

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

Consolidated Financial Report  
December 31, 2010

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## Independent Auditor's Report

To the Board of Directors  
Armed Services YMCA of the USA  
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, 2010, 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 2009 financial statements and, in our report dated April 28, 2010, 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 2010 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, 2010, 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 25, 2011

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

**Consolidated Balance Sheet  
December 31, 2010  
(With Comparative Totals For 2009)**

<b>Assets</b>	<b>2010</b>	<b>2009</b>
Cash And Cash Equivalents	\$ 4,101,127	\$ 4,266,835
Receivables	659,349	1,249,371
Investments	13,356,878	12,796,058
Prepaid Expenses And Other Assets	594,694	481,278
Deferred Rent Receivable	2,831,499	2,518,886
Property And Equipment, net	5,832,273	7,862,745
	<b>\$ 27,375,820</b>	<b>\$ 29,175,173</b>

**Liabilities And Net Assets**

<b>Liabilities</b>		
Accounts payable	\$ 537,843	\$ 548,083
Accrued and other liabilities	372,374	380,672
Deferred revenue	299,484	359,317
Deposits on sale of building	623,064	532,562
Notes payable	120,613	54,909
	<b>1,953,378</b>	<b>1,875,543</b>

Commitments And Contingencies (Note 8)

Net Assets

<b>Unrestricted</b>		
Undesignated	24,459,512	26,005,601
Designated for property maintenance	173,368	190,294
	<b>24,632,880</b>	<b>26,195,895</b>
Temporarily restricted	466,711	800,164
Permanently restricted	322,851	303,571
	<b>25,422,442</b>	<b>27,299,630</b>
	<b>\$ 27,375,820</b>	<b>\$ 29,175,173</b>

See Notes To Consolidated Financial Statements.

Armed Services YMCA Of The USA And Affiliates

Consolidated Statement Of Activities  
 Year Ended December 31, 2010  
 (With Comparative Totals For 2009)

	2010			2009 Total
	Unrestricted	Temporarily Restricted	Permanently Restricted	
Support and revenue:				
Support:				
Donated revenue	\$ 5,340,497	\$ -	\$ -	\$ 5,340,497
Contributions and grants	3,967,178	577,760	19,280	4,564,218
National Council allocation	1,713,650	27,228	-	1,740,878
Government contracts and grants	1,578,701	-	-	1,578,701
Partner memberships	749,634	156,750	-	906,384
United Way	328,425	106,992	-	435,417
<b>Total support</b>	<b>13,678,085</b>	<b>868,730</b>	<b>19,280</b>	<b>14,566,095</b>
Revenue:				
Program service fees	4,625,564	-	-	4,625,564
Rental income	1,256,123	-	-	1,256,123
Residence and related services	567,372	-	-	567,372
Membership dues	488,753	-	-	488,753
Sale of materials and services	295,584	-	-	295,584
Interest and dividends	268,316	3,032	-	271,348
Other	138,019	-	-	138,019
Branch transfer fees	100,000	-	-	100,000
Net assets released from restrictions	1,236,272	(1,236,272)	-	-
<b>Total revenue</b>	<b>8,976,003</b>	<b>(1,233,240)</b>	<b>-</b>	<b>7,742,763</b>
<b>Total support and revenue</b>	<b>22,654,088</b>	<b>(364,510)</b>	<b>19,280</b>	<b>22,308,858</b>
Expenses:				
Program services:				
Social, recreational and cultural services	20,710,784	-	-	20,710,784
Residence and related services	504,166	-	-	504,166
<b>Total program services</b>	<b>21,214,950</b>	<b>-</b>	<b>-</b>	<b>21,214,950</b>
Supporting services:				
Management and general	1,436,812	-	-	1,436,812
Fundraising	793,737	-	-	793,737
<b>Total supporting services</b>	<b>2,230,549</b>	<b>-</b>	<b>-</b>	<b>2,230,549</b>
<b>Total expenses</b>	<b>23,445,499</b>	<b>-</b>	<b>-</b>	<b>23,445,499</b>
<b>Change in net assets before         other changes</b>	<b>(791,411)</b>	<b>(364,510)</b>	<b>19,280</b>	<b>(1,136,641)</b>
Net realized and unrealized gain on investments	748,464	31,057	-	779,521
Contribution of Bremerton net assets	(1,520,068)	-	-	(1,520,068)
<b>Change in net assets</b>	<b>(1,563,015)</b>	<b>(333,453)</b>	<b>19,280</b>	<b>(1,877,188)</b>
Net assets:				
Beginning	26,195,895	800,164	303,571	27,299,630
Ending	\$ 24,632,880	\$ 466,711	\$ 322,851	\$ 25,422,442

See Notes To Consolidated Financial Statements.

Armed Services YMCA Of The USA And Affiliates

Consolidated Statement Of Functional Expenses  
 Year Ended December 31, 2010  
 (With Comparative Totals For 2009)

	2010								2009 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	\$ 162,672	\$ -	\$ 162,672	\$ -	\$ -	\$ -	\$ 162,672	\$ 181,888	
Salaries and wages	7,459,364	214,065	7,673,429	699,430	242,058	941,488	8,614,917	9,052,197	
Health and retirement benefits, payroll taxes	1,312,202	40,043	1,352,245	203,062	58,912	261,974	1,614,219	1,617,058	
Donated services, materials and facilities	5,278,614	87	5,278,701	20,048	40,815	60,863	5,339,564	5,448,269	
Occupancy, insurance and property taxes	422,345	15,673	438,018	53,954	17,741	71,695	509,713	581,027	
Telephone	112,039	16,331	128,370	10,146	1,748	11,894	140,264	138,039	
Utilities	134,213	-	134,213	10,343	2,351	12,694	146,907	190,169	
Supplies	1,649,580	52,890	1,702,470	64,669	60,358	125,027	1,827,497	1,831,498	
Postage and shipping	32,699	242	32,941	3,290	2,719	6,009	38,950	42,087	
Computer and IT services	39,510	60	39,570	6,420	4,458	10,878	50,448	49,409	
Professional fees and contract services	167,634	34,357	201,991	107,824	122,191	230,015	432,006	412,425	
Rentals, repairs and maintenance	380,909	21,967	402,876	29,920	4,517	34,437	437,313	395,481	
Outside printing, graphics and advertising	222,976	249	223,225	20,440	14,943	35,383	258,608	251,360	
Travel and conferences	187,891	-	187,891	62,410	9,029	71,439	259,330	292,274	
Program events	756,090	-	756,090	4,675	167,855	172,530	928,620	767,548	
Awards and grants	51,195	-	51,195	51	427	478	51,673	77,791	
Gifts and contributions	187,480	-	187,480	2,681	1,936	4,617	192,097	121,788	
Support payments	1,423,514	-	1,423,514	-	-	-	1,423,514	1,651,855	
Membership dues	17,263	295	17,558	9,508	1,358	10,866	28,424	26,826	
Cost of goods sold	24,034	-	24,034	705	24,678	25,383	49,417	55,248	
Other expenses	3,553	-	3,553	-	-	-	3,553	11,810	
<b>Total expenses before depreciation and amortization</b>	<b>20,025,777</b>	<b>396,259</b>	<b>20,422,036</b>	<b>1,309,576</b>	<b>778,094</b>	<b>2,087,670</b>	<b>22,509,706</b>	<b>23,196,047</b>	
Depreciation and amortization	685,007	107,907	792,914	127,236	15,643	142,879	935,793	1,106,540	
<b>Total expenses</b>	<b>\$ 20,710,784</b>	<b>\$ 504,166</b>	<b>\$ 21,214,950</b>	<b>\$ 1,436,812</b>	<b>\$ 793,737</b>	<b>\$ 2,230,549</b>	<b>\$ 23,445,499</b>	<b>\$ 24,302,587</b>	

See Notes To Consolidated Financial Statements.

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

**Consolidated Statement Of Cash Flows**  
**Year Ended December 31, 2010**  
**(With Comparative Totals For 2009)**

	2010	2009
<b>Cash Flows From Operating Activities</b>		
Change in net assets	\$ (1,877,188)	\$ 872,443
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:		
Depreciation and amortization	935,793	1,106,540
Realized and unrealized gain on investments	(779,521)	(1,089,461)
Contribution of Bremerton net assets, net of cash transferred	1,804,217	-
Deferred rent receivable	(312,613)	(334,579)
Contributions restricted for endowment	(19,280)	(17,706)
Changes in assets and liabilities:		
(Increase) decrease in:		
Receivables	590,022	(171,353)
Prepaid expenses and other assets	(156,023)	26,024
Increase (decrease) in:		
Accounts payable	(10,240)	(54,581)
Accrued and other liabilities	(8,298)	(352,308)
Deferred revenue	(59,833)	(277,056)
<b>Net cash provided by (used in) operating activities</b>	<b>107,036</b>	<b>(292,037)</b>
<b>Cash Flows From Investing Activities</b>		
Purchases of property and equipment	(382,319)	(378,441)
Proceeds from sale of investments	4,189,235	18,507,861
Purchases of investments	(3,971,019)	(18,225,954)
Deposits on building sale	90,502	88,727
<b>Net cash used in investing activities</b>	<b>(73,601)</b>	<b>(7,807)</b>
<b>Cash Flows From Financing Activities</b>		
Contributions restricted for endowment	19,280	17,706
Principal payments on notes payable	(32,154)	(12,200)
Proceeds from notes payable	97,880	15,000
<b>Net cash provided by financing activities</b>	<b>85,006</b>	<b>20,506</b>
<b>Net decrease in cash and cash equivalents</b>	<b>118,441</b>	<b>(279,338)</b>
<b>Cash And Cash Equivalents:</b>		
Beginning	4,266,835	4,546,173
Contribution of Bremerton net assets - cash transferred (Note 13)	(284,149)	-
Ending	<b>\$ 4,101,127</b>	<b>\$ 4,266,835</b>
<b>Supplemental Disclosure Of Cash Flow Information</b>		
Cash payments for interest	<b>\$ 154</b>	<b>\$ 14,772</b>

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, 2010, ASYMCA is composed of 15 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, equity securities, U.S. government securities, and money market funds. 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, 2010, as management believes receivables to be fully collectible.

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 again when the collectability 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, 2010, 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 \$5,340,497, including the use of facilities valued at \$3,697,436, donated materials of \$1,610,639 and donated services of \$32,422 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).

The accounting standard on accounting for uncertainty in income taxes 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 percent 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.

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. Generally, ASYMCA is no longer subject to income tax examinations by the U.S. federal, state or local tax authorities for years before 2007.

Designated net assets: Included in the designated net assets is a reserve of \$173,368, 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, 2009, 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.

## 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)

Recent accounting pronouncements: In January 2010, the Financial Accounting Standards Board (FASB) released Accounting Standards Update No. 2010-06 (ASU 2010-06), which provided accounting guidance that requires new fair value measurement classification disclosures and clarifies existing disclosures. The guidance requires: (i) separate disclosures of significant transfers between Level 1 and 2 and reasons for transfers; (ii) disclosure, on a gross basis, of purchases, sales, issuances and net settlements within Level 3 measurements; (iii) disclosures by class of assets and liabilities; and (iv) a description of the evaluation techniques and inputs used to measure fair value for both recurring and nonrecurring fair value measurements. The guidance is effective for interim and annual reporting periods beginning after December 15, 2009, except for the disaggregation of the Level 3 activity, which is effective for interim and annual periods beginning after December 15, 2010. ASYMCA adopted ASU 2010-06 during the year ended December 31, 2010.

Subsequent events: ASYMCA evaluated subsequent events through April 25, 2011, 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 2010 contract/grant was \$1,740,878. 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 paid the National Council as annual financial percentage support was \$162,672 in 2010.

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; El Camino, California; Greater Oklahoma, Oklahoma; and Ft. Belvoir, Virginia. 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 \$1,423,514 to these organizations in 2010.

Contributions received from board members, organizations affiliated with board members, and ASYMCA employees were \$1,014,665 for the year ended December 31, 2010.

## Armed Services YMCA Of The USA And Affiliates

### Notes To Consolidated Financial Statements

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#### Note 3. Cash And Cash Equivalents

Cash and cash equivalents consist of the following at December 31, 2010:

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Cash	\$ 2,273,360
Certificates of deposit	982,018
Money market funds	845,749
	<hr/>
	\$ 4,101,127

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#### Note 4. Receivables

Receivables consist of the following at December 31, 2010:

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DoD contract receivables	\$ 264,709
Accounts receivables	239,679
Grants receivables	60,474
United Way receivables	58,523
Other	35,964
	<hr/>
	\$ 659,349

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#### Note 5. Fair Value Measurements

Fair value is defined 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 as assumptions market participants would use in pricing an asset or liability. The three levels of the fair value hierarchy 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

#### Note 5. Fair Value Measurements (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
<b>Cash Equivalents</b>				
Money market funds	\$ -	\$ 845,749	\$ -	\$ 845,749
<b>Investments</b>				
Fixed income mutual funds:				
Short-term bond	1,260,642	-	-	1,260,642
World bond	652,862	-	-	652,862
Intermediate-term bond	561,666	-	-	561,666
Inflation-protected bond	515,389	-	-	515,389
Other	489,716	-	-	489,716
Total fixed income mutual funds	3,480,275	-	-	3,480,275
Equity mutual funds				
Large cap blend	1,288,082	-	-	1,288,082
Other	192,838	-	-	192,838
Total equity mutual funds	1,480,920	-	-	1,480,920
Equities				
Information technology	1,161,788	-	-	1,161,788
Financial	902,729	-	-	902,729
Consumer staples	862,624	-	-	862,624
Healthcare	841,177	-	-	841,177
Energy	839,606	-	-	839,606
Industrial	662,982	-	-	662,982
Other	583,694	-	-	583,694
Consumer discretionary	390,412	-	-	390,412
Telecommunications	348,664	-	-	348,664
Total equities	6,593,676	-	-	6,593,676
U.S. government and agency obligations	-	550,506	-	550,506
Other fixed income	-	305,893	-	305,893
Money market funds	-	588,668	-	588,668
Investments held by community foundations	-	356,940	-	356,940
Total Investments	\$ 11,554,871	\$ 1,802,007	\$ -	\$ 13,356,878

Mutual funds and equity securities are classified as Level 1 instruments as they are actively traded on public exchanges.

The U.S Government bonds, other fixed income securities, money market funds and investments held by community foundations are classified as Level 2 instruments as they are priced based on their stated

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

**Notes To Consolidated Financial Statements**

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interest rates and quality ratings. The interest and quality ratings are observable at commonly quoted intervals for the full term of the instruments.

## 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, 2010:

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Buildings and improvements	\$ 5,298,150
Building subject to sale contract	2,927,421
Land	2,226,808
Office furniture and fixtures	1,949,043
Automobiles	1,870,057
Leasehold improvements	493,526
Construction in progress	39,074
	<hr/>
	14,804,079
Less accumulated depreciation and amortization	(8,971,806)
	<hr/>
	\$ 5,832,273

Depreciation expense was \$935,793 for the year ended December 31, 2010.

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 \$603,375. As of December 31, 2010, deposits that are accounted for under the deposit method totaled \$663,083. Total payments to be received under the existing terms of the lease related to the building are \$7,753,018 at December 31, 2010.

#### Note 7. Notes Payable

ASYMCA has two notes payable relating to activities in Killeen, Texas. The notes are zero-interest loans and will mature in 2016. As of December 31, 2010, the total amount outstanding on these notes was \$120,613.

The following is a schedule of future minimum loan payments as of December 31, 2010:

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Years Ending December 31,	
2011	\$ 21,538
2012	21,538
2013	21,538
2014	21,538
2015	21,538
2016	12,923
	<hr/>
	\$ 120,613

## Armed Services YMCA Of The USA And Affiliates

### Notes To Consolidated Financial Statements

#### 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, 2010:

Years Ending December 31,

2011	\$ 80,724
2012	40,959
	<u>\$ 121,683</u>

Total rental expense paid under operating leases was \$154,907 for 2010. 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 2010 was \$3,697,436.

#### 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 2010 was \$1,235,751.

The following is a schedule of minimum future rental income on noncancelable operating leases as of December 31, 2010:

Years Ending December 31,

2011	\$ 659,370
2012	672,557
2013	686,008
2014	699,728
2015	713,723
Thereafter	47,496,857
	<u>\$ 50,928,243</u>

#### 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, 2009	Additions	Restriction Accomplished	Balance December 31, 2010
Donor restricted - purpose	\$ 657,346	\$ 184,272	\$ 474,937	\$ 366,681
Time restricted	142,818	718,547	761,335	100,030
	<u>\$ 800,164</u>	<u>\$ 902,819</u>	<u>\$ 1,236,272</u>	<u>\$ 466,711</u>

## Armed Services YMCA Of The USA And Affiliates

### Notes To Consolidated Financial Statements

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#### 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 percent of the participating employee's salary. Participants may elect to contribute up to 13 percent of their annual salary. Contributions are remitted to the Retirement Fund on a monthly basis. Total contributions charged to retirement costs during the year ended December 31, 2010 were \$625,448.

#### Note 12. 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.

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, 2010:

	Temporarily Restricted	Permanently Restricted
The Lawton Community Foundation	\$ 22,739	\$ 216,995
The San Diego Foundation	10,119	75,381
The El Paso Community Foundation	1,231	30,475
	<u>\$ 34,089</u>	<u>\$ 322,851</u>

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

**Notes To Consolidated Financial Statements**

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**Note 12. Endowment (Continued)**

Endowment fund activity for the year ended December 31, 2010, consists of the following:

	Temporarily Restricted	Permanently Restricted
Endowment net assets, beginning of year	\$ -	\$ 303,571
Contributions	-	19,280
Unrealized and realized investment gains	31,057	-
Interest income	3,032	-
Endowment net assets, end of year	<u>\$ 34,089</u>	<u>\$ 322,851</u>

**Note 13. Contribution Of Bremerton Net Assets**

Effective July 1, 2010, ASYMCA donated the assets, liabilities, and net assets of the Bremerton, Washington branch to the YMCA of Pierce and Kitsap Counties (YPKC).

The assets, liabilities, and net assets of Bremerton at July 1, 2010, were as follows:

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Assets	
Cash	\$ 284,149
Prepaid expenses and other assets	15,089
Property and equipment, net	1,482,161
	<u>\$ 1,781,399</u>
Liabilities	
Accounts payable and accrued expenses	\$ 118,428
Deferred revenue	142,903
	<u>261,331</u>
Net Assets	<u>\$ 1,520,068</u>



## Independent Auditor's Report On The Supplementary Information

To the Board of Directors  
Armed Services YMCA of the USA  
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, 2010, 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. Such information as of and for the year ended December 31, 2010, 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 information has been derived from ASYMCA's 2009 financial statements and, in our report dated April 28, 2010, we express an unqualified opinion such information in relation to the 2009 financial statements taken as a whole.

*McGladrey & Pullen, LLP*

Vienna, Virginia  
April 25, 2011

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

**Schedule Of Summary Of Financial Information  
Year Ended December 31, 2010**

Branch	As of December 31, 2010			For the Year Ended December 31, 2010			
	Assets	Liabilities	Net Assets	Public Support And Revenue Including Gains	Expenses Including Contribution Expense	Depreciation	Change In Net Assets
Headquarters	\$ 14,727,806	\$ 444,475	\$ 14,283,331	\$ 5,516,825	\$ 5,403,551	\$ 105,681	\$ 7,593
Altus, Oklahoma	30,347	3,387	26,960	129,754	123,550	1,525	4,679
Anchorage, Alaska	498,797	110,920	387,877	2,074,505	1,912,661	41,816	120,028
Bremerton, Washington	-	-	-	1,144,031	2,753,670	191,277	(1,800,916)
Camp LeJeune, North Carolina	15,009	132,788	(117,779)	122,098	132,182	1,972	(12,056)
El Paso, Texas	1,069,117	359,518	709,599	1,287,079	1,223,975	163,513	(100,409)
Fayetteville, North Carolina	66,048	106,494	(40,446)	531,814	533,487	419	(2,092)
Fort Campbell, Kentucky	171,385	22,674	148,711	521,816	484,895	-	36,921
Fort Leonard Wood, Missouri	32,654	5,428	27,226	137,623	140,115	-	(2,492)
Hampton Roads, Virginia	317,688	80,811	236,877	1,148,277	1,149,633	45,449	(46,805)
Honolulu, Hawaii	440,418	34,073	406,345	865,350	845,922	-	19,428
Killeen, Texas	2,533,974	326,024	2,207,950	3,189,841	3,158,414	161,149	(129,722)
Lawton, Oklahoma	420,401	30,998	389,403	985,870	952,479	7,557	25,834
Oak Harbor, Washington	280,241	15,308	264,933	266,005	275,422	507	(9,924)
Oceanside (Camp Pendleton ), California	1,403,062	143,986	1,259,076	2,781,020	2,819,987	2,377	(41,344)
San Diego, California	5,881,546	845,376	5,036,170	3,072,163	2,786,695	212,198	73,270
Twentynine Palms, California	212,067	11,885	200,182	1,559,145	1,577,973	353	(19,181)
	<u>28,100,560</u>	<u>2,674,145</u>	<u>25,426,415</u>	<u>25,333,216</u>	<u>26,274,611</u>	<u>935,793</u>	<u>(1,877,188)</u>
Elimination of balances and transactions between headquarters and branches	(724,740)	(720,767)	(3,973)	(2,244,837)	(2,244,837)	-	-
	<u>\$ 27,375,820</u>	<u>\$ 1,953,378</u>	<u>\$ 25,422,442</u>	<u>\$ 23,088,379</u>	<u>\$ 24,029,774</u>	<u>\$ 935,793</u>	<u>\$ (1,877,188)</u>

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

**Consolidating Balance Sheet  
December 31, 2010**

<b>Assets</b>	<b>Headquarters</b>	<b>Branches</b>	<b>Eliminations</b>	<b>Total</b>
Cash And Cash Equivalents	\$ 645,118	\$ 3,456,009	\$ -	\$ 4,101,127
Receivables	509,407	149,942	-	659,349
Investments	11,637,037	1,719,841	-	13,356,878
Prepaid Expenses And Other Assets	544,068	50,626	-	594,694
Deferred Rent Receivable	-	2,831,499	-	2,831,499
Due From Branch/Headquarters	724,740	-	(724,740)	-
Property And Equipment, net	667,436	5,164,837	-	5,832,273
	<b>\$ 14,727,806</b>	<b>\$ 13,372,754</b>	<b>\$ (724,740)</b>	<b>\$ 27,375,820</b>

**Liabilities And Net Assets**

<b>Liabilities</b>				
Accounts payable	\$ 284,283	\$ 253,560	\$ -	\$ 537,843
Accrued and other liabilities	44,317	328,057	-	372,374
Deferred revenue	115,875	183,609	-	299,484
Deposits on sale of building	-	623,064	-	623,064
Due to Branch/Headquarters	-	654,267	(654,267)	-
Notes payable	-	187,113	(66,500)	120,613
	<b>444,475</b>	<b>2,229,670</b>	<b>(720,767)</b>	<b>1,953,378</b>

**Net Assets**

<b>Unrestricted</b>				
Undesignated	14,007,979	10,455,506	(3,973)	24,459,512
Designated for property maintenance	167,407	5,961	-	173,368
	<b>14,175,386</b>	<b>10,461,467</b>	<b>(3,973)</b>	<b>24,632,880</b>
Temporarily restricted	107,945	358,766	-	466,711
Permanently restricted	-	322,851	-	322,851
	<b>14,283,331</b>	<b>11,143,084</b>	<b>(3,973)</b>	<b>25,422,442</b>
	<b>\$ 14,727,806</b>	<b>\$ 13,372,754</b>	<b>\$ (724,740)</b>	<b>\$ 27,375,820</b>

## Armed Services YMCA Of The USA And Affiliates

### Statements Of Activities - ASYMCA Branches (Excluding Headquarters) Year Ended December 31, 2010

	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
Support and revenue:				
Support:				
Donated revenue	\$ 5,339,448	\$ -	\$ -	\$ 5,339,448
Contributions and grants	3,143,045	27,760	19,280	3,190,085
National Council allocation	1,843,360	27,228	-	1,870,588
Government contracts and grants	967,685	-	-	967,685
Partner memberships	626,204	1,203	-	627,407
United Way	301,142	106,992	-	408,134
<b>Total support</b>	<b>12,220,884</b>	<b>163,183</b>	<b>19,280</b>	<b>12,403,347</b>
Revenue:				
Program service fees	4,625,562	-	-	4,625,562
Rental income	1,256,123	-	-	1,256,123
Residence and related services	567,372	-	-	567,372
Membership dues	488,751	-	-	488,751
Sale of materials and services	291,975	-	-	291,975
Interest and dividends	85,783	3,032	-	88,815
Other	59,868	-	-	59,868
Net assets released from restrictions	314,752	(314,752)	-	-
<b>Total revenue</b>	<b>7,690,186</b>	<b>(311,720)</b>	<b>-</b>	<b>7,378,466</b>
<b>Total support and revenue</b>	<b>19,911,070</b>	<b>(148,537)</b>	<b>19,280</b>	<b>19,781,813</b>
Expenses:				
Program services:				
Social, recreational and cultural services	17,966,094	-	-	17,966,094
Residence and related services	504,166	-	-	504,166
<b>Total program services</b>	<b>18,470,260</b>	<b>-</b>	<b>-</b>	<b>18,470,260</b>
Supporting services:				
Management and general	1,001,207	-	-	1,001,207
Fundraising	710,007	-	-	710,007
<b>Total supporting services</b>	<b>1,711,214</b>	<b>-</b>	<b>-</b>	<b>1,711,214</b>
<b>Total expenses</b>	<b>20,181,474</b>	<b>-</b>	<b>-</b>	<b>20,181,474</b>
<b>Change in net assets before other changes</b>	<b>(270,404)</b>	<b>(148,537)</b>	<b>19,280</b>	<b>(399,661)</b>
Net realized and unrealized gain on investments	3,889	31,059	-	34,948
Contribution of Bremerton net assets	(1,520,068)	-	-	(1,520,068)
<b>Change in net assets</b>	<b>(1,786,583)</b>	<b>(117,478)</b>	<b>19,280</b>	<b>(1,884,781)</b>
Net assets:				
Beginning	12,248,050	476,244	303,571	13,027,865
Ending	\$ 10,461,467	\$ 358,766	\$ 322,851	\$ 11,143,084

Armed Services YMCA Of The USA And Affiliates

Statements Of Functional Expenses - ASYMCA Branches (Excluding Headquarters)  
Year Ended December 31, 2010

	2010							Grand Total
	Program Services			Supporting Services				
	Social, Recreational And Cultural Services	Residence And Related Services	Program Services Total	Management And General	Fundraising	Supporting Services Total		
Salaries and wages	\$ 6,757,762	\$ 214,065	\$ 6,971,827	\$ 514,670	\$ 201,024	\$ 715,694	\$ 7,687,521	
Health and retirement benefits, payroll taxes	1,203,698	40,043	1,243,741	145,715	49,770	195,485	1,439,226	
Donated services, materials and facilities	5,277,564	87	5,277,651	20,047	40,815	60,862	5,338,513	
Occupancy, insurance and property taxes	323,196	15,673	338,869	17,450	4,394	21,844	360,713	
Telephone	106,397	16,331	122,728	9,132	1,443	10,575	133,303	
Utilities	134,212	-	134,212	10,343	2,351	12,694	146,906	
Supplies	1,587,111	52,890	1,640,001	55,694	56,638	112,332	1,752,333	
Postage and shipping	17,775	242	18,017	2,775	1,439	4,214	22,231	
Computer and IT services	37,025	60	37,085	3,900	895	4,795	41,880	
Professional fees and contract services	133,112	34,357	167,469	37,475	115,336	152,811	320,280	
Rentals, repairs and maintenance	368,240	21,967	390,207	26,574	3,524	30,098	420,305	
Outside printing, graphics and advertising	83,215	249	83,464	17,537	8,457	25,994	109,458	
Travel and conferences	103,655	-	103,655	37,598	12,720	50,318	153,973	
Program events	656,106	-	656,106	3,675	167,855	171,530	827,636	
Awards and grants	19,668	-	19,668	51	427	478	20,146	
Gifts and contributions	183,445	-	183,445	2,647	1,922	4,569	188,014	
Support payments	314,195	-	314,195	-	-	-	314,195	
Membership dues	13,082	295	13,377	7,024	1,358	8,382	21,759	
Cost of goods sold	24,034	-	24,034	705	24,678	25,383	49,417	
Other expenses	3,553	-	3,553	-	-	-	3,553	
<b>Total expenses before depreciation and amortization</b>	<b>17,347,045</b>	<b>396,259</b>	<b>17,743,304</b>	<b>913,012</b>	<b>695,046</b>	<b>1,608,058</b>	<b>19,351,362</b>	
Depreciation and amortization	619,049	107,907	726,956	88,195	14,961	103,156	830,112	
<b>Total expenses</b>	<b>\$ 17,966,094</b>	<b>\$ 504,166</b>	<b>\$ 18,470,260</b>	<b>\$ 1,001,207</b>	<b>\$ 710,007</b>	<b>\$ 1,711,214</b>	<b>\$ 20,181,474</b>	

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

**Balance Sheet**

**December 31, 2010**

**(With Comparative Totals For 2009)**

<b>Assets</b>	<b>2010</b>	<b>2009</b>
Cash And Cash Equivalents	\$ 645,118	\$ 281,540
Receivables	509,407	1,455,786
Investments	11,637,037	11,409,051
Prepaid Expenses And Other Assets	544,068	459,467
Due From Branches And Affiliates	724,740	735,137
Property And Equipment, net	667,436	761,919
	<b>\$ 14,727,806</b>	<b>\$ 15,102,900</b>
<b>Liabilities And Net Assets</b>		
<b>Liabilities</b>		
Accounts payable	\$ 284,283	\$ 156,955
Accrued and other liabilities	44,317	517,961
Deferred revenue	115,875	152,246
	<b>444,475</b>	<b>827,162</b>
<b>Net Assets</b>		
<b>Unrestricted</b>		
Undesignated	14,007,979	13,755,965
Designated for property maintenance	167,407	184,603
	<b>14,175,386</b>	<b>13,940,568</b>
Temporarily restricted	107,945	335,170
	<b>14,283,331</b>	<b>14,275,738</b>
	<b>\$ 14,727,806</b>	<b>\$ 15,102,900</b>

Armed Services YMCA Of The USA – Headquarters

Schedule Of Activities

Year Ended December 31, 2010

(With Comparative Totals For 2009)

	2010			2009 Total
	Unrestricted	Temporarily Restricted	Total	
Public support and revenue:				
Public support:				
National Council allocation	\$ 1,740,878	\$ -	\$ 1,740,878	\$ 1,996,675
Contributions and grants	828,633	550,000	1,378,633	2,004,152
Government contracts and grants	611,016	-	611,016	838,491
Partner memberships	123,430	155,547	278,977	283,701
United Way	27,283	-	27,283	34,844
Donated revenue	1,050	-	1,050	16,950
<b>Total public support</b>	<b>3,332,290</b>	<b>705,547</b>	<b>4,037,837</b>	<b>5,174,813</b>
Revenue:				
Branch support	325,551	-	325,551	327,190
Interest and dividends	269,694	-	269,694	193,215
Branch transfer fees	100,000	-	100,000	-
Rental income	30,000	-	30,000	30,000
Other	9,172	-	9,172	6,232
Net assets released from restrictions	932,772	(932,772)	-	-
<b>Total revenue</b>	<b>1,667,189</b>	<b>(932,772)</b>	<b>734,417</b>	<b>556,637</b>
<b>Total public support and revenue</b>	<b>4,999,479</b>	<b>(227,225)</b>	<b>4,772,254</b>	<b>5,731,450</b>
Expenses:				
Program services:				
Social, recreational and cultural services	4,882,578	-	4,882,578	5,184,921
<b>Total program services expenses</b>	<b>4,882,578</b>	<b>-</b>	<b>4,882,578</b>	<b>5,184,921</b>
Supporting services:				
Management and general	433,854	-	433,854	425,849
Fundraising	87,119	-	87,119	87,408
<b>Total supporting services expenses</b>	<b>520,973</b>	<b>-</b>	<b>520,973</b>	<b>513,257</b>
<b>Total expenses</b>	<b>5,403,551</b>	<b>-</b>	<b>5,403,551</b>	<b>5,698,178</b>
Net realized and unrealized gain on investments	744,571	-	744,571	879,745
<b>Change in net assets before depreciation and amortization</b>	<b>340,499</b>	<b>(227,225)</b>	<b>113,274</b>	<b>913,017</b>
Depreciation and amortization	105,681	-	105,681	106,737
<b>Change in net assets</b>	<b>234,818</b>	<b>(227,225)</b>	<b>7,593</b>	<b>806,280</b>
Net assets:				
Beginning	13,940,568	335,170	14,275,738	13,469,458
Ending	\$ 14,175,386	107,945	\$ 14,283,331	\$ 14,275,738

Armed Services YMCA Of The USA – Headquarters

Schedule Of Functional Expenses  
Year Ended December 31, 2010  
(With Comparative Information For 2009)

	2010							2009 Total
	Program Services			Supporting Services			Grand Total	
	Social, Recreational And Cultural Services	Total	Management And General	Fundraising	Total			
Financial percentage support – National Council	\$ 162,672	\$ 162,672	\$ -	\$ -	\$ -	\$ 162,672	\$ 181,888	
Salaries and wages	701,972	701,972	184,760	41,034	225,794	927,766	859,064	
Health and retirement benefits, payroll taxes	108,504	108,504	57,348	9,142	66,490	174,994	150,960	
Donated services, materials and facilities	1,050	1,050	-	-	-	1,050	16,950	
Occupancy, insurance and property taxes	99,153	99,153	36,504	13,347	49,851	149,004	152,807	
Telephone	6,844	6,844	1,014	305	1,319	8,163	8,687	
Supplies	71,340	71,340	7,791	3,720	11,511	82,851	100,934	
Postage and shipping	14,487	14,487	468	1,280	1,748	16,235	16,639	
Computer and IT services	10,896	10,896	3,387	3,563	6,950	17,846	22,080	
Professional fees and contract services	34,566	34,566	100,349	6,855	107,204	141,770	124,220	
Rentals, repairs and maintenance	12,669	12,669	3,347	993	4,340	17,009	9,169	
Outside printing, graphics and advertising	140,203	140,203	2,906	6,486	9,392	149,595	150,292	
Travel and conferences	82,759	82,759	33,460	380	33,840	116,599	140,372	
Program events	102,448	102,448	-	-	-	102,448	86,672	
Awards and grants	31,528	31,528	-	-	-	31,528	39,483	
Gifts and contributions	3,204	3,204	35	14	49	3,253	1,283	
Support payments	3,294,102	3,294,102	-	-	-	3,294,102	3,629,241	
Membership dues	4,181	4,181	2,485	-	2,485	6,666	7,437	
<b>Total expenses before depreciation and amortization</b>	<b>4,882,578</b>	<b>4,882,578</b>	<b>433,854</b>	<b>87,119</b>	<b>520,973</b>	<b>5,403,551</b>	<b>5,698,178</b>	
Depreciation and amortization	65,958	65,958	39,041	682	39,723	105,681	106,737	
<b>Total expenses</b>	<b>\$ 4,948,536</b>	<b>\$ 4,948,536</b>	<b>\$ 472,895</b>	<b>\$ 87,801</b>	<b>\$ 560,696</b>	<b>\$ 5,509,232</b>	<b>\$ 5,804,915</b>	

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

**Balance Sheet**

**December 31, 2010**

**(With Comparative Totals For 2009)**

<b>Assets</b>	<b>2010</b>	<b>2009</b>
Cash And Cash Equivalents	\$ 30,347	\$ 23,605
Property And Equipment, net	-	1,525
	<u>\$ 30,347</u>	<u>\$ 25,130</u>
<b>Liabilities And Net Assets</b>		
Liabilities		
Accounts payable	\$ 151	\$ 151
Accrued and other liabilities	2,409	1,871
Due to Headquarters	827	827
	<u>3,387</u>	<u>2,849</u>
Net Assets		
Unrestricted	26,960	22,281
	<u>26,960</u>	<u>22,281</u>
	<u>\$ 30,347</u>	<u>\$ 25,130</u>

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

**Schedule Of Activities  
Year Ended December 31, 2010  
(With Comparative Totals For 2009)**

	2010	2009
Public support and revenue:		
Public support:		
Donated revenue	\$ 51,220	\$ 47,461
National Council allocation	49,988	49,988
Partner memberships	15,604	20,322
Contributions and grants	10,000	-
United Way	2,932	124
<b>Total public support</b>	<b>129,744</b>	<b>117,895</b>
Revenue:		
Interest and dividends	10	11
<b>Total revenue</b>	<b>10</b>	<b>11</b>
<b>Total public support and revenue</b>	<b>129,754</b>	<b>117,906</b>
Expenses:		
Program services:		
Social, recreational and cultural services	118,563	111,308
<b>Total program services expenses</b>	<b>118,563</b>	<b>111,308</b>
Supporting services:		
Management and general	997	964
Fundraising	3,990	3,857
<b>Total supporting services expenses</b>	<b>4,987</b>	<b>4,821</b>
<b>Total expenses</b>	<b>123,550</b>	<b>116,129</b>
<b>Change in net assets before       depreciation and amortization</b>	<b>6,204</b>	<b>1,777</b>
Depreciation and amortization	1,525	1,525
<b>Change in net assets</b>	<b>4,679</b>	<b>252</b>
Net assets:		
Beginning	22,281	22,029
Ending	<b>\$ 26,960</b>	<b>\$ 22,281</b>

Armed Services YMCA Of The USA – Altus, Oklahoma

Schedule Of Functional Expenses  
 Year Ended December 31, 2010  
 (With Comparative Information For 2009)

	2010							2009 Total
	Program Services			Supporting Services			Grand Total	
	Social, Recreational And Cultural Services	Total	Management And General	Fundraising	Total			
Salaries and wages	\$ 32,082	\$ 32,082	\$ 716	\$ 2,864	\$ 3,580	\$ 35,662	\$ 34,636	
Health and retirement benefits, payroll taxes	7,415	7,415	165	659	824	8,239	8,518	
Donated services, material and facilities	51,219	51,219	-	-	-	51,219	47,461	
Occupancy, insurance and property taxes	5,295	5,295	116	467	583	5,878	5,120	
Supplies	17,522	17,522	-	-	-	17,522	14,443	
Postage and shipping	245	245	-	-	-	245	358	
Rentals, repairs and maintenance	3	3	-	-	-	3	156	
Outside printing, graphics and advertising	463	463	-	-	-	463	60	
Travel and conferences	20	20	-	-	-	20	3,096	
Program events	2,465	2,465	-	-	-	2,465	755	
Support payments	1,440	1,440	-	-	-	1,440	1,176	
Membership dues	394	394	-	-	-	394	350	
<b>Total expenses before depreciation and amortization</b>	<b>118,563</b>	<b>118,563</b>	<b>997</b>	<b>3,990</b>	<b>4,987</b>	<b>123,550</b>	<b>116,129</b>	
Depreciation and amortization	1,525	1,525	-	-	-	1,525	1,525	
<b>Total expenses</b>	<b>\$ 120,088</b>	<b>\$ 120,088</b>	<b>\$ 997</b>	<b>\$ 3,990</b>	<b>\$ 4,987</b>	<b>\$ 125,075</b>	<b>\$ 117,654</b>	

**Armed Services YMCA Of The USA – Anchorage, Alaska**

**Balance Sheet**

**December 31, 2010**

**(With Comparative Totals For 2009)**

<b>Assets</b>	<b>2010</b>	<b>2009</b>
Cash And Cash Equivalents	\$ 291,145	\$ 137,034
Receivables	59,090	108,216
Investments	22,529	11,353
Property And equipment, net	126,033	118,230
	<u>\$ 498,797</u>	<u>\$ 374,833</u>
<b>Liabilities And Net Assets</b>		
<b>Liabilities</b>		
Accounts payable	\$ 28,544	\$ 25,413
Accrued and other liabilities	38,376	41,321
Deferred revenue	44,000	40,250
	<u>110,920</u>	<u>106,984</u>
<b>Net Assets</b>		
Unrestricted	387,877	267,849
	<u>387,877</u>	<u>267,849</u>
	<u>\$ 498,797</u>	<u>\$ 374,833</u>

**Armed Services YMCA Of The USA – Anchorage, Alaska**

**Schedule Of Activities  
Year Ended December 31, 2010  
(With Comparative Totals For 2009)**

	2010	2009
Public support and revenue:		
Public support:		
Contributions and grants	\$ 637,441	\$ 579,799
Donated revenue	560,381	524,960
Government contracts and grants	318,988	299,554
National Headquarters allocation	210,500	218,000
United Way	54,530	59,833
Partner memberships	41,693	32,390
<b>Total public support</b>	<b>1,823,533</b>	<b>1,714,536</b>
Revenue:		
Sale of materials and services	168,371	119,175
Program service fees	43,069	12,305
Other	38,692	(39,826)
Interest and dividends	840	1,331
<b>Total revenue</b>	<b>250,972</b>	<b>92,985</b>
<b>Total public support and revenue</b>	<b>2,074,505</b>	<b>1,807,521</b>
Expenses:		
Program services:		
Social, recreational and cultural services	1,755,719	1,705,615
<b>Total program services expenses</b>	<b>1,755,719</b>	<b>1,705,615</b>
Supporting services:		
Management and general	57,225	48,433
Fundraising	99,717	123,546
<b>Total supporting services expenses</b>	<b>156,942</b>	<b>171,979</b>
<b>Total expenses</b>	<b>1,912,661</b>	<b>1,877,594</b>
<b>Change in net assets before         depreciation and amortization</b>	<b>161,844</b>	<b>(70,073)</b>
Depreciation and amortization	41,816	52,616
<b>Change in net assets</b>	<b>120,028</b>	<b>(122,689)</b>
Net assets:		
Beginning	267,849	390,538
Ending	<b>\$ 387,877</b>	<b>\$ 267,849</b>

Armed Services YMCA Of The USA – Anchorage, Alaska

Schedule Of Functional Expenses  
 Year Ended December 31, 2010  
 (With Comparative Information For 2009)

	2010							2009 Total
	Program Services		Supporting Services			Grand Total		
	Social, Recreational And Cultural Services	Total	Management And General	Fundraising	Total			
Salaries and wages	\$ 637,248	\$ 637,248	\$ 48,557	\$ 17,152	\$ 65,709	\$ 702,957	\$ 761,078	
Health and retirement benefits, payroll taxes	112,774	112,774	8,619	10,621	19,240	132,014	134,540	
Donated services, materials and facilities	560,314	560,314	-	67	67	560,381	524,960	
Occupancy, insurance and property taxes	21,121	21,121	-	300	300	21,421	19,599	
Telephone	16,730	16,730	29	24	53	16,783	13,604	
Supplies	136,592	136,592	20	17,404	17,424	154,016	147,772	
Postage and shipping	1,767	1,767	-	44	44	1,811	2,322	
Computer and IT services	5,190	5,190	-	-	-	5,190	339	
Professional fees and contract services	14,578	14,578	-	-	-	14,578	9,228	
Rentals, repairs and maintenance	23,750	23,750	-	-	-	23,750	28,517	
Outside printing, graphics and advertising	1,505	1,505	-	-	-	1,505	2,468	
Travel and conferences	19,264	19,264	-	-	-	19,264	15,774	
Program events	162,474	162,474	-	28,881	28,881	191,355	146,121	
Awards and grants	3	3	-	-	-	3	5,977	
Gifts and contributions	10,268	10,268	-	558	558	10,826	6,666	
Support payments	22,788	22,788	-	-	-	22,788	20,750	
Membership dues	3,929	3,929	-	-	-	3,929	3,924	
Cost of goods sold	5,424	5,424	-	24,666	24,666	30,090	23,955	
Other expenses	-	-	-	-	-	-	10,000	
<b>Total expenses before depreciation and amortization</b>	<b>1,755,719</b>	<b>1,755,719</b>	<b>57,225</b>	<b>99,717</b>	<b>156,942</b>	<b>1,912,661</b>	<b>1,877,594</b>	
Depreciation and amortization	41,222	41,222	41	553	594	41,816	52,616	
<b>Total expenses</b>	<b>\$ 1,796,941</b>	<b>\$ 1,796,941</b>	<b>\$ 57,266</b>	<b>\$ 100,270</b>	<b>\$ 157,536</b>	<b>\$ 1,954,477</b>	<b>\$ 1,930,210</b>	

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

**Schedule Of Activities  
Year Ended December 31, 2010  
(With Comparative Totals For 2009)**

	2010	2009
Public support and revenue:		
Public support:		
Partner memberships	\$ 75,865	\$ 129,127
Contributions and grants	40,034	172,953
National Headquarters allocation	28,250	64,500
United Way	25,831	47,298
Government contracts and grants	19,110	66,922
Donated revenue	350	46,392
<b>Total public support</b>	<b>189,440</b>	<b>527,192</b>
Revenue:		
Program service fees	495,271	921,272
Membership dues	441,673	1,102,266
Rental income	7,413	17,680
Sale of materials and services	7,315	24,892
Other	1,743	149
Interest and dividends	1,176	2,179
<b>Total revenue</b>	<b>954,591</b>	<b>2,068,438</b>
<b>Total public support and revenue</b>	<b>1,144,031</b>	<b>2,595,630</b>
Expenses:		
Program services:		
Social, recreational and cultural services	1,172,693	2,155,461
<b>Total program services expenses</b>	<b>1,172,693</b>	<b>2,155,461</b>
Supporting services:		
Management and general	24,528	49,754
Fundraising	36,381	69,349
<b>Total supporting services expenses</b>	<b>60,909</b>	<b>119,103</b>
<b>Total expenses</b>	<b>1,233,602</b>	<b>2,274,564</b>
Contribution of Bremerton net assets	1,520,068	-
<b>Change in net assets before       depreciation and amortization</b>	<b>(1,609,639)</b>	<b>321,066</b>
Depreciation and amortization	191,277	353,614
<b>Change in net assets</b>	<b>(1,800,916)</b>	<b>(32,548)</b>
Net assets:		
Beginning	1,800,916	1,833,464
Ending	\$ -	\$ 1,800,916

Armed Services YMCA Of The USA – Bremerton, Washington

Schedule Of Functional Expenses  
 Year Ended December 31, 2010  
 (With Comparative Information For 2009)

	2010							2009 Total
	Program Services		Supporting Services			Grand Total		
	Social, Recreational And Cultural Services	Total	Management And General	Fundraising	Total			
Salaries and wages	\$ 675,766	\$ 675,766	\$ 18,206	\$ 26,399	\$ 44,605	\$ 720,371	\$ 1,358,659	
Health and retirement benefits, payroll taxes	134,705	134,705	4,038	6,042	10,080	144,785	262,608	
Occupancy, insurance and property taxes	66,795	66,795	182	-	182	66,977	134,833	
Telephone	4,175	4,175	33	-	33	4,208	9,430	
Utilities	42,344	42,344	850	-	850	43,194	85,628	
Supplies	98,937	98,937	520	466	986	99,923	190,181	
Postage and shipping	2,658	2,658	222	624	846	3,504	6,319	
Computer and IT services	2,582	2,582	8	-	8	2,590	8,618	
Professional fees and contract services	7,638	7,638	-	-	-	7,638	14,463	
Rentals, repairs and maintenance	82,850	82,850	222	-	222	83,072	90,284	
Outside printing, graphics and advertising	5,762	5,762	121	1,996	2,117	7,879	11,346	
Travel and conferences	1,545	1,545	104	-	104	1,649	3,842	
Program events	2,989	2,989	-	-	-	2,989	4,156	
Awards and grants	1,680	1,680	-	339	339	2,019	5,413	
Gifts and contributions	829	829	22	515	537	1,366	7,138	
Support payments	32,280	32,280	-	-	-	32,280	56,382	
Membership dues	180	180	-	-	-	180	375	
Cost of goods sold	8,978	8,978	-	-	-	8,978	22,590	
Donated services, materials and facilities	-	-	-	-	-	-	2,100	
Other expenses	-	-	-	-	-	-	199	
<b>Total expenses before depreciation and amortization</b>	<b>1,172,693</b>	<b>1,172,693</b>	<b>24,528</b>	<b>36,381</b>	<b>60,909</b>	<b>1,233,602</b>	<b>2,274,564</b>	
Depreciation and amortization	185,539	185,539	5,738	-	5,738	191,277	353,614	
<b>Total expenses</b>	<b>\$ 1,358,232</b>	<b>\$ 1,358,232</b>	<b>\$ 30,266</b>	<b>\$ 36,381</b>	<b>\$ 66,647</b>	<b>\$ 1,424,879</b>	<b>\$ 2,628,178</b>	

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

**Balance Sheet**

**December 31, 2010**

**(With Comparative Totals For 2009)**

<b>Assets</b>	<b>2010</b>	<b>2009</b>
Cash And Cash Equivalents	\$ 700	\$ 1,889
Other Assets	13,076	-
Property And Equipment	1,233	3,205
	<b>\$ 15,009</b>	<b>\$ 5,094</b>
<b>Liabilities And Net Assets</b>		
<b>Liabilities</b>		
Accounts payable	\$ -	\$ 153
Accrued and other liabilities	-	2,195
Due to Headquarters	132,788	108,469
	<b>132,788</b>	<b>110,817</b>
<b>Net Assets</b>		
Unrestricted (deficit)	(117,779)	(105,723)
Temporarily restricted	-	-
	<b>(117,779)</b>	<b>(105,723)</b>
	<b>\$ 15,009</b>	<b>\$ 5,094</b>

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

Schedule Of Activities

Year Ended December 31, 2010

(With Comparative Totals For 2009)

	2010			2009
	Unrestricted	Temporarily Restricted	Total	
Public support and revenue:				
Public support:				
National Headquarters allocation	\$ 75,840	\$ 7,228	\$ 83,068	\$ 103,732
Donated revenue	16,261	-	16,261	160,404
Contributions and grants	2,540	-	2,540	10,325
United Way	217	-	217	138
Partner memberships	-	-	-	100
<b>Total public support</b>	<b>94,858</b>	<b>7,228</b>	<b>102,086</b>	<b>274,699</b>
Revenue:				
Program service fees	14,403	-	14,403	20,743
Sales of materials and services	5,603	-	5,603	-
Interest and dividends	6	-	6	3
Net assets released from restrictions	7,228	(7,228)		
<b>Total revenue</b>	<b>27,240</b>	<b>(7,228)</b>	<b>20,012</b>	<b>20,746</b>
<b>Total public support and revenue</b>	<b>122,098</b>	<b>-</b>	<b>122,098</b>	<b>295,445</b>
Expenses:				
Program services:				
Social, recreational and cultural services	116,155	-	116,155	305,019
<b>Total program services expenses</b>	<b>116,155</b>	<b>-</b>	<b>116,155</b>	<b>305,019</b>
Supporting services:				
Management and general	12,780	-	12,780	6,396
Fundraising	3,247	-	3,247	-
<b>Total supporting services expenses</b>	<b>16,027</b>	<b>-</b>	<b>16,027</b>	<b>6,396</b>
<b>Total expenses</b>	<b>132,182</b>	<b>-</b>	<b>132,182</b>	<b>311,415</b>
<b>Change in net assets before depreciation and amortization</b>	<b>(10,084)</b>	<b>-</b>	<b>(10,084)</b>	<b>(15,970)</b>
Depreciation and amortization	1,972	-	1,972	1,972
<b>Change in net assets</b>	<b>(12,056)</b>	<b>-</b>	<b>(12,056)</b>	<b>(17,942)</b>
Net assets (deficit):				
Beginning	(105,723)	-	(105,723)	(87,781)
Ending	\$ (117,779)	\$ -	\$ (117,779)	\$ (105,723)

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

Schedule Of Functional Expenses  
 Year Ended December 31, 2010  
 (With Comparative Information For 2009)

	2010							2009 Total
	Program Services		Supporting Services				Grand Total	
	Social, Recreational And Cultural Services	Total	Management And General	Fundraising	Total			
Salaries and wages	\$ 60,206	\$ 60,206	\$ 5,921	\$ 2,230	\$ 8,151	\$ 68,357	\$ 85,049	
Health and retirement benefits, payroll taxes	12,069	12,069	1,583	536	2,119	14,188	16,387	
Donated services, materials and facilities	16,261	16,261	-	-	-	16,261	160,404	
Occupancy, insurance and property taxes	5,595	5,595	618	70	688	6,283	6,975	
Telephone	1,205	1,205	65	7	72	1,277	1,292	
Supplies	17,715	17,715	748	118	866	18,581	30,073	
Postage and shipping	10	10	10	-	10	20	132	
Computer & IT Services	422	422	52	-	52	474	-	
Professional fees and contract services	-	-	17	-	17	17	655	
Rentals, repairs and maintenance	140	140	2,898	-	2,898	3,038	109	
Outside printing, graphics and advertising	-	-	-	-	-	-	128	
Travel and conferences	-	-	868	-	868	868	-	
Program events	-	-	-	286	286	286	6,156	
Support payments	2,532	2,532	-	-	-	2,532	4,020	
Membership dues	-	-	-	-	-	-	35	
<b>Total expenses before depreciation and amortization</b>	<b>116,155</b>	<b>116,155</b>	<b>12,780</b>	<b>3,247</b>	<b>16,027</b>	<b>132,182</b>	<b>311,415</b>	
Depreciation and amortization	1,775	1,775	197	-	197	1,972	1,972	
<b>Total expenses</b>	<b>\$ 117,930</b>	<b>\$ 117,930</b>	<b>\$ 12,977</b>	<b>\$ 3,247</b>	<b>\$ 16,224</b>	<b>\$ 134,154</b>	<b>\$ 313,387</b>	

**Armed Services YMCA Of The USA – El Paso, Texas**

**Balance Sheet**

**December 31, 2010**

**(With Comparative Totals For 2009)**

<b>Assets</b>	<b>2010</b>	<b>2009</b>
Cash And Cash Equivalents	\$ 322,899	\$ 264,303
Receivables	7,311	19,504
Investments	31,706	27,384
Property And Equipment, net	707,201	858,371
	<u>\$ 1,069,117</u>	<u>\$ 1,169,562</u>
<b>Liabilities And Net Assets</b>		
<b>Liabilities</b>		
Accounts payable	\$ 45,681	\$ 18,764
Accrued and other liabilities	30,873	41,702
Due to Headquarters	282,964	299,088
	<u>359,518</u>	<u>359,554</u>
<b>Net Assets</b>		
Unrestricted	677,893	740,471
Temporarily restricted	1,231	39,062
Permanently restricted	30,475	30,475
	<u>709,599</u>	<u>810,008</u>
	<u>\$ 1,069,117</u>	<u>\$ 1,169,562</u>

Armed Services YMCA Of The USA – El Paso, Texas

Schedule Of Activities

Year Ended December 31, 2010

(With Comparative Totals For 2009)

	2010			Total	2009 Total
	Unrestricted	Temporarily Restricted	Permanently Restricted		
Public support and revenue:					
Public support:					
Government contracts and grants	\$ 170,362	\$ -	\$ -	\$ 170,362	\$ 164,950
National Headquarters allocation	80,499	7,000	-	87,499	70,000
Donated revenue	81,205	-	-	81,205	64,737
Contributions and grants	40,925	-	-	40,925	42,755
United Way	7,513	-	-	7,513	4,495
Partner memberships	3,001	-	-	3,001	5,078
<b>Total public support</b>	<b>383,505</b>	<b>7,000</b>	<b>-</b>	<b>390,505</b>	<b>352,015</b>
Revenue:					
Residence and related services	567,372	-	-	567,372	563,122
Program service fees	310,760	-	-	310,760	278,938
Sale of materials and services	5,132	-	-	5,132	5,330
Rental income	4,139	-	-	4,139	1,036
Interest and dividends	1,528	940	-	2,468	1,656
Other	1,260	-	-	1,260	-
Net assets released from restrictions	46,062	(46,062)	-	-	-
<b>Total revenue</b>	<b>936,253</b>	<b>(45,122)</b>	<b>-</b>	<b>891,131</b>	<b>850,082</b>
<b>Total public support and revenue</b>	<b>1,319,758</b>	<b>(38,122)</b>	<b>-</b>	<b>1,281,636</b>	<b>1,202,097</b>
Expenses:					
Program services:					
Social, recreational and cultural services	730,290	-	-	730,290	625,612
Residence and related services	396,259	-	-	396,259	415,508
<b>Total program services expenses</b>	<b>1,126,549</b>	<b>-</b>	<b>-</b>	<b>1,126,549</b>	<b>1,041,120</b>
Supporting services:					
Management and general	84,072	-	-	84,072	79,398
Fundraising	13,354	-	-	13,354	-
<b>Total supporting services expenses</b>	<b>97,426</b>	<b>-</b>	<b>-</b>	<b>97,426</b>	<b>79,398</b>
<b>Total expenses</b>	<b>1,223,975</b>	<b>-</b>	<b>-</b>	<b>1,223,975</b>	<b>1,120,518</b>
Net realized and unrealized gain (loss) on investments	5,152	291	-	5,443	(7,491)
<b>Change in net assets before depreciation and amortization</b>	<b>100,935</b>	<b>(37,831)</b>	<b>-</b>	<b>63,104</b>	<b>74,088</b>
Depreciation and amortization	163,513	-	-	163,513	165,743
<b>Change in net assets</b>	<b>(62,578)</b>	<b>(37,831)</b>	<b>-</b>	<b>(100,409)</b>	<b>(91,655)</b>
Net assets:					
Beginning	740,471	39,062	30,475	810,008	901,663
Ending	\$ 677,893	\$ 1,231	\$ 30,475	\$ 709,599	\$ 810,008

Armed Services YMCA Of The USA – El Paso, Texas

Schedule Of Functional Expenses  
 Year Ended December 31, 2010  
 (With Comparative Information For 2009)

	2010								2009 Total
	Program Services			Supporting Services			Grand Total		
	Social, Recreational And Cultural Services	Residence And Related Services	Total	Management And General	Fundraising	Total			
Salaries and wages	\$ 409,687	\$ 214,065	\$ 623,752	\$ 60,471	\$ 9,750	\$ 70,221	\$ 693,973	\$ 637,745	
Health and retirement benefits, payroll taxes	67,903	40,043	107,946	17,258	746	18,004	125,950	107,879	
Donated services, materials and facilities	80,818	87	80,905	300	-	300	81,205	64,737	
Occupancy, insurance and property taxes	15,251	15,673	30,924	1,447	-	1,447	32,371	27,418	
Telephone	4,736	16,331	21,067	263	-	263	21,330	20,742	
Supplies	99,812	52,890	152,702	1,587	-	1,587	154,289	139,655	
Postage and shipping	191	242	433	-	-	-	433	392	
Computer and IT services	1,123	60	1,183	-	-	-	1,183	2,585	
Professional fees and contract services	6,499	34,357	40,856	505	-	505	41,361	51,309	
Rentals, repairs and maintenance	8,167	21,967	30,134	-	-	-	30,134	30,611	
Outside printing, graphics and advertising	176	249	425	70	2,858	2,928	3,353	3,832	
Travel and conferences	40	-	40	1,533	-	1,533	1,573	2,927	
Program events	1,483	-	1,483	-	-	-	1,483	1,062	
Awards and grants	-	-	-	50	-	50	50	753	
Gifts and contributions	-	-	-	138	-	138	138	1,567	
Support payments	33,144	-	33,144	-	-	-	33,144	26,844	
Membership dues	-	295	295	450	-	450	745	460	
Other expenses	1,260	-	1,260	-	-	-	1,260	-	
<b>Total expenses before depreciation and amortization</b>	<b>730,290</b>	<b>396,259</b>	<b>1,126,549</b>	<b>84,072</b>	<b>13,354</b>	<b>97,426</b>	<b>1,223,975</b>	<b>1,120,518</b>	
Depreciation and amortization	54,045	107,907	161,952	1,561	-	1,561	163,513	165,743	
<b>Total expenses</b>	<b>\$ 784,335</b>	<b>\$ 504,166</b>	<b>\$ 1,288,501</b>	<b>\$ 85,633</b>	<b>\$ 13,354</b>	<b>\$ 98,987</b>	<b>\$ 1,387,488</b>	<b>\$ 1,286,261</b>	

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

**Balance Sheet**

**December 31, 2010**

**(With Comparative Totals For 2009)**

<b>Assets</b>	<b>2010</b>	<b>2009</b>
Cash And Cash Equivalents	<b>\$ 66,048</b>	\$ 41,749
Receivables	-	5,687
	<b>\$ 66,048</b>	<b>\$ 47,436</b>
<b>Liabilities And Net Assets</b>		
Liabilities		
Accounts payable	<b>\$ 19,759</b>	\$ 14,046
Accrued and other liabilities	<b>60,411</b>	42,797
Loan and notes payable	<b>16,172</b>	19,769
Due to Headquarters	<b>10,152</b>	9,178
	<b>106,494</b>	85,790
Net Assets		
Unrestricted (deficit)	<b>(40,446)</b>	(38,917)
Temporarily restricted	-	563
	<b>(40,446)</b>	<b>(38,354)</b>
	<b>\$ 66,048</b>	<b>\$ 47,436</b>

Armed Services YMCA Of The USA – Fayetteville, North Carolina

Schedule Of Activities

Year Ended December 31, 2010

(With Comparative Totals For 2009)

	2010			2009 Total
	Unrestricted	Temporarily Restricted	Total	
Public support and revenue:				
Public support:				
National Headquarters allocation	\$ 83,912	\$ 13,000	\$ 96,912	\$ 100,088
Donated revenue	95,769	-	95,769	111,418
Contributions and grants	32,970	-	32,970	49,599
Partner memberships	19,267	-	19,267	17,123
United Way	2,208	-	2,208	1,577
<b>Total public support</b>	<b>234,126</b>	<b>13,000</b>	<b>247,126</b>	<b>279,805</b>
Revenue:				
Program service fees	278,083	-	278,083	235,239
Sale of materials and services	4,804	-	4,804	6,117
Rental income	1,768	-	1,768	330
Interest and dividends	33	-	33	45
Other	-	-	-	4,500
Net assets released from restrictions	13,563	(13,563)	-	-
<b>Total revenue</b>	<b>298,251</b>	<b>(13,563)</b>	<b>284,688</b>	<b>246,231</b>
<b>Total public support and revenue</b>	<b>532,377</b>	<b>(563)</b>	<b>531,814</b>	<b>526,036</b>
Expenses:				
Program services:				
Social, recreational and cultural services	471,924	-	471,924	429,555
<b>Total program services expenses</b>	<b>471,924</b>	<b>-</b>	<b>471,924</b>	<b>429,555</b>
Supporting services:				
Management and general	32,451	-	32,451	61,151
Fundraising	29,112	-	29,112	35,348
<b>Total supporting services expenses</b>	<b>61,563</b>	<b>-</b>	<b>61,563</b>	<b>96,499</b>
<b>Total expenses</b>	<b>533,487</b>	<b>-</b>	<b>533,487</b>	<b>526,054</b>
<b>Change in net assets before       depreciation and amortization</b>	<b>(1,110)</b>	<b>(563)</b>	<b>(1,673)</b>	<b>(18)</b>
Depreciation and amortization	419	-	419	19,762
<b>Change in net assets</b>	<b>(1,529)</b>	<b>(563)</b>	<b>(2,092)</b>	<b>(19,780)</b>
Net assets (deficit):				
Beginning	(38,917)	563	(38,354)	(18,574)
Ending	\$ (40,446)	\$ -	\$ (40,446)	\$ (38,354)

Armed Services YMCA Of The USA – Fayetteville, North Carolina

Schedule Of Functional Expenses  
 Year Ended December 31, 2010  
 (With Comparative Information For 2009)

	2010							2009 Total
	Program Services		Supporting Services			Grand Total		
	Social, Recreational And Cultural Services	Total	Management And General	Fundraising	Total			
Salaries and wages	\$ 263,468	\$ 263,468	\$ 4,899	\$ 15,246	\$ 20,145	\$ 283,613	\$ 270,674	
Health and retirement benefits, payroll taxes	36,333	36,333	10,773	4,576	15,349	51,682	48,279	
Donated services, materials and facilities	95,169	95,169	300	300	600	95,769	111,418	
Occupancy, insurance and property taxes	9,413	9,413	2,006	739	2,745	12,158	10,316	
Telephone	3,506	3,506	844	236	1,080	4,586	4,571	
Supplies	31,581	31,581	1,592	2,116	3,708	35,289	36,380	
Postage and shipping	525	525	62	51	113	638	292	
Computer and IT services	1,159	1,159	427	109	536	1,695	1,206	
Professional fees and contract services	3,355	3,355	573	193	766	4,121	5,137	
Rentals, repairs and maintenance	8,724	8,724	4,771	139	4,910	13,634	8,063	
Outside printing, graphics and advertising	-	-	-	-	-	-	181	
Travel and conferences	35	35	1,633	-	1,633	1,668	413	
Program events	7,581	7,581	-	4,610	4,610	12,191	12,334	
Awards and grants	139	139	-	-	-	139	-	
Gifts and contributions	19	19	-	-	-	19	941	
Support payments	8,427	8,427	2,164	797	2,961	11,388	10,596	
Membership dues	-	-	1,710	-	1,710	1,710	1,585	
Cost of goods sold	2,490	2,490	697	-	697	3,187	3,668	
<b>Total expenses before depreciation and amortization</b>	<b>471,924</b>	<b>471,924</b>	<b>32,451</b>	<b>29,112</b>	<b>61,563</b>	<b>533,487</b>	<b>526,054</b>	
Depreciation and amortization	335	335	63	21	84	419	19,762	
<b>Total expenses</b>	<b>\$ 472,259</b>	<b>\$ 472,259</b>	<b>\$ 32,514</b>	<b>\$ 29,133</b>	<b>\$ 61,647</b>	<b>\$ 533,906</b>	<b>\$ 545,816</b>	

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

**Balance Sheet**

**December 31, 2010**

**(With Comparative Totals For 2009)**

<b>Assets</b>	<b>2010</b>	<b>2009</b>
Cash And Cash Equivalents	\$ 171,385	\$ 131,942
	<u>\$ 171,385</u>	<u>\$ 131,942</u>
<b>Liabilities And Net Assets</b>		
Liabilities		
Accounts payable	\$ 9,786	\$ 9,642
Accrued and other liabilities	4,694	4,509
Due to Headquarters	8,194	6,001
	<u>22,674</u>	<u>20,152</u>
Net Assets		
Unrestricted	148,711	111,790
	<u>148,711</u>	<u>111,790</u>
	<u>\$ 171,385</u>	<u>\$ 131,942</u>

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

**Schedule Of Activities**

**Year Ended December 31, 2010**

**(With Comparative Totals For 2009)**

	2010	2009
Public support and revenue:		
Public support:		
Donated revenue	\$ 231,522	\$ 59,937
National Headquarters allocation	108,400	128,093
Contributions and grants	95,545	113,159
United Way	22,381	15,337
Partner memberships	6,785	10,487
Government contracts and grants	3,210	8,520
<b>Total public support</b>	<b>467,843</b>	<b>335,533</b>
Revenue:		
Program service fees	53,645	-
Interest and dividends	328	253
<b>Total revenue</b>	<b>53,973</b>	<b>253</b>
<b>Total public support and revenue</b>	<b>521,816</b>	<b>335,786</b>
Expenses:		
Program services:		
Social, recreational and cultural services	463,587	273,133
<b>Total program services expenses</b>	<b>463,587</b>	<b>273,133</b>
Supporting services:		
Management and general	13,554	12,260
Fundraising	7,754	6,259
<b>Total supporting services expenses</b>	<b>21,308</b>	<b>18,519</b>
<b>Total expenses</b>	<b>484,895</b>	<b>291,652</b>
<b>Change in net assets</b>	<b>36,921</b>	<b>44,134</b>
Net assets:		
Beginning	111,790	67,656
Ending	<b>\$ 148,711</b>	<b>\$ 111,790</b>

Armed Services YMCA Of The USA – Fort Campbell, Kentucky

Schedule Of Functional Expenses  
 Year Ended December 31, 2010  
 (With Comparative Information For 2009)

	2010							2009 Total
	Program Services		Supporting Services			Grand Total		
	Social, Recreational And Cultural Services	Total	Management And General	Fundraising	Total			
Salaries and wages	\$ 115,593	\$ 115,593	\$ 11,432	\$ 5,690	\$ 17,122	\$ 132,715	\$ 127,111	
Health and retirement benefits, payroll taxes	20,877	20,877	1,918	412	2,330	23,207	22,511	
Donated services, materials and facilities	231,522	231,522	-	-	-	231,522	59,937	
Occupancy, insurance and property taxes	6,594	6,594	-	-	-	6,594	5,230	
Telephone	165	165	-	-	-	165	-	
Supplies	70,629	70,629	-	1,520	1,520	72,149	40,400	
Postage and shipping	208	208	-	132	132	340	165	
Professional fees and contract services	3,799	3,799	11	-	11	3,810	1,854	
Rentals, repairs and maintenance	1,602	1,602	-	-	-	1,602	3,384	
Outside printing, graphics and advertising	575	575	-	-	-	575	5,605	
Travel and conferences	1,939	1,939	-	-	-	1,939	3,304	
Program events	4,248	4,248	-	-	-	4,248	6,955	
Gifts and contributions	-	-	-	-	-	-	9,994	
Support payments	3,659	3,659	193	-	193	3,852	3,264	
Membership dues	518	518	-	-	-	518	327	
Other expenses	1,659	1,659	-	-	-	1,659	1,611	
<b>Total expenses</b>	<b>\$ 463,587</b>	<b>\$ 463,587</b>	<b>\$ 13,554</b>	<b>\$ 7,754</b>	<b>\$ 21,308</b>	<b>\$ 484,895</b>	<b>\$ 291,652</b>	

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

**Balance Sheet**

**December 31, 2010**

**(With Comparative Totals For 2009)**

<b>Assets</b>	<b>2010</b>	<b>2009</b>
Cash And Cash Equivalents	\$ 32,654	\$ 57,252
Property And Equipment, net	-	348
	<u>\$ 32,654</u>	<u>\$ 57,600</u>
<b>Liabilities And Net Assets</b>		
Liabilities		
Accrued and other liabilities	\$ 2,847	\$ 2,022
Deferred revenue	-	23,331
Due to Headquarters	2,581	2,529
	<u>5,428</u>	<u>27,882</u>
Net Assets		
Unrestricted	27,226	29,718
	<u>27,226</u>	<u>29,718</u>
	<u>\$ 32,654</u>	<u>\$ 57,600</u>

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

**Schedule Of Activities**  
**Year Ended December 31, 2010**  
**(With Comparative Totals For 2009)**

	2010	2009
Public support and revenue:		
Public support:		
National Headquarters allocation	\$ 59,472	\$ 57,396
Contributions and grants	48,289	40,036
Partner memberships	12,774	9,549
Donated revenue	10,488	10,488
United Way	495	590
<b>Total public support</b>	<b>131,518</b>	<b>118,059</b>
Revenue:		
Program service fees	5,875	-
Interest and dividends	230	207
Other	-	213
<b>Total revenue</b>	<b>6,105</b>	<b>420</b>
<b>Total public support and revenue</b>	<b>137,623</b>	<b>118,479</b>
Expenses:		
Program services:		
Social, recreational and cultural services	127,604	109,251
<b>Total program services expenses</b>	<b>127,604</b>	<b>109,251</b>
Supporting services:		
Management and general	4,524	4,554
Fundraising	7,987	8,470
<b>Total supporting services expenses</b>	<b>12,511</b>	<b>13,024</b>
<b>Total expenses</b>	<b>140,115</b>	<b>122,275</b>
<b>Change in net assets</b>	<b>(2,492)</b>	<b>(3,796)</b>
Net assets:		
Beginning	29,718	33,514
Ending	<b>\$ 27,226</b>	<b>\$ 29,718</b>

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

Schedule Of Functional Expenses  
 Year Ended December 31, 2010  
 (With Comparative Information For 2009)

	2010							2009 Total
	Program Services			Supporting Services				
	Social, Recreational And Cultural Services	Total	Management And General	Fundraising	Total	Grand Total		
Salaries and wages	\$ 58,647	\$ 58,647	\$ 1,251	\$ 6,255	\$ 7,506	\$ 66,153	\$ 59,909	
Health and retirement benefits, payroll taxes	13,130	13,130	588	65	653	13,783	13,403	
Donated services, materials and facilities	8,915	8,915	1,363	210	1,573	10,488	10,488	
Occupancy, insurance and property taxes	5,935	5,935	593	66	659	6,594	5,867	
Telephone	639	639	35	35	70	709	809	
Supplies	29,595	29,595	21	30	51	29,646	16,599	
Postage and shipping	152	152	20	30	50	202	256	
Computer and IT services	851	851	50	100	150	1,001	716	
Professional fees and contract services	103	103	14	21	35	138	36	
Rentals, repairs and maintenance	2,454	2,454	219	167	386	2,840	2,464	
Outside printing, graphics and advertising	137	137	8	11	19	156	697	
Travel and conferences	926	926	33	33	66	992	82	
Program events	4,116	4,116	154	873	1,027	5,143	8,804	
Awards and grants	389	389	-	86	86	475	567	
Support payments	1,525	1,525	170	-	170	1,695	1,476	
Membership dues	90	90	5	5	10	100	102	
<b>Total expenses</b>	<b>\$ 127,604</b>	<b>\$ 127,604</b>	<b>\$ 4,524</b>	<b>\$ 7,987</b>	<b>\$ 12,511</b>	<b>\$ 140,115</b>	<b>\$ 122,275</b>	

**Armed Services YMCA Of The USA – Hampton Roads, Virginia**

**Balance Sheet**

**December 31, 2010**

**(With Comparative Totals For 2009)**

<b>Assets</b>	<b>2010</b>	<b>2009</b>
Cash And Cash Equivalents	\$ 96,145	\$ 104,645
Receivables	62,829	72,185
Investments	12,028	10,951
Property And Equipment, net	146,686	192,134
	<u>\$ 317,688</u>	<u>\$ 379,915</u>
<b>Liabilities And Net Assets</b>		
Liabilities		
Accounts payable	\$ 8,174	\$ 14,105
Accrued and other liabilities	18,216	23,935
Due to Headquarters	54,421	58,193
	<u>80,811</u>	<u>96,233</u>
Net Assets		
Unrestricted	176,876	215,616
Temporarily restricted	60,001	68,066
	<u>236,877</u>	<u>283,682</u>
	<u>\$ 317,688</u>	<u>\$ 379,915</u>

**Armed Services YMCA Of The USA – Hampton Roads, Virginia**

**Schedule Of Activities**

**Year Ended December 31, 2010**

**(With Comparative Totals For 2009)**

	2010			2009 Total
	Unrestricted	Temporarily Restricted	Total	
Public support and revenue:				
Public support:				
Donated revenue	\$ 386,099	\$ -	\$ 386,099	\$ 413,113
National Headquarters allocation	187,000	-	187,000	237,235
Contributions and grants	154,928	-	154,928	148,726
United Way	-	106,992	106,992	123,139
Partner memberships	15,156	-	15,156	16,608
Government contracts and grants	8,033	-	8,033	9,169
<b>Total public support</b>	<b>751,216</b>	<b>106,992</b>	<b>858,208</b>	<b>947,990</b>
Revenue:				
Program service fees	279,908	-	279,908	308,562
Sale of materials and services	7,620	-	7,620	4,762
Rental income	1,275	-	1,275	700
Interest and dividends	193	-	193	215
Other	72	-	72	2,247
Net assets released from restrictions	115,057	(115,057)	-	-
<b>Total revenue</b>	<b>404,125</b>	<b>(115,057)</b>	<b>289,068</b>	<b>316,486</b>
<b>Total public support and revenue</b>	<b>1,155,341</b>	<b>(8,065)</b>	<b>1,147,276</b>	<b>1,264,476</b>
Expenses:				
Program services:				
Social, recreational and cultural services	1,039,987	-	1,039,987	1,086,417
<b>Total program services expenses</b>	<b>1,039,987</b>	<b>-</b>	<b>1,039,987</b>	<b>1,086,417</b>
Supporting services:				
Management and general	47,783	-	47,783	49,813
Fundraising	61,863	-	61,863	102,899
<b>Total supporting services expenses</b>	<b>109,646</b>	<b>-</b>	<b>109,646</b>	<b>152,712</b>
<b>Total expenses</b>	<b>1,149,633</b>	<b>-</b>	<b>1,149,633</b>	<b>1,239,129</b>
Net realized and unrealized gain on investments	1,001	-	1,001	1,891
<b>Change in net assets before     depreciation and amortization</b>	<b>6,709</b>	<b>(8,065)</b>	<b>(1,356)</b>	<b>27,238</b>
Depreciation and amortization	45,449	-	45,449	45,475
<b>Change in net assets</b>	<b>(38,740)</b>	<b>(8,065)</b>	<b>(46,805)</b>	<b>(18,237)</b>
Net assets:				
Beginning	215,616	68,066	283,682	301,919
Ending	<b>\$ 176,876</b>	<b>\$ 60,001</b>	<b>\$ 236,877</b>	<b>\$ 283,682</b>

Armed Services YMCA Of The USA – Hampton Roads, Virginia

Schedule Of Functional Expenses  
 Year Ended December 31, 2010  
 (With Comparative Information For 2009)

	2010							2009 Total
	Program Services			Supporting Services			Grand Total	
	Social, Recreational And Cultural Services	Total	Management And General	Fundraising	Total			
Salaries and wages	\$ 403,549	\$ 403,549	\$ 32,494	\$ 9,080	\$ 41,574	\$ 445,123	\$ 473,133	
Health and retirement benefits, payroll taxes	86,373	86,373	6,783	2,216	8,999	95,372	88,701	
Donated services, materials and facilities	374,826	374,826	320	10,953	11,273	386,099	413,014	
Occupancy, insurance and property taxes	21,012	21,012	1,220	926	2,146	23,158	29,232	
Telephone	6,382	6,382	862	13	875	7,257	6,861	
Utilities	8,261	8,261	959	479	1,438	9,699	9,903	
Supplies	80,020	80,020	1,325	6,872	8,197	88,217	122,243	
Postage and shipping	816	816	46	294	340	1,156	2,433	
Computer and IT services	540	540	25	25	50	590	1,337	
Professional fees and contract services	11,297	11,297	867	15,189	16,056	27,353	28,709	
Rentals, repairs and maintenance	21,367	21,367	1,591	1,117	2,708	24,075	23,714	
Outside printing, graphics and advertising	3,029	3,029	156	2,276	2,432	5,461	7,570	
Travel and conferences	1,269	1,269	89	1,069	1,158	2,427	4,442	
Program events	2,397	2,397	-	10,414	10,414	12,811	3,568	
Awards and grants	15	15	-	-	-	15	2,195	
Gifts and contributions	2,085	2,085	131	25	156	2,241	2,089	
Support payments	16,135	16,135	896	896	1,792	17,927	19,008	
Membership dues	604	604	19	19	38	642	932	
Cost of goods sold	-	-	-	-	-	-	45	
Other expenses	10	10	-	-	-	10		
<b>Total expenses before depreciation and amortization</b>	<b>1,039,987</b>	<b>1,039,987</b>	<b>47,783</b>	<b>61,863</b>	<b>109,646</b>	<b>1,149,633</b>	<b>1,239,129</b>	
Depreciation and amortization	32,269	32,269	12,726	454	13,180	45,449	45,475	
<b>Total expenses</b>	<b>\$ 1,072,256</b>	<b>\$ 1,072,256</b>	<b>\$ 60,509</b>	<b>\$ 62,317</b>	<b>\$ 122,826</b>	<b>\$ 1,195,082</b>	<b>\$ 1,284,604</b>	

**Armed Services YMCA Of The USA – Honolulu, Hawaii**

**Balance Sheet**

**December 31, 2010**

**(With Comparative Totals For 2009)**

<b>Assets</b>	<b>2010</b>	<b>2009</b>
Cash And Cash Equivalents	\$ 410,393	\$ 387,410
Receivables	2,241	30,280
Prepaid Expenses And Other Assets	27,784	1,045
	<u>\$ 440,418</u>	<u>\$ 418,735</u>
<b>Liabilities And Net Assets</b>		
Liabilities		
Accrued and other liabilities	\$ 14,826	\$ 10,775
Due to Headquarters	19,247	21,043
	<u>34,073</u>	<u>31,818</u>
Net Assets		
Unrestricted	330,258	316,109
Temporarily restricted	76,087	70,808
	<u>406,345</u>	<u>386,917</u>
	<u>\$ 440,418</u>	<u>\$ 418,735</u>

**Armed Services YMCA Of The USA – Honolulu, Hawaii**

**Schedule Of Activities  
Year Ended December 31, 2010  
(With Comparative Totals For 2009)**

	2010			2009 Total
	Unrestricted	Temporarily Restricted	Total	
<b>Public support and revenue:</b>				
Public support:				
National Headquarters allocation	\$ 437,092	\$ -	\$ 437,092	\$ 428,099
Donated revenue	178,154	-	178,154	190,279
Contributions and grants	45,823	27,760	73,583	79,715
Partner memberships	50,871	-	50,871	19,641
United Way	44,829	-	44,829	57,781
<b>Total public support</b>	<b>756,769</b>	<b>27,760</b>	<b>784,529</b>	<b>775,515</b>
<b>Revenue:</b>				
Program service fees	58,082	-	58,082	51,132
Other	17,653	-	17,653	(603)
Interest and dividends	3,830	-	3,830	5,486
Net assets released from restrictions	22,481	(22,481)	-	-
<b>Total revenue</b>	<b>102,046</b>	<b>(22,481)</b>	<b>79,565</b>	<b>56,015</b>
<b>Total public support and revenue</b>	<b>858,815</b>	<b>5,279</b>	<b>864,094</b>	<b>831,530</b>
<b>Expenses:</b>				
Program services:				
Social, recreational and cultural services	724,622	-	724,622	760,203
<b>Total program services expenses</b>	<b>724,622</b>	<b>-</b>	<b>724,622</b>	<b>760,203</b>
Supporting services:				
Management and general	93,749	-	93,749	81,460
Fundraising	27,551	-	27,551	17,443
<b>Total supporting services expenses</b>	<b>121,300</b>	<b>-</b>	<b>121,300</b>	<b>98,903</b>
<b>Total expenses</b>	<b>845,922</b>	<b>-</b>	<b>845,922</b>	<b>859,106</b>
Net realized and unrealized gain on investments	1,256	-	1,256	4,441
<b>Change in net assets before depreciation and amortization</b>	<b>14,149</b>	<b>5,279</b>	<b>19,428</b>	<b>(23,135)</b>
Depreciation and amortization	-	-	-	516
<b>Change in net assets</b>	<b>14,149</b>	<b>5,279</b>	<b>19,428</b>	<b>(23,651)</b>
Net assets:				
Beginning	316,109	70,808	386,917	410,568
Ending	<b>\$ 330,258</b>	<b>\$ 76,087</b>	<b>\$ 406,345</b>	<b>\$ 386,917</b>

Armed Services YMCA Of The USA – Honolulu, Hawaii

Schedule Of Functional Expenses  
 Year Ended December 31, 2010  
 (With Comparative Information For 2009)

	2010							2009 Total
	Program Services		Supporting Services			Grand Total		
	Social, Recreational And Cultural Services	Total	Management And General	Fundraising	Total			
Salaries and wages	\$ 327,904	\$ 327,904	\$ 75,073	\$ 18,691	\$ 93,764	\$ 421,668	\$ 439,943	
Health and retirement benefits, payroll taxes	40,977	40,977	9,084	1,287	10,371	51,348	82,867	
Donated services, materials and facilities	178,261	178,261	-	-	-	178,261	186,850	
Occupancy, insurance and property taxes	19,842	19,842	3,016	1,508	4,524	24,366	28,016	
Telephone	9,748	9,748	1,617	150	1,767	11,515	11,450	
Computer and IT Services	8,593	8,593	866	1,606	2,472	11,065	-	
Supplies	86,321	86,321	47	-	47	86,368	60,783	
Postage and shipping	183	183	-	-	-	183	1,947	
Professional fees and contract services	5,551	5,551	2,173	2,495	4,668	10,219	10,516	
Rentals, repairs and maintenance	28,369	28,369	631	1,329	1,960	30,329	9,683	
Outside printing, graphics and advertising	1,819	1,819	194	-	194	2,013	12,433	
Travel and conferences	4,792	4,792	1,014	350	1,364	6,156	7,498	
Awards and grants	1,237	1,237	-	-	-	1,237	525	
Gifts and contributions	3,740	3,740	34	-	34	3,774	391	
Support payments	6,396	6,396	-	-	-	6,396	6,204	
Membership dues	305	305	-	135	135	440	-	
Other expenses	584	584	-	-	-	584	-	
<b>Total expenses before depreciation and amortization</b>	<b>724,622</b>	<b>724,622</b>	<b>93,749</b>	<b>27,551</b>	<b>121,300</b>	<b>845,922</b>	<b>859,106</b>	
Depreciation and amortization	-	-	-	-	-	-	516	
<b>Total expenses</b>	<b>\$ 724,622</b>	<b>\$ 724,622</b>	<b>\$ 93,749</b>	<b>\$ 27,551</b>	<b>\$ 121,300</b>	<b>\$ 845,922</b>	<b>\$ 859,622</b>	

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

**Balance Sheet**

**December 31, 2010**

**(With Comparative Totals For 2009)**

<b>Assets</b>	<b>2010</b>	<b>2009</b>
Cash And Cash Equivalents	\$ 580,978	\$ 682,767
Receivables	-	1,707
Investments	376,488	308,436
Property And Equipment, net	1,576,508	1,597,235
	<b>\$ 2,533,974</b>	<b>\$ 2,590,145</b>
<b>Liabilities And Net Assets</b>		
<b>Liabilities</b>		
Accounts payable	\$ 97,775	\$ 116,892
Accrued and other liabilities	38,093	39,373
Loan and notes payable	120,613	54,800
Due to Headquarters	69,543	41,408
	<b>326,024</b>	<b>252,473</b>
<b>Net Assets</b>		
Unrestricted	2,207,950	2,337,672
	<b>2,207,950</b>	<b>2,337,672</b>
	<b>\$ 2,533,974</b>	<b>\$ 2,590,145</b>

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

**Schedule Of Activities  
Year Ended December 31, 2010  
(With Comparative Totals For 2009)**

	2010	2009
Public support and revenue:		
Public support:		
Government contracts and grants	\$ 396,028	\$ 492,479
National Headquarters allocation	82,381	105,100
Contributions and grants	77,250	53,118
United Way	25,750	26,500
Partner memberships	8,711	32,771
<b>Total public support</b>	<b>590,120</b>	<b>709,968</b>
Revenue:		
Program service fees	2,505,841	2,294,123
Membership dues	47,078	5,886
Interest and dividends	30,484	40,217
Sale of materials and services	9,636	5,914
Rental income	5,777	1,675
Other	905	-
Residence and related services	-	250
<b>Total revenue</b>	<b>2,599,721</b>	<b>2,348,065</b>
<b>Total public support and revenue</b>	<b>3,189,841</b>	<b>3,058,033</b>
Expenses:		
Program services:		
Social, recreational and cultural services	2,725,444	2,481,526
<b>Total program services expenses</b>	<b>2,725,444</b>	<b>2,481,526</b>
Supporting services:		
Management and general	258,888	249,897
Fundraising	174,082	79,869
<b>Total supporting services expenses</b>	<b>432,970</b>	<b>329,766</b>
<b>Total expenses</b>	<b>3,158,414</b>	<b>2,811,292</b>
<b>Change in net assets before       depreciation and amortization</b>	<b>31,427</b>	<b>246,741</b>
Depreciation and amortization	161,149	110,720
<b>Change in net assets</b>	<b>(129,722)</b>	<b>136,021</b>
Net assets:		
Beginning	2,337,672	2,201,651
Ending	<b>\$ 2,207,950</b>	<b>\$ 2,337,672</b>

Armed Services YMCA Of The USA – Killeen, Texas

Schedule Of Functional Expenses  
 Year Ended December 31, 2010  
 (With Comparative Information For 2009)

	2010							2009 Total
	Program Services			Supporting Services			Grand Total	
	Social, Recreational And Cultural Services	Total	Management And General	Fundraising	Total			
Salaries and wages	\$ 1,697,858	\$ 1,697,858	\$ 99,631	\$ 6,272	\$ 105,903	\$ 1,803,761	\$ 1,619,625	
Health and retirement benefits, payroll taxes	277,105	277,105	24,849	9,470	34,319	311,424	260,725	
Occupancy, insurance and property taxes	59,856	59,856	3,036	-	3,036	62,892	62,956	
Telephone	30,769	30,769	3,484	521	4,005	34,774	31,716	
Utilities	56,856	56,856	8,077	1,146	9,223	66,079	64,145	
Supplies	354,145	354,145	48,008	2,600	50,608	404,753	400,937	
Postage and shipping	290	290	1,136	-	1,136	1,426	1,835	
Computer and IT services	3,442	3,442	664	-	664	4,106	1,498	
Professional fees and contract services	10,643	10,643	11,296	85,478	96,774	107,417	59,124	
Rentals, repairs and maintenance	99,502	99,502	11,663	85	11,748	111,250	106,671	
Outside printing, graphics and advertising	21,179	21,179	14,635	384	15,019	36,198	21,537	
Travel and conferences	19,450	19,450	20,085	5,220	25,305	44,755	47,167	
Program events	10,728	10,728	2,721	61,927	64,648	75,376	36,638	
Gifts and contributions	3,608	3,608	2,122	-	2,122	5,730	11,061	
Support payments	71,353	71,353	3,767	-	3,767	75,120	74,976	
Membership dues	2,074	2,074	3,714	979	4,693	6,767	5,693	
Cost of goods sold	6,586	6,586	-	-	-	6,586	4,988	
<b>Total expenses before depreciation and amortization</b>	<b>2,725,444</b>	<b>2,725,444</b>	<b>258,888</b>	<b>174,082</b>	<b>432,970</b>	<b>3,158,414</b>	<b>2,811,292</b>	
Depreciation and amortization	151,924	151,924	9,225	-	9,225	161,149	110,720	
<b>Total expenses</b>	<b>\$ 2,877,368</b>	<b>\$ 2,877,368</b>	<b>\$ 268,113</b>	<b>\$ 174,082</b>	<b>\$ 442,195</b>	<b>\$ 3,319,563</b>	<b>\$ 2,922,012</b>	

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

**Balance Sheet**

**December 31, 2010**

**(With Comparative Totals For 2009)**

<b>Assets</b>	<b>2010</b>	<b>2009</b>
Cash And Cash Equivalents	\$ 52,815	\$ 80,617
Receivables	-	7,917
Investments	333,311	312,572
Property And Equipment, net	34,275	5,460
	<b>\$ 420,401</b>	<b>\$ 406,566</b>
<b>Liabilities And Net Assets</b>		
<b>Liabilities</b>		
Accounts payable	\$ 426	\$ 11,175
Accrued and other liabilities	7,774	7,328
Due to Headquarters	22,798	24,494
	<b>30,998</b>	<b>42,997</b>
<b>Net Assets</b>		
Unrestricted	134,088	128,169
Temporarily restricted	38,320	29,079
Permanently restricted	216,995	206,321
	<b>389,403</b>	<b>363,569</b>
	<b>\$ 420,401</b>	<b>\$ 406,566</b>

Armed Services YMCA Of The USA – Lawton, Oklahoma

Schedule Of Activities

Year Ended December 31, 2010

(With Comparative Totals For 2009)

	2010			Total	2009 Total
	Unrestricted	Temporarily Restricted	Permanently Restricted		
Public support and revenue:					
Public support:					
Contributions and grants	\$ 241,808	\$ -	\$ 10,674	\$ 252,482	\$ 202,647
Donated revenue	100,973	-	-	100,973	138,987
National Headquarters allocation	87,683	-	-	87,683	95,051
Partner memberships	85,075	-	-	85,075	93,571
United Way	71,678	-	-	71,678	72,303
Government contracts and grants	23,954	-	-	23,954	30,302
<b>Total public support</b>	<b>611,171</b>	<b>-</b>	<b>10,674</b>	<b>621,845</b>	<b>632,861</b>
Revenue:					
Program service fees	331,808	-	-	331,808	342,847
Interest and dividends	9,476	-	-	9,476	9,545
Sale of materials and services	-	-	-	-	5
Net assets released from restrictions	13,500	(13,500)	-	-	-
<b>Total revenue</b>	<b>354,784</b>	<b>(13,500)</b>	<b>-</b>	<b>341,284</b>	<b>352,397</b>
<b>Total public support and revenue</b>	<b>965,955</b>	<b>(13,500)</b>	<b>10,674</b>	<b>963,129</b>	<b>985,258</b>
Expenses:					
Program services:					
Social, recreational and cultural services	933,562	-	-	933,562	957,900
<b>Total program services expenses</b>	<b>933,562</b>	<b>-</b>	<b>-</b>	<b>933,562</b>	<b>957,900</b>
Supporting services:					
Management and general	4,846	-	-	4,846	12,333
Fundraising	14,071	-	-	14,071	9,943
<b>Total supporting services expenses</b>	<b>18,917</b>	<b>-</b>	<b>-</b>	<b>18,917</b>	<b>22,276</b>
<b>Total expenses</b>	<b>952,479</b>	<b>-</b>	<b>-</b>	<b>952,479</b>	<b>980,176</b>
Net realized and unrealized gain on investments	-	22,741	-	22,741	22,279
<b>Change in net assets before         depreciation and amortization</b>	<b>13,476</b>	<b>9,241</b>	<b>10,674</b>	<b>33,391</b>	<b>27,361</b>
Depreciation and amortization	7,557	-	-	7,557	8,335
<b>Change in net assets</b>	<b>5,919</b>	<b>9,241</b>	<b>10,674</b>	<b>25,834</b>	<b>19,026</b>
Net assets:					
Beginning	128,169	29,079	206,321	363,569	344,543
Ending	\$ 134,088	\$ 38,320	\$ 216,995	\$ 389,403	\$ 363,569

Armed Services YMCA Of The USA – Lawton, Oklahoma

Schedule Of Functional Expenses  
 Year Ended December 31, 2010  
 (With Comparative Information For 2009)

	2010							2009 Total
	Program Services			Supporting Services			Grand Total	
	Social, Recreational And Cultural Services	Total	Management And General	Fundraising	Total			
Salaries and wages	\$ 458,137	\$ 458,137	\$ -	\$ -	\$ -	\$ 458,137	\$ 483,015	
Health and retirement benefits, payroll taxes	107,802	107,802	1,448	343	1,791	109,593	94,221	
Donated services, materials and facilities	100,769	100,769	102	102	204	100,973	138,987	
Occupancy, insurance and property taxes	11,238	11,238	-	-	-	11,238	10,574	
Telephone	6,575	6,575	137	137	274	6,849	7,418	
Utilities	18,545	18,545	386	386	772	19,317	20,429	
Supplies	68,852	68,852	262	253	515	69,367	74,328	
Postage and shipping	3,160	3,160	62	63	125	3,285	1,689	
Professional fees and contract services	32,748	32,748	655	11,784	12,439	45,187	28,391	
Rentals, repairs and maintenance	17,909	17,909	139	139	278	18,187	13,290	
Outside printing, graphics and advertising	20,428	20,428	1	204	205	20,633	7,333	
Travel and conferences	23,802	23,802	726	225	951	24,753	24,590	
Program events	16,943	16,943	800	377	1,177	18,120	33,547	
Gifts and contributions	22,766	22,766	62	7	69	22,835	19,661	
Support payments	21,300	21,300	-	-	-	21,300	19,704	
Awards and grants	-	-	-	-	-	-	76	
Membership dues	2,588	2,588	66	51	117	2,705	2,923	
<b>Total expenses before depreciation and amortization</b>	<b>933,562</b>	<b>933,562</b>	<b>4,846</b>	<b>14,071</b>	<b>18,917</b>	<b>952,479</b>	<b>980,176</b>	
Depreciation and amortization	7,347	7,347	105	105	210	7,557	8,335	
<b>Total expenses</b>	<b>\$ 940,909</b>	<b>\$ 940,909</b>	<b>\$ 4,951</b>	<b>\$ 14,176</b>	<b>\$ 19,127</b>	<b>\$ 960,036</b>	<b>\$ 988,511</b>	

**Armed Services YMCA Of The USA – Oak Harbor, Washington**

**Balance Sheet**

**December 31, 2010**

**(With Comparative Totals For 2009)**

<b>Assets</b>	<b>2010</b>	<b>2009</b>
Cash And Cash Equivalents	\$ 100,726	\$ 107,039
Property And Equipment, net	179,515	180,022
	<u>\$ 280,241</u>	<u>\$ 287,061</u>
<b>Liabilities And Net Assets</b>		
<b>Liabilities</b>		
Accounts payable	\$ -	\$ 9,857
Accrued and other liabilities	12,517	2,347
Due to Headquarters	2,791	-
	<u>15,308</u>	<u>12,204</u>
<b>Net Assets</b>		
Unrestricted		
Undesignated	259,242	269,166
Designated for property maintenance	5,691	5,691
	<u>264,933</u>	<u>274,857</u>
	<u>\$ 280,241</u>	<u>\$ 287,061</u>

**Armed Services YMCA Of The USA – Oak Harbor, Washington**

**Schedule Of Activities  
Year Ended December 31, 2010  
(With Comparative Totals For 2009)**

	2010	2009
Public support and revenue:		
Public support:		
National Headquarters allocation	\$ 53,615	\$ 51,000
Partner memberships	14,494	13,246
Government contracts and grants	8,000	18,096
Donated revenue	4,040	7,144
Contributions and grants	3,956	2,887
United Way	3,160	3,138
<b>Total public support</b>	<b>87,265</b>	<b>95,511</b>
Revenue:		
Program service fees	178,052	172,193
Interest and dividends	679	1,201
Sale of materials and services	9	-
Other	-	170
<b>Total revenue</b>	<b>178,740</b>	<b>173,564</b>
<b>Total public support and revenue</b>	<b>266,005</b>	<b>269,075</b>
Expenses:		
Program services:		
Social, recreational and cultural services	268,089	255,859
<b>Total program services expenses</b>	<b>268,089</b>	<b>255,859</b>
Supporting services:		
Management and general	6,833	6,360
Fundraising	500	-
<b>Total supporting services expenses</b>	<b>7,333</b>	<b>6,360</b>
<b>Total expenses</b>	<b>275,422</b>	<b>262,219</b>
<b>Change in net assets before         depreciation and amortization</b>	<b>(9,417)</b>	<b>6,856</b>
Depreciation and amortization	507	18,123
<b>Change in net assets</b>	<b>(9,924)</b>	<b>(11,267)</b>
Net assets:		
Beginning	274,857	286,124
Ending	<b>\$ 264,933</b>	<b>\$ 274,857</b>

Armed Services YMCA Of The USA – Oak Harbor, Washington

Schedule Of Functional Expenses  
 Year Ended December 31, 2010  
 (With Comparative Information For 2009)

	2010							2009 Total
	Program Services		Supporting Services			Grand Total		
	Social, Recreational And Cultural Services	Total	Management And General	Fundraising	Total			
Salaries and wages	\$ 179,122	\$ 179,122	\$ 4,764	\$ 500	\$ 5,264	\$ 184,386	\$ 175,485	
Health and retirement benefits, payroll taxes	32,368	32,368	1,130	-	1,130	33,498	29,529	
Donated services, materials and facilities	4,040	4,040	-	-	-	4,040	7,144	
Occupancy, insurance and property taxes	8,567	8,567	787	-	787	9,354	8,543	
Telephone	2,591	2,591	152	-	152	2,743	2,486	
Utilities	5,671	5,671	-	-	-	5,671	6,017	
Supplies	16,267	16,267	-	-	-	16,267	14,405	
Postage and shipping	115	115	-	-	-	115	119	
Professional fees and contract services	48	48	-	-	-	48	180	
Rentals, repairs and maintenance	4,817	4,817	-	-	-	4,817	4,696	
Outside printing, graphics and advertising	814	814	-	-	-	814	488	
Travel and conferences	860	860	-	-	-	860	764	
Program events	560	560	-	-	-	560	-	
Awards and grants	4,740	4,740	-	-	-	4,740	5,183	
Gifts and contributions	100	100	-	-	-	100	143	
Support payments	7,284	7,284	-	-	-	7,284	6,912	
Membership dues	125	125	-	-	-	125	125	
<b>Total expenses before depreciation and amortization</b>	<b>268,089</b>	<b>268,089</b>	<b>6,833</b>	<b>500</b>	<b>7,333</b>	<b>275,422</b>	<b>262,219</b>	
Depreciation and amortization	456	456	51	-	51	507	18,123	
<b>Total expenses</b>	<b>\$ 268,545</b>	<b>\$ 268,545</b>	<b>\$ 6,884</b>	<b>\$ 500</b>	<b>\$ 7,384</b>	<b>\$ 275,929</b>	<b>\$ 280,342</b>	

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

**Balance Sheet**

**December 31, 2010**

**(With Comparative Totals For 2009)**

<b>Assets</b>	<b>2010</b>	<b>2009</b>
Cash And Cash Equivalents	\$ 876,046	\$ 954,573
Receivables	14,510	12,105
Investments	508,645	522,664
Property And Equipment, net	3,861	6,239
	<b>\$ 1,403,062</b>	<b>\$ 1,495,581</b>
<b>Liabilities And Net Assets</b>		
<b>Liabilities</b>		
Accounts payable	\$ 6,382	\$ 24,250
Accrued and other liabilities	29,046	126,477
Deferred revenue	99,590	37,500
Due to Headquarters	8,968	6,934
	<b>143,986</b>	<b>195,161</b>
<b>Net Assets</b>		
Unrestricted	1,179,210	1,131,228
Temporarily restricted	79,866	169,192
	<b>1,259,076</b>	<b>1,300,420</b>
	<b>\$ 1,403,062</b>	<b>\$ 1,495,581</b>

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

Schedule Of Activities

Year Ended December 31, 2010

(With Comparative Totals For 2009)

	2010			2009 Total
	Unrestricted	Temporarily Restricted	Total	
Public support and revenue:				
Public support:				
Donated revenue	\$ 1,778,154	\$ -	\$ 1,778,154	\$ 1,647,822
Contributions and grants	634,289		634,289	635,956
Partner memberships	143,422	1,203	144,625	138,413
National Headquarters allocation	127,777	-	127,777	129,691
Government contracts and grants	20,000	-	20,000	20,000
United Way	19,112	-	19,112	12,391
<b>Total public support</b>	<b>2,722,754</b>	<b>1,203</b>	<b>2,723,957</b>	<b>2,584,273</b>
Revenue:				
Program service fees	38,242	-	38,242	35,517
Interest and dividends	12,638	-	12,638	11,459
Sale of materials and services	9,275	-	9,275	1,017
Other	720	-	720	17
Net assets released from restrictions	90,529	(90,529)	-	-
<b>Total revenue</b>	<b>151,404</b>	<b>(90,529)</b>	<b>60,875</b>	<b>48,010</b>
<b>Total public support and revenue</b>	<b>2,874,158</b>	<b>(89,326)</b>	<b>2,784,832</b>	<b>2,632,283</b>
Expenses:				
Program services:				
Social, recreational and cultural services	2,604,012	-	2,604,012	2,382,869
<b>Total program services expenses</b>	<b>2,604,012</b>	<b>-</b>	<b>2,604,012</b>	<b>2,382,869</b>
Supporting services:				
Management and general	122,684	-	122,684	122,593
Fundraising	93,291	-	93,291	112,143
<b>Total supporting services expenses</b>	<b>215,975</b>	<b>-</b>	<b>215,975</b>	<b>234,736</b>
<b>Total expenses</b>	<b>2,819,987</b>	<b>-</b>	<b>2,819,987</b>	<b>2,617,605</b>
Net realized and unrealized (loss) gain on investments	(3,812)	-	(3,812)	160,347
<b>Change in net assets before depreciation and amortization</b>	<b>50,359</b>	<b>(89,326)</b>	<b>(38,967)</b>	<b>175,025</b>
Depreciation and amortization	2,377	-	2,377	3,683
<b>Change in net assets</b>	<b>47,982</b>	<b>(89,326)</b>	<b>(41,344)</b>	<b>171,342</b>
Net assets:				
Beginning	1,131,228	169,192	1,300,420	1,129,078
Ending	<b>\$ 1,179,210</b>	<b>\$ 79,866</b>	<b>\$ 1,259,076</b>	<b>\$ 1,300,420</b>

