

FOR YOUTH DEVELOPMENT®  
FOR HEALTHY LIVING  
FOR SOCIAL RESPONSIBILITY

**Auburn YMCA-WEIU  
BOARD OF DIRECTORS  
Regular Board Meeting Agenda  
October 15, 2024  
5:00 pm  
Location – Currier**

- |              |   |                                   |
|--------------|---|-----------------------------------|
| <b>I.</b>    | <b>Call to Order:</b>                                       | Robert Scarbrough                 |
| <b>II.</b>   | <b>Mission Moment</b>                                       |                                   |
| <b>III.</b>  | <b>Consent Agenda:</b>                                      | Robert Scarbrough                 |
|              | A. Acknowledgement of any conflict of interest              |                                   |
|              | B. Approval of the September 17, 2024 Board Meeting Minutes |                                   |
|              | C. Approval of Committee Minutes                            |                                   |
| <b>IV.</b>   | <b>Finance Report:</b>                                      | Anne Marie Smith/Michael Barrigar |
|              | A. Financial Report   |                                   |
| <b>V.</b>    | <b>Board Chair Report:</b>                                  | Robert Scarbrough                 |
| <b>VI.</b>   | <b>Branch Report:</b>                                       |                                   |
|              | A. CEO Report – Cheryl Pusztai                              |                                   |
|              | B. Branch Updates – Amy Wallner                             |                                   |
| <b>VII.</b>  | <b>Building &amp; Risk Committee</b>                        | Chris White                       |
| <b>VIII.</b> | <b>Annual Support Campaign</b>                              | Kelley Gridley                    |
|              | A. 2024 Status  |                                   |
|              | B. Year End/Closing the Gap                                 |                                   |
| <b>IX.</b>   | <b>Executive Session</b>                                    | Robert Scarbrough                 |
| <b>X.</b>    | <b>Adjournment</b>  |                                   |

**NEXT MEETING: November 19, 2024**



Original

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- II. Mission Moment**
- III. Consent Agenda:** Robert Scarbrough
- A. Acknowledgement of any conflict of interest
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  - 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: November 19, 2024**

**YMCA-WEIU**  
**Board of Directors Meeting Minutes**  
**Date: September 17, 2024 @ 5pm**  
**This meeting was at Currier, 101 Columbus St., Auburn, NY 13021**

<b>Present</b>	<b>Staff Present</b>
Bob Scarbrough Maggie Janish Anne Marie Smith Dan Walter Ryan Donahoe Lucas Ferrin Kelley Gridley Ray McKee Marie Nellenback  Chris White Doug Tomandl Charlie Wallace Chris Mahar Christina Selvek David Tehan Zoom	Cheryl Pusztai- YMCA of CNY Amy Wallner Michael Barrigar Stephanie Bales Grace Murphy
<b>Excused</b>	<b>Documents distributed by email</b>
Chris Courtney Claire Petrosino	<ol style="list-style-type: none"><li>1. September Meeting Agenda</li><li>2. June BOD Meeting Minutes</li><li>3. Auburn YMCA- WEIU Bylaws</li><li>4. Fund Development Commission</li><li>5. September 3 Governance Committee Meeting Minutes</li><li>6. September 3 Capital Campaign Comm Minutes.</li><li>7. Auburn BOD updates Doc.</li><li>8. August 2024 Finance Report</li></ol>

**Call to order at 5:00pm by Bob Scarbrough**

Item	Decision & Action Required
<p><b>Mission Moment: Grace Murphy Camp &amp; Family Director</b></p> <p>Grace shared her personal Y story.  Grace came to camp at eight years of age through the suggestion of a friend. Camp was a reprieve from worry as her mom had been recently diagnosed with cancer. Grace calls her camp experience her "Blessing through a hard time."  She continued attending camp and became a Y employee and counselor. Grace recently graduated from SUNY Cortland, which she attended with the desire to attain someday her dream job, which was Camp Director for Camp Y-Owasco  Her journey has come full circle.</p>	<p>N/A</p>
<p><b>Consent Agenda:</b></p> <ul style="list-style-type: none"> <li>• Acknowledgement of any conflicts of interest</li> <li>• Approval of the June 18, 2023 Board Meeting Minutes</li> <li>• Approval of Committee Minutes</li> </ul>	<p><b>Motion to approve consent agenda:</b>  Chris White  <b>Second:</b>  Anne Marie Smith</p> <p><b>Approved unanimously</b>  <b>No Conflicts of Interest</b></p>
<p><b>Finance Report:</b>  Anne Marie Smith introduces Michael Barrigar to present the finance report.</p> <ul style="list-style-type: none"> <li>• Finance comm. Had a good meeting on 9/16  June/ July/ August surpassed financial goals and posted surpluses.</li> <li>• Implemented reasonable cost-cutting procedures at Camp.</li> <li>• The productivity ratio is at 58%, which is remarkable, but concede that it is probably too low. While programs like Camp where in ratio we are as a whole running to lean staff wise.</li> <li>• Recently received a donation of a large sailboat to Camp.</li> <li>• Bon Ton was very successful and expected to realize approx \$80,000.</li> </ul>	<p><b>Motion to accept August Financial report:</b>  Marie Nellenback</p> <p><b>Second:</b>  Dan Walters</p> <p><b>Approved Unanimously</b></p>



<p><b>Board Chair Report:</b> Bob Scarbrough</p> <ul style="list-style-type: none"> <li>• Welcome to new Board Member Doug Tomandl, followed by a brief introduction to BOD and staff.</li> <li>• Gro Meeting: An update meeting was held in late August, during which preliminary ideas and costs were shared.</li> <li>• The Community leader interviews have been well received, and the interviewees have been supportive and want the Y to continue to be central to the Auburn Community.</li> <li>• Linda Schreiber will be back 9/25 for more Community Leader interviews.</li> <li>• Recently met with Lorrie Emerson, who provided positive feedback regarding the Y and possible capital project.</li> <li>• I met with Meg O'Connell. She had positive input but also asked why Auburn Y was not merging with YCNY.</li> <li>• We need further BOD discussion about the pace of the Capital campaign.</li> <li>• A new board member orientation will be scheduled.</li> <li>• Looking to fill out BOD and looking for potential candidates. The board needs to be thoughtful about candidates who would bring diverse experience to the board.</li> </ul>	
<p><b>CEO Report:</b> Cheryl Pusztai</p> <p><b>Strategic Plan</b> Cheryl reviewed how the plan is compartmentalized, and that is being used as a reference to move forward.</p> <p><b>Organizational</b> Childcare has restructured</p> <p><b>Financial Sustainability</b> Staff is working on forecasting monthly.</p> <p><b>Operational Excellence</b> Data collection occurs monthly and is recorded.</p> <p><b>Community Support</b> Have applied for and received the NYS LEAPS grant to provide childcare in Cato, Also, expanded care in Port Byron.</p>	<p><b>Discussion</b></p> <p><u>Bob S</u> inquired as to amount of Leaps Grant <u>Mike B</u> stated it is \$450,000 a year for 5 years <u>Kelly G</u> inquired how many children would be served. She also asked if we have served Port Byron before. <u>Amy</u> stated that in Cato it would be around 60-80 children In PB roughly 20. We did serve Port Byron around 8 years ago.</p>
<p><b>Branch Director Report:</b> Amy Wallner</p> <p>Successful Bon Ton Roulet, 240 participants and raised over \$85,000 Camp Y-O served over 130 children per week</p>	

