



FOR YOUTH DEVELOPMENT®
FOR HEALTHY LIVING
FOR SOCIAL RESPONSIBILITY

**Auburn YMCA-WEIU
BOARD OF DIRECTORS
Regular Board Meeting Agenda
September 17, 2024
Location – Currier**

- | | | |
|--------------|--|-----------------------------------|
| I. | Call to Order: | Robert Scarbrough |
| II. | Mission Moment | |
| III. | Consent Agenda: | Robert Scarbrough |
| | A. Acknowledgement of any conflict of interest | |
| | B. Approval of the June 18, 2023 Board Meeting Minutes | |
| | C. Approval of Committee Minutes | |
| IV. | Finance Report: | Anne Marie Smith/Michael Barrigar |
| | A. Financial Report | |
| V. | Board Chair Report: | Robert Scarbrough |
| VI. | Branch Report: | |
| | A. CEO Report – Cheryl Pusztai | |
| | B. Branch Updates – Amy Wallner | |
| VII. | Annual Support Campaign | Kelley Gridley |
| | A. 2024 Status | |
| | B. Year End/Closing the Gap | |
| VIII. | Executive Session | Robert Scarbrough |
| IX. | Adjournment | |

NEXT MEETING: October 15, 2024

YMCA-WEIU
Board of Directors Meeting Minutes
Date: June 18, 2024 @ 5 pm
This meeting was Currier Plastics 101 Columbus St, Auburn NY 13021

Present	Staff Present
Dan Walter Claire Petrosino Ray McKee Chris White Kelley Gridley: zoom Anne Marie Smith Maggie Janish Bob Scarbrough Marie Nellenback Christina Selvek David Tehan Ryan Donohue Lucas Ferrin Charlie Wallace Chris Maher	Cheryl Pusztai- YMCA of CNY Josh Royce- YMCA of CNY Amy Wallner Denise Guzewicz Michael Barrigar Stephanie Bale Guests Attending in Person: Rod Grozier Linda Schreiber
Excused	Documents distributed by email
Will Page Doug Tomandl Chris Courtney	1. June Agenda 2. CEO Search Roles & Responsibilities 3. Final Auburn/YCNY Management Agreement 4. June Branch Updates 5. Auburn CEO Search Timeline 6. Finance Committee Meeting minutes 7. Auburn YMCA May 2024 Month End Financial Packet

Call to order at 5:05 pm by Bob Scarbrough

Item	Decision & Action Required
Mission Moment: No mission moment was scheduled in order to provide the BOD additional time with guests, Rod Grozier and Linda Schrieber.	N/A
Consent Agenda: Conflict of Interests Approval of BOD minutes for May 2024 Approval of Committee Minutes:	No Conflicts of Interest Motion: Ray McKee, Chris White Approved unanimously
Finance Report: Michael Barrigar Provided updates from May's finance variance report. <ul style="list-style-type: none">Experienced a loss for May of (\$11,670); however YTD:Revenue: \$1,264,851 overTotal Expenses of \$1,173,429Net Surplus of \$91,423 CEO/Branch Updates: See attached document(June updates) <ul style="list-style-type: none">Auburn/YCNY Management Agreement ResolutionCapital Campaign Committee Resolution Board Chair Report: Bob Scarbrough Bob Scarbrough started the meeting by introducing Linda Schreiber and Rod Grozier and along with the new BOD members, Charlie Wallace and Chris Maher. Bob Scarbrough suggested everyone briefly go around the room & provide introductions to Rod & Linda. Gro Presentation: See attached	Motion: Anne Marie Smith, Marie Nellenback Approved unanimously

<p>Move to go to Executive Session</p> <p>Move to go to executive session at 6:48pm</p>	<p>Motion: Bob Scarborough, Second: Marie Nellenback/Maggie Janish Approved unanimously</p>
<p>Respectfully Submitted, Denise Guzewicz</p>	

Auburn YMCA
Board Meeting
Branch Updates
June 16,2024

Summer Programs

- Summer childcare enrollment is strong, and many weeks have waitlists
- Camp Nurse has been hired
- 4 local Elementary schools had field trips to camp Y-Owasco
- Auburn City Casey Park pool partnership has been approved and we will open on 7/8. The pool is open to the public from 12-6pm daily.

New Programs /Partnerships - Strategic Plan Implementation

- Awarded LEAPS (Learning and Enrichment Afterschool Program Support) grant through Office of Children and Family Services for Cato-Meridan schools. Award is \$2.2 million over 5 years (\$450,000 per year) to provide after school programming in the Cato-Meridan School District.
- Port Byron Central School District – New afternoon School Age Child Care programming starting this fall. This will be a new district we will be serving.
- Kidventures Summer Program (ages 3-5) has expanded hours to 6:45 am – 5:30pm to provide a full-day childcare program to families.

Event Dates

- Bon Ton Roulet (cycling tour of the Fingerlakes)-July 20-27. Will be at Emerson Park on 7/21 from 11am until 8am on 7/22 with 300 cyclists.
- Downtown Auburn Mile is Aug 9th-starts at 7pm. Contact Laura Clary if you want to volunteer
- June 29th Camp Y-Owasco family day - family activities and tours of camp.



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ENVISIONING A DESIRED FUTURE

CAPITAL DEVELOPMENT PLANNING

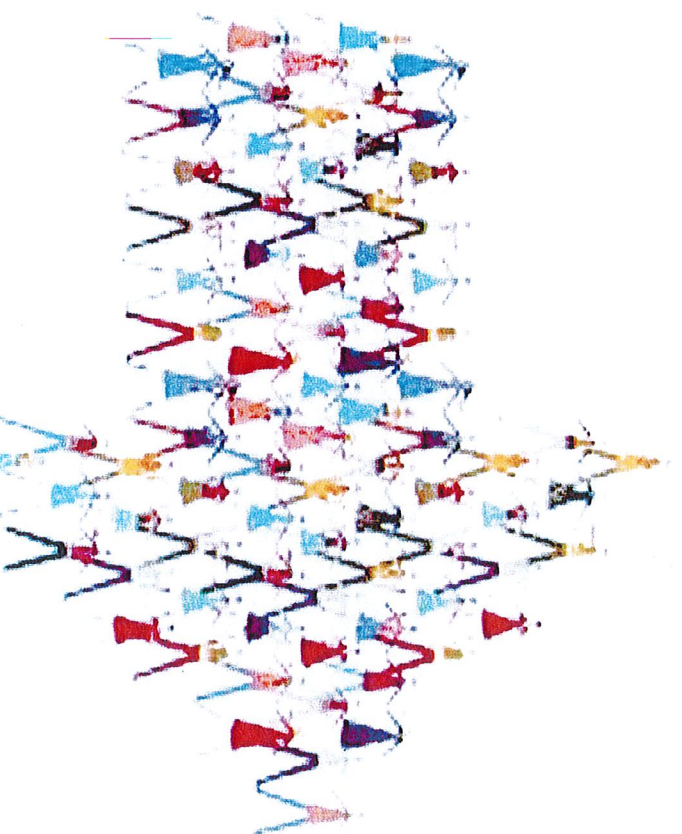
Auburn YMCA-WEIU
Board Readiness Discussion

6-18-24



TODAY'S DISCUSSION

- ORIENT US Capital development plan phases
- LEARN Wisdom & experiences of movement
- DISCUSS Your readiness
- PREP For individual Key Leader Interviews
- MAP Our next steps



CAPITAL PLANNING IS...

PEOPLE, PROGRAM, PLACE

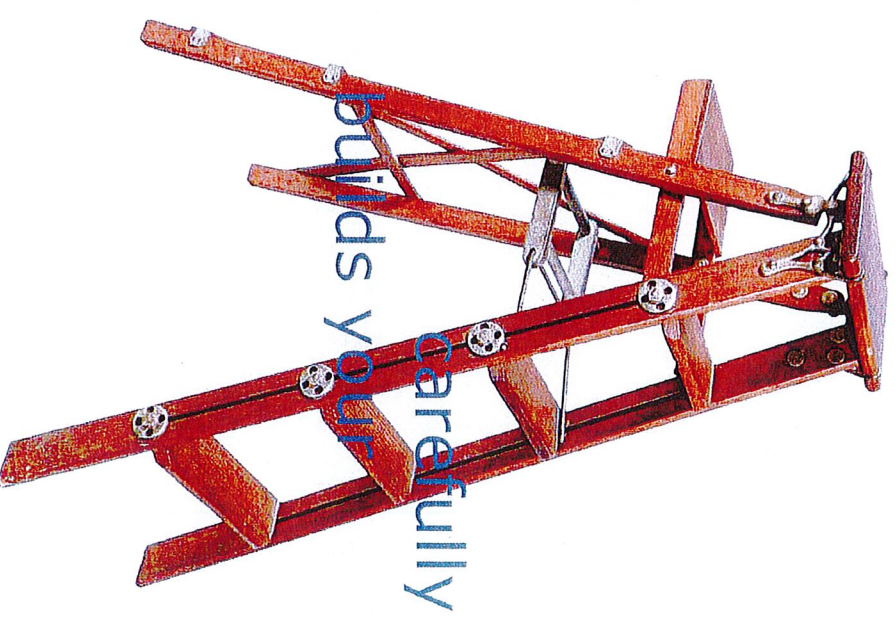
More than building, expanding, or renovating a facility.

It is the process of meeting demonstrated community need through an intentional effort that brings together key stakeholders and partners in a unifying vision.

ORIENTED TO A CAPITAL PATHWAY - A SOLID PLAN

- Capital projects consist of **multiple phases** that need to be performed in the **proper sequence**.

- **Experience has taught us** that following these phases **success!**



STATUS CHECK IN: 10 PREREQUISITES FOR A SUCCESSFUL CAPITAL CAMPAIGN

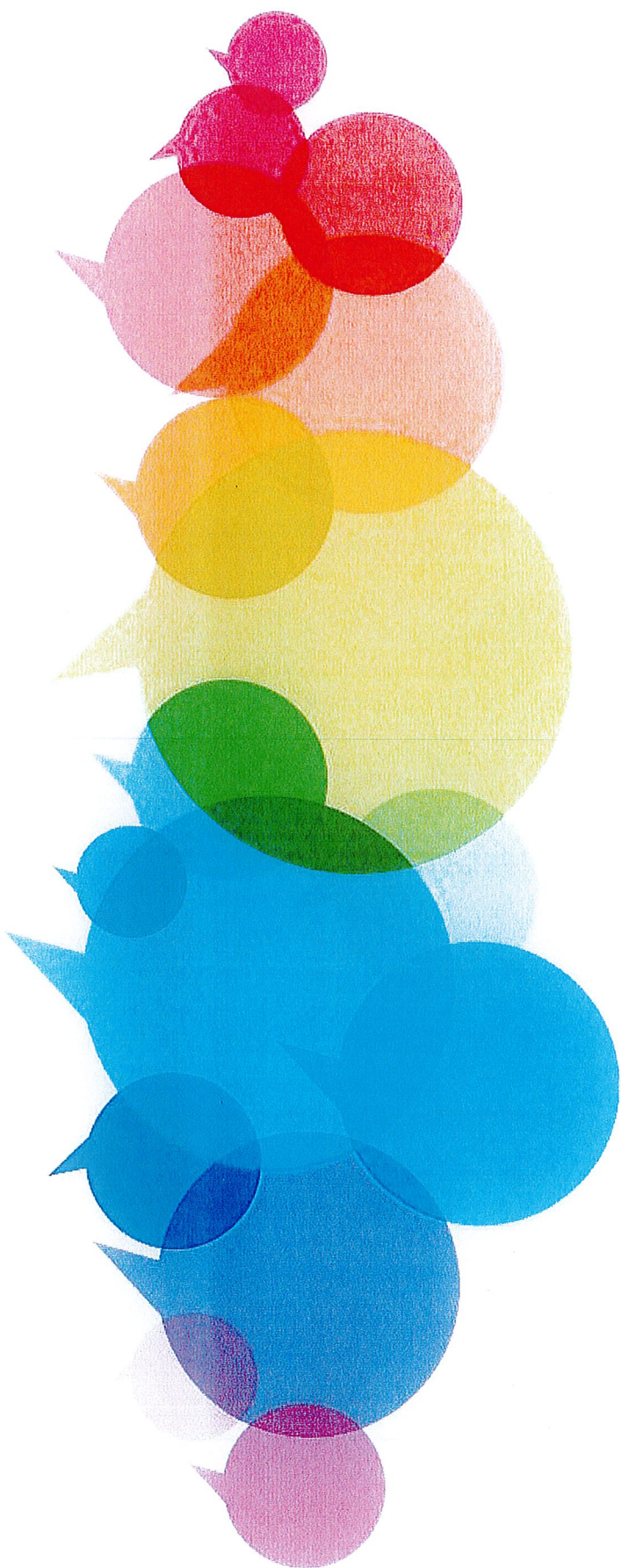
1. Influential & Committed Board
2. Experienced & Respected CEO
3. Positive Community Image
4. Loyal & Committed Membership
5. Ongoing Strategic Planning
6. Stable Financial Position
7. Growing Annual Community Support Campaign
8. Compelling Case for Support
9. Adequate Fundraising Infrastructure
10. Leadership Passion for the Project

HOW CONFIDENT WERE/ARE WE?

