,391	23,534	
Rentals, repairs and maintenance	13,089	13,089	114	87	201	13,290	26,480	
Outside printing, graphics and advertising	7,255	7,255	39	39	78	7,333	10,892	
Travel and conferences	23,481	23,481	895	214	1,109	24,590	28,595	
Program events	29,683	29,683	1,883	1,981	3,864	33,547	34,363	
Gifts and contributions	19,447	19,447	208	6	214	19,661	28,564	
Support payments	19,704	19,704	-	-	-	19,704	16,013	
Awards and grants	76	76	-	-	-	76	-	
Membership dues	2,714	2,714	157	52	209	2,923	4,968	
<b>Total expenses before depreciation and amortization</b>	<b>957,900</b>	<b>957,900</b>	<b>12,333</b>	<b>9,943</b>	<b>22,276</b>	<b>980,176</b>	<b>943,952</b>	
Depreciation and amortization	8,027	8,027	154	154	308	8,335	10,158	
<b>Total expenses</b>	<b>\$ 965,927</b>	<b>\$ 965,927</b>	<b>\$ 12,487</b>	<b>\$ 10,097</b>	<b>\$ 22,584</b>	<b>\$ 988,511</b>	<b>\$ 954,110</b>	

Armed Services YMCA Of The USA – Oak Harbor, Washington

Balance Sheet

December 31, 2009

(With Comparative Totals For 2008)

<b>Assets</b>	<b>2009</b>	<b>2008</b>
Cash And Cash Equivalents	\$ 107,039	\$ 101,240
Receivables	-	750
Property And Equipment, net	180,022	198,145
	<u>\$ 287,061</u>	<u>\$ 300,135</u>
<b>Liabilities And Net Assets</b>		
Liabilities		
Accounts payable	\$ 9,857	\$ 3,665
Accrued and other liabilities	2,347	10,346
	<u>12,204</u>	<u>14,011</u>
Net Assets		
Unrestricted		
Undesignated	269,166	280,181
Designated for property maintenance	5,691	5,943
	<u>274,857</u>	<u>286,124</u>
	<u>\$ 287,061</u>	<u>\$ 300,135</u>

Armed Services YMCA Of The USA – Oak Harbor, Washington

Schedule Of Activities

Year Ended December 31, 2009

(With Comparative Totals For 2008)

	2009	2008
Public support and revenue:		
Public support:		
United Way	\$ 3,138	\$ 3,508
National Headquarters allocation	51,000	46,563
Government contracts	18,096	7,626
Partner memberships	13,246	17,607
Donated revenue	7,144	5,755
Other contributions and grants	2,887	3,916
<b>Total public support</b>	<b>95,511</b>	<b>84,975</b>
Revenue:		
Program service fees	172,193	193,244
Investment income	1,201	1,965
Sale of materials and services	-	4
Other	170	-
<b>Total revenue</b>	<b>173,564</b>	<b>195,213</b>
<b>Total public support and revenue</b>	<b>269,075</b>	<b>280,188</b>
Expenses:		
Program services:		
Social, recreational and cultural services	255,859	276,901
<b>Total program services expenses</b>	<b>255,859</b>	<b>276,901</b>
Supporting services:		
Management and general	6,360	7,127
<b>Total supporting services expenses</b>	<b>6,360</b>	<b>7,127</b>
<b>Total expenses</b>	<b>262,219</b>	<b>284,028</b>
<b>Change in net assets before depreciation and amortization</b>	<b>6,856</b>	<b>(3,840)</b>
Depreciation and amortization	18,123	18,533
<b>Change in net assets</b>	<b>(11,267)</b>	<b>(22,373)</b>
Net assets:		
Beginning	286,124	308,497
Ending	<b>\$ 274,857</b>	<b>\$ 286,124</b>

Armed Services YMCA Of The USA – Oak Harbor, Washington

Schedule Of Functional Expenses

Year Ended December 31, 2009

(With Comparative Information For 2008)