<p>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</p> <p>·Live Strong Cancer Survivor Day at camp was full with 25 participants  The Auburn YMCA was awarded School Age Access Grant of \$45,000 to help subsidize scholarships for the 2024-2025 Before &amp; After School Programs</p>	
<p><b>Annual Campaign Update: Kelley Gridley</b>  Kelly is the new Fund Development Committee Chair.  First meeting occurred at the end of August.  Next meeting scheduled for 9/24</p> <p>\$65-70K raised to date for ASC  Planning a letter Campaign and Giving Tuesday drive.  Celebrity Bartender event at Next Chapter 10/24 6-8pm  Chipotle fundraiser 11/13 4-8pm</p> <p>The Committee Commission sent with the Board Packet needs to be approved.</p>	<p><b>Motion</b> to approve  Committee Commission  made by  Christina Selvek</p> <p><b>Second:</b>  Maggie Janish</p> <p><b>Approved Unanimously</b></p>
<p><b>Additional Bossiness</b>  Anne Marie extended thanks to YCNY for a job well done.  Cheryl Pusztai extended thanks and appreciation for a good year and responsive Y staff.</p> <p><b>Board Moves to Executive Session</b></p> <p><b>Approval to Adjourn at 5:50pm</b></p>	<p><b>Motion to move to Executive session:</b>  Anne Marie Smith  Second:  Maggie Janish</p> <p><b>Approved Unanimously</b></p>

Respectfully Submitted,  
Stephanie Bales

**Auburn YMCA**

**Finance Committee Meeting September 16, 2024**

**4:02pm @ Auburn YMCA 1<sup>st</sup> Floor Conference Room with Zoom Option**

Committee Attendance: Bob Scarbrough, Anne Marie Smith, Ray McKee, Marie Nellenback, Doug Tomandl (Zoom)

Excused: Josh Royce

Staff Attendance: Cheryl Putzai (Zoom), Amy Wallner, Michael Barrigar

4:02pm Called to Order by Anne Marie Smith

- I. Consent to approve agenda:
  - i. Motion to accept minutes made by Marie Nellenback; seconded by Bob Scarbrough; Approved Unanimously.
- II. Michael Barrigar started the meeting stating August was another very healthy month with revenue of \$393,271 over expenses of \$331,214 for a net surplus of \$62,056. Year to date we are at \$2.37 M in revenue over almost \$2.1 M in expenses for \$277,487 in net surplus.
- III. August 2024 Dashboard and Statement of Activity
  - a. Productivity ratio is once again 58.7% and this number is really good but it also means that we are running really tight with personnel. We are short staffed in some areas. Camp adds to the mix. We have additional revenue. We ran a successful camp and was in ratio but it was tight with staffing.
    - i. Bob Scarbrough stated for clarification that we do not include the Management Agreement with YCNY; which Michael Barrigar concurred. Bob Scarbrough continued that on the Revenue side we include the French Metcalf and Emerson money. Michael Barrigar clarified that \$50K is in the revenue calculation and the other \$50k is in Deferred Revenue and is not recognized yet.
    - ii. Anne Marie asked what would the productivity ratio be if YCNY was included in the calculation. Michael Barrigar responded that if the committee looks at page 2 of 2 on the Variance Report there is a calculation at the top of the page. Including the CEO position the Productivity Ratio is 64.4%. Including YCNY's management agreement into the mix is half the spread between 58.7% and 64.4%; at 51.7%.
    - iii. Michael Barrigar also stated that there is also a calculation to determine the Revenue that needs to be generated to maintain a 58.7% Productivity Ratio with the addition of the CEO Salary. This Revenue can come from any stream, or combination of streams, such as Grant, Contributions, or Membership.
  - Contributions: At the bottom of page 2 of the Dashboard report the YUSA Benchmarks shows that the Charitable Contributions as a percentage of total revenue is below the benchmark of 15%. Our contributions and fund raising efforts are a little bit behind. But in camp we got \$12,500 award for Camp under the Overnight Access Grant and we have another \$45K coming our way for another Access Grant. It is from an endowment to support after school funding.



- Anne Marie Smith asked if we could recognize the \$45K grant all in one chunk. Michael Barrigar responded that this \$45k can be recognized all at once.
  - Bob Scarbrough wanted to clarify that the first three lines of Revenue on the Dashboard (Contributions, Foundations, and Annual Campaign) are included together to calculate this percentage against revenue. Michael Barrigar responded yes.
- Special Events and Rental Revenue: July's 2024 Bon Ton Roulet approximately 240 riders. August includes revenue recognition of \$50K. The final reconciliation will be completed in September. We are projecting an overall net surplus of \$80-85K after sharing with Cortland YMCA. Cortland YMCA is getting a \$25K initial installment towards their share.
  - Bob Scarbrough asked if BTR is the only real Special Event we have in this line item. Michael Barrigar responded that the only other item that is included is Auburn Down Town Mile which is not that much and we have to refund registrations because this event was cancelled due to weather.
- Contracts and Grants: There was another OCFS incentive payout of \$22K. August was also Casey Park's second installment to their contract. OCFS incentive grants need to be recognized and we are looking to recognize some administrative reimbursement revenue from this grant. Last year there was a payback in the month of August for the OCFS grant but this year we only recognized the OCFS grant dollars when there were actual payouts provided to staff. This impacted the P&L.
  - Bob Scarbrough asked how there was an impact to the P&L if it was given to us and then paid back all in the same year, this is essentially a net zero effect. Michael Barrigar responded that overall it is a net zero impact but during the year it is a timing issue that when experienced these issues can impact management's decision based on dollars we really do not have. We want to have good management decisions.
  - Marie Nellenback asked if these grants help stabilize the workforce and staffing situation. Michael Barrigar responded that these grants are not just for the YMCA. They are for other child care providers. How the incentives are used and when is important. For instance using the dollars to keep staff on over the summer helped.
- Membership Fees: Once again over 3,000 Members. Amy Wallner pointed out that we were able to keep these members over the entire summer which does not typically happen. We only dropped 23 units from prior month.
- Program Revenue: SACC continues to drive this category and with fall we are going to open up other programs
- Investment Income: Nothing significant to report in this category.