3.64	Leadership Passion for the Project
2.92	Positive Community Image
2.92	Loyal & Committed Membership
2.73	Influential & Committed Board
2.65	Compelling Case for Support
2.55	Stable Financial Position
2.52	Ongoing Strategic Planning
2.36	Growing Annual Community Support Campaign
2.23	Adequate Fundraising Infrastructure
2.21	Experienced & Respected CEO



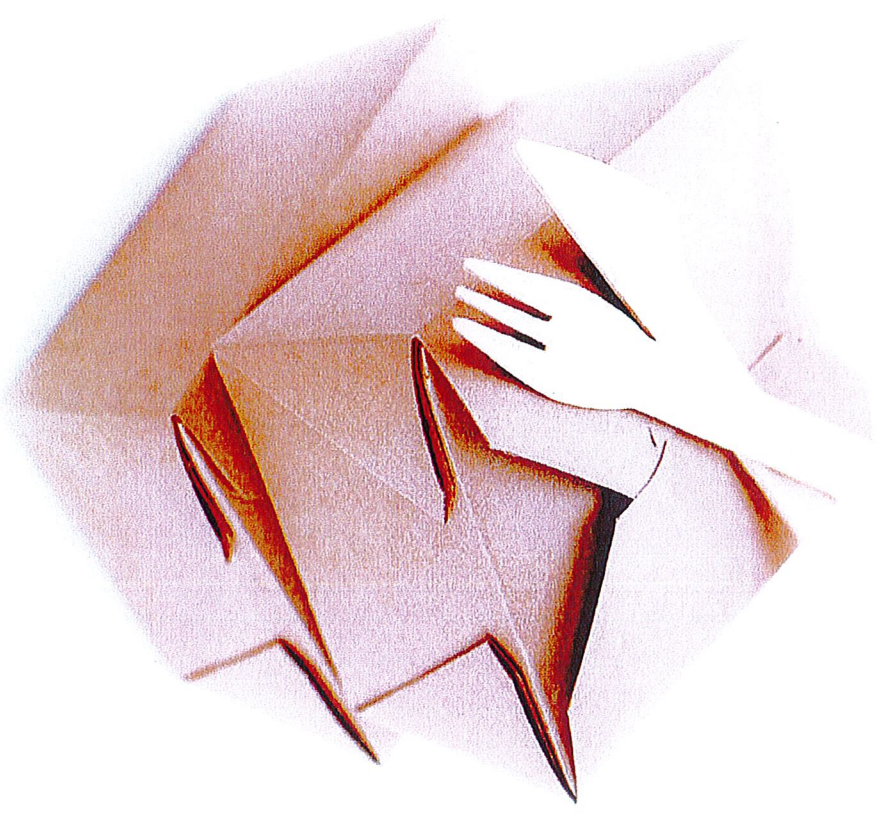
HEARING FROM OUR COMMUNITY



TAKE AWAYS & RECAP

Any thoughts you are taking home from today's results & discussion?

Next steps...



EXPENSIVE MISTAKES TO AVOID

- Capital Readiness **Assessment** is not conducted as soon as vision for the project is realized
- The “**RIGHT**” people are not involved (or not early enough)
- Planners do not **project future markets** and the needs of the community – for membership/participant #s
- **Unrealistic construction costs**, or estimated Project Budget does not include indirect expenses



EXPENSIVE MISTAKES TO AVOID (cont'd)

- Y does not conduct a **membership feasibility study**; study doesn't support assumptions
- Y does not conduct a **capital campaign feasibility** and planning study
- **Construction starts before sufficient pledge commitments** are secured
 - Borrowing with the hope of raising external \$\$
 - Interim pledge financing or gap financing costs are not determined nor planned
- **Unrealistic** operating assumptions & budgets
- Y takes on **too much debt** to compensate for inadequate fundraising

Auburn YMCA-WEIU Capital Campaign Committee Minutes September 3, 2024 Meeting – 6pm – 7pm

The Capital Campaign Committee meet on September 3, 2024 at 6pm via Zoom. Bob S/Christina S/Anne Marie S/Charlie W/Chris W/Cheryl P/Amy W. We discussed the following:

1. 50% GRO Report Meeting Discussion – Christina shared her insights along with Bob S. Focus was on the initial cost to update current facility ranged from \$14M-\$18M with a new facility ranging from \$31M + land acquisition. These numbers are preliminary and will be refined as we move closer to our future vision. The remodel included elimination of Emerson pool, removal of 3rd story where racquet ball courts currently are and adding a courtyard for outdoor activities.
2. Linda Schreiber – out brief on meeting with 13 community leaders – Bob S shared Linda was able to meet with community leaders and they provided feedback on wanting to have the YMCA be more relevant in leading with other organizations. Look to evolve programming to be aligned with community needs, need a CEO that is engaged in community. Community partnerships and communications came up with different leaders.
3. RFP Discussion and Next Steps – There was quite a bit of discussion regarding next steps. Charlie was able to share a company that SCC used when they were considering a capital campaign. He was able to share it with Cheryl and we are sending the RFP to them with a response back in late September. We are having a follow-up meeting to discuss setting up interviews with a select number of candidates. The schedule will be with the new CEO being on board.
4. Schedule Dates - Next meeting – October 2, 2024 at 5pm.
5. Meeting adjourned at 6:52pm.

Auburn YMCA-WEIU Governance Committee

Minutes September 3, 2024 Meeting – 5pm – 6pm

The Governance Committee meeting was held on September 3, 2024 at 5pm via Zoom. In attendance was Bob S/Maggie J/David T/Chris M/Cheryl P. We discussed the following:

1. New Board Members – Orientation and Onboard – unique group brought in – previous board members and new board members. Asked Cheryl to have Stephanie B update the presentation with current numbers and schedule time for new board members.
 - o Charlie W/David T – returning
 - o Doug T/Chris M/Christ C/Christina S
2. Committees – New committees will be as follows according to the updated bylaws:
 - (i) Executive
 - (ii) Governance – Bob Scarbrough
 - (iii) Finance, Audit and Investment – Anne Marie Smith
 - (iv) Building and Risk Management – Chris White
 - (v) Fund Development – Kelley Gridley

Committee Commissions and Charters – Request each board chair committee take the examples provided to standardize commissions for all committees by November meeting– see attachments.

3. Possible new board members – need to start looking at areas we need to improve our community diversity. Considerations should be to grow our board to near our maximum with upcoming possible capital campaign.
 - o Clergy
 - o Other non-profits (BTW/Cayuga Centers/Gavras Center/Unity House)
 - o Public safety
 - o Corporations (Cayuga Milk/NUCOR/Xylem/Tessy Plastics)
 - o Others
4. Next meeting – November 4, 2024 6pm.
5. Meeting adjourned at 5:45pm.

Auburn YMCA
Board Meeting
Branch Updates,
September 17, 2024

Summer Highlights

- We had a successful Bon Ton Roulet, seven day cycling tour of the Finger Lakes, with 240 participants and raised over \$85,000
- 8 week Child Care Summer Programming:
 - Camp Y-O served over 130 children per week -Day & Resident Camp
 - Summer SACC (5-12)served between 60—75 children at the Y each week
 - Kidventures(3-5) served between 15-25 children at the Y each week
- Casey Park Pool- Partnership with the City of Auburn to manage Casey Park pool for 6 weeks and averaged 150 swimmers a day
- Live Strong Cancer Survivor Day at camp was full with 25 participants

Event Dates

- YMCA staff will attend the Resource Fair at the Finger Lakes mall on Sept 25
- Swim Team clinic(ages 5-12) Sept 23-26
- Kelly's Choice Nutrition Workshop at the Y Sept 25th at 5pm
- Kelly's Choice Nutrition Workshop for Breast Cancer survivors at the Y Oct 15th at 5:30pm
- Camp Y-O events coming this Fall

Fundraising/Grants

- The Auburn YMCA was awarded School Age Access Grant of \$45,000 to help subsidize scholarships for the 2024-2025 Before & After School Programs
- ASC-raised \$65,000 out of our \$100,000 goal so far

Coming This Fall

Our Y staff is hard at work developing our fall programs, which will include:

- Camp Y-O events coming this Fall
- LiveSTRONG at the Y
- Fall Swim Lessons
- FIRST (Fighting Insulin Resistance with Strength Training) classes
- Enhance Fitness: Balance class
- T.H.R.E.A.D -Youth anti-bullying program
- Childcare for Toddlers(ages 1 1/2-3 years)-starts this Fall

Re: Auburn YMCA September Meeting

From Cheryl Pusztai <cpusztai@ymcacny.org>

Date Mon 9/16/2024 6:25 PM

To dtomandl@cavboces.org <dtomandl@cavboces.org>; Charlie Wallace <ccwallace54@gmail.com>; Chris Maher <christianmaher@aecsd.education>; Christina Selvek <cselvek@auburnny.gov>; David Tehan <dgtehan@boylefirm.com>; Ryan Donahoe <rdonaho0@mail.naz.edu>; Lucas Ferrin <luke.ferrin@yahoo.com>; Kelley Gridley <kgridley@tompkinsfinancial.com>; Maggie Janish <maggiejanish@gmail.com>; Raymond McKee <raymckee@gmail.com>; Rmckee@currierplastics.com <Rmckee@currierplastics.com>; Marie Nellenback <mnellenback@gmail.com>; Claire Petrosino <cepetrosino@gmail.com>; Bob Scarbrough <rlscarbrough56@gmail.com>; Anne Smith <annemarie@thereadingleague.org>; Dan Walter <danwalter714@gmail.com>; Chris White <cbwhite1568@gmail.com>; Christopher Courtney <CCourtney01@newyorklife.com>

Cc Amy Wallner <amy@AuburnYMCA.net>; Michael Barrigar <michaelb@AuburnYMCA.net>; Stephanie Bales <stephanie@AuburnYMCA.net>; Josh Royce <jroyce@ymcacny.org>; YMCA Board Email List <ymcaboard@AuburnYMCA.net>

 2 attachments (610 KB)

Auburn YMCA-WEIU Bylaws Approved 04.16.2024.pdf; Fund Development Commission-final.docx;

Good evening

Attached you will find 2 additional documents for your review for our meeting tomorrow. See everyone tomorrow.

Thanks
Cheryl

Cheryl Pusztai

Senior Vice President -Advancement & Growth
YMCA OF CENTRAL NEW YORK
340 Montgomery Street, Syracuse NY 13202
[315.474.6851](tel:315.474.6851) x321 | cpusztai@ymcacny.org | ymcacny.org
The Y.™ For a better us.

From: Cheryl Pusztai

Sent: Friday, September 13, 2024 5:18 PM

To: dtomandl@cavboces.org <dtomandl@cavboces.org>; Charlie Wallace <ccwallace54@gmail.com>; Christian Maher <christianmaher@aecsd.education>; Christina Selvek <cselvek@auburnny.gov>; David Tehan <dgtehan@boylefirm.com>; Ryan Donahoe <rdonaho0@mail.naz.edu>; Luke Ferrin <Luke.Ferrin@yahoo.com>;

Kelley Gridley <Kgridley@tompkinsfinancial.com>; Maggie Janish <maggiejanish@gmail.com>; Ray McKee <raymckee@gmail.com>; Rmckee@currierplastics.com <Rmckee@currierplastics.com>; Marie Nellenback <mnellenback@gmail.com>; Claire Petrosino (Sargent) <cepetrosino@gmail.com>; Bob Scarbrough <rlscarbrough56@gmail.com>; Anne Smith <annemarie@thereadingleague.org>; Dan Walter <danwalter714@gmail.com>; Chris White <cbwhite1568@gmail.com>; Christopher Courtney <CCourtney01@newyorklife.com>

Cc: amy@auburnymca.net <amy@AuburnYMCA.net>; Michael Barrigar <michaelb@AuburnYMCA.net>; stephanie@auburnymca.net <stephanie@AuburnYMCA.net>; Josh Royce <jroyce@ymcacny.org>; ymcaboard@AuburnYMCA.net <ymcaboard@AuburnYMCA.net>

Subject: Auburn YMCA September Meeting

Good afternoon everyone,

Attached you will find the board packet for our September 17th board meeting. The location will be Currier Plastics, 101 Columbus St. Auburn, NY.

Due to scheduling this month, the Finance Committee will be meeting on Monday September 16th. Following the meeting, a complete finance packet will be sent prior the board meeting.

Lastly, below you will find information to access the board portal where you can find all board documents. Please reach out if you have trouble accessing this site.

Have a great weekend everyone. See everyone Tuesday.

Thanks
Cheryl

Board Portal Instructions:

Navigate to our webpage: www.auburnymca.org.

Scroll to the bottom of the page to the staff log-in.

Click on the log-in prompt.

Use the following credentials to log in

Username: AuburnYMCA

Password: 7216

Return to the top of the webpage and click on the drop-down arrow for the Your Y menu option.

Scroll down within that menu and look on the right side.

Below the "YMCA Board of Directors" header, a new item will appear, which will read "Secure Auburn BOD page." C

lick on that item.

Please note this is a view-only option, not an edit option.

Cheryl Pusztai

Senior Vice President -Advancement & Growth

YMCA OF CENTRAL NEW YORK

340 Montgomery Street, Syracuse NY 13202

[315.474.6851](tel:315.474.6851) x321 | cpusztai@ymcacny.org | ymcacny.org

The Y.™ For a better us.

FUND DEVELOPMENT COMMITTEE

Commission

It is central to the mission of the YMCA to teach, promote and extend philanthropy. The YMCA aims to strengthen the process of community building by engaging its members as co-owners and co-producers of their YMCAs: making and securing charitable contributions is a vital component of this developmental process.

The Fund Development Committee is commissioned by the Board of Directors to direct the overall fund development plans and policies of the Auburn YMCA-WEIU.

The Fund Development Committee is a standing Committee of the Board of Directors, meeting 3 - 4 times per year, as need demands. It receives its authority from the Board and its actions are subject to review and approval by the Board. The Committee has the authority to establish ad hoc groups, as necessary, to carry out its work.

Composition

The Chair and Vice Chair of the Committee will be members of the Board of Directors. The Chair will be appointed by the Chair of the Board. The assignment of staff relating to the Committee will be made by the CEO. The Committee shall be composed of 4 -8 members. The Chair of the Committee, in consultation with the Board Chair and staff, shall appoint members to the Committee. The term of service for the Chair and members of the Committee will be consistent with those of other standing committees.