	2009							2008 Total
	Program Services		Supporting Services			Grand Total		
	Social, Recreational And Cultural Services	Total	Management And General	Fundraising	Total			
Salaries and wages	\$ 170,991	\$ 170,991	\$ 4,494	\$ -	\$ 4,494	\$ 175,485	\$ 196,639	
Health and retirement benefits, payroll taxes	28,478	28,478	1,051	-	1,051	29,529	31,512	
Donated services, materials and facilities	7,144	7,144	-	-	-	7,144	5,980	
Occupancy, insurance and property taxes	7,894	7,894	649	-	649	8,543	8,175	
Telephone	2,320	2,320	166	-	166	2,486	2,451	
Utilities	6,017	6,017	-	-	-	6,017	5,544	
Supplies	14,405	14,405	-	-	-	14,405	14,333	
Postage and shipping	119	119	-	-	-	119	104	
Professional fees and contract services	180	180	-	-	-	180	166	
Rentals, repairs and maintenance	4,696	4,696	-	-	-	4,696	4,642	
Outside printing, graphics and advertising	488	488	-	-	-	488	379	
Travel and conferences	764	764	-	-	-	764	2,581	
Program events	-	-	-	-	-	-	1,082	
Awards and grants	5,183	5,183	-	-	-	5,183	2,775	
Gifts and contributions	143	143	-	-	-	143	100	
Support payments	6,912	6,912	-	-	-	6,912	7,440	
Membership dues	125	125	-	-	-	125	125	
<b>Total expenses before depreciation and amortization</b>	<b>255,859</b>	<b>255,859</b>	<b>6,360</b>	<b>-</b>	<b>6,360</b>	<b>262,219</b>	<b>284,028</b>	
Depreciation and amortization	16,311	16,311	1,812	-	1,812	18,123	18,533	
<b>Total expenses</b>	<b>\$ 272,170</b>	<b>\$ 272,170</b>	<b>\$ 8,172</b>	<b>\$ -</b>	<b>\$ 8,172</b>	<b>\$ 280,342</b>	<b>\$ 302,561</b>	

Armed Services YMCA Of The USA – Oceanside (Camp Pendleton), California

Balance Sheet

December 31, 2009

(With Comparative Totals For 2008)

<b>Assets</b>	<b>2009</b>	<b>2008</b>
Cash And Cash Equivalents	\$ 954,573	\$ 738,774
Receivables	12,105	-
Investments	522,664	594,369
Prepaid Expenses And Other Assets	-	14,935
Property And Equipment, net	6,239	6,423
	<u>\$ 1,495,581</u>	<u>\$ 1,354,501</u>
<b>Liabilities And Net Assets</b>		
<b>Liabilities</b>		
Accounts payable	\$ 24,250	\$ -
Accrued and other liabilities	126,477	114,913
Deferred revenue	37,500	95,000
Due to Headquarters	6,934	15,510
	<u>195,161</u>	<u>225,423</u>
<b>Net Assets</b>		
Unrestricted	1,131,228	838,314
Temporarily restricted	169,192	290,764
	<u>1,300,420</u>	<u>1,129,078</u>
	<u>\$ 1,495,581</u>	<u>\$ 1,354,501</u>

Armed Services YMCA Of The USA – Oceanside (Camp Pendleton), California

Schedule Of Activities

Year Ended December 31, 2009

(With Comparative Totals For 2008)