#### C. Actual Expenses

- Salaries, Benefits, and Payroll Taxes: This was already discussed earlier. Michael Barrigar asked if there are any other questions.
  - Bob Scarbrough asked if Salaries are over because of the OCFS grants. Michael Barrigar responded. Yes.



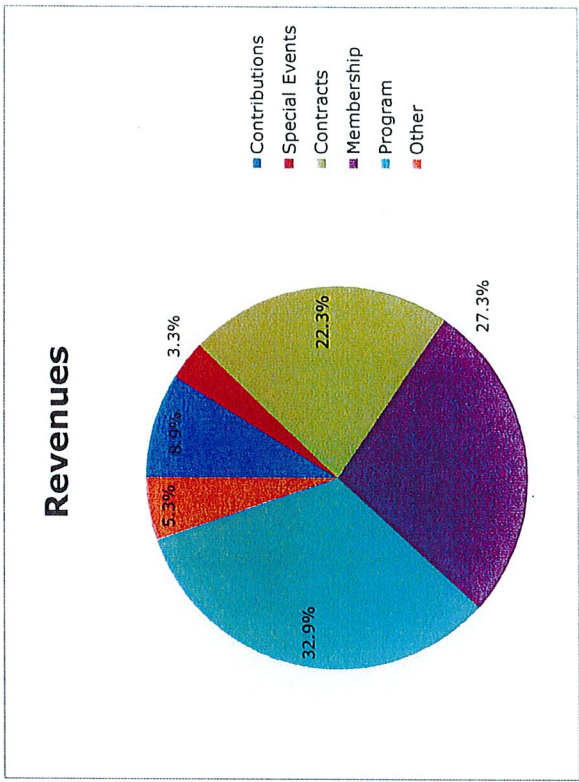
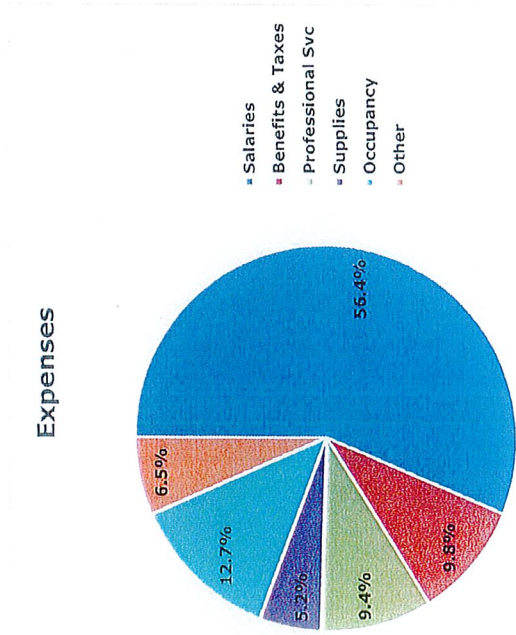
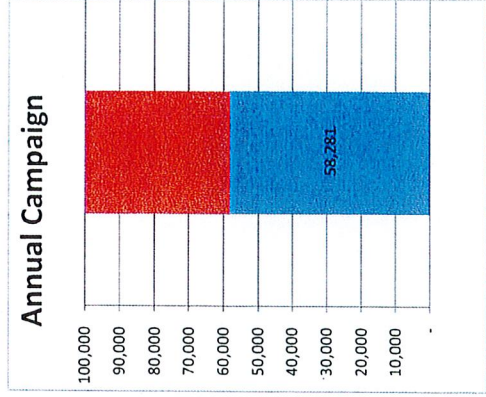
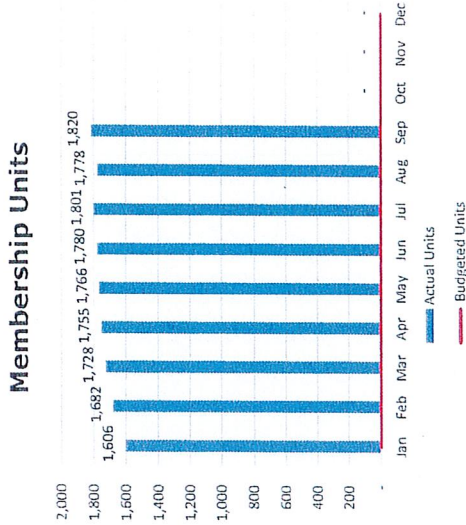
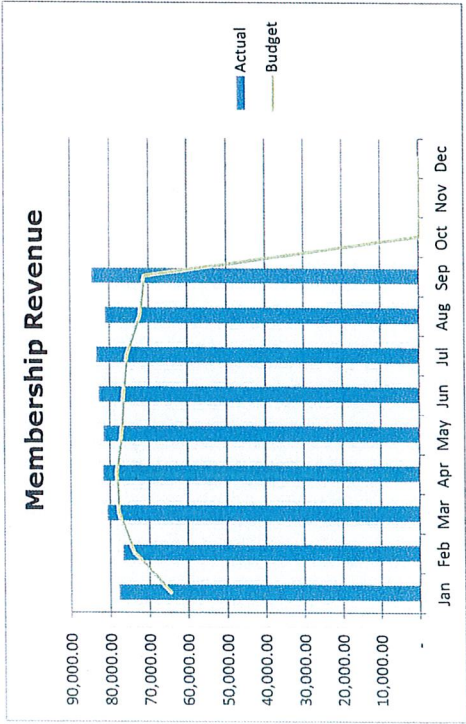
- Professional Svc, Supplies and Occupancy expenses are all in line.
- Dues and Grants are up because of a catch up contributions. Earlier this year I reported that our catch contributions would make us good when the billing for this came through. Michael Barrigar then stated that he did not fully understand the timing of YUSA and the use of the 990 to verify our YMCA Fairshare dues. Since the 990 was submitted the short fall is billed and we were short because we obviously had more revenue than anticipated. It's a good thing. Since we are experiencing even more revenue this year Michael Barrigar has begun contributing \$600 to Accrued Expenses each month as a safe guard for potential short fall against 2024's revenue.
  - Anne Marie asked what was driving membership and Ray McKee was curious how much of the rate increase is contributing the revenue increase. Michael Barrigar responded that membership is up \$42K YTD; which is a big increase over budget. Amy Wallner added that the price increase was very minimal; about \$1,300 to \$1,400 per month. This is about \$14K per year. Ray McKee also pointed out that there is a DSS increase and that was just posting a higher market rate to get a larger subsidy and this is not impacting families. Michael Barrigar and Amy Wallner agreed.
  - Additional notation to Finance Activities by Michael Barrigar:
    - OCFS reporting and reconciliation of the OCFS Grant spend down to occur in September
    - LEAPS grant programming for SACC in Cato is still going through site approval process; target date is October. There are a couple items we are working through. While we will look to have a gross of \$450k per year, the billing of the program is quarterly and this means we need to prepare to carry the program upfront. There is an opportunity to get funding of 20% up front to help with Cash Flow. Michael Barrigar has asked the LEAPS contact on how to get this ball rolling.
      - Bob Scarbrough wanted to clarify if this grant was \$450k per year or for the entire Grant. Michael Barrigar responded that it is \$450k per year for five years. Amy Wallner added that most of the revenue will be spent on salaries. Michael Barrigar also stated this does expand our universe and budget \$450k.
    - HVAC unit build is scheduled to be completed and shipped to Auburn Crane between 9/18 and 9/20/2024. YMCA site delivery and install may occur in October.
    - Cost Study with Tim Weidman is still on going. Michael Barrigar sent Tim Weidman information and spreadsheet as requested by August 30 deadline.
    - First Round of budget review will occur Week of 9/16.
    - A 1953 14' aluminum Starcraft boat with an outboard motor to be used as a rescue vessel.
      - Anne Marie asked to make sure we get in writing the value of the donation for our auditors.
      - Anne Marie also stated that if we need to send a thank you note from the board to please advise.