Duties

1. Evaluate and recommend financial development strategies inside and outside of the YMCA's experience to determine which approaches are congruent with the mission and culture of the Association and will yield the best results toward accomplishing the strategic goals and objectives of the Association.
2. Assess the Association's potential for growth in each of the three primary areas of financial development – annual giving, annual capital giving(foundations) and endowment/deferred gifts – and establish short –and long-term objectives for performance.
3. Interpret the need for these strategies to the Board and secure the Board's commitment, individually and collectively, for the adoption – and execution – of appropriate goals and strategies.

4. Monitor the implementation of fund development strategies to ensure that Association objectives are being met and that the Association receives an appropriate return on investment.
5. As needed, review proposed fund development policies and recommend these for approval by the Board of Directors.
6. Make recommendations regarding the development and cultivation of major gifts from individual and from corporate/community foundations.
7. Identify qualified volunteer leadership needed to achieve fund development goals.
8. Develop a plan which addresses donor research to uncover quiet wealth and best entree to these individuals.



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YOUNG MEN'S CHRISTIAN ASSOCIATION AND WOMAN'S EDUCATIONAL AND INDUSTRIAL UNION OF AUBURN, NY BYLAWS

ARTICLE I – PURPOSES

Section 1

Purpose

The purposes for which this Corporation is organized are those set forth in the Certificate of Incorporation and any amendments to said articles.

Section 2

Mission

The Young Men's Christian Association and Women's Educational and Industrial Union of Auburn, N.Y. d/b/a Auburn YMCA-WEIU (Auburn YMCA) is a New York Not-For-Profit corporation with the mission to put Christian principles into practice through programs that build healthy spirit, mind and body for all.

Section 3

Limitations

The Corporation is also organized exclusively for one or more of the purposes as specified in Section 501(c)(3) of the Internal Revenue Code. Auburn YMCA is not formed for pecuniary profit or for financial gain. No part of the net earnings of the corporation shall inure to the benefit of, or be distributable to its members, trustees, officers, or other private persons, except that the corporation shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the purposes.

Notwithstanding any other provision of these articles, the corporation shall not carry on any other activities not permitted to be carried on (a) by a corporation exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code, or the corresponding section of any future federal tax code, or (b) by a corporation, contributions to which are deductible under section 170(c)(2) of the Internal Revenue Code, or the corresponding section of any future federal tax code.

Upon the dissolution of this corporation, assets shall be distributed for one or more exempt purposes within the meaning of section 501(c)(3) of the Internal Revenue Code (or corresponding section) of any future federal tax code, or shall be distributed to the Federal government, or to a state or local government, for a public purpose. Any such assets not so disposed of shall be disposed of by the Court of Competent Jurisdiction of the county in which the principal office of the corporation is then located, exclusively for such purposes or to such organization or organizations, as said Court shall determine, which are organized and operated exclusively for such purposes.

Section 4

Membership in the National Council of Young Men's Christian Associations of the United States of America

The Auburn YMCA shall be a member association of the National Council of Young Men's Christian Associations of the United States of America ("National Council") and participate in the national and international YMCA movement.

The Auburn YMCA shall adhere to the requirements for membership in the National Council and shall demonstrate its support for the cause and the reputation of the YMCA Movement.

ARTICLE II - MEMBERSHIP & MEMBERSHIP MEETINGS

Section 1

Classes of Membership Authorized

The Corporation shall have one class of members.

Section 2

Qualification of Members

The Corporation shall have one (1) class of members which shall have all voting rights of members under applicable law. The voting members shall consist of the following members of the Board of Directors of the corporation.

Section 3

Membership Dues

Each facility member shall be obligated to pay such membership dues as may be prescribed from time to time by the Board of Directors as needed.

Section 4

Annual Meeting

A meeting of the Members entitled to vote shall be held for the election of Directors and the transaction of business as determined by the Board of Directors.

The Board of Directors shall present at the Annual Meeting of membership a report (a) verified by the President and Treasurer or by a majority of the Directors, or (b) certified by a firm of independent accountants, showing in appropriate detail the following:

- (i) the assets and liabilities, including the trust funds, of the Corporation;
- (ii) the principal changes in assets and liabilities, including trust funds;
- (iii) the revenue or receipts of the Corporation, both unrestricted and restricted to particular purposes;
- (iv) the expenses or disbursements of the Corporation for both general and restricted purposes; and
- (v) the number of members of the Corporation as of the date of the report, together with a statement of increase or decrease in such number and a statement of the place where the names and places of
- (vi) residence of the current members may be found.

The Annual Report needs to provide the above information as of the end of the twelve-month fiscal period terminating not more than six months prior to the meeting at which the Annual Report is presented. The Annual Report shall be filed with the records of the Corporation and a copy included in the minutes of the Annual Meeting.

Section 5

Special Meetings

Special meetings of the Members entitled to vote may be called at any time by the Board President, or a majority vote of the Board of Directors, at a meeting of the Board of Directors at

which a quorum is present or upon the written request of at least ten (10) percent of the Members of the Corporation qualified to vote at a member meeting when the request was signed.

Section 6

Place of Meetings

Meetings of the membership shall be held at the principal office of the Corporation or at such other place, within or outside the State of New York, as may be fixed by the Board of Directors. The Board of Directors may, in its sole discretion, determine that meetings of members may be held partially or entirely by means of electronic communication. The electronic service or platform shall be considered the place of the member meeting if the meeting is held solely by means of electronic communication. Any meeting held by means of electronic communication shall include reasonable measures:

- a) to verify that each person participating electronically is a member;
- b) to provide each member participating electronically with a reasonable opportunity to participate in the meeting, including an opportunity to propose, object to, and vote upon a specific action to be taken by the members, and to see, read or hear the proceedings of the meeting substantially concurrently with those proceedings; and
- c) record and maintain a record of any votes or other actions taken by electronic communication at the meeting.

Section 7

Notice of Meetings

Section 7.1 Written Notice

Written notice shall be given to Members entitled to vote of each meeting of the Membership. Written notice shall state the place, date and hour of the meeting and, unless it is an annual meeting, indicate that it is being issued by or at the direction of the person or persons calling the meeting. Notice of a special meeting shall also state the purpose or purposes for which the meeting is called. A copy of the notice of any meeting shall be given personally, by mail, or by electronic mail to each member entitled to vote at such meeting. If the notice is given personally, by first class mail, or by electronic mail, it shall be given not less than ten nor more than fifty days before the date of the meeting; if mailed by any other class of mail, it shall be given not less than thirty nor more than sixty days before such date. If mailed, such notice is given when deposited in the United States mail, with postage thereon prepaid, directed to the member at his address as it appears on the record of members, or, if he shall have filed with the secretary of the corporation a written request that notices to him be mailed to some other address, then directed to him at such other address. If mailed electronically, such notice is given when directed to the member's electronic mail address as it appears on the record of members, or other electronic mail address as filed with the secretary of the corporation.

Notwithstanding the foregoing, such notice shall not be deemed to have been given electronically (1) if the corporation is unable to deliver two consecutive notices to the member by electronic mail; or (2) the corporation otherwise becomes aware that notice cannot be delivered to the member by electronic mail.

The Auburn YMCA shall send notice of meetings by first class mail to any member who requests in writing that such notices be delivered by such method.

Section 7.2

Waiver of Notice

Notice of meeting need not be given to any member who submits a waiver of notice, in person or by proxy, whether before or after the meeting. Waiver of notice may be written or electronic. If written, the waiver must be executed by the member or the member's authorized officer, director, employee, or agent by signing such waiver or causing his

signature to be affixed to such waiver by any reasonable means, including, but not limited to facsimile signature. If electronic, the transmission of the waiver must be sent by electronic mail and set forth, or be submitted with, information from which it can reasonably be determined that the transmission was authorized by the member.

The attendance of any member at a meeting, in person or by proxy, without protesting prior to the conclusion of the meeting the lack of notice of such meeting, shall constitute a waiver of notice by him.

Section 8

Quorum

A quorum shall be required for the legal and proper conduct of the business of the Membership. Any members present at a meeting of members whom are entitled to cast a vote thereat shall constitute a quorum for the transaction of any business at the Annual Meeting of members, except as otherwise provided by statute or these By-Laws. When a quorum is once present to organize a meeting, it is not broken by the subsequent withdrawal of any Members.

Section 9

Adjournment

A majority of the Members entitled to vote present at any meeting of the Membership, whether or not a quorum is present, may adjourn any meeting to another time and place. Notice of the adjournment shall be given to all Members entitled to vote who are absent at the time of the adjournment.

Section 10.

Organization

Section 10.1

Parliamentary Law

Robert's Rules of Order, newly revised, shall be the controlling authority on all questions of parliamentary law not covered within the Constitution and By-laws.

Section 10.2

President

At all meetings of the Membership, the President of the Board shall preside, or in his/her absence, the Vice-President shall preside, or in his/her absence, another Member of the Board of Directors chosen by the President.

Section 10.3

Secretary

At all meetings of the Membership, the Secretary of the Board, or in his/her absence, another Director chosen by the President, shall act as secretary at the meeting.

Section 11

Qualification of Voters

Every Member of record 30 days prior to the holding of any meeting of the Members shall be entitled to one vote upon each proposition coming before the Annual Meeting or any special meetings of the Membership.

Section 12

Actions of the Membership

Whenever any corporate action, other than the election of Directors, is to be taken by vote of the Membership, it shall, except as otherwise may be required by law, the Certificate of Incorporation and/or these By-laws, be authorized by a majority of the votes cast at such meeting at which a quorum has been present.

Section 13

List of Members at Meeting

A list or record of members entitled to vote, certified by the Secretary or President, shall be produced at any meeting of the Membership upon the request therefore of any member who has given written notice to the Corporation that such request will be made at least ten (10) days prior to such meeting. If the right to vote at any meeting is challenged, the inspectors of election, or person presiding thereat, shall require such list or record of members to be produced as evidence of the right of the persons challenged to vote at such meeting, and all persons who appear from such list or record to be Members entitled to vote thereat may vote at such meeting.

Section 14

Action by Members Without a Meeting

Whenever members are required or permitted to take any action by vote, such action may be taken without a meeting upon the unanimous consent of all of the members entitled to vote thereon, which consent shall set forth the action so taken. Such consent may be written or electronic. If written, the consent must be executed by the member or the member's authorized officer, director, employee or agent by signing such consent or causing his signature to be affixed to such waiver by any reasonable means including but not limited to facsimile signature. If electronic, the transmission of the consent must be sent by electronic mail and set forth, or be submitted with, information from which it can reasonably be determined that the transmission was authorized by the member.

ARTICLE III – DIRECTORS

Section 1

Function

All corporate powers, business, and affairs will be exercised, managed and directed under the authority of the Board of Directors (whether defined as directors or managers in the Articles of Incorporation).

Section 2. Qualification

Directors shall be elected by the Board of Directors as necessary to fulfill the requirements stated herein.

Section 3. Presumption of Assent

A director of a corporation who is present at a meeting of the Board of Directors or a committee of the Board of Directors when corporate action is taken is deemed to have assented to the action taken unless:

- i. Such member objects, at the beginning of the meeting or promptly upon arrival, to holding the meeting or transacting specified affairs at the meeting; or
- ii. Such director votes against or abstains from the action taken.

Section 4. Number

The Board of Directors shall consist of not less than eleven (11) members and not more than twenty-three (23) members.

Section 5. Election and Term

All director terms shall be for three (3) years, except initial appointments may be for shorter terms. To the extent possible, the terms of office for additional directors shall be staggered so that one-third is elected each year. No Director shall serve more than three (3) consecutive three-year terms. A 12-month break required prior to being appointed to the board after three consecutive three-year terms. The Immediate Past President, by virtue of the office and to provide consistent leadership, may serve a tenth year on the board if their final year as President coincides with the final year of their board term. Each director shall have one vote regarding any corporate action to be taken by the Board.

Section 6. Vacancies

Any vacancy occurring on the Board of Directors may be filled by the affirmative vote of the majority of the entire board. A director elected or appointed to fill a vacancy shall be appointed for a term of office continuing until the next election of directors. At the annual meeting, the director who filled the vacant seat may be elected to begin their first three-year term.

Any directorship to be filled by reason of an increase in the number of directors may be filled by the board of directors, but only for a term of office continuing until the next election of directors.

A vacancy that will occur at a specific later date, by reason of a resignation effective at a later date, may be filled before the vacancy occurs; however, the director may not take office until the vacancy occurs.

Section 7. Removal and Resignation of Directors

7.1 Removal

Any member of the Board of Directors may be removed from office with or without cause by a 2/3 vote of the entire Board of Directors. The notice of a meeting of the board to recall a board member or members of the Board of Directors shall state the specific director(s) sought to be removed. Any such proposed removal of a director at a meeting shall be made by separate vote for each board member sought to be removed. Any director removed from office shall turn over to the board of directors within 48 hours any and all records of the corporation in his possession.

7.2 Resignation

A director may resign at any time by delivering written notice thereof to the President of the Board of Directors. Such a resignation is effective when the notice is delivered unless a later effective date is specified in such notice. If a resignation is made effective at a later date, the Board of Directors may fill the pending vacancy before the effective date if the Board of Directors provides that the successor does not take office until the effective date.

Section 8. Quorum and Voting

A majority of the number of directors fixed by these Bylaws shall constitute a quorum for the transaction of business. The act of a majority of the directors present at a meeting at which a quorum is present will be the act of the board of directors, unless the action requires a majority vote of the entire board.