	2009			2008 Total
	Unrestricted	Temporarily Restricted	Total	
Public support and revenue:				
Public support:				
United Way	\$ 12,391	\$ -	\$ 12,391	\$ 18,023
National Headquarters allocation	129,691	-	129,691	110,633
Government contracts	20,000	-	20,000	20,000
Partner memberships	138,413	-	138,413	221,036
Donated revenue	1,647,822	-	1,647,822	1,652,376
Other contributions and grants	562,330	73,626	635,956	784,248
<b>Total public support</b>	<b>2,510,647</b>	<b>73,626</b>	<b>2,584,273</b>	<b>2,806,316</b>
Revenue:				
Program service fees	35,517	-	35,517	35,405
Investment income	11,459	-	11,459	15,835
Sale of materials and services	1,017	-	1,017	2,231
Other	17	-	17	422
Net assets released from restrictions	195,198	(195,198)	-	-
<b>Total revenue</b>	<b>243,208</b>	<b>(195,198)</b>	<b>48,010</b>	<b>53,893</b>
<b>Total public support and revenue</b>	<b>2,753,855</b>	<b>(121,572)</b>	<b>2,632,283</b>	<b>2,860,209</b>
Expenses:				
Program services:				
Social, recreational and cultural services	2,382,869	-	2,382,869	2,685,431
<b>Total program services expenses</b>	<b>2,382,869</b>	<b>-</b>	<b>2,382,869</b>	<b>2,685,431</b>
Supporting services:				
Management and general	122,593	-	122,593	204,881
Fundraising	112,143	-	112,143	110,836
<b>Total supporting services expenses</b>	<b>234,736</b>	<b>-</b>	<b>234,736</b>	<b>315,717</b>
<b>Total expenses</b>	<b>2,617,605</b>	<b>-</b>	<b>2,617,605</b>	<b>3,001,148</b>
Net realized and unrealized (loss) gain on investments	160,347	-	160,347	(340,434)
<b>Change in net assets before depreciation and amortization</b>	<b>296,597</b>	<b>(121,572)</b>	<b>175,025</b>	<b>(481,373)</b>
Depreciation and amortization	3,683	-	3,683	9,611
<b>Change in net assets</b>	<b>292,914</b>	<b>(121,572)</b>	<b>171,342</b>	<b>(490,984)</b>
Net assets:				
Beginning	838,314	290,764	1,129,078	1,620,062
Ending	\$ 1,131,228	\$ 169,192	\$ 1,300,420	\$ 1,129,078

Armed Services YMCA Of The USA – Oceanside (Camp Pendleton), California

Schedule Of Functional Expenses

Year Ended December 31, 2009

(With Comparative Information For 2008)

	2009							2008 Total
	Program Services		Supporting Services			Grand Total		
	Social, Recreational And Cultural Services	Total	Management And General	Fundraising	Total			
Salaries and wages	\$ 346,353	\$ 346,353	\$ 75,961	\$ 39,402	\$ 115,363	\$ 461,716	\$ 469,260	
Health and retirement benefits, payroll taxes	42,252	42,252	37,654	1,201	38,855	81,107	94,468	
Donated services, materials and facilities	1,637,173	1,637,173	624	10,024	10,648	1,647,821	1,652,364	
Occupancy, insurance and property taxes	20,119	20,119	1,023	-	1,023	21,142	19,269	
Telephone	4,820	4,820	156	-	156	4,976	4,963	
Supplies	79,401	79,401	476	-	476	79,877	99,947	
Postage and shipping	2,064	2,064	190	35	225	2,289	4,979	
Computer and IT services	1,602	1,602	106	-	106	1,708	2,465	
Professional fees and contract services	7,857	7,857	3,296	104	3,400	11,257	9,783	
Rentals, repairs and maintenance	23,457	23,457	615	-	615	24,072	24,186	
Outside printing, graphics and advertising	18,443	18,443	1,179	-	1,179	19,622	14,675	
Travel and conferences	5,692	5,692	353	-	353	6,045	13,101	
Program events	158,260	158,260	-	60,618	60,618	218,878	429,159	
Awards and grants	658	658	42	-	42	700	-	
Gifts and contributions	16,280	16,280	14	-	14	16,294	137,668	
Support payments	17,587	17,587	848	759	1,607	19,194	23,836	
Membership dues	851	851	56	-	56	907	920	
Other expenses	-	-	-	-	-	-	105	
<b>Total expenses before depreciation and amortization</b>	<b>2,382,869</b>	<b>2,382,869</b>	<b>122,593</b>	<b>112,143</b>	<b>234,736</b>	<b>2,617,605</b>	<b>3,001,148</b>	
Depreciation and amortization	2,941	2,941	681	61	742	3,683	9,611	
<b>Total expenses</b>	<b>\$ 2,385,810</b>	<b>\$ 2,385,810</b>	<b>\$ 123,274</b>	<b>\$ 112,204</b>	<b>\$ 235,478</b>	<b>\$ 2,621,288</b>	<b>\$ 3,010,759</b>	

