



FOR YOUTH DEVELOPMENT®  
FOR HEALTHY LIVING  
FOR SOCIAL RESPONSIBILITY

**Auburn YMCA-WEIU  
BOARD OF DIRECTORS  
Regular Board Meeting Agenda  
November 19, 2024  
Location – Hilton Garden Inn**

- I. Call to Order:** Robert Scarbrough
- II. Consent Agenda:** Robert Scarbrough
- A. Acknowledgement of any conflict of interest
  - B. Approval of the October 15, 2024 Board Meeting Minutes
  - C. Approval of Committee Minutes
- III. Finance Report:** Anne Marie Smith/Michael Barrigar
- A. Financial Report
- IV. Annual Support Campaign** Kelley Gridley
- V. Board Chair Report:** Robert Scarbrough
- VI. Capital Campaign Readiness**
- A. gro- Rod Grozier
  - B. Community Needs Assessment - Linda Schreiber
- VII. Executive Session** Robert Scarbrough
- VIII. Adjournment**

**NEXT MEETING: December 17, 2024  
The Armory  
At Prison City Pub & Brewery  
28 State Street  
Auburn, NY 13021**

**YMCA-WEIU**  
**Board of Directors Meeting Minutes**  
**Date: October 15, 2024 @ 5pm**  
**This meeting was at Currier, 101 Columbus St., Auburn, NY 13021**

<b>Present</b>	<b>Staff Present</b>
Bob Scarbrough Dan Walter Ryan Donahoe Lucas Ferrin Kelley Gridley Ray McKee Marie Nellenback Claire Petrosino Chris White Doug Tomandl Charlie Wallace Chris Mahar Christina Selvek David Tehan	Cheryl Pusztai- YMCA of CNY Amy Wallner Michael Barrigar Stephanie Bales
<b>Excused</b>	<b>Documents distributed by email</b>
Maggie Janish Anne Marie Smith Claire Petrosino Chris Courtney	<ol style="list-style-type: none"><li>1. October Meeting Agenda</li><li>2. September BOD Meeting Minutes.</li><li>3. September Finance Report.</li><li>4. September 3 Building &amp; Risk Committee Meeting Minutes</li><li>5. October Branch updates Doc.</li></ol>

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

Item	Decision & Action Required
<p><b>Mission Moment: Michael Barrigar Finance/HR</b>  Bentley Laning AECSD 7<sup>th</sup> Grader  Blake Hulik AECSD 5<sup>th</sup> Grader</p> <p>Mike described how he connected with the boys over their mutual love of basketball. The BOD was informed that the boys are regular users of the facility, which is important to note because it is a member-use area and not a program. They have been respectful of staff and the facility, pitching in to help when things needed to be picked up.</p> <p>Both boys shared how the Y is important to them.</p>	
<p><b>Consent Agenda:</b>  Acknowledgement of any conflicts of interest  Approval of the September 17, 2024 Board Meeting Minutes  Approval of Committee Minutes</p>	<p><b>Motion to approve:</b>  Dan Walter  <b>Second:</b>  Chris White  <b>Approved unanimously</b>  <b>No Conflicts of Interest</b></p>
<p><b>Finance Report:</b>  Michael Barrigar to presented the finance report.</p> <ul style="list-style-type: none"> <li>• The Y is doing well 2.6 Million in revenue to date</li> <li>• The productivity ratio remains low, almost too low. We are making new hires to support needs.</li> <li>• October finance meeting was combined with the investment committee meeting.</li> <li>• The investment market has been fantastic.</li> <li>• We realized 85K with the Bon Ton event.</li> <li>• Some grant money still needs to be reconciled; I will have that done by the November meeting.</li> <li>• Budget status: Cheryl, Amy, and Mike have met with all directors, working on the capital list, including some camp items and fitness equipment.</li> </ul>	<p><b>Motion to accept the September finance report:</b>  Marie Nellenback</p> <p><b>Second:</b>  Christina Selvek  <b>Approved Unanimously</b></p>