Section 9. Notice Time and Call of Meetings

Regular meetings of the Board of Directors will be held without notice on such dates as are designated by the Board of Directors. Written notice of the time and place of special meetings of the Board of Directors will be given to each director either by personal delivery, e-mail or first-class mail. Notice of a meeting of the Board of Directors need not be given to any director who signs a waiver of notice either before or after the meeting. Neither the business to be transacted nor the purpose of regular or special meetings of the board of directors' need be specified in the notice or waiver of notice of such meeting.

A majority of the directors' present, whether or not a quorum exists, may adjourn any meeting of the board of directors to another time and place. Notice of any such adjourned meeting will be given to the directors who were not present at the time of the adjournment.

Meetings of the Board of Directors may be called by the Chief Executive Officer, or the President of the Auburn YMCA board. Meetings must be called by the CEO or President of the Board, if at least five directors request a meeting be called and make such request in writing to the CEO and/or President.

Section 10. Actions by the Board

10.1 Actions by the Board at a Meeting.

- (A) The act of a majority of the directors present at a meeting at which a quorum is present will be the act of the board of directors, unless the action requires a majority vote of the entire board.
- (B) Actions requiring a two-thirds (2/3) vote of the entire Board of Directors include:
 - (i) The amendment of the corporate by-laws;
 - (ii) The election and removal Officers;
 - (iii) The filling of director vacancies; and
 - (iv) The removal of directors.
- a.) The following items must be approved first by a two-thirds (2/3) vote of the Board present at a meeting at which a quorum is present and then submitted to the Voting Members which must approve such action by two-thirds (2/3) vote*:
 - a. approval of a merger or consolidation;
 - b. approval of dissolution of the Corporation; and
 - c. approval of the sale of all or substantially all of the Corporation's assets, which action shall also be subject to approval by the Board of Trustees to the extent it involves real property assets of the Corporation.
- b.) Any amendment to the Certificate of Incorporation must be approved by majority vote of the Voting Members present at a meeting of the Members at which a quorum is present.
- c.) Board meetings and committee meetings may be held, fully or partially, by audio or video conference. Any one or more members of the board or of any committee thereof who is not physically present at a meeting of the board, or a committee may participate by means of a conference telephone or similar communications equipment or by electronic video screen communication. Participation by such means shall constitute presence in person at a meeting as long as all persons participating in the meeting can hear each other at the same time and each director can participate in all matters before the board, including, without limitation, the ability to propose, object to, and vote upon a specific action to be taken by the board or committee.

10.2 Actions by the Board Without a Meeting

Any action required or permitted to be taken by the board or any committee thereof may be taken without a meeting if all members of the board or the committee consent to the adoption of a resolution authorizing the action. Such consent may be written or electronic. If written, the consent must be executed by the director by signing such consent or causing his or her signature to be affixed to such consent by any reasonable means including, but not limited to, facsimile signature. If electronic, the transmission of the consent must be sent by electronic mail and set forth, or be submitted with, information from which it can reasonably be determined that the transmission was authorized by the director. The resolution and the written consents thereto by the members of the board or committee shall be filed with the minutes of the proceedings of the board or committee. Such consent will have the same effect as a unanimous vote.

Section 11

Interested Directors and Related Party Transactions

The Auburn YMCA may not enter into any related party transaction unless the transaction is determined to be fair and reasonable and, in the corporation's, best interest at the time of such determination. The Auburn YMCA shall adopt and maintain a policy for the approval or disapproval of Related Party Transactions and said policy shall be deemed to be incorporated herein.

ARTICLE IV - OFFICERS

Section 1

Offices

The officers of the Auburn YMCA will consist of an Executive Committee comprised of the following: President, Vice-President, Secretary, Treasurer, an At Large Director and the Immediate Past-President.

The Board President shall be elected for a two-year term. All other Officers other than the President shall be elected for a term of one year and may be re-elected the following year. The Board President shall be elected to a two (2) year term. If a vacancy shall occur for an Officer position, the President of the Board shall have the authority to appoint a successor upon the approval of a majority of the entire board.

Section 2

Duties

The officers of the Auburn YMCA will have the following duties:

- d.) The President shall be the Board President of the Auburn YMCA who generally oversees the Chief Executive Officer in the management of the business and affairs of the Auburn YMCA subject to the directions of the Board of Directors. Said officer will preside at all meetings of the members and Board of Directors;
- e.) During the absence or disability of the President, the Vice-President shall perform the duties and exercise all the powers of the President. The Vice-President shall perform such other duties as the Board or the Vice-President may from time to time prescribe;
- f.) The Secretary will be responsible for certifying all of the corporate records except the financial records. Furthermore, said person ensure the recording of the Minutes of all meetings of the members and Board of Directors, all notices of meetings and perform such other duties as may be prescribed by the Board of Directors or the president. Furthermore, said officer shall be responsible for authenticating records of the Auburn YMCA;
- g.) The Treasurer shall have access to all corporate funds and financial records, maintain full and accurate accounts of receipts and disbursements and render accounts thereof at the annual meetings of members and whenever else required by the board of directors or the president, and perform such other duties as may be prescribed by the board of directors or the president.
- h.) The Past-President will support the other Officers in actively managing the business and affairs of the Auburn YMCA, along with such other and further duties as may be requested by the Board.

Section 3

Removal and Resignation of Officers

An officer or agent elected or appointed may be removed by the Board of Directors at any time, with or without cause by a 2/3 vote of the entire Board of Directors.

Any officer may resign at any time by delivering notice to the Auburn YMCA. Said resignation is effective upon delivery unless the notice specifies a later effective date. If a resignation is made effective at a later date and the corporation accepts the future effective date, the corporation's board of directors may fill the pending vacancy before the effective date if the board of directors provides that the successor does not take office until the effective date of the pending vacancy.

ARTICLE V - COMMITTEES

Executive and Other Committees

A resolution, adopted by a majority of the full Board of Directors, may designate from among its members an executive committee and/or other committee(s) which will have and may exercise all the authority of the Board of Directors to the extent provided in such resolution except as is provided by law. Each committee must have three or more members who serve at the pleasure of the Board of Directors. The board may, by resolution adopted by a majority of the full Board of Directors, designate one or more directors as alternate members of any such committee who may act in the place and instead of any absent member or members at any meeting of such committee.

Section 1

Standing Committees

The Standing Committees of the Corporation are:

- (i) Executive
 - (ii) Governance
 - (iii) Finance, Audit, and Investment
 - (iv) Building and Risk Management
 - (v) Fund Development
- (a) Members of standing committees shall be appointed by the Board President for a one (1) year term or, in the case of appointments due to vacancy(ies), from the time of appointment, and ending at the close of the fiscal year.
 - (b) Each committee shall consist of at least 3 directors.
 - (c) The Chair of the Finance, Audit, and Investment Committee shall be the Treasurer.
 - (d) The Chairs of all other standing committees shall be annually appointed by the Board President from the members of the committee for a term beginning at the time of the appointment and ending at the close of the fiscal year.
 - (e) The Chief Executive Officer is an 'ex officio' member of all standing committees herein provided or created by future action of the Board President and/or the Board of Directors.

Section 2

Ad Hoc Committees

The Board President and/or the Board of Directors have the authority to establish such other committees as may be necessary from time to time. Each committee shall consist of at least 3 directors.

- (a) Members of Ad Hoc Committees shall be appointed by the Board President, for a term beginning at the time of the appointment and ending at the close of the fiscal year, or sooner if the special committee work is completed.

(b) The Chairs of ad hoc committees shall be appointed from the committee membership for a term beginning at the time of the appointment and ending at the close of the fiscal year.

(c) The Chief Executive Officer is an 'ex officio' member of all ad hoc committees herein provided or created by future action of the Board President and/or the Board of Directors.

Section 3

Executive Committee

The board of directors may, by a majority vote of the entire board, designate an Executive Committee and may delegate to such committee the powers and authority of the board in the management of the business and affairs of the corporation, to the extent permitted, and, except as may otherwise be provided, by provisions of law.

The Executive Committee shall have, and may exercise, all the powers of the Board between meetings of the Board, except that it shall not have authority to:

- (a) Fill vacancies in the Board or in any Committee.
- (b) Amend or repeal these By-Laws or adopt new By-Laws.
- (c) Amend or appeal any resolution of the Board unless, by its terms, such resolution is so amendable or repealable.
- (d) Purchase or sell property

By a majority vote of its members, the board may at any time revoke or modify any or all of the Executive Committee authority so delegated, increase or decrease but not below three (3) the number of the members of the Executive Committee, and fill vacancies on the Executive Committee from the members of the board. The Executive Committee shall keep regular minutes of its proceedings, cause them to be filed with the corporate records, and report the same to the board from time to time as the board may require.

Section 4. Finance, Audit, and Investment Committee

The Finance, Audit, and Investment Committee shall oversee the accounting and financial reporting processes of the corporation and the audit of the corporation's financial statements. The Committee shall annually retain an independent auditor to conduct the audit and upon the completion thereof, review the results of the Audit and any related management letter with the auditor. In addition, the committee shall also:

- a) Review with the auditor the scope and planning of the audit prior to the audit's commencement;
- b) Upon completion of the audit, review and discuss with the independent auditor:
 - (i) any material risks and weaknesses in internal controls identified by the auditor;
 - (ii) any restrictions on the scope of the auditor's activities or access to requested information;
 - (iii) any significant disagreements between auditor and management; and
 - (iv) the adequacy of the corporation's accounting and financial reporting processes;
- c) Annually consider the performance and independence of the auditor; and
- d) Report on the audit committee's activities to the entire board.

The Finance, Audit, and Investment Committee is to enforce and provide changes to the Statement of Investment Policy to the board of directors as necessary. They are to monitor the investment of assets of the Auburn YMCA and meet with the financial institution that is managing those assets.

The Finance, Audit, and Investment Committee shall oversee the adoption, implementation of, and compliance with any conflict-of-interest policy and whistleblower policy adopted by Auburn YMCA. Only independent directors may participate in any deliberations by this committee or voting relating to matters set forth herein.

Section 5

Building and Risk Management Committee

The Building and Risk Management Committee's purpose is to ensure that the YMCA buildings, grounds and property are maintained in a safe, attractive and clean condition for the benefit of the YMCA members and community. The committee continually assesses the condition of property, research and reviews project proposals and recommends action to the Board of Directors.

Section 6

Governance Committee

The Board Governance Committee will work to improve the overall effectiveness of the board members and the Board of Directors. Aspects of this work will include the nine steps in the Board Building Cycle (Best Practices of YUSA) which include; Identification, Cultivation, Recruitment, Orientation, Involvement, Education, Evaluation, Rotation and Celebration. The work will take into account the nature of Governance as an on-going function that will not only transcend a variety of CVO's (Chief Volunteer Officers) but lay the foundation that will work well into the future of board leadership.

Section 7

Fund Development

The Fund Development Committee is responsible for taking an active role with staff to identify prospects for Endowment gifts (membership in the Legacy Club), as well as potentially making introductions and accompanying staff on visits to the prospective planned giving and annual support prospects. The Committee shall be responsible for reviewing fundraising policies and bringing suggested changes to the full Board of Directors for approval. The committee also will take an active role in planning and implementing any recognition events to honor those making commitments to Auburn YMCA.

Section 8

Other Committees

The corporation shall have such other committees as may from time to time be designated by resolution of the board of directors. These committees must consist of at least three board members and may consist of persons who are not also members of the board and shall act in an advisory capacity to the board.

Section 9

Committee Charters

Annually the Board President shall, with approval of the Board of the Directors, publish and cause to be distributed to all committee members a 'Committee Charter' that provides the committee's charge or mission statement that defines:

- i. The committee's purpose,
- ii. Primary goal(s) and objectives, and,
- iii. In the case of special committees, a time frame for completion of committee work.

Meetings: Unless otherwise provided by the corporation's by-laws, meetings of committees shall be held at such time and place as shall be fixed by the respective committee President or by vote of a majority of all of the members of the committee. Written minutes of the proceedings of all meetings of each committee shall be kept by a member appointed by the committee President and shall be reported at the next regular meeting of the Board.

Section 10

Meetings and Action of Committees

Meetings and action of committees shall be governed by, noticed, held, and taken in accordance with the provisions of these bylaws concerning meetings of the Board of Directors, with such

changes in the context of such bylaw provisions as are necessary to substitute the committee and its members for the Board of Directors and its members, except that the time for regular and special meetings of committees may be fixed by resolution of the board of directors or by the committee. The Board of Directors may also adopt rules and regulations pertaining to the conduct of meetings of committees to the extent that such rules and regulations are not inconsistent with the provisions of these bylaws.

ARTICLE VI – EXECUTION OF INSTRUMENTS, DEPOSITS AND FUNDS

Section 1

Execution of Instruments

The Board of Directors, except as otherwise provided in these bylaws, may by resolution authorize any officer or agent of the corporation to enter into any contract or execute and deliver any instrument in the name of and on behalf of the corporation, and such authority may be general or confined to specific instances. Unless so authorized, no officer, agent, or employee shall have any power or authority to bind the corporation by any contract or engagement or to pledge its credit or to render it liable monetarily for any purpose or in any amount.

Section 2

Checks and Notes

All checks or demands for money and notes of the Corporation for an amount up to but not exceeding \$10,000 shall be signed by the CEO or designee of the corporation. All checks or demands for money and notes of the Corporation for an amount of or exceeding \$10,000 shall require written or electronic approval by either the Board President or Treasurer. For recurring expenses that will meet or exceed \$10,000, in lieu of a recurring approval, an annual schedule can be provided and approved by both the Board President and Treasurer at the beginning of the fiscal year of the corporation, any changes or adjustments to the schedule shall require approval from either the Board President or Treasurer.

Section 3

Deposits

All funds of the corporation shall be deposited from time to time to the credit of the corporation in such banks, trust companies, or other depositories as the Board of Directors may select.

Section 4. Gifts

The Board of Directors may accept on behalf of the corporation any contribution, gift, bequest, or devise for the nonprofit purposes of this corporation.

ARTICLE VII- BOOKS AND RECORDS

Section 1. Corporate Records

The Auburn YMCA shall keep as records Minutes of all meetings of its members and board of directors, and committees. Furthermore, the Auburn YMCA will maintain the following records in written form or in another form capable of conversion into written form within a reasonable time:

- i. Accurate accounting records;
- ii. A record of its members in a form that permits preparation of a list of the names and addresses of all members in alphabetical order by class of voting members;
- iii. A copy of the Auburn YMCA's articles of incorporation and all amendments thereto currently in effect;
- iv. A copy of the Auburn YMCA's Bylaws or restated Bylaws and all amendments thereto currently in effect;

- iv. Minutes of all members' meetings and records of all action taken by members without a meeting for the past three years;
- v. Written communications of all members generally or all members of a class within the past three years, furnished for the past 3 years;

Section 2. Records Inspection by Members

A member of Auburn YMCA is entitled to inspect and copy, during regular business hours at the Auburn YMCA's principal office any of the records of the Auburn YMCA if he/she gives the corporation written notice of such demand at least 5 business days before the date on which such member wishes to inspect and copy. A member of the Auburn YMCA is entitled to inspect and copy during regular business hours at a reasonable location specified by the Auburn YMCA, any of the records hereinafter set forth of the corporation if:

- i. The member gives the Auburn YMCA written notice of such demand at least 5 business days before the date on which such member wishes to inspect and copy; and
- ii. Such demand is made in good faith and for proper purpose (defined as a purpose reasonably related to such person's interest as a member); and
- iii. The member describes with reasonable particularity such member's purpose and the records such member desires to inspect and such records are directly connected with such member's purpose. The records hereinafter set forth are as follows:
 - a. Excerpts from Minutes of any meeting of the Board of Directors, records of any action of a committee of the Board of Directors while acting in place of the Board of Directors on behalf of the corporation, Minutes of any meeting of the members, and records of action taken by the members or Board of Directors without a meeting to the extent not otherwise subject to inspection;
 - b. Accounting records of the corporation;
 - c. Record of members;

Any other books and records. The foregoing inspection rights may be exercised by a member, member's agent or member's attorney. It is further provided that the right to copy records includes if reasonable the right to receive copies made by photographic, xerographic, or other means. The charge of copies shall be borne and paid in accordance with New York Law. If requested by a member, the corporation will comply with such demand by providing the member with a list of its members compiled as of the last record date for which it has been compiled or as of a subsequent date if specified by the member.

Section 3. Financial Reports for Members

Copies of all Financial Reports shall be made available to all members at the Annual Meeting. All Financial Reports will also be made available to members upon written request.

ARTICLE VIII - EMERGENCY POWERS AND EMERGENCY BYLAWS

The Board or Directors of Auburn YMCA may adopt Bylaws to be effective only in an emergency. An emergency exists if a quorum of Auburn YMCA's directors cannot readily be assembled because of some catastrophic event. The emergency Bylaws may make all provisions necessary for managing the Auburn YMCA during an emergency, including procedures for calling a meeting of the Board of Directors, quorum requirements for the meeting, and designation of additional of substitute director(s). The Board of Directors, either before or during any such emergency may provide, and from time to time modify lines of succession if during such emergency any or all officers or agents of the Auburn YMCA are for any reason rendered incapable of discharging their duties. All provisions of the regular Bylaws consistent with the emergency Bylaws remain effective during the emergency. The emergency Bylaws are not effective after the emergency ends. Actions taken by the Auburn YMCA in good faith in accordance with the emergency bylaw have the effect of binding the Auburn YMCA and may not be used to impose liability on a corporate director, officer, employee, or agent. In anticipation of or during any emergency, the

Board of Directors may modify lines of succession to accommodate the incapacity of any director, officer, employee of agent; relocate the principal office or designate alternative principal offices of regional offices or authorize the officers to do so. Unless emergency Bylaws otherwise provide, it is hereby provided that:

- i. Notice of a meeting of the Board of Directors need be given only to those directors who it is practicable to reach and may be given in any practicable manner
- ii. One or more officers of the corporation present at a meeting of the Board of Directors may be deemed to be directors of the meeting in order of rank and within the same rank in order of seniority as necessary to achieve a quorum; and
- iii. The director or directors in attendance at a meeting or any greater number affixed by the emergency Bylaws constitute a quorum.

Corporate action taken in good faith during an emergency described herein to further the ordinary affairs of the corporation bind the corporation and may not be used to impose liability on a corporate director, office employee or agent. An officer, director or employee acting in accordance with any emergency Bylaws is only liable for willful misconduct.

ARTICLE IX- DISTRIBUTION AND COMPENSATION

Section 1. Dividends

No dividend shall be paid nor any part of the income or profit of the Auburn YMCA shall be distributed to its members, directors, or officers.

Section 2. Compensation

The Auburn YMCA may pay compensation in a reasonable amount to its staff, directors or officers for services rendered, and upon dissolution or final liquidation, may make distributions as permitted under New York Law. Any such payment, benefit, or distribution does not constitute a dividend or distribution of income or profit.

ARTICLE X- TRANSACTION OF BUSINESS

Section 1. Real Property

The Corporation shall make no purchase of real property, nor sell, mortgage, lease away or otherwise dispose of its real property, unless authorized by a vote of two-thirds of the Board of Directors. Unless otherwise restricted by these Bylaws, no vote or consent of the members shall be required to make effective such action by the Board.

Section 2. Incidental Revenue

Whenever the lawful activities of the corporation involve, among other things, the charging of fees or prices for its services or products, it shall have the right to receive such income and, in so doing, may make incidental revenue. All such incidental revenues shall be applied to the maintenance and operation of the lawful activities of the corporation, and in no case shall be divided or distributed in any manner whatsoever among the directors or officers of the corporation.

ARTICLE XI - MISCELLANEOUS PROVISIONS

Section 1. Fiscal Year

The fiscal year of the corporation shall begin on the first day of January.

Section 2. Voting via Phone/Email

Any action required or permitted to be taken by the board or any committee thereof may be taken without a meeting if all members of the board or the committee consent to the adoption of a resolution authorizing the action. Such consent may be written or electronic. If written, the consent must be executed by the director by signing such consent or causing his or her signature to be affixed to such consent by any reasonable means including, but not limited to, facsimile signature. If electronic, the transmission of the consent must be sent by electronic mail and set forth, or be submitted with, information from which it can reasonably be determined that the transmission was authorized by the director. The resolution and the written consents thereto by the members of the board or committee shall be filed with the minutes of the proceedings of the board or committee.

ARTICLE XII – INDEMNIFICATION

Section 1. Liability Indemnification

The corporation shall indemnify each person who is or was a trustee, director, officer, or employee of the corporation, or of any other corporation which he/she served as such at the request of the corporation, against any and all liability and reasonable expenses that may be incurred by him/her in connection with or resulting from any claim, action, suit or proceeding (whether brought by or in the right of the corporation or such other corporation or otherwise), civil or criminal, or in connection with an appeal relating thereto, in which he/she may become involved, as a party or otherwise, by reason of his/her being or having been a trustee, director, officer, or employee of the corporation or of such other corporation, or by reason of any past or future action taken or not taken in his/her capacity as such trustee, director, officer or employee, whether or not he/she continues to be such at the time such liability or expense is incurred, provided such person acted in good faith in what he/she reasonably believed to be the best interests of the corporation or such other corporation, as the case may be and, in addition, in any criminal action or proceeding, where he/she had no reasonable cause to believe that his/her conduct was unlawful. As used in this Article, the terms "liability" and "expense" shall include, but shall not be limited to, counsel fees and disbursements and amounts of judgments, fines, or penalties against, and amounts paid in settlement by, a trustee, director, officer or employee, other than amounts paid to the corporation itself or to such other corporation served at the corporation's request.

Section 2. Termination

The termination of any claim, action, suit or proceeding, civil or criminal, by judgment, settlement (whether with or without court approval) or conviction, or upon a plea of guilty or of nolo contendere, or its equivalent, shall not create a presumption that a trustee, director, officer or employee did not meet the standards of conduct set forth in the first sentence of this Article, except where there shall have been a judgment rendered specifically finding that the action or conduct of such trustee, director, officer or employee constituted gross negligence or misconduct.

Section 3. Right of Indemnification

Any such trustee, director, officer or employee referred to in this Article who has been wholly successful, on the merits or otherwise, with respect to any claim, action, suit or proceeding of the character described herein shall be entitled to indemnification as of right. Except as provided in the preceding sentence, any indemnification hereunder shall be made at the discretion of the corporation, but only if (1) the Board of Directors, acting by a quorum consisting of directors who are not parties to (or who have been wholly successful with respect to) such claim, action, suit or proceeding, shall find that the trustee, director, officer or employee has met the standards of conduct set forth in the first sentence of this Article, or (2) independent legal counsel (who may be the regular counsel of the corporation) shall deliver to it their written advice, that, in their opinion, such trustee, director, officer or employee has met such standards. Expenses incurred with respect to any such claim, action, suit or proceeding may be advanced by the corporation prior to the final disposition thereof upon receipt of an

undertaking by or on behalf of the recipient to repay such amount unless it shall ultimately be determined that he/she is entitled to indemnification under this Article. The rights of indemnification provided in this Article shall be in addition to any rights to which any person concerned may otherwise be entitled by contract as a matter of law, and shall inure to the benefit of the heirs, executors and administrators of any such person.

ARTICLE XIII- PROHIBITION AGAINST SHARING IN CORPORATE EARNINGS

Section 1. Purpose

The Corporation is formed exclusively for purposes for which a corporation may be formed under Section 501(c)(3) of the Internal Revenue Code (or the corresponding section of any future federal tax code) and not for pecuniary or financial gain.

Section 2. Distribution

No part of the assets, income or profit of the Corporation shall be distributable to, or inure to the benefit of, its members, directors or officers, except to the extent, if any, under the Non-Profit Corporation Law and Section 50 of the Internal Revenue Code.

Section 3. Advocate

The Corporation shall not operate any listing service for its members, or take steps which will serve to facilitate the transaction of specific business by its members or promote the private interest of any member, or engage in any activities which would constitute a regular business of a kind ordinarily carried on for profit.

Section 4. Dissolution of Corporation

Upon the dissolution of the Corporation, no member, director or officer shall be entitled to any distribution of its remaining assets, rather its assets shall be distributed to such organizations as are exempt under the provisions of Section 501(c)(3) of the Internal Revenue Code (or corresponding section of any future federal tax code), as may have an exempt purpose similar to the purposes for which this corporation is organized.

Section 5. Lobbying

No part of the activities of the Corporation shall be carrying on propaganda, or otherwise attempting to influence legislation, or participating in, or intervening in, (including the publication or distribution of statements) any political campaign on behalf of any candidate for public office.

ARTICLE XIV - AMENDMENTS

Section 1.

Bylaws may be adopted, amended, or repealed by a majority vote of the entire board of directors.

Adopted this 28th day of February, 2017

Revised 26th day of February 2019

Revised 16th day of April 2024

ATTEST:

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/

Dan Walters, Secretary

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I certify the foregoing to be the true and correct Bylaws of the Auburn YMCA.



Outlook

Auburn YMCA-WEIU Finance Committee 9/16

From Michael Barrigar <michaelb@AuburnYMCA.net>

Date Fri 9/13/2024 1:56 PM

To Anne Smith <annemarie@thereadingleague.org>; Bob Scarbrough <rlscarbrough56@gmail.com>; Marie Nellenback <mnellenback@gmail.com>; Raymond McKee <raymckee@gmail.com>; Doug Tomandl <dtomandl@cayboces.org>

Cc Josh Royce <jroyce@ymcacny.org>; Cheryl Pusztai <cpusztai@ymcacny.org>; Amy Wallner <amy@AuburnYMCA.net>

 1 attachment (9 MB)

August 2024 Financial Review Packet for Sept 16 2024 Finance Meeting.pdf;

Good afternoon, my Finance Friends!

Please find attached August 2024 Financial Review.

Reminder that our meeting is scheduled for Monday 9/16/2024 - 4pm to 5pm via zoom.

Thank you everyone for your help and support.

Michael S. Barrigar

Director of Finance/HR

AUBURN YMCA-WEIU

Auburn, NY 13021

(P) 315-990-0687

(E) michaelb@auburnymca.net (W) auburnymca.org

The Y: We're for youth development, healthy living and social responsibility.

<https://thereadingleague-org.zoom.us/j/7519564455>

Anne Marie Smith is inviting you to a scheduled Zoom meeting.

Join Zoom Meeting

<https://thereadingleague-org.zoom.us/j/7519564455>

Meeting ID: 751 956 4455

One tap mobile

+19292056099,,7519564455# US (New York)

+16469313860,,7519564455# US

Dial by your location

- +1 929 205 6099 US (New York)
- +1 646 931 3860 US
- +1 305 224 1968 US
- +1 309 205 3325 US
- +1 312 626 6799 US (Chicago)
- +1 301 715 8592 US (Washington DC)
- +1 386 347 5053 US
- +1 507 473 4847 US
- +1 564 217 2000 US
- +1 669 444 9171 US
- +1 669 900 6833 US (San Jose)
- +1 689 278 1000 US
- +1 719 359 4580 US
- +1 253 205 0468 US
- +1 253 215 8782 US (Tacoma)
- +1 346 248 7799 US (Houston)
- +1 360 209 5623 US

Meeting ID: 751 956 4455

Find your local number: <https://thereadingleague-org.zoom.us/j/kblmc6UBy6>

When **CHANGED**

Monday Sep 16, 2024 · 4pm – 5pm (Eastern Time - New York)

~~Tuesday Sep 10, 2024 · 4:30pm – 5:30pm (Eastern Time - New York)~~

Location

Auburn YMCA-WEIU, 27 William St, Auburn, NY 13021, USA,

[View map](#)

Guests

[Anne Marie Smith](#) - organizer

amy@auburnymca.net

mnellenback@gmail.com

cpusztai@ymcacny.org

rlscarbrough56@gmail.com

michaelb@auburnymca.net
dtomandl@caybores.org
rmckee@currierplastics.com
jroyce@ymcacny.org - optional

Michael S. Barrigar

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The Y: We're for youth development, healthy living and social responsibility.