- Next meeting will be the entire Finance Committee to include members of the original Investment Committee group. Instead of the Tuesday 10/15/2024 at 8:30am, we will go forward with Tuesday October 8<sup>th</sup> at 4:00pm.

**Meeting adjourned at 4:47pm**

# Auburn YMCA-WEIU Financial Dashboard

## 09/30/2024 Month End Report



**Productivity Ratio**  
 Salaries+Related/Operating Revenue

Productivity Ratio =  $\frac{1,535,449}{2,680,323}$  **57.3%**

(YUSA Benchmark  $\leq 60\%$ )

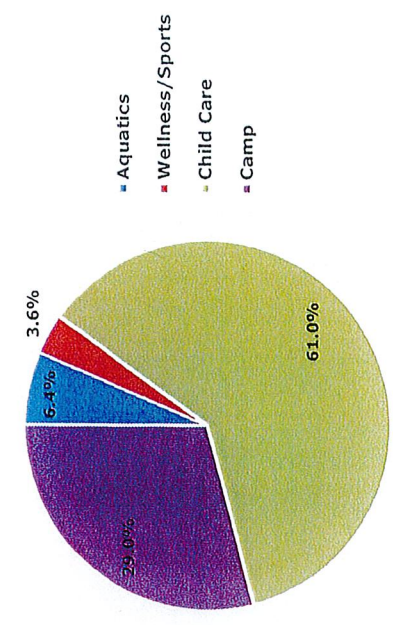
12 month Rolling Ratio **61.4%**



Association Summary

	Actual	MTD		YTD	Variance
		Budget	Actual		
Revenue					
Contributions	5,250	6,646	81,832	69,813	12,020
Foundations	18,426	19,792	97,976	69,376	28,600
Annual Campaign	153	3,568	58,281	81,983	(23,702)
Special Events	33,748	31,222	89,119	89,000	119
Contracts/Grants	67,419	69,785	596,901	584,755	12,146
Membership	84,689	71,187	731,448	675,957	55,491
Program:					
Aquatics	24,997	40,560	56,590	75,480	(18,890)
Wellness/Sports	4,805	7,645	31,544	33,230	(1,686)
Child Care	34,308	38,567	538,171	378,313	159,859
Camp	-	-	256,262	279,771	(23,509)
Other	34,699	34,307	142,197	133,581	8,616
TOTAL	308,493	323,278	2,680,323	2,471,258	209,065
Expenses					
Salaries	122,542	128,855	1,307,555	1,445,201	137,646
Benefits & Taxes	19,656	28,218	227,894	245,572	17,678
Professional Svc	23,144	18,858	218,107	200,736	(17,371)
Supplies	10,794	15,869	119,666	187,664	67,998
Occupancy	33,957	22,803	295,187	203,974	(91,212)
Other	15,167	10,885	151,194	158,837	7,642
TOTAL	225,260	225,490	2,319,603	2,441,984	122,381
Net Change in Assets	83,233	97,788	360,720	29,274	331,446

Program Revenue



Statement of Financial Position

Operating Cash	764,804
Board Designated Cash	644,064
Other Current Assets	340,491
Noncurrent Assets	9,590,726
Total Assets	11,340,085
Current Liabilities	441,193
Noncurrent Liabilities	436,934
Total Liabilities	878,127
Net Assets	10,461,958
Unrestricted	6,633,960
Temporarily Restricted	2,431,214
Permanently Restricted	1,396,784
Total Liabilities & Net Assets	11,340,085

Investment Accounts

	Market Value		Variance
	12/31/2023	9/30/2024	
General Endowment	3,416,721	3,721,965	305,244
Capital Endowment	920,195	1,032,974	112,778
	4,336,917	4,754,939	418,022

YUSA Benchmarks

	Benchmark	Current
Unrestricted Net Assets as % of Total Assets	≥ 60%	63.4%
Current Ratio (liquidity)	≥ 1.5	3.19
Annual Charitable as % of Operating Revenue	≥ 15%	8.9%
Operating Margin	≥ 3%	13.5%