**Armed Services YMCA Of The USA – San Diego, California**

**Balance Sheet**

**December 31, 2009**

**(With Comparative Totals For 2008)**

<b>Assets</b>	<b>2009</b>	<b>2008</b>
Cash And Cash Equivalents	\$ 200,773	\$ 484,979
Receivables	33,201	22,746
Investments	386,802	125,560
Inventories	1,209	1,209
Prepaid Expenses And Other Assets	5,544	20,123
Deferred Rent Receivable	2,518,886	2,184,307
Property And Equipment, net	2,576,241	2,770,326
	<b>\$ 5,722,656</b>	<b>\$ 5,609,250</b>
<b>Liabilities And Net Assets</b>		
<b>Liabilities</b>		
Accounts payable	\$ 32,917	\$ 44,975
Accrued and other liabilities	95,680	72,503
Deposits on sale of building	532,562	443,835
Loan and notes payable	65,160	80,573
Due to Headquarters	33,437	28,706
	<b>759,756</b>	<b>670,592</b>
<b>Net Assets</b>		
Unrestricted	4,884,875	4,861,106
Temporarily restricted	11,250	11,250
Permanently restricted	66,775	66,302
	<b>4,962,900</b>	<b>4,938,658</b>
	<b>\$ 5,722,656</b>	<b>\$ 5,609,250</b>

Armed Services YMCA Of The USA – San Diego, California

Schedule Of Activities

Year Ended December 31, 2009

(With Comparative Totals For 2008)

	2009			2008 Total
	Unrestricted	Temporarily Restricted	Permanently Restricted	
Public support and revenue:				
Public support:				
United Way	\$ 6,640	\$ -	\$ -	\$ 14,946
National Headquarters allocation	23,001	-	-	5,000
Partner memberships	119,106	-	-	198,104
Donated revenue	788,146	-	-	747,607
Other contributions and grants	791,314	-	473	882,516
<b>Total public support</b>	<b>1,728,207</b>	<b>-</b>	<b>473</b>	<b>1,848,173</b>
Revenue:				
Membership dues	-	-	-	-
Program service fees	14,938	-	-	1,231
Rental income	1,246,087	-	-	1,351,875
Investment income	46,545	-	-	16,532
Other	204	-	-	719
<b>Total revenue</b>	<b>1,307,774</b>	<b>-</b>	<b>-</b>	<b>1,370,357</b>
<b>Total public support and revenue</b>	<b>3,035,981</b>	<b>-</b>	<b>473</b>	<b>3,218,530</b>
Expenses:				
Program services:				
Social, recreational and cultural services	2,592,900	-	-	2,572,147
Residence and related services	-	-	-	-
<b>Total program services expenses</b>	<b>2,592,900</b>	<b>-</b>	<b>-</b>	<b>2,572,147</b>
Supporting services:				
Management and general	127,135	-	-	127,305
Fundraising	105,774	-	-	122,036
<b>Total supporting services expenses</b>	<b>232,909</b>	<b>-</b>	<b>-</b>	<b>249,341</b>
<b>Total expenses</b>	<b>2,825,809</b>	<b>-</b>	<b>-</b>	<b>2,821,488</b>
Net realized and unrealized gain (loss)	28,249			(52,464)
<b>Change in net assets before depreciation and amortization</b>	<b>238,421</b>	<b>-</b>	<b>473</b>	<b>344,578</b>
Depreciation and amortization	214,652	-	-	217,521
<b>Change in net assets</b>	<b>23,769</b>	<b>-</b>	<b>473</b>	<b>127,057</b>
Net assets:				
Beginning	4,861,106	11,250	66,302	4,811,601
Ending	\$ 4,884,875	\$ 11,250	\$ 66,775	\$ 4,938,658

Armed Services YMCA Of The USA – San Diego, California

Schedule Of Functional Expenses  
 Year Ended December 31, 2009  
 (With Comparative Information For 2008)