FOR YOUTH DEVELOPMENT®
FOR HEALTHY LIVING
FOR SOCIAL RESPONSIBILITY

YMCA-WEIU
Finance Committee

September 16, 2024

4:00 pm

Zoom Meeting (See email)

Mission Statement:

The YMCA puts Christian principles into practice through programs that build healthy spirit, mind and body for all.

AGENDA

- | | |
|---|------------------|
| I) Call to Order | Anne Marie Smith |
| II) Consent to Approve agenda and August 13, 2024 Finance Committee Meeting Minutes | Anne Marie Smith |
| III) Review of Financials & Dashboard August 2024 | Michael Barrigar |
| IV) Discussions | All |
| V) Adjourn | |

Auburn YMCA

Finance Committee Meeting August 13, 2024

4:32pm via Zoom

Committee Attendance: Bob Scarbrough, Anne Marie Smith, Ray McKee (joined late)

Excused: Marie Nellenback, Doug Tomandl, Josh Royce

Staff Attendance: Cheryl Putzai, Amy Wallner, Michael Barrigar

4:34pm Called to Order by Anne Marie Smith

- I. Consent to approve agenda *Note: No in person meeting for the month of July for June 2024 Financial Review; therefore no meeting minutes.
 - a. Motion to accept minutes made by Anne Marie Smith
 - i. Bob Scarbrough; seconded by Ray McKee
 - b. Approved Unanimously
- II. Michael Barrigar began meeting asking if there were any questions regarding June's Financial Review packet. No questions or concerns raised by the committee. Michael Barrigar then continued with July's Financial Review. Really good month with Camp. We posted revenue of \$435,346 over expenses of \$327,275 for a net surplus of \$108,070.
- III. July 2024 Dashboard and Statement of Activity
 - a. Productivity ratio is 58.8% but this number is impacted with the inclusion of camp. Our 12-month rolling average has dropped to 66.6%. Our budget target was 68%.
 - b. Market Value for our endowments is up almost \$300,000 YTD and it does include disbursements.
 - c. Variance Report: Narrative has not changed much other than the addition of Camp.
 - Contributions: Contributions includes a \$12,500 award for Camp under the Overnight Access Grant. There is no Grant line for Camp so it went into Contributions. Last year we received only \$2,500 for the same grant through NYS YMCA Foundations.
 - Special Events and Rental Revenue: Rentals on Par of budget. We have a signed contract renewal with Boces.
 - Contracts and Grants Auburn: A timing issue has caused the period to be over budget. We recognized OCFS dollars for incentive payouts. Important to note, when comparing year over year figures, 2023 recognized \$59K in Preschool Revenue when no programming was in session. This timing issue was corrected at YE 2023.
 - Membership Fees: Membership continues to outperform budgeted numbers. This is the fifth consecutive month in which we are over 3,000 members. Units are just over 1,800 which is fantastic.
 - o Anne Marie Smith asked how this compares to other Y's or compared to the industry standard.
 - Cheryl Pusztai responded that this is on par with what is happening nationally. In the past quarter, Nation wide, 3 out of 4 Y's have experienced growth with average growth of 8%. Y's our size have experienced the second largest growth. New York state is in the top 5 for percentage growth.

- Anne Marie then followed up with how this information compares with YCNY.
 - Cheryl Pusztai responded that YCNY is seeing similar growth and success.
- Program Revenue: Program Revenue is fantastic - SACC is up \$39,055 over budget, Preschool is over budget by \$10,866, and Camp Programming is over budget by \$9,342. We noted there is a timing issue for Camp Budget in June, but the year to with all revenue including contributions and Rental Revenue, is \$181,288 and is 1% over budget and 3% more than last year at this time. We are operating two less weeks in camp this year versus last year. More importantly than revenue we are running with less expenses mainly in transportation some in food but definitely in Salaries. We are running in ratio – we are OK but we are tight on staff. Hats off to Amy and Kim to make everything come together.
- Investment Income: Any of the YTD dollars above and beyond the Investment Draw is from bank interest. Michael Barrigar is trying to put as much money into interest bearing bank accounts to reap the reward of interest rates.
- Miscellaneous Revenue: Last year there was a billing issue with transportation. The YTD dollars in this account is from last year's overpayment. This year in 2024 we have accounted for all transportation invoices up front through our transportation contracts.

C. Actual Expenses

- Salaries, Benefits, and Payroll Taxes: *Payroll Taxes include Workers Comp, Disability, and Unemployment Insurance.* Salary, Benefits, and Payroll Tax components are \$21,225 better than budgeted for July, despite OCFS Incentive payouts that occurred in July. Productivity ratio, based on YTD figures as depicted on the Dashboard, is 58.8%. The agency's 12 month rolling average is now 66.6%. Drivers to this significant change in Productivity Ratio are (1) increasing Revenue while (2) maintaining costs or lowering salary costs. This is especially significant for July since there was \$50,525 in OCFS Incentive payout. The Productivity Ratio, respective to only the OCFS Incentive Payout, is essentially 100%. For each dollar paid towards an incentive payout, a dollar is recognized as Revenue. In this instance, the OCFS Grant is a 1:1 ratio; Salaries to Revenue. The YTD Revenue performance is significant enough to offset OCFS Incentive Payouts and still reach drive an overall Productivity Ratio of 58.8%. As discussed in the June's BOD meeting, YCNY's management agreement's monthly contract payment is not included in the Productivity Ratio calculation as this cost is posted to Professional Services. To account for the CEO position's impact on the YTD Productivity Ratio, I used the maximum cost exposure as it relates to the position's posted salary range plus FICA, Comp, Retirement, and Healthcare. This equates to \$15,905 per month. YTD through July would add another \$111,335 for the CEO position to the calculation; equating to a projected Productivity Ratio of: 64.4%. In order for the agency to realize its current Productivity Ratio of 58.8% with an included CEO, the agency would have had to gain another \$189,430 in Revenue between January and July. Based on recognized revenue composition for the first 7 months, the Auburn YMCA must generate \$1.70 for every \$1.00 spent toward Salary + Benefits + Payroll Taxes.
- Professional Svc: This category is over budgeted due to expenses towards a Cost Study with Tim Weidman in the amount of \$1,250 and the purchase of Parking Permits for YMCA staff in the amount of \$5,530. Please see June's notes regarding the Parking situation.
- Supplies and Occupancy: Nothing new to report in this Category.

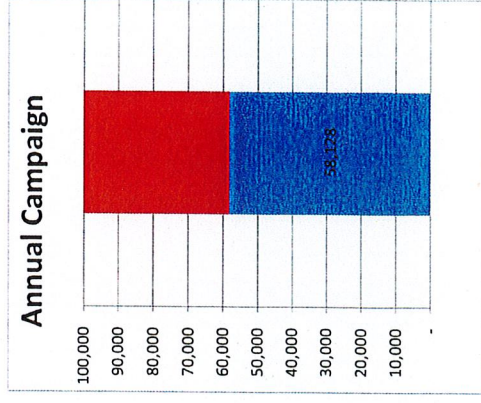
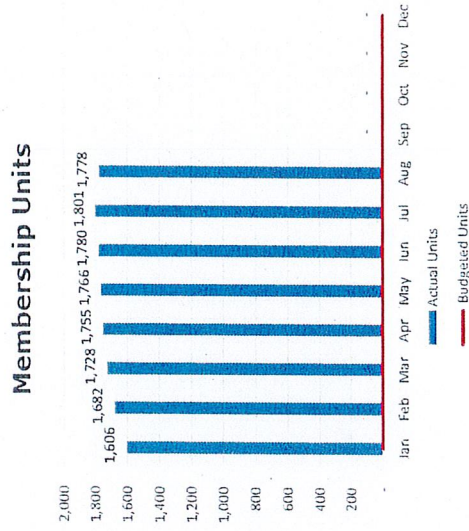
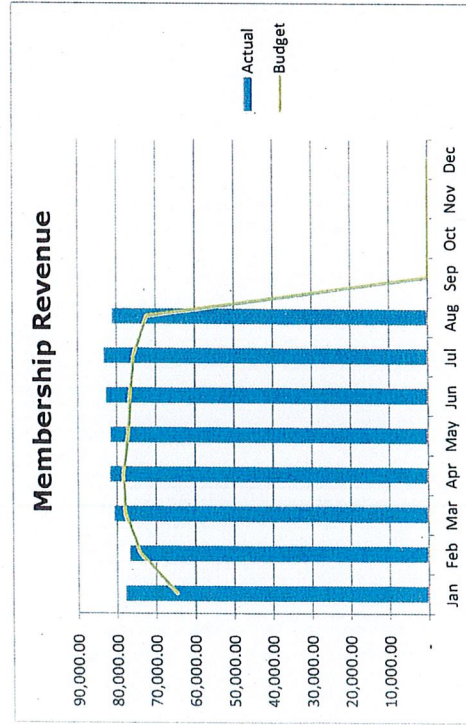
- Awards and Grants: The \$6,000 in this category is for (2) \$3,000 scholarships paid out under the Fourth Annual Jim Courtney and Steve Komanecy Memorial Scholarship. This was a budgeted pay out for June but occurred in July. The awards were certainly more generous than anticipated or budgeted as indicated in the YTD amounts.
- Change in Net Assets: Although July had a budgeted loss (\$39,069), our core components - Child Care, Membership, and Camp - have significantly exceeded revenue expectations while focusing on cost control, thus driving a Surplus of \$108,070 for the period.
- Additional Notes: The YMCA received unsolicited and unexpected OCFS Grant Stabilization dollars that will need to be used before September 1st. These dollars remain parked on the Balance Sheet under Deferred Contributions. Any dollars not used by the deadline will require a pay back to the State of NY. There is a plan in place to consume these dollars. Balance Sheet Items: The Roof Drain Insurance Claim related to the January 2024 wind storm event was paid out in the amount of \$63,729.84. This dollar amount includes \$11,000 reimbursement on the initial repair.
- Discussions:
 - Anne Marie Smith asked what is the time line for Budget and when will information make it to the Board for Approval.
 - Michael Barrigar responded that Amy Wallner, Cheryl Pusztai, and Michael Barrigar met to review the timeline. Staff was given a time line today, August 13. Staff will start putting information together. Michael was able to successfully open the Budget for 2025 in Daxko today, August 13.
 - Michael Barrigar continued that budget spreads will get entered, budget discussions with Directors will occur in mid-September, perform revisions, and final budget target is October 28 so we can have this to the Finance Committee on November 12th. T
 - Anne Marie added that if we make November, then we can pass the budget to the full board in November and if revisions are needed we can have done and to the Board for December.
 - Anne Marie asked that we remember to put together a list of Capital Expenditures for the budget so this is included with 2025.
 - Anne Marie Smith asked about the Annual appeal and how the Board can assist and get awareness out to public.
 - Amy Wallner responded that she met with Kelly Gridley to develop a plan. We anticipate \$65K so far towards our goal. There is \$20K that we received last year that we will not get this year. There will be some call to action for Board that will be discussed in September.
 - Ray McKee asked if with strong financials if considered not withdrawing any more funds from the Endowment account.
 - Anne Marie Smith responded that she and Bob Scarbrough attended the Investment Committee meeting and they cash is set aside on an as needed basis. Anne Marie stated we should look at this and our long term goals.
 - Bob Scarbrough asked about RFP on brokers for the Investment Portfolio as we want to look every 3-4years.

- Anne Marie Smith responded that in conversation with Michael Barrigar there is value in staying with Tompkins at this time considering the change over in roles and the board and should look at going out to RFP next year.
- Cheryl Pusztai stated that YCNY always continues taking cash when there is excess.
- Michael Barrigar offered that there is one other point of contention with continuing to withdraw cash and that is the HVAC unit project and other items coming down the pike that we need to fund.
- Anne Marie Smith discussed the Investment Committee meeting merging with the Finance Committee meeting and this will occur every three months, January, April, July, and October.
- Ray McKee stated he has never been to an Investment Committee meeting and wanted to know how we integrate the two into one Finance Committee meeting?
 - Anne Marie Smith responded that committees are being absorbed to limit the number of meetings.
 - Anne Marie stated that the committee meets quarterly and reports are provided. Anne Marie Smith attended the last meeting to let them know they have done a great job and invited members to attend the combined Finance meeting each quarter.
 - Ray McKee asked if the group could receive minutes from the last meeting. Michael Barrigar stated he would complete and pass them forward to team.
 - Anne Marie Smith pointed out our September meeting is scheduled at the same time as our CEO Candidate Search Committee's meet and greet. September's meeting rescheduled to Monday 9/16.