Variance Report  
Auburn YMCA-WEIU  
09/01/2024 - 09/30/2024

Account Group Variance Explanation

<u>Revenue</u>	
Contributions	We are down MTD on our Contributions and Foundation support but YTD we exceed our budget expectations. Annual Support Campaign is down YTD but the Fund Development Committee is working to close the gap.
Special Events and Rental Revenue	This category includes the balance of the 2024 BTR event that was recognized in September at \$35,883. The category is offset by Registration refunds for the Auburn Downtown Mile that was cancelled due to inclement weather. (NOTE: This event experienced a net surplus of \$85,883).
Contracts and Grants	Preschool opened back up in the month of September. Monthly dollars we are down are related to timing of a couple pool contracts in Department 02 aquatics.
Membership Fees	Membership continues to outperform budgeted numbers. September membership tally: 3,134 total members supported by 1,820 units. At this time last year, membership tallied 2,995 members supported by 1,511 units. There are 300 more units this year vs last year at this time. September 2024 marks the seventh consecutive month in which we have over 3,000 members.
Program Revenue	Program Revenue is under budget by \$22K. This is out of the norm for the year and for specific reasons. \$17,527 of this variance is a timing issue with Stingray registrations. We budgeted \$34,000 in Aquatics and only recognized \$16,473. This will difference will be recognized in October. The program started September 30th. There is no loss revenue, just a timing issue. The remaining \$5K of under budgeted program revenue is directly related to a DSS overpayment that is tied to a prior period, July 2024, for Kinder Camp/Kid Venture. This overpayment was adjusted in the DSS payment received in September.
Investment Income	The Q3 budgeted draw from our General Endowment account occurred in September.
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  
09/01/2024 - 09/30/2024

Account Group

Variance Explanation

Expenses

Salaries, Benefits, and Payroll Taxes:	<p>*Payroll Taxes include Workers Comp, Disability, and Unemployment Insurance.* Salary, Benefits, and Payroll Tax components are under budget. Productivity ratio, based on YTD figures as depicted on the Dashboard, is 57.3%. The agency's 12 month rolling average is now 61.4%. Drivers to this significant change in Productivity Ratio are (1) Increasing Revenue while (2) maintaining costs or lowering salary costs.</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 \$143,146.43 for the CEO position to the calculation; equating to a projected Productivity Ratio of: 62.63%. If we were to include YCNV's Management Agreement cost into the mix through the first 9 months, the Productivity Ratio would be approximately 60.0%. In order for the agency to realize its current Productivity Ratio of 57.3% with an included CEO, the agency would have had to gain another \$249,880 in Revenue between January and September. Based on recognized revenue composition for the first 9 months, for every dollar spent on Salaries and Benefits, the Auburn YMCA must generate \$1.75 in revenue. (\$1 / \$1.75 = 57.3%).</p>
Professional Svc	<p>This category includes Employment Expenses. Auburn YMCA indeed job postings were "Boosted" to help garner a better pool of Candidates for the following positions: Staff Accounting, Membership Desk, and Facilities Maintenance Tech. This was an unbudgeted cost of \$1,842. Also in this category is a payment towards Gro Contract in the amount of \$2,625.</p>
Supplies and Occupancy	<p>Repairs and Maintenance experienced Clean All expense for maintenance to the AR pool over Labor Day weekend in the amount of \$7,400. This involved caulking around the pool's gutter system to mitigate water leaks into the building's basement. The leaking into the basement are significantly less but not completely fixed. Also in this variance is in part for an invoice from a prior period that was just received related to the replacement and relocation of rotted conduit in the basement that surrounded the AR Pool. This repair and maintenance, \$3,559, was due to the pool water leak that Clean All attempted to mitigate.</p>
Postage	<p>The Skaneateles Community Center has been paying our Postage Meter since of last year. The dollars involved is a reimbursement to the SCC.</p>
Travel Expenses	<p>Travel Expenses are related to Expense Reimbursement to the CEO candidates.</p>
All other Expenses	<p>Nothing significant to report.</p>
Change in Net Assets	<p>Overall expenses were on par with the MTD budget anticipation for September. Despite the timing and budget items identified in the Program Revenue category we were able to achieve a Surplus of \$83,233. Last year at this time the agency reported a deficit in both MTD and YTD. Our YTD drivers continue to be in our core line items, Contracts &amp; Grants (Preschool), Membership (Mainstay), and Program Revenue (SACC).</p>
ADDITIONAL NOTES	<p><b>New Items/Risks/Opportunities:</b></p> <p>September does not include the OCFS reconciliation. This did not occur as planned. We will look to have this completed in the month of October.</p> <p>LEAPS grant has been approved. We will begin programming shortly.</p> <p>HVAC unit was delivered Friday 10/04/2024 to Auburn Crane and Rigging. We are targeting on site placement and installation 10/16/2024. I am working with Dynamic Power to determine a rebate. I have stated to vendors that the HVAC should be delivered with a discount. There has been no further discussion on this matter but I will pursue.</p> <p>Cost Study with Tim Weidman: I made contact with Tim. He provided a proposed timeline that had me providing material and information to him last week. This was not happening. I let him know that we are currently working on the budget and I had month end to prepare. I will touch base with him this week.</p> <p>Budget meetings have occurred. We have a Capital list started on some building maintenance items but need to complete the list with other equipment needs and ask on items that are "Member Facing". Once this list is complete Amy, Cheryl, and I will meet and review. I also have to update some administrative budget costs that include Comp and Insurances.</p>