	2009							2008 Total
	Program Services		Supporting Services			Grand Total		
	Social, Recreational And Cultural Services	Total	Management And General	Fundraising	Total			
Salaries and wages	\$ 877,938	\$ 877,938	68,054	\$ 45,696	\$ 113,750	\$ 991,688	\$ 910,960	
Health and retirement benefits, payroll taxes	158,120	158,120	15,659	11,695	27,354	185,474	169,945	
Donated services, materials and facilities	772,281	772,281	-	-	-	772,281	743,802	
Occupancy, insurance and property taxes	42,512	42,512	3,827	-	3,827	46,339	57,531	
Telephone	11,803	11,803	1,306	300	1,606	13,409	13,820	
Utilities	2,857	2,857	228	341	569	3,426	3,069	
Supplies	306,753	306,753	1,252	19,995	21,247	328,000	369,777	
Postage and shipping	4,653	4,653	727	-	727	5,380	6,138	
Computer and IT services	7,470	7,470	730	484	1,214	8,684	13,031	
Professional fees and contract services	48,266	48,266	23,395	113	23,508	71,774	85,787	
Rentals, repairs and maintenance	32,730	32,730	3,932	231	4,163	36,893	36,504	
Outside printing, graphics and advertising	5,757	5,757	1,347	511	1,858	7,615	11,787	
Travel and conferences	22,949	22,949	5,611	1,904	7,515	30,464	35,993	
Program events	202,758	202,758	-	24,174	24,174	226,932	215,900	
Awards and grants	37,172	37,172	-	-	-	37,172	71,777	
Gifts and contributions	7,325	7,325	104	-	104	7,429	8,257	
Support payments	51,288	51,288	-	-	-	51,288	65,372	
Membership dues	268	268	963	330	1,293	1,561	2,038	
<b>Total expenses before depreciation and amortization</b>	<b>2,592,900</b>	<b>2,592,900</b>	<b>127,135</b>	<b>105,774</b>	<b>232,909</b>	<b>2,825,809</b>	<b>2,821,488</b>	
Depreciation and amortization	143,146	143,146	57,600	13,906	71,506	214,652	217,521	
<b>Total expenses</b>	<b>\$ 2,736,046</b>	<b>\$ 2,736,046</b>	<b>\$ 184,735</b>	<b>\$ 119,680</b>	<b>\$ 304,415</b>	<b>\$ 3,040,461</b>	<b>\$ 3,039,009</b>	

Armed Services YMCA Of The USA – Twentynine Palms, California

Balance Sheet

December 31, 2009

(With Comparative Totals For 2008)

<b>Assets</b>	<b>2009</b>	<b>2008</b>
Cash And Cash Equivalents	\$ 223,513	\$ 213,341
Inventories	576	577
Property And Equipment, net	353	3,782
	<u>\$ 224,442</u>	<u>\$ 217,700</u>
<b>Liabilities And Net Assets</b>		
Liabilities		
Accounts payable	\$ 240	\$ -
Accrued and other liabilities	4,839	5,813
Due to Headquarters	-	5,235
	<u>5,079</u>	<u>11,048</u>
Net Assets		
Unrestricted	131,139	118,428
Temporarily restricted	88,224	88,224
	<u>219,363</u>	<u>206,652</u>
	<u>\$ 224,442</u>	<u>\$ 217,700</u>

Armed Services YMCA Of The USA – Twentynine Palms, California

Schedule Of Activities

Year Ended December 31, 2009

(With Comparative Totals For 2008)