<ul style="list-style-type: none"> <li>• Membership remains strong at 1835 units today. The best since 2028/2019. Chris white asked how memberships are distributed, and it is mainly across the board.</li> <li>• We are pursuing a rebate on the HVAC system, looking to claim it for the Y vs the vendors</li> </ul>	
<p><b>Board Chair Report: Bob Scarbrough</b></p> <ul style="list-style-type: none"> <li>• Meeting with Linda Schrieber on October 16<sup>th</sup>.</li> <li>• She will meet with the larger committee in November,</li> <li>• 20 community leaders met with Ms Schrieber to provide feedback. Bob met with Dan Fessenden on Monday, October 14<sup>th</sup>, to discuss board recruiting.</li> <li>• The Governance Committee is accepting names of potential board candidates. We need diversity, geographical diversity, and high-energy people.</li> </ul>	
<p><b>CEO Report: Cheryl Pusztai</b></p> <ul style="list-style-type: none"> <li>• Leaps Grant-in process of launching. 450k grant annually for five years. Monday will be the first day of programming for K-2 Grade</li> <li>• CAP Childcare grant received 1.4 Million focused on childcare areas.</li> <li>• Attended United Way presentation for a fundraising campaign and was pleased to see that Auburn Y was the only agency with four funded programs.</li> </ul>	
<p><b>Branch Director Report: Amy Wallner</b></p> <ul style="list-style-type: none"> <li>• The Y is hosting a CAP Domestic Violence Event on October 23<sup>rd</sup>.</li> <li>• October 17<sup>th</sup> is Wear Purple Day for domestic violence Awareness.</li> <li>• Stingrays are hosting "Terror on the Block" swim meet on October 27<sup>th</sup>.</li> <li>• Family Halloween event on October 25<sup>th</sup>.</li> <li>• Youth Nights start up on November 1<sup>st</sup>.</li> <li>• We will have a bring a Member Membership drive beginning November 1<sup>st</sup>.</li> <li>• Hosting a Babysitter training Class on November 14<sup>th</sup>.</li> <li>• There are 21 new Stingrays swimmers</li> </ul>	



<p><b>Building and Risk Committee Report: Chris White</b></p> <ul style="list-style-type: none"> <li>• HVAC project will be completed this week after 1.75 years.</li> <li>• Beardsley will be on the roof at delivery to inspect the roof when the old unit is removed. They have identified the problem and can proceed with repairs after installing the HVAC.</li> <li>• We hope to have the unit up and running by Friday so that it is ready for the upcoming swim meet.</li> <li>• Thank you to Michael Barrigar for his efforts to complete this project.</li> </ul>	
<p><b>Annual Campaign Update: Kelley Gridley</b></p> <ul style="list-style-type: none"> <li>• The 2024 Annual Campaign is about \$30,000 short; we have several opportunities to make that up.</li> <li>• The Guest Bartender Event at the Next Chapter will be held on October 24<sup>th</sup>.</li> <li>• Chipotle fundraiser is November 13<sup>th</sup></li> <li>• Year End giving looking to raise \$10,000this will include Giving Tuesday</li> <li>• We will do a letter campaign and hope the board will help by sending this out.</li> <li>• There will be a Citizen article in November to support year-end giving.</li> </ul>	
<p><b>Board Moves to Executive Session</b></p> <p><b>Approval to Adjourn at 5:35 pm</b></p>	<p><b>Motion to Move to Executive session:</b> Chris White</p> <p>Second: Marie Nellenback</p> <p><b>Approved Unanimously</b></p>

Respectfully Submitted,

Stephanie Bales



FOR YOUTH DEVELOPMENT®  
FOR HEALTHY LIVING  
FOR SOCIAL RESPONSIBILITY

YMCA-WEIU  
Finance Committee

**November 12, 2024**

**4:30 pm**

**Auburn YMCA Zoom Meeting**

**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 and Consent to approve Agenda        | Anne Marie Smith |
| II)  | Approval of October 8, 2024 Fin. Com. Meeting Min. | Anne Marie Smith |
| III) | Review of October 2024 Financials & Dashboard      | Michael Barrigar |
| IV)  | 2025 Budget Presentation and Review                | Michael Barrigar |
| V)   | Discussion   | All              |
| VI)  | Adjourn  |                  |