Statement Of Activities Report  
Auburn YMCA-WEIU  
09/01/2024 - 09/30/2024

Fund: Operating Fund 01  
Branch: YMCA-WEIU 01

Account Group	Account Group Name	Period 9 September 2024					Year to Date 2024				
		Actual	Budget	\$ Variance	Last Year	\$ Variance	Actual	Budget	\$ Variance	Last Year	\$ Variance
Revenue											
01	Contributions	23,829.37	30,005.94	-6,176.57	29,672.90	-5,843.53	238,090.24	221,171.79	16,918.45	349,734.77	-111,644.53
03	Special Events	33,747.53	31,222.03	2,525.50	29,028.59	4,718.94	89,118.90	89,000.00	118.90	84,719.01	4,399.89
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	2,730.00	50.00	180.00	2,600.00	29,609.50	26,305.00	3,304.50	22,900.00	6,709.50
10	Contracts & Grants	67,418.50	69,785.00	-2,366.50	71,453.36	-4,034.86	596,901.30	584,755.16	12,146.14	686,364.99	-89,463.69
11	Membership Revenue	84,688.58	71,187.11	13,501.47	71,731.55	12,957.03	731,448.02	675,956.54	55,491.48	646,011.36	85,436.66
13	Program Revenue	64,109.69	86,771.90	-22,662.21	59,101.82	5,007.87	882,567.43	766,793.33	115,774.10	788,589.66	93,977.77
14	Sales	114.96	351.51	-236.55	286.45	-171.49	3,332.14	6,251.00	-2,918.86	5,563.60	-2,231.46
15	Investment Income	31,783.56	31,204.16	579.40	1,183.55	30,600.01	104,308.74	100,837.52	3,471.22	13,016.27	91,292.47
16	Miscellaneous Revenue	13.61	20.83	-7.22	24.84	-11.23	4,939.77	187.51	4,752.26	702.12	4,237.65
19	Board Appropriations	7.00	0.00	7.00	0.00	7.00	7.00	0.00	7.00	0.00	7.00
	Total Unrestricted Revenue	308,492.80	323,278.48	-14,785.68	262,663.06	45,829.74	2,680,323.04	2,471,257.85	209,065.19	2,597,601.78	82,721.26
	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	308,492.80	323,278.48	-14,785.68	262,663.06	45,829.74	2,680,323.04	2,471,257.85	209,065.19	2,597,601.78	82,721.26
Expenses											
21	Salaries & Wages	122,541.65	128,855.44	6,313.79	199,845.41	77,303.76	1,307,555.42	1,445,201.41	137,645.99	1,646,418.74	338,863.32
22	Employee Benefits	9,572.27	13,991.50	4,419.23	18,623.73	9,051.46	102,550.46	117,402.65	14,852.19	186,774.88	84,224.42
23	Payroll Taxes	10,083.57	14,226.92	4,143.35	18,936.49	8,852.92	125,343.04	128,169.23	2,826.19	152,358.40	27,015.36
24	Professional Services	23,144.20	18,858.24	-4,285.96	22,991.21	-152.99	218,106.88	200,735.52	-17,371.36	154,400.30	-63,706.58
25	Supplies	10,794.15	15,869.46	5,075.31	12,129.76	1,335.61	119,666.10	187,664.41	67,998.31	154,918.13	35,252.03
26	Telephone	1,090.60	1,008.00	-82.60	955.14	-135.46	9,485.37	9,072.00	-413.37	9,168.09	-317.28
27	Postage	1,977.00	0.00	-1,977.00	0.00	-1,977.00	3,477.00	1,725.00	-1,752.00	1,383.89	-2,093.11
28	Occupancy	33,956.87	22,803.36	-11,153.51	20,532.67	-13,424.20	295,186.62	203,974.30	-91,212.32	209,502.09	-85,684.53
29	Equipment	2,204.92	2,101.04	-103.88	1,421.21	-783.71	32,092.79	26,512.44	-5,580.35	22,292.99	-9,799.80
31	Printing & Publications	-471.08	1,191.66	1,662.74	230.39	701.47	8,690.77	10,925.02	2,234.25	15,929.32	7,238.55
32	Travel Expenses	2,578.03	200.00	-2,378.03	698.87	-1,879.16	33,263.50	48,639.10	15,375.60	48,838.19	15,574.69
33	Conference & Meetings	2,494.39	1,518.08	-976.31	1,120.92	-1,373.47	12,793.31	14,137.92	1,344.61	12,655.86	-137.45
35	Dues & Fees	5,035.01	4,641.66	-393.35	6,168.77	1,133.76	44,041.09	41,800.02	-2,241.07	53,786.60	9,745.51
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	257.98	225.00	-32.98	384.83	126.85	1,350.37	2,025.00	674.63	623.49	-726.88
	Total Unrestricted Expenses	225,259.56	225,490.36	230.80	304,039.40	78,779.84	2,319,602.72	2,441,984.02	122,381.30	2,674,050.97	354,448.25
	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	225,259.56	225,490.36	230.80	304,039.40	78,779.84	2,319,602.72	2,441,984.02	122,381.30	2,674,050.97	354,448.25
	Change in Net Assets	83,233.24	97,788.12	-14,554.88	-41,376.34	124,609.58	360,720.32	29,273.83	331,446.49	-76,449.19	437,169.51

Statement Of Financial Position Report  
Auburn YMCA-WEIU  
09/30/2024

Account Number	Account Name	Sep 30 2024	Sep 30 2023
		Account Balance	Account Balance
6030	Petty Cash Funds	400.00	400.00
6110	Operating Cash	99,447.83	197,454.67
6111	Cash Payroll	16,215.04	19,020.80
6112	Camp Maintenance Reserve	199,121.91	198,093.20
6113	Auburn Maintenance Reserve	213,606.83	77,858.53
6114	Money Market Cash	648,740.73	354,997.03
6117	Bon-Ton Roulette (6117)	0.00	0.00
6118	Bon-ton Checking	5,000.00	10,000.00
6119	Bon Ton Savings	0.00	0.00
6120	M&T Checking	37,201.83	37,585.83
6121	Courtney Komanecy Scholarship	12,082.69	17,065.16
6130	General Maintenance Reserve	130,532.80	130,759.60
6150	Special Club Account	46,517.81	41,202.74
6301	Accounts Receivable (6301)	66,993.36	66,063.36
6305	Customer Accounts Receivable	234,457.51	76,473.15
6307	Future Customer Accounts Receivable	436,934.41	406,578.01
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	29,207.34	14,068.67
6620	Prepaid Expenses - Other General	2,163.37	7,484.13
6690	Prepaid Expenses - Bon Ton	0.00	0.00
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	6,838,371.68
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	127,649.78	0.00
<b>Total Assets</b>		<b>11,340,084.70</b>	<b>10,334,831.16</b>