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

Schedule Of Functional Expenses  
 Year Ended December 31, 2010  
 (With Comparative Information For 2009)

	2010							2009 Total
	Program Services		Supporting Services			Grand Total		
	Social, Recreational And Cultural Services	Total	Management And General	Fundraising	Total			
Salaries and wages	\$ 316,779	\$ 316,779	\$ 74,027	\$ 24,406	\$ 98,433	\$ 415,212	\$ 461,716	
Health and retirement benefits, payroll taxes	36,256	36,256	41,543	1,201	42,744	79,000	81,107	
Donated services, materials and facilities	1,774,065	1,774,065	57	4,032	4,089	1,778,154	1,647,821	
Occupancy, insurance and property taxes	20,226	20,226	1,537	-	1,537	21,763	21,142	
Telephone	4,872	4,872	131	-	131	5,003	4,976	
Supplies	70,812	70,812	316	5	321	71,133	79,877	
Postage and shipping	3,079	3,079	193	-	193	3,272	2,289	
Computer and IT services	2,635	2,635	102	-	102	2,737	1,708	
Professional fees and contract services	7,424	7,424	2,096	48	2,144	9,568	11,257	
Rentals, repairs and maintenance	22,083	22,083	414	-	414	22,497	24,072	
Outside printing, graphics and advertising	19,579	19,579	1,031	28	1,059	20,638	19,622	
Travel and conferences	3,735	3,735	106	-	106	3,841	6,045	
Program events	204,979	204,979		61,487	61,487	266,466	218,878	
Awards and grants	1,044	1,044		-	-	1,044	700	
Gifts and contributions	91,812	91,812		780	780	92,592	16,294	
Support payments	23,740	23,740	1,044	1,304	2,348	26,088	19,194	
Membership dues	892	892	87	-	87	979	907	
<b>Total expenses before depreciation and amortization</b>	<b>2,604,012</b>	<b>2,604,012</b>	<b>122,684</b>	<b>93,291</b>	<b>215,975</b>	<b>2,819,987</b>	<b>2,617,605</b>	
Depreciation and amortization	1,896	1,896	420	61	481	2,377	3,683	
<b>Total expenses</b>	<b>\$ 2,605,908</b>	<b>\$ 2,605,908</b>	<b>\$ 123,104</b>	<b>\$ 93,352</b>	<b>\$ 216,456</b>	<b>\$ 2,822,364</b>	<b>\$ 2,621,288</b>	

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

**Balance Sheet**

**December 31, 2010**

**(With Comparative Totals For 2009)**

<b>Assets</b>	<b>2010</b>	<b>2009</b>
Cash And Cash Equivalents	\$ 211,661	\$ 200,773
Receivables	3,961	33,201
Investments	435,134	386,802
Prepaid Expenses And Other Assets	9,766	6,753
Deferred Rent Receivable	2,831,499	2,518,886
Property And Equipment, net	2,389,525	2,576,241
	<b>\$ 5,881,546</b>	<b>\$ 5,722,656</b>
<b>Liabilities And Net Assets</b>		
<b>Liabilities</b>		
Accounts payable	\$ 35,517	\$ 32,917
Accrued and other liabilities	63,723	95,680
Deposits on sale of building	623,064	532,562
Deferred revenue	40,019	-
Loan and notes payable	50,328	65,160
Due to Headquarters	32,725	33,437
	<b>845,376</b>	<b>759,756</b>
<b>Net Assets</b>		
Unrestricted	4,939,420	4,884,875
Temporarily restricted	21,369	11,250
Permanently restricted	75,381	66,775
	<b>5,036,170</b>	<b>4,962,900</b>
	<b>\$ 5,881,546</b>	<b>\$ 5,722,656</b>

Armed Services YMCA Of The USA – San Diego, California

Schedule Of Activities

Year Ended December 31, 2010

(With Comparative Totals For 2009)

	2010			Total	2009 Total
	Unrestricted	Temporarily Restricted	Permanently Restricted		
Public support and revenue:					
Public support:					
Contributions and grants	\$ 1,010,508	\$ -	\$ 8,606	\$ 1,019,114	\$ 791,787
Donated revenue	572,119	-	-	572,119	788,146
Partner memberships	128,276	-	-	128,276	119,106
National Headquarters allocation	41,000	-	-	41,000	23,001
United Way	17,811	-	-	17,811	6,640
<b>Total public support</b>	<b>1,769,714</b>	<b>-</b>	<b>8,606</b>	<b>1,778,320</b>	<b>1,728,680</b>
Revenue:					
Rental income	1,235,751	-	-	1,235,751	1,246,087
Program service fees	25,751	-	-	25,751	14,938
Interest and dividends	23,577	2,092	-	25,669	46,545
Other	(1,647)	-	-	(1,647)	204
<b>Total revenue</b>	<b>1,283,432</b>	<b>2,092</b>	<b>-</b>	<b>1,285,524</b>	<b>1,307,774</b>
<b>Total public support and revenue</b>	<b>3,053,146</b>	<b>2,092</b>	<b>8,606</b>	<b>3,063,844</b>	<b>3,036,454</b>
Expenses:					
Program services:					
Social, recreational and cultural services	2,569,393	-	-	2,569,393	2,592,900
<b>Total program services expenses</b>	<b>2,569,393</b>	<b>-</b>	<b>-</b>	<b>2,569,393</b>	<b>2,592,900</b>
Supporting services:					
Management and general	125,079	-	-	125,079	127,135
Fundraising	92,223	-	-	92,223	105,774
<b>Total supporting services expenses</b>	<b>217,302</b>	<b>-</b>	<b>-</b>	<b>217,302</b>	<b>232,909</b>
<b>Total expenses</b>	<b>2,786,695</b>	<b>-</b>	<b>-</b>	<b>2,786,695</b>	<b>2,825,809</b>
Net realized and unrealized gain on investments	292	8,027		8,319	28,249
<b>Change in net assets before         depreciation and amortization</b>	<b>266,743</b>	<b>10,119</b>	<b>8,606</b>	<b>285,468</b>	<b>238,894</b>
Depreciation and amortization	212,198	-	-	212,198	214,652
<b>Change in net assets</b>	<b>54,545</b>	<b>10,119</b>	<b>8,606</b>	<b>73,270</b>	<b>24,242</b>
Net assets:					
Beginning	4,884,875	11,250	66,775	4,962,900	4,938,658
Ending	\$ 4,939,420	\$ 21,369	\$ 75,381	\$ 5,036,170	\$ 4,962,900

Armed Services YMCA Of The USA – San Diego, California

Schedule Of Functional Expenses  
 Year Ended December 31, 2010  
 (With Comparative Information For 2009)

	2010							2009 Total
	Program Services			Supporting Services			Grand Total	
	Social, Recreational And Cultural Services	Total	Management And General	Fundraising	Total			
Salaries and wages	\$ 952,568	\$ 952,568	\$ 72,726	\$ 52,676	\$ 125,402	\$ 1,077,970	\$ 991,688	
Health and retirement benefits, payroll taxes	189,102	189,102	15,660	11,202	26,862	215,964	185,474	
Donated services, materials and facilities	572,119	572,119	-	-	-	572,119	772,281	
Occupancy, insurance and property taxes	35,988	35,988	2,754	-	2,754	38,742	46,339	
Telephone	13,102	13,102	1,470	305	1,775	14,877	13,409	
Utilities	2,535	2,535	71	339	410	2,945	3,426	
Supplies	381,625	381,625	1,323	23,606	24,929	406,554	328,000	
Postage and shipping	4,178	4,178	1,023	200	1,223	5,401	5,380	
Computer and IT services	10,280	10,280	1,705	659	2,364	12,644	8,684	
Professional fees and contract services	27,906	27,906	19,178	119	19,297	47,203	71,774	
Rentals, repairs and maintenance	41,358	41,358	4,007	488	4,495	45,853	36,893	
Outside printing, graphics and advertising	7,728	7,728	1,316	702	2,018	9,746	7,615	
Travel and conferences	23,231	23,231	2,738	1,725	4,463	27,694	30,464	
Program events	234,945	234,945	-	-	-	234,945	226,932	
Awards and grants	10,020	10,020	-	-	-	10,020	37,172	
Gifts and contributions	4,096	4,096	138	37	175	4,271	7,429	
Support payments	57,432	57,432	-	-	-	57,432	51,288	
Membership dues	1,180	1,180	970	165	1,135	2,315	1,561	
<b>Total expenses before depreciation and amortization</b>	<b>2,569,393</b>	<b>2,569,393</b>	<b>125,079</b>	<b>92,223</b>	<b>217,302</b>	<b>2,786,695</b>	<b>2,825,809</b>	
Depreciation and amortization	140,370	140,370	58,065	13,763	71,828	212,198	214,652	
<b>Total expenses</b>	<b>\$ 2,709,763</b>	<b>\$ 2,709,763</b>	<b>\$ 183,144</b>	<b>\$ 105,986</b>	<b>\$ 289,130</b>	<b>\$ 2,998,893</b>	<b>\$ 3,040,461</b>	

**Armed Services YMCA Of The USA – Twentynine Palms, California**

**Balance Sheet**

**December 31, 2010**

**(With Comparative Totals For 2009)**

<b>Assets</b>	<b>2010</b>	<b>2009</b>
Cash And Cash Equivalents	\$ 212,067	\$ 223,513
Inventories	-	576
Property And Equipment, net	-	353
	<u>\$ 212,067</u>	<u>\$ 224,442</u>
<b>Liabilities And Net Assets</b>		
Liabilities		
Accounts payable	\$ 1,365	\$ 240
Accrued and other liabilities	4,252	4,839
Due to Headquarters	6,268	-
	<u>11,885</u>	<u>5,079</u>
Net Assets		
Unrestricted	118,290	131,139
Temporarily restricted	81,892	88,224
	<u>200,182</u>	<u>219,363</u>
	<u>\$ 212,067</u>	<u>\$ 224,442</u>

Armed Services YMCA Of The USA – Twentynine Palms, California

Schedule Of Activities  
 Year Ended December 31, 2010  
 (With Comparative Totals For 2009)

	2010			2009 Total
	Unrestricted	Temporarily Restricted	Total	
Public support and revenue:				
Public support:				
Donated revenue	\$ 1,272,713	\$ -	\$ 1,272,713	\$ 1,283,717
National Headquarters allocation	129,951	-	129,951	120,858
Contributions and grants	66,739	-	66,739	88,599
Partnership revenue	5,210	-	5,210	10,939
United Way	2,695	-	2,695	722
<b>Total public support</b>	<b>1,477,308</b>	<b>-</b>	<b>1,477,308</b>	<b>1,504,835</b>
Revenue:				
Sale of materials and services	74,210	-	74,210	57,609
Program service fees	6,772	-	6,772	4,797
Interest and dividends	755	-	755	1,692
Other	100	-	100	(363)
Net assets released from restrictions	6,332	(6,332)	-	-
<b>Total revenue</b>	<b>88,169</b>	<b>(6,332)</b>	<b>81,837</b>	<b>63,735</b>
<b>Total public support and revenue</b>	<b>1,565,477</b>	<b>(6,332)</b>	<b>1,559,145</b>	<b>1,568,570</b>
Expenses:				
Program services:				
Social, recreational and cultural services	1,525,031	-	1,525,031	1,538,767
<b>Total program services expenses</b>	<b>1,525,031</b>	<b>-</b>	<b>1,525,031</b>	<b>1,538,767</b>
Supporting services:				
Management and general	23,019	-	23,019	7,017
Fundraising	29,923	-	29,923	7,008
<b>Total supporting services expenses</b>	<b>52,942</b>	<b>-</b>	<b>52,942</b>	<b>14,025</b>
<b>Total expenses</b>	<b>1,577,973</b>	<b>-</b>	<b>1,577,973</b>	<b>1,552,792</b>
<b>Change in net assets before       depreciation and amortization</b>	<b>(12,496)</b>	<b>(6,332)</b>	<b>(18,828)</b>	<b>15,778</b>
Depreciation and amortization	353	-	353	3,067
<b>Change in net assets</b>	<b>(12,849)</b>	<b>(6,332)</b>	<b>(19,181)</b>	<b>12,711</b>
Net assets:				
Beginning	131,139	88,224	219,363	206,652
Ending	\$ 118,290	\$ 81,892	\$ 200,182	\$ 219,363

Armed Services YMCA Of The USA – Twentynine Palms, California

Schedule Of Functional Expenses  
 Year Ended December 31, 2010  
 (With Comparative Information For 2009)

	2010							2009 Total
	Program Services		Supporting Services				Grand Total	
	Social, Recreational And Cultural Services	Total	Management And General	Fundraising	Total			
Salaries and wages	\$ 168,778	\$ 168,778	\$ 4,502	\$ 3,813	\$ 8,315	\$ 177,093	\$ 161,828	
Health and retirement benefits, payroll taxes	28,509	28,509	276	395	671	29,180	29,350	
Donated services, materials and facilities	1,229,266	1,229,266	17,605	25,151	42,756	1,272,022	1,283,717	
Occupancy, insurance and property taxes	10,468	10,468	138	318	456	10,924	6,060	
Telephone	1,202	1,202	10	15	25	1,227	586	
Supplies	26,686	26,686	291	41	332	27,018	19,685	
Postage and shipping	198	198	1	1	2	200	145	
Computer and IT services	208	208	1	1	2	210	640	
Professional fees and contract services	1,523	1,523	90	10	100	1,623	1,412	
Rentals, repairs and maintenance	5,145	5,145	19	60	79	5,224	3,708	
Outside printing, graphics and advertising	21	21	5	-	5	26	155	
Travel and conferences	1,918	1,918	18	27	45	1,963	1,495	
Program events	198	198	-	-	-	198	1,703	
Awards and grants	401	401	1	2	3	404	282	
Gifts and contributions	44,951	44,951	-	-	-	44,951	37,134	
Support payments	4,760	4,760	51	73	124	4,884	4,807	
Membership dues	203	203	3	4	7	210	85	
Cost of goods sold	556	556	8	12	20	576	-	
Other Expenses	40	40	-	-	-	40	-	
<b>Total expenses before depreciation and amortization</b>	<b>1,525,031</b>	<b>1,525,031</b>	<b>23,019</b>	<b>29,923</b>	<b>52,942</b>	<b>1,577,973</b>	<b>1,552,792</b>	
Depreciation and amortization	345	345	4	4	8	353	3,067	
<b>Total expenses</b>	<b>\$ 1,525,376</b>	<b>\$ 1,525,376</b>	<b>\$ 23,023</b>	<b>\$ 29,927</b>	<b>\$ 52,950</b>	<b>\$ 1,578,326</b>	<b>\$ 1,555,859</b>	