	2009			2008 Total
	Unrestricted	Temporarily Restricted	Total	
Public support and revenue:				
Public support:				
United Way	\$ 722	\$ -	\$ 722	\$ 3,370
National Headquarters allocation	120,858	-	120,858	126,720
Partnership revenue	10,939	-	10,939	950
Donated revenue	1,283,717	-	1,283,717	1,002,180
Other contributions and grants	88,599	-	88,599	133,978
<b>Total public support</b>	<b>1,504,835</b>	<b>-</b>	<b>1,504,835</b>	<b>1,267,198</b>
Revenue:				
Program service fees	4,797	-	4,797	6,745
Investment income	1,692	-	1,692	2,400
Sale of materials and services	57,609	-	57,609	35,561
Other	(363)	-	(363)	-
<b>Total revenue</b>	<b>63,735</b>	<b>-</b>	<b>63,735</b>	<b>44,706</b>
<b>Total public support and revenue</b>	<b>1,568,570</b>	<b>-</b>	<b>1,568,570</b>	<b>1,311,904</b>
Expenses:				
Program services:				
Social, recreational and cultural services	1,538,767	-	1,538,767	1,278,924
<b>Total program services expenses</b>	<b>1,538,767</b>	<b>-</b>	<b>1,538,767</b>	<b>1,278,924</b>
Supporting services:				
Management and general	7,017	-	7,017	9,735
Fundraising	7,008	-	7,008	9,980
<b>Total supporting services expenses</b>	<b>14,025</b>	<b>-</b>	<b>14,025</b>	<b>19,715</b>
<b>Total expenses</b>	<b>1,552,792</b>	<b>-</b>	<b>1,552,792</b>	<b>1,298,639</b>
<b>Change in net assets before       depreciation and amortization</b>	<b>15,778</b>	<b>-</b>	<b>15,778</b>	<b>13,265</b>
Depreciation and amortization	3,067	-	3,067	5,330
<b>Change in net assets</b>	<b>12,711</b>	<b>-</b>	<b>12,711</b>	<b>7,935</b>
Net assets:				
Beginning	118,428	88,224	206,652	198,717
Ending	\$ 131,139	\$ 88,224	\$ 219,363	\$ 206,652

Armed Services YMCA Of The USA – Twentynine Palms, California

Schedule Of Functional Expenses

Year Ended December 31, 2009

(With Comparative Information For 2008)

	2009							2008 Total
	Program Services		Supporting Services			Grand Total		
	Social, Recreational And Cultural Services	Total	Management And General	Fundraising	Total			
Salaries and wages	\$ 149,483	\$ 149,483	\$ 6,387	\$ 5,958	\$ 12,345	\$ 161,828	\$ 173,203	
Health and retirement benefits, payroll taxes	28,487	28,487	360	503	863	29,350	28,335	
Donated services, materials and facilities	1,283,717	1,283,717	-	-	-	1,283,717	1,002,180	
Occupancy, insurance and property taxes	5,863	5,863	81	116	197	6,060	7,691	
Telephone	577	577	4	5	9	586	528	
Supplies	19,396	19,396	47	242	289	19,685	12,270	
Postage and shipping	132	132	1	12	13	145	453	
Computer and IT services	621	621	8	11	19	640	903	
Professional fees and contract services	1,378	1,378	19	15	34	1,412	1,552	
Rentals, repairs and maintenance	3,612	3,612	44	52	96	3,708	3,882	
Outside printing, graphics and advertising	155	155	-	-	-	155	666	
Travel and conferences	1,495	1,495	-	-	-	1,495	5,691	
Program events	1,703	1,703	-	-	-	1,703	4,548	
Awards and grants	280	280	1	1	2	282	431	
Gifts and contributions	37,127	37,127	3	4	7	37,134	51,535	
Support payments	4,659	4,659	61	87	148	4,807	4,277	
Membership dues	82	82	1	2	3	85	85	
Cost of goods sold	-	-	-	-	-	-	409	
<b>Total expenses before depreciation and amortization</b>	<b>1,538,767</b>	<b>1,538,767</b>	<b>7,017</b>	<b>7,008</b>	<b>14,025</b>	<b>1,552,792</b>	<b>1,298,639</b>	
Depreciation and amortization	3,001	3,001	32	34	66	3,067	5,330	
<b>Total expenses</b>	<b>\$ 1,541,768</b>	<b>\$ 1,541,768</b>	<b>\$ 7,049</b>	<b>\$ 7,042</b>	<b>\$ 14,091</b>	<b>\$ 1,555,859</b>	<b>\$ 1,303,970</b>	