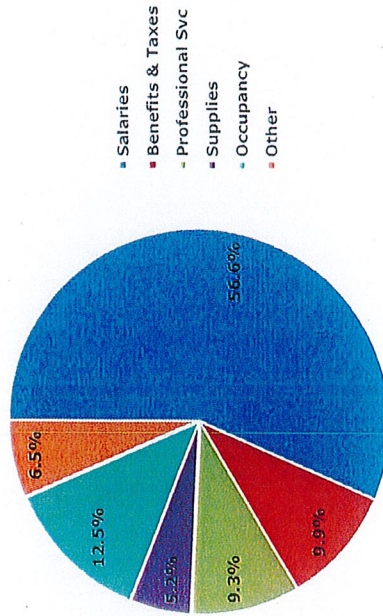
Meeting adjourned at 5:14pm

Auburn YMCA-WEIU Financial Dashboard

08/31/2024 Month End Report

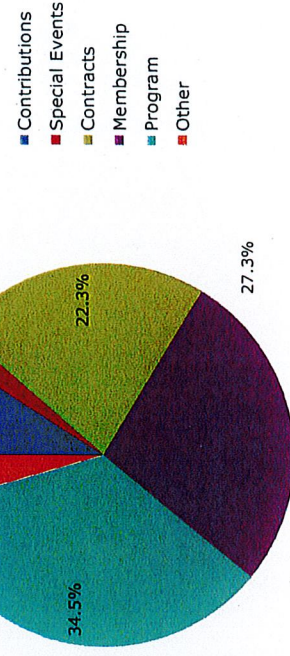


Expenses



Productivity Ratio
 Salaries+Related/Operating Revenue
 Productivity Ratio = $\frac{1,393,251}{2,371,830}$ **58.7%**
 (YUSA Benchmark ≤ 60%)
 12 month Rolling Ratio **65.0%**

Revenues



Association Summary

	Actual	MTD Budget	Variance	Actual	YTD Budget	Variance
Revenue						
Contributions	5,250	11,646	(6,396)	76,582	63,167	13,416
Foundations	-	-	-	79,550	49,584	29,966
Annual Campaign	781	2,150	(1,369)	58,128	78,415	(20,287)
Special Events	54,647	54,278	369	55,371	57,778	(2,407)
Contracts/Grants	53,328	44,842	8,485	529,483	514,970	14,513
Membership	81,182	72,252	8,930	646,759	604,769	41,990
Program:						
Aquatics	650	-	650	31,594	34,920	(3,326)
Wellness/Sports	1,518	1,200	318	26,739	25,585	1,154
Child Care	76,551	42,027	34,524	503,863	339,746	164,118
Camp	114,192	119,877	(5,684)	256,262	279,771	(23,509)
Other	5,172	6,431	(1,259)	107,498	99,275	8,223
TOTAL	393,271	354,703	38,568	2,371,830	2,147,979	223,851
Expenses						
Salaries	202,840	184,864	(17,976)	1,185,014	1,316,346	131,332
Benefits & Taxes	27,529	26,822	(707)	208,238	217,353	9,116
Professional Svc	19,442	19,268	(173)	194,963	181,877	(13,085)
Supplies	23,557	25,977	2,420	108,872	171,795	62,923
Occupancy	24,804	24,678	(126)	261,230	181,171	(80,059)
Other	33,043	35,086	2,043	136,027	147,951	11,924
TOTAL	331,214	316,694	(14,520)	2,094,343	2,216,494	122,151
Net Change in Assets	62,056	38,008	24,048	277,487	(68,514)	346,001

Statement of Financial Position

Operating Cash	592,518
Board Designated Cash	881,438
Other Current Assets	498,340
Noncurrent Assets	9,636,705
Total Assets	11,609,001
Current Liabilities	744,156
NonCurrent Liabilities	486,413
Total Liabilities	1,230,569
Net Assets	10,378,432
Unrestricted	6,550,434
Temporarily Restricted	2,431,214
Permanently Restricted	1,396,784
Total Liabilities & Net Assets	11,609,001

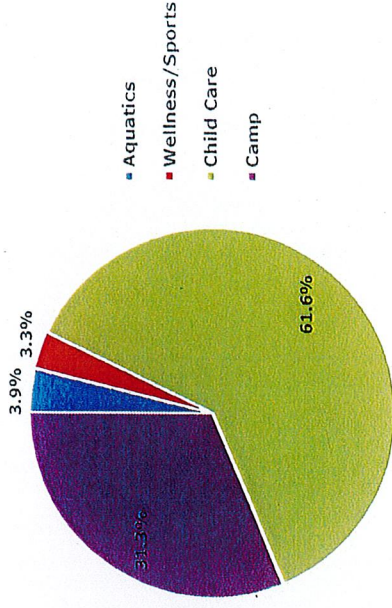
Investment Accounts

	12/31/2023	Market Value 8/31/2024	Variance
General Endowment	3,416,721	3,717,834	301,113
Capital Endowment	920,195	1,023,445	103,249
	4,336,917	4,741,279	404,362

YUSA Benchmarks

Unrestricted Net Assets as % of Total Assets	≥ 60%	Current	63.1%
Current Ratio (liquidity)	≥ 1.5		1.98
Annual Charitable as % of Operating Revenue	≥ 15%		9.0%
Operating Margin	≥ 3%		11.7%

Program Revenue



Variance Report
Auburn YMCA-WEIU
08/01/2024-08/31/2024

Account Group Variance Explanation

Revenue

Contributions	Contributions are down for the month but YTD we have exceeded budget. This category includes the Annual Support Campaign. While the ASC is positioned at \$58K, camp received an Access Grant in July for \$12,500 and is meant for Scholarships. The agency was recently awarded another Access Grant in the amount \$45,000 for scholarships for the Before and After School Program Access Grant. This award has not yet been received.
Special Events and Rental Revenue	Special Event includes July's 2024 Bon Ton Roulet which saw 240 riders. August includes the initial recognition of revenue in the amount of \$50,000. The final reconciliation will be completed in September. After reconciling is complete, the Auburn YMCA is anticipated to clear \$80-\$85K after sharing proceeds with the Cortland YMCA. Also included under Special Events is the Auburn Downtown Mile event. This event was cancelled due to weather and registration fees will be returned. We need to finalize the refund process. August includes refunds of \$880.
Contracts and Grants	Contracts and Grants include an OCFS Workforce Stabilization Grant recognition of approximately \$22,431. Last year at this time there was a \$19K payback of OCFS Grant dollars, directly impacting the P&L for 2023. OCFS Grant dollars for 2024 have been parked on the balance sheet and only recognized on the P&L when consumed. Also included in this category is Casey Park contract in the amount of \$23,500.
Membership Fees	Membership continues to outperform budgeted numbers. August membership tally: 3,129 total members supported by 1,778 units. At this time last year, membership tallied 2,898 members supported by 1,555 units. August 2024 memberships were slightly less than July's because some youth and young adult members went back to school. August 2024 marks the sixth consecutive month in which we have over 3,000 members.
Program Revenue	Program Revenue once again surpassed budget expectations. MTD, Auburn's SACC program revenue is \$31,697 over budget; which is driving this Agency's success in this category. When focusing on Camp Y Owasco, Camp Program Revenue is only down \$5,684 for August. But down \$23K YTD against Program Revenue Budget. Overall, with the addition of Contributions and Rentals, Camp Y-Owasco recorded \$297,147 in revenue down only \$10,292 from its budget of \$307,438. Remarkably the camp's operating expenses, YTD, are \$155,689 against a budget of \$242,679 - \$86,990 underbudget. A bulk of this savings is currently identified in Supplies, Transportation Costs, and Salaries. Our new staff and management did a great job and had a successful Camp.
Investment Income	No significant items to report. As previously reported, Investment Income posts interest income from Tompkins Trust Accounts specifically our Savings Account and our Maintenance Reserve Account and interest earned YTD exceeds budgeted expectations.
Miscellaneous Revenue	No significant items to report. As previously reported, YTD Surplus in this category is related to: Last year in 2023 there was an overpayment to First Student, Inc. for transportation services related to Camp. Since it pertains to 2023 business, which is closed, the overpayment is captured as Miscellaneous Revenue in 2024. We do not anticipate this issue occurring again. All Camp transportation expenses by Camp Week are captured in a transportation contract which are already booked into Daxko accounting.

Variance Report
Auburn YMCA-WEIU
08/01/2024-08/31/2024

Account Group	Variance Explanation
<u>Expenses</u>	
Salaries, Benefits, and Payroll Taxes:	<p>*Payroll Taxes include Workers Comp, Disability, and Unemployment Insurance * Salary, Benefits, and Payroll Tax components are \$18,683 over budget. This variance is due in part because of the non budgeted OCFS Incentive Payout for August. Productivity ratio, based on YTD figures as depicted on the Dashboard, is 58.7%. The agency's 12 month rolling average is now 65.0%. Drivers to this significant change in Productivity Ratio are (1) increasing Revenue while (2) maintaining costs or lowering salary costs. This is especially significant for August since there was \$22K in OCFS Incentive payout. The Productivity Ratio, respective to only the OCFS Incentive Payout, is essentially 100%. For each dollar paid towards an incentive payout, a dollar is recognized as Revenue. In this instance, the OCFS Grant is a 1:1 ratio; Salaries to Revenue. The YTD Revenue performance is significant enough to offset OCFS Incentive Payouts and still reach drive an overall Productivity Ratio of 58.7%.</p> <p>To account for the CEO position's impact on the YTD Productivity Ratio, I used the maximum cost exposure as it relates to the position's posted salary range plus FICA, Comp, Retirement, and Healthcare. This equates to \$15,905 per month. YTD through July would add another \$111,335 for the CEO position to the calculation; equating to a projected Productivity Ratio of: 64.4%. In order for the agency to realize its current Productivity Ratio of 58.8% with an included CEO, the agency would have had to gain another \$216,692 in Revenue between January and August. Based on recognized revenue composition for the first 8 months, for every dollar spent on Salaries and Benefits, the Auburn YMCA must generate \$1.70 in revenue. (\$1 / \$1.70 = 58.72%).</p>
Professional Svc	Nothing significant to report. As previously stated, Professional Service is on par with the Budget for the month of August.
Supplies and Occupancy	Nothing significant to report. Supplies and Occupancy are on par with the Budget for the month of August.
Dues & Fees	We received a Fair Share Catchup amount based on 2023's final review from YUSA based on 2023's Audited Financials and 990 Submission. YUSA sent a Fair Share underpayment invoice in the amount of \$5,176. \$2,850 was accrued during the later part of 2023; the balance of \$2,400 is hitting the Dues Expense directly and driving the variance for the period. Accrual for this year is being captured at \$600 per month (July to end of the year). 2024's dues are based on the budget of \$3.2M; we are surpassing this and an accrual is appropriate. In December I will attempt to project dues based on recognized revenue for 2024 and adjust accordingly.
Awards and Grants	None to report for the month of August.
All other Expenses	Equipment is over budget and it relates to a new Swimming Pool Vac purchased in August in the amount of \$4,200. This was not budgeted.
Change in Net Assets	With the addition of Camp Programming, July exceeded \$400K of gross revenue. August nearly hit \$400K in gross revenue. Historically, these numbers reflect 2022 when two branches were in operation. Gross Revenue is 10.4% over budget for the year while expenses are 5.5% under budget. The operating budget consisted of Revenue of \$3.202M and Expenses of \$3.176M. In terms of pace, the first 8 months of business represent 67% of the year's calendar. YTD Gross Revenue of \$2.371M is 74% of the year's budgeted revenue. YTD Actual Expenses of \$2.094M are 66% of the year's budgeted expenses - we are on par with expenses. Even if we adjusted expenses to include Construction in Progress (CIP) costs of \$124,150 - expenses are still paced appropriately. This speaks volumes to our YTD Net Assets of \$277,487.
ADDITIONAL NOTES	<p>New Items/Risks/Opportunities:</p> <p>The deadline to spend down OCFS Grant dollars expired 9/1/2024. September we need to report and complete the reconciliation of the Grant spend down.</p> <p>LEAPS Grant programming for SACC programming at Cato is still going through the site approval process. Target is for October start. More to come.</p> <p>HVAC unit build is scheduled to be completed and shipped to Auburn Crane between 9/18-9/20/2024. Site delivery and install may occur in October.</p> <p>Cost Study - Tim Weidman requested a confirmation of Square Footages, Listing of Cost Centers (Departments/Programs), and spreadsheets by department that detail Rev/Exp by Category for each month Sep 2023 to Aug 2024. Tim was traveling Europe and asked that I provide information by August 30 - which I completed.</p> <p>First round of budget review will occur Week of 9/16.</p>

Statement Of Activities Report

Auburn YMCA-WEIU

08/01/2024 - 08/31/2024

Account Group	Account Group Name	Period 8 August 2024				Year to Date 2024					
		Actual	Budget	\$ Variance	Last Year	\$ Variance	Actual	Budget	\$ Variance	Last Year	\$ Variance
Revenue											
01	Contributions	6,031.00	13,796.26	-7,765.26	8,778.77	-2,747.77	214,260.87	191,165.85	23,095.02	320,061.87	-105,801.00
03	Special Events	54,646.88	54,277.97	368.91	52,964.17	1,682.71	55,371.37	57,777.97	-2,406.60	55,690.42	-319.05
05	Legacies & Bequests	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
07	Rental Revenue	2,780.00	3,225.00	-445.00	2,780.00	0.00	26,829.50	23,575.00	3,254.50	22,720.00	4,109.50
10	Contracts & Grants	53,327.53	44,842.04	8,485.49	26,531.04	26,796.49	529,482.80	514,970.16	14,512.64	614,911.63	-85,428.83
11	Membership Revenue	81,182.02	72,252.31	8,929.71	71,612.16	9,569.86	646,759.44	604,769.43	41,990.01	574,279.81	72,479.63
13	Program Revenue	192,910.94	163,103.50	29,807.44	157,706.20	35,204.74	818,457.74	680,021.43	138,436.31	729,487.84	88,969.90
14	Sales	95.48	1,980.83	-1,885.35	1,320.27	-1,224.79	3,217.18	5,899.49	-2,682.31	5,277.15	-2,059.97
15	Investment Income	1,955.54	1,204.17	751.37	1,446.73	508.81	72,525.18	69,633.36	2,891.82	11,832.72	60,692.46
16	Miscellaneous Revenue	341.25	20.83	320.42	106.73	234.52	4,926.16	166.68	4,759.48	677.28	4,248.88
19	Board Appropriations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Unrestricted Revenue	393,270.64	354,702.91	38,567.73	323,246.07	70,024.57	2,371,830.24	2,147,979.37	223,850.87	2,334,938.72	36,891.52
	Total Restricted Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Revenue	393,270.64	354,702.91	38,567.73	323,246.07	70,024.57	2,371,830.24	2,147,979.37	223,850.87	2,334,938.72	36,891.52
Expenses											
21	Salaries & Wages	202,840.28	184,863.84	-17,976.44	204,060.12	1,219.84	1,185,013.77	1,316,345.97	131,332.20	1,446,573.33	261,559.56
22	Employee Benefits	10,275.99	12,723.95	2,447.96	20,122.58	9,846.59	92,978.19	103,411.15	10,432.96	168,151.15	75,172.96
23	Payroll Taxes	17,252.61	14,097.57	-3,155.04	16,322.21	-930.40	115,259.47	113,942.31	-1,317.16	133,421.91	18,162.44
24	Professional Services	19,441.59	19,268.24	-173.35	20,486.28	1,044.69	194,962.68	181,877.28	-13,085.40	131,409.09	-63,553.59
25	Supplies	23,557.05	25,976.76	2,419.71	28,526.92	4,969.87	108,871.95	171,794.95	62,923.00	142,788.37	33,916.42
26	Telephone	1,089.78	1,008.00	-81.78	954.55	-135.23	8,394.77	8,084.00	-330.77	8,212.95	-181.82
27	Postage	300.00	0.00	-300.00	200.00	-100.00	1,500.00	1,725.00	225.00	1,383.89	-116.11
28	Occupancy	24,804.11	24,678.27	-125.84	29,319.42	4,515.31	261,229.75	181,170.94	-80,058.81	188,969.42	-72,260.33
29	Equipment	8,870.23	3,963.47	-4,906.76	1,885.75	-6,984.48	29,887.87	24,411.40	-5,476.47	20,871.78	-9,016.09
31	Printing & Publications	1,704.08	1,191.67	-512.41	1,093.57	-610.51	9,161.85	9,733.36	571.51	15,698.93	6,537.08
32	Travel Expenses	12,845.72	23,021.26	10,175.54	23,404.88	10,559.16	30,685.47	48,439.10	17,753.63	48,139.32	17,453.85
33	Conference & Meetings	629.78	1,059.77	429.99	-466.47	-1,096.25	10,298.92	12,619.84	2,320.92	11,534.94	1,236.02
35	Dues & Fees	7,361.01	4,616.67	-2,744.34	4,415.75	-2,945.26	39,006.08	37,158.36	-1,847.72	47,617.83	8,611.75
36	Awards & Grants	0.00	0.00	0.00	0.00	0.00	6,000.00	4,000.00	-2,000.00	5,000.00	-1,000.00
39	Miscellaneous Expenses	241.99	225.00	-16.99	0.00	-241.99	1,092.39	1,800.00	707.61	238.66	-853.73
	Total Unrestricted Expenses	331,214.22	316,694.47	-14,519.75	350,325.56	19,111.34	2,094,343.16	2,216,493.66	122,150.50	2,370,011.57	275,668.41
	Total Restricted Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Expenses	331,214.22	316,694.47	-14,519.75	350,325.56	19,111.34	2,094,343.16	2,216,493.66	122,150.50	2,370,011.57	275,668.41
	Change in Net Assets	62,056.42	38,008.44	24,047.98	-27,079.49	89,135.91	277,487.08	-68,514.29	346,001.37	-35,072.85	312,559.93

Statement Of Financial Position Report
Auburn YMCA-WEIU
08/31/2024

Account Number	Account Name	Aug 31 2024	Aug 31 2023
		Account Balance	Account Balance
6030	Petty Cash Funds	400.00	400.00
6110	Operating Cash	82,958.22	193,859.90
6111	Cash Payroll	16,351.59	21,247.96
6112	Camp Maintenance Reserve	196,298.26	195,271.59
6113	Auburn Maintenance Reserve	210,759.64	75,233.47
6114	Money Market Cash	492,808.04	435,689.84
6117	Bon-Ton Roulet (6117)	0.00	84,618.74
6118	Bon-ton Checking	29,627.55	31,747.23
6119	Bon Ton Savings	218,679.26	27,111.23
6120	M&T Checking	37,233.83	37,617.83
6121	Courtney Komanecky Scholarship	12,062.90	17,037.13
6130	General Maintenance Reserve	130,551.92	130,778.71
6150	Special Club Account	46,225.07	38,709.60
6301	Accounts Receivable (6301)	2,340.00	2,220.00
6305	Customer Accounts Receivable	266,762.73	115,604.43
6307	Future Customer Accounts Receivable	486,413.14	435,763.27
6320	Accr. Interest Receivable	3,781.91	4,156.05
6390	Allowance for Uncollectible Debt	-6,960.00	-6,960.00
6400	Pledges & Grants Rec	5,000.00	0.00
6410	Contributions Receivable	0.00	19,792.87
6500	Inventory	5,847.37	5,847.37
6610	Prepaid Insurance	28,294.14	14,068.67
6620	Prepaid Expenses - Other General	2,500.17	0.00
6690	Prepaid Expenses - Other	190,773.43	151,619.09
6700	Long-Term Investments	4,336,916.88	3,880,886.50
6710	Heritage Club Investments	27,498.57	26,562.76
6810	Beneficial interest in perpetual trusts	1,761,129.24	1,656,472.18
6911	Land	669,774.56	669,774.56
6912	Land Improvements	18,573.10	18,573.10
6919	A/D Land Improvements	-18,573.10	-18,573.10
6921	Building	2,521,083.00	2,521,083.00
6922	Building Improvements	6,838,371.68	6,827,971.68
6928	A/D Buildings	-2,395,833.00	-2,391,333.00
6929	A/D Building Improvements	-4,773,650.11	-4,623,105.55
6930	Maintenance Equip	33,069.71	33,069.71
6931	Program Equipment	592,424.89	602,593.32
6932	Furniture & Fixtures	207,803.60	207,803.60
6933	Office Equipment	165,443.50	171,997.37
6934	Camp Equipment	95,880.32	95,880.32
6935	A/D Maintenance Equip	-30,657.02	-28,426.78
6936	A/D Program Equipment	-570,506.94	-557,768.59
6937	A/D Furniture & Fixtures	-207,229.39	-206,678.81
6938	A/D Office Equipment	-156,630.31	-153,073.47
6939	A/D Camp Equipment	-95,547.00	-93,718.81
6960	Other Assets (6960)	6,800.00	6,500.00
6980	Construction In Progress	124,149.78	0.00
Total Assets		11,609,001.13	10,677,924.97

Statement Of Financial Position Report
Auburn YMCA-WEIU
08/31/2024

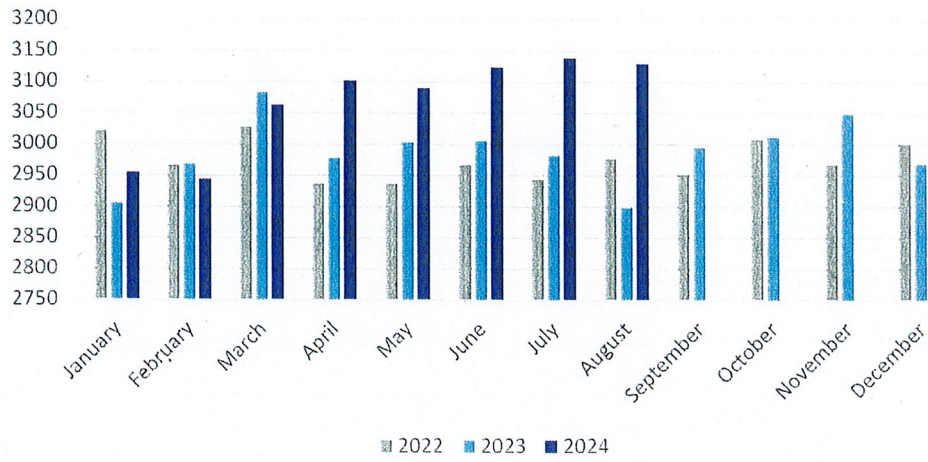
Account Number	Account Name	Aug 31 2024	Aug 31 2023
		Account Balance	Account Balance
7110	Accounts Payable (trade)	100,020.60	59,658.93
7120	Customer Account Credits	13,896.02	10,707.73
7130	Refund Clearing Account	2,773.50	0.00
7200	Accrued Expenses	19,987.68	30,582.54
7210	Accrued Salaries & Wages	56,121.70	76,051.65
7211	Accrued Compensated Absences	52,906.61	0.00
7221	Accrued Employer FICA	-1,522.29	0.00
7311	Federal Tax Withheld	0.60	0.00
7343	NYS Disability Withheld	581.88	583.22
7344	NYS Paid Family Leave	1,368.26	1,465.29
7350	Capital Campgn Contr	200.50	0.00
7352	United Way (7352)	16.00	0.00
7370	Sales Tax Payable	28.22	0.00
7371	County Sales Tax Payable	50.52	0.00
7410	Deferred Contributions	152,227.79	0.00
7421	Contract Liabilities - Gift Certs	10,159.65	9,901.00
7430	Contract Liabilities- Membership	42,526.96	28,747.77
7440	Contract Liabilities- Bon Ton	276,326.95	236,864.73
7450	Contract Liabilities - Programs	7,230.00	5,825.00
7455	Contract Liabilities - Camp/CC	495,668.29	457,009.90
Total Liabilities		1,230,569.44	917,397.76
8000	Net Assets Without Donor Restr	5,166,292.60	5,166,292.60
8010	Net Assets With Donor Restrict	3,529,191.00	3,529,191.00
8011	Net Income	1,117,222.02	1,117,222.02
Total Net Assets		9,812,705.62	9,812,705.62
Total Net Assets without Donor Restrictions		6,283,514.62	6,283,514.62
Total Net Assets with Donor Restrictions		3,529,191.00	3,529,191.00
Total Net Assets		9,812,705.62	9,812,705.62
2023 Income Over Expenses		284,320.04	-52,178.41
2024 Income Over Expenses		281,406.03	0.00
Adjusted Net Assets		10,378,431.69	9,760,527.21
Total Liabilities and Net Assets		11,609,001.13	10,677,924.97



Auburn YMCA-WEIU
Membership Report
August 2024

Category	Yearly	Monthly	7/31/2024	8/31/2024	Diff
Youth	\$ 318.00	\$26.50	334	324	-10
Young Adult	414.00	34.50	124	122	-2
Senior	546.00	45.50	286	285	-1
Adult	558.00	46.50	360	359	-1
Health Center	678.00	56.50	227	224	-3
Family	1056.00	88.00	415	411	-4
Family/HC	1296.00	108.00	55	53	-2
Memberships (units)			1801	1778	-23

Year to Year Total Memberships



Auburn YMCA

Scholarship Reporting by Dept for August 2024 Year to Date

	YTD Actual	YTD Budget	Prior YTD
Aquatics - (Dept 2)			
Program Revenue	31,593.66	34,920.00	31,299.03
Scholarships	0.00	0.00	0.00
Net Revenue	\$ 31,593.66	\$ 34,920.00	\$ 31,299.03
	0.0%	0.0%	0.0%
Wellness / Sports - (Dept 3 & 5)			
Program Revenue	26,738.88	25,585.00	25,630.81
Scholarships	0.00	0	0.00
Net Revenue	\$ 26,738.88	\$ 25,585.00	\$ 25,630.81
	0.0%	0.0%	0.0%
Youth Childcare (Dept 7)			
Program Revenue	13,253.00	12,750.00	9,950.00
Scholarships	0.00	0.00	48.00
Net Revenue	\$ 13,253.00	\$ 12,750.00	\$ 9,998.00
	0.0%	0.0%	-0.5%
Preschool (Dept 8)			
Program Revenue	156,062.32	140,400.00	114,218.81
Scholarships	-4,315.67	-10,589.75	-10,589.75
Net Revenue	\$ 151,746.65	\$ 129,810.25	\$ 103,629.06
	2.8%	7.5%	9.3%
SACC (Dept 9)			
Program Revenue	348,880.15	224,811.20	318,257.13
Scholarships	-10,016.35	-27,625.53	-27,625.54
Net Revenue	\$ 338,863.80	\$ 197,185.67	\$ 290,631.59
	2.9%	12.3%	8.7%
Camp (Dept 10)			
Program Revenue	278,635.00	319,503.01	308,031.85
Scholarships	-22,373.25	-39,732.50	-39,732.50
Net Revenue	\$ 256,261.75	\$ 279,770.51	\$ 268,299.35
	8.0%	12.4%	12.9%
Total Programs			
Program Revenue	\$ 855,163.01	\$ 757,969.21	\$ 807,387.63
Scholarships	\$ (36,705.27)	\$ (77,947.78)	\$ (77,899.79)
Net Revenue	\$ 818,457.74	\$ 680,021.43	\$ 729,487.84
% of Scholarship	4.3%	10.3%	9.65%
Membership (Dept 13)			
Program Revenue	732,744.45	698,976.50	652,828.09
Scholarships	-85,985.01	-94,207.07	-78,548.28
Net Revenue	\$ 646,759.44	\$ 604,769.43	\$ 574,279.81
% of Scholarship	11.73%	13.48%	12.03%
Total Scholarship	\$ (122,690.28)	\$ (172,154.85)	\$ (156,448.07)