Statement Of Financial Position Report  
Auburn YMCA-WEIU  
09/30/2024

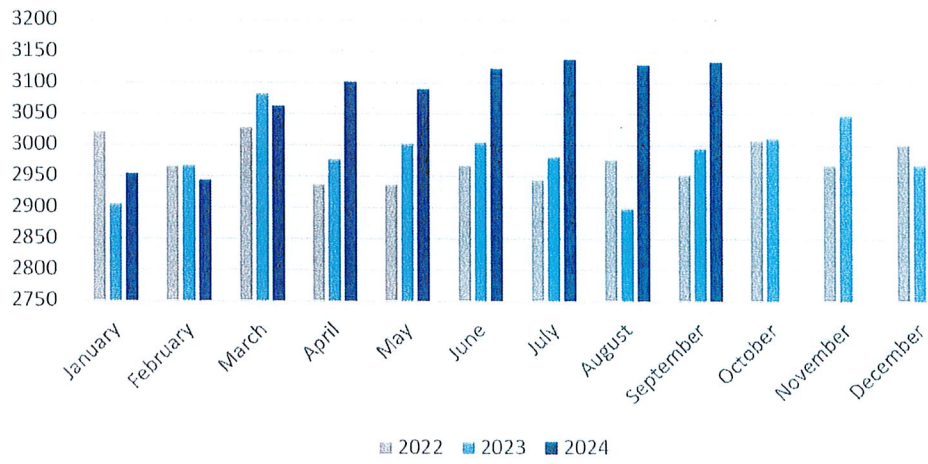
Account Number	Account Name	Sep 30 2024	Sep 30 2023
		Account Balance	Account Balance
7110	Accounts Payable (trade)	81,947.91	34,438.45
7120	Customer Account Credits	14,151.55	11,221.43
7130	Refund Clearing Account	3,013.50	0.00
7200	Accrued Expenses	12,153.28	4,862.49
7210	Accrued Salaries & Wages	56,121.70	76,051.65
7211	Accrued Compensated Absences	52,906.61	0.00
7221	Accrued Employer FICA	-1,522.29	0.00
7251	Accrued YMCA Retirement	104.82	0.00
7311	Federal Tax Withheld	0.60	0.00
7343	NYS Disability Withheld	791.80	828.45
7344	NYS Paid Family Leave	1,806.41	2,326.07
7350	Capital Campgn Contr	200.50	0.00
7352	United Way (7352)	16.00	0.00
7370	Sales Tax Payable	29.02	114.13
7371	County Sales Tax Payable	53.04	171.41
7410	Deferred Contributions	132,971.29	0.00
7421	Contract Liabilities - Gift Certs	9,983.65	9,864.00
7430	Contract Liabilities- Membership	40,256.64	30,398.89
7440	Contract Liabilities- Bon Ton	19,649.26	19,649.26
7450	Contract Liabilities - Programs	13,765.00	29,245.00
7455	Contract Liabilities - Camp/CC	439,726.74	393,810.24
<b>Total Liabilities</b>		<b>878,127.03</b>	<b>612,981.47</b>
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
<b>Total Net Assets</b>		<b>9,812,705.62</b>	<b>9,812,705.62</b>
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	-90,855.93
2024 Income Over Expenses		364,932.01	0.00
Adjusted Net Assets		10,461,957.67	9,721,849.69
<b>Total Liabilities and Net Assets</b>		<b>11,340,084.70</b>	<b>10,334,831.16</b>



Auburn YMCA-WEIU  
Membership Report  
September 2024

Category	Yearly	Monthly	8/31/2024	9/30/2024	Diff
Youth	\$ 318.00	\$26.50	324	340	16
Young Adult	414.00	34.50	122	132	10
Senior	546.00	45.50	285	292	7
Adult	558.00	46.50	359	364	5
Health Center	678.00	56.50	224	230	6
Family	1056.00	88.00	411	411	0
Family/HC	1296.00	108.00	53	51	-2
Memberships (units)			1778	1820	42

### Year to Year Total Memberships



# Auburn YMCA

Scholarship Reporting by Dept for September 2024 Year to Date

	YTD Actual	YTD Budget	Prior YTD
<b>Aquatics - (Dept 2)</b>			
Program Revenue	56,590.41	75,480.00	38,059.03
Scholarships	0.00	0.00	0.00
Net Revenue	\$ 56,590.41	\$ 75,480.00	\$ 38,059.03
	0.0%	0.0%	0.0%
<b>Wellness / Sports - (Dept 3 &amp; 5)</b>			
Program Revenue	31,543.88	33,230.23	30,470.81
Scholarships	0.00	0	0.00
Net Revenue	\$ 31,543.88	\$ 33,230.23	\$ 30,470.81
	0.0%	0.0%	0.0%
<b>Youth Childcare (Dept 7)</b>			
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%
<b>Preschool (Dept 8)</b>			
Program Revenue	166,924.30	158,800.00	133,491.44
Scholarships	-5,510.84	-11,470.27	-11,470.27
Net Revenue	\$ 161,413.46	\$ 147,329.73	\$ 122,021.17
	3.3%	7.2%	8.6%
<b>SACC (Dept 9)</b>			
Program Revenue	373,695.76	244,508.40	348,714.34
Scholarships	-10,190.83	-26,275.54	-28,973.04
Net Revenue	\$ 363,504.93	\$ 218,232.86	\$ 319,741.30
	2.7%	10.7%	8.3%
<b>Camp (Dept 10)</b>			
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%
<b>Total Programs</b>			
Program Revenue	\$ 920,642.35	\$ 844,271.64	\$ 868,717.47
Scholarships	\$ (38,074.92)	\$ (77,478.31)	\$ (80,127.81)
Net Revenue	\$ 882,567.43	\$ 766,793.33	\$ 788,589.66
% of Scholarship	4.1%	9.2%	9.22%
<b>Membership (Dept 13)</b>			
Program Revenue	828,310.85	781,795.50	734,111.33
Scholarships	-96,862.83	-105,838.96	-88,099.97
Net Revenue	\$ 731,448.02	\$ 675,956.54	\$ 646,011.36
% of Scholarship	11.69%	13.54%	12.00%
Total Scholarship	\$ (134,937.75)	\$ (183,317.27)	\$ (168,227.78)



**MEETING MINUTES**  
**Building & Risk Committee**

Tuesday Sept.3, 2024

5:00 PM

Auburn YMCA, 27 Williams St., CEO Conference Room

Members Present: Charlie Wallace (*BOD*), Ray McKee (*BOD*), Dan Walters (*BOD*), Michael Barrigar (*Director of Finance/HR*), Jeff Herrick (*Facility Director*), Chris White (*BOD/ B&R Comm. Chair*).

Members Absent: Bob Scarbrough (*BOD*), Andy Tehen, Jeff Munn, Cheryl Pusztai (*Senior VP of Operations*).

The Building & Risk committee held their monthly meeting on September 3, 2024 in the CEO Conference room at 27 Williams St. There were six members in attendance and the meeting was called to order at 5:00PM.

**Approval of Minutes**

- Motion: Approve minutes from July 9, 2024 board meeting. A motion was made by Charlie Wallace and seconded by Ray McKee
- Vote: Motion carried
- Resolved: Minutes from the meeting on July 9, 2024 approved without modification.

**Business**

**Roof continued**

Jeff H gave a roof update over the AR pool. Meeting with Diamond who appeared to be uncooperative. Ed Onori from Beardsley Design who identified and confirmed that the expansion joints were not properly installed causing heat from the pool area to get under the roof membrane and separate the membrane from the roof. Jeff stated they would wait until the new HVAC unit was installed and then repair the roof.

Michael B added that Ed Onori has pictures from the original roof and would be able to compare what was there prior to the new roof being installed. Ed Onori will give us a plan on how the roof should be fixed to avoid any warranty issues. It will also be determined if legal services will be needed. Ed O findings should be ready in a couple weeks.

**HVAC Unit**

Ed Onori provided the information regarding the height and weight of the new unit and the building structure is suitable for the new unit. Jeff H gave a performance spec of the unit. He states that the unit will not have an air conditioning module in it. This unit is strictly air flow and uses high speed air flow which removed the hot air. Charlie W added that this is a similar unit used by the Skaneateles Community Center and it is referred to as a Passive Dehumidification System which eliminates the use of compressor and has fewer mechanical parts. These units are preferential to our climate 95% of the time. Mike B stated a DX Unit (AC Module) can be

added at a later time. The deliver of the unit to Auburn Crane is estimated to be September 18-20, 2024. Tim Siracusa from Siracusa Mechanical will inspect the unit and Siracusa will coordinate a time for the unit to be installed. The unit installation will take approximately one week to complete. Mike B added that Siracusa Mechanical and Metalogic (builder of the unit) need to work together to complete the installation of the unit.

### **Pool Heat Exchangers**

Jeff H states the heat exchanger in the AR pool has a hole in it and it is more difficult to maintain a constant water temperature. The concern is that the Lockinvar boiler which serves three main purposes in our facility. The boiler provides domestic hot water to the building and two pool heat exchanger. Last spring the boiler malfunctioned and we lost hot water for four days which cost \$4,000 to repair. The Lockinvar is 21 years old. Jeff provided two options to fix the situation. First option is to replace the two heat exchangers at the cost of \$22,000. Second option would be to install individual pool heaters. The Emerson pool estimate is \$14,800 to install. The AR pool heater estimate is \$21,500 installed. If approved the work can be done in two or three weeks. The domestic hot water would need a 200 gallon hot water tank at \$12,000 and \$10,000 to install which would include piping into our current water system. The unit is high efficient/recovery system. Jeff referenced that Baldwinsville YMCA which has 15,000 members use a similar system with two hot water tanks and they never run out of hot water. Jeff states we have no back up system for the current setup. The Lockinvar would act as a backup system if needed. Jeff states that this does not have to be done immediately but is something that should be looked at sooner than later.

### **AR Pool**

The current state of the AR pool. The pool is empty from water and the caulking is being redone. A six foot crack was found in the shallow end of the pool and is being repaired. The pool drain/grate cover has expired and a new one is on order. It does not look like the grate will be delivered prior to the pool work being completed. When the grate is delivered a diver will need to be hired to install it. Grate should be installed approx 2-3 weeks. The Emerson pool has a different type of drain system and is in compliance.

### **Capital Improvements**

Jeff presented a five year capital improvement plan. Jeff prepared a list of items that have been done and things that need to be done. Mike B would like to prioritize the line items and determine the funding source whether a grant/foundation funding or maintenance reserves. The final list would be presented to the B&R committee as well as the Finance committee then to the BOD for final approval. Jeff pointed out certain line items that should be addressed. Jeff also made reference to equipment needed to complete some of the projects. Further discussion next meeting.

B&R meeting closed at 6:07PM

Respectfully Submitted  
Chris W. (Committee Chair)



Auburn YMCA  
Board Meeting  
Branch Updates,  
October 15, 2024

### Highlights

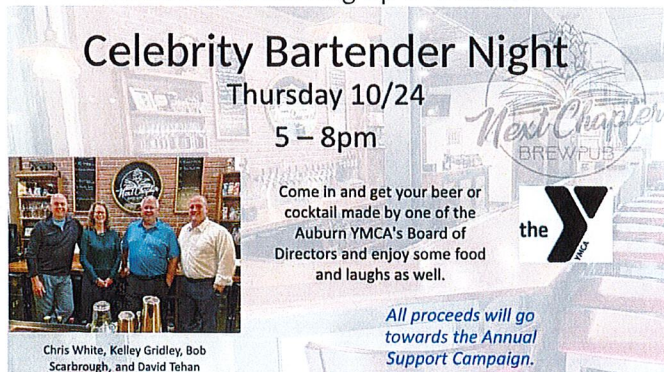
- Some staff and board members attended the Chamber Dinner on Oct 2<sup>nd</sup>
- AMBA(Quest Diagnostics) hosted an event in our gym on 10/12
- Scavenger Hunt at Camp had around 30-35 people
- HVAC system to be installed on Oct 16<sup>th</sup> and 17<sup>th</sup>
- Stingrays will have over 100 swimmers, 21 new swimmers which provided 9 new memberships.

### Fundraising/Grants

- Next Chapter Celebrity Bartender event Oct 24<sup>th</sup> 5-8pm -all tips go to the ASC
- Chipotle Fundraiser-Nov 13<sup>th</sup> from 4pm-8pm 25% goes towards the ASC
- Mission Moment page is being set up on our website
- Year End Giving Campaign has a goal of \$10,000
- Giving Tuesday is Dec 3, 2024

### Coming up/Event Dates

- CAP will be hosting a Domestic Violence Awareness event in the B-Gym on Oct 23<sup>rd</sup> from 4pm-6pm. Join the Y staff and wear purple on Oct 17<sup>th</sup>.
- Terror on the Blocks swim meet-10/27
- Halloween at the Y event on Friday, Oct 25<sup>th</sup>
- Member get a Member Campaign will start on 11/1
- Past Presidents luncheon will be on Nov 6<sup>th</sup>
- December's board meeting will be held at The Armory
- Next Babysitting class is Nov 14<sup>th</sup>
- Youth Nights start up at the Y on Nov 1<sup>st</sup>-5:30pm-8pm ages 8 and above-free for youth members
- Leaders Club starting up in October



**Celebrity Bartender Night**  
Thursday 10/24  
5 – 8pm

Come in and get your beer or cocktail made by one of the Auburn YMCA's Board of Directors and enjoy some food and laughs as well.

*All proceeds will go towards the Annual Support Campaign.*

Chris White, Kelley Gridley, Bob Scarbrough, and David Tehan