**Auburn YMCA**

**Finance and Investment Committee Meeting October 8, 2024**

**4:30pm @ Auburn YMCA 1<sup>st</sup> Floor Conference Room with Zoom Option**

Committee Attendance: Bob Scarbrough, Anne Marie Smith, Rich Newman

Excused: Josh Royce, Ray McKee, Doug Tomandl, Mary Beth Leeson, Marie Nellenback, Patrick Carbanaro

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

Guests: Michael Zoanetti (In-Person) and John Shea (Zoom)

4:31pm Called to Order by Anne Marie Smith

- I. Consent to approve agenda and July 16, 2024 Investment Meeting Minutes:
  - i. Motion to accept minutes made by Bob Scarbrough; seconded by Anne Marie Smith; Approved Unanimously.
- II. Tompkins Financial Advisors, Michael Zoanetti and Jon Shea began their presentation of the Q# 2024 investment account performance.
  - a. Michael Zoanetti began identifying that the meeting format has changed and times for the Investment review will be 4:30pm.
  - b. Michael Zoanetti pointed out that we are signors. Cash is continuing to earn nicely at 4.57%; holding its own and fully FDIC insured. The endowment account information is based on information pulled from October 4<sup>th</sup> and the General Endowment has a 60/40 split target. Michael Zoanetti stated if more cash needs to be raised to please let him know. Endowments are holding steady to the targeted bench marks. Long term the portfolio is holding up pretty well. Michael Zoanetti turned the presentation over to John Shea via zoom.
  - c. John Shea recapped the performance for the quarter and referred to page 3 of their handout. [This handout will be scanned along with the meeting minutes and housed on the board portal]. It was a good quarter. Value stocks beat growth stocks, which is something that has not happened in a while. Mid and Small Cap out performed Large Cap. Non-US Stock beat US Markets. Fixed Income out performed Large Cap Growth.
  - d. John Shea referenced the market's "U-Curve". Michael Zoanetti emphasized that the Feds have lowered rates at the short end of the "U-Curve" – but the market determines the rates at the rest of the "U-Curve" and in some cases rates have risen a little. [Due to technical difficulties, Michael Zoanetti called John Shea via cell phone and placed John Shea on speaker phone.]
  - e. John Shea continued that it was a very good quarter. From an overall equity strategy we are still lagging the SP500. YTD the equity return is up 15.7% as of October 4<sup>th</sup>. We have quality funds.
  - f. Cumulative effect of inflation to the house hold consumer is still a concern. Prices are coming down and the short term to this is probably related to the Middle East and oil prices. People are taking on more debt over the last 5 years but disposable income is more than in the past. This is in part due to wage increases that occurred over the pandemic and asset values, such as a home, increasing. However, credit card and car payment delinquencies are up. Unemployment is at a 30 year low in the low 3%; but just shot up to 4%. Full employment is considered between 4% and 5%; so we are there.



- g. John Shea referenced the Florida and the Carolinas regarding the hurricane devastation. This may have some inflationary possibilities in terms of rebuilding.
- h. John Shea opened the floor to questions:
  - i. Rich Newman asked if FEMA is out of money and we still have more hurricanes to go; how much of FEMA will impact the stability of the Federal Budget.
    - 1. John Shea stated that may not impact anything because the Federal Budget began October 1<sup>st</sup>. John Shea did not have a good or better response.
  - ii. Anne Marie Smith spoke of our need for withdrawals for items and cash that we need regardless of what is happening in the market, we let you know up front going into the year of our needs – does this system still makes sense or do you have another recommendation or thought?
    - 1. Michael Zoannetti responded, going back to Denise Tabone days, Denise would provide Michael Zoanettie a quarterly draw schedule on January 1<sup>st</sup> and there were (4) quarterly withdrawals for the General Endowment and then maybe one for the Capital Endowment in January. As time went on there were some instances that withdrawals were not needed and the draw schedule faded out. There is a decent amount of cash but if more is needed we can plan this out. The Middle East and Elections can cause some volatility but right now we are at an all time high. If we can get a figure of what you want to raise in a year, we can plan accordingly. Management fees are very low and there is a very good fee structure.
    - 2. John Shea stated that the cash on hand is a little more than the target for both funds. John Shea suggested to trim some of the equity exposure back to the target weights and build the cash for future use. