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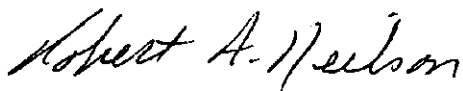
To the Board of Directors
YMCA of Bogalusa
Bogalusa, Louisiana

I have compiled the accompanying statement of financial position of YMCA of Bogalusa (a nonprofit organization) as of December 31, 2010, and the related statement of activity for the one month and the twelve months then ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

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

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

We are not independent with respect to YMCA Consolidated.



Bogalusa, Louisiana
January 17, 2011

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

Release Date 2/23/11

YMCA of Bogalusa
Statement of Financial Position
December 31, 2010
Unaudited

Assets

Current Assets

Cash - Master Acct	\$	10,132.21
Cash - Operating		780.18
Cash - Ave U Debutante Acct		106.76
Cash - Ave U special relief fund		439.08
Cash - Ave B Operating		982.26
Cash - Arts Program Account		7,810.00
Preston S Hartzog Memorial Fund		<u>121.00</u>

Total Current Assets 20,371.49

Fixed Assets

Furniture & fixtures		41,293.41
Machinery & equipment		45,479.05
Improvements		79,451.48
Less: Accumulated Depreciation		<u>(110,726.00)</u>

Total Fixed Assets 55,497.94

Total Assets \$ 75,869.43

See Accountants' Compilation Report

YMCA of Bogalusa
Statement of Financial Position
December 31, 2010
Unaudited

Liabilities

Current Liabilities

FICA Payable	\$	231.66
Federal W/H Payable		151.24
IRS Refund checks on hold		<u>1,524.49</u>

Total Current Liabilities 1,907.39

Long-Term Liabilities

N/P Citizens #184500		<u>7,188.66</u>
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Total Long-Term Liabilities 7,188.66

Total Liabilities 9,096.05

Net Assets

Unrestricted Net Assets		63,673.33
Current Change in Net Assets		<u>3,100.05</u>

Total Net Assets 66,773.38

Total Liabilities and
Net Assets \$ 75,869.43

See Accountants' Compilation Report

YMCA of Bogalusa
Statement of Activities
For the 1 Month and 12 Months Ended December 31, 2010
Unaudited

	1 Month Ended December 31, 2010	%	12 Months Ended December 31, 2010	%
Revenue				
United Way	\$ 2,500.00	46.12	\$ 19,524.27	9.31
Program Revenue	0.00	0.00	8,503.00	4.05
Membership Dues	0.00	0.00	4,584.00	2.19
Building Rental	0.00	0.00	13,640.00	6.50
Swimming Sessions	0.00	0.00	4,031.50	1.92
Fitness Revenue	0.00	0.00	15,055.31	7.18
Art Program State Grants	2,220.00	40.95	9,930.00	4.74
Contributions	700.00	12.91	10,943.00	5.22
Contributions - Homeless Shelter	0.00	0.00	1,604.00	0.76
Debutante	0.00	0.00	25,881.04	12.34
Special Events - Fun Day	0.00	0.00	450.00	0.21
Special Events -Dances	0.00	0.00	572.00	0.27
Other Revenue	0.00	0.00	89,556.96	42.71
Concessions	0.00	0.00	61.15	0.03
Youth Ministry	0.00	0.00	5,000.00	2.38
Interest Income	0.87	0.02	9.74	0.00
League Sports	0.00	0.00	355.00	0.17
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Total Revenue	5,420.87	100.00	209,700.97	100.00
Expenses				
Accounting	576.00	10.63	7,181.75	3.42
Advertising	1,289.00	23.78	1,573.63	0.75
Bank charges	72.12	1.33	446.30	0.21
Contract labor	210.00	3.87	17,305.29	8.25
Depreciation expense	572.50	10.56	6,870.00	3.28
Donations	0.00	0.00	100.00	0.05
Dues & subscriptions	255.00	4.70	3,601.70	1.72
Insurance	0.00	0.00	9,613.82	4.58
Interest expense	50.71	0.94	814.12	0.39
Legal & professional	0.00	0.00	785.00	0.37
Meetings & conferences	650.00	11.99	5,492.75	2.62
Miscellaneous	0.00	0.00	160.34	0.08
Membership Supplies	0.00	0.00	160.09	0.08
Meals & entertainment	630.87	11.64	1,583.82	0.76
Office expense	111.08	2.05	1,605.34	0.77
Payroll taxes	0.00	0.00	2,320.53	1.11
Postage	0.00	0.00	235.70	0.11
Special Event - HBCU	0.00	0.00	500.00	0.24
Scholarship	0.00	0.00	356.00	0.17
Repairs & maintenance	589.86	10.88	42,756.82	20.39
Salaries	0.00	0.00	30,332.69	14.46
Contract Labor-Swimming P	0.00	0.00	10,323.00	4.92
Supplies	481.38	8.88	3,311.31	1.58
Penalties	0.00	0.00	37.01	0.02
Supplies - Art	0.00	0.00	841.44	0.40
Rent	115.46	2.13	4,385.52	2.09
Travel	85.75	1.58	30,124.23	14.37

YMCA of Bogalusa
Statement of Activities
For the 1 Month and 12 Months Ended December 31, 2010
Unaudited

	1 Month Ended December 31, 2010	%	12 Months Ended December 31, 2010	%
Concessions Expense	0.00	0.00	392.85	0.19
Special Event - Debutante	0.00	0.00	4,298.14	2.05
Special Events - MCCA Par	0.00	0.00	232.56	0.11
Special Events - Other	0.00	0.00	143.54	0.07
Supplies - Swimming Pool	0.00	0.00	2,335.73	1.11
Supplies - League Sports	0.00	0.00	92.00	0.04
Taxes	0.24	0.00	2.48	0.00
Telephone	142.41	2.63	1,967.10	0.94
Utilities	768.05	14.17	14,318.32	6.83
	<u>6,600.43</u>	<u>121.76</u>	<u>206,600.92</u>	<u>98.52</u>
Total Expenses				
Net Income (Loss)	<u>\$ (1,179.56)</u>	<u>(21.76)</u>	<u>\$ 3,100.05</u>	<u>1.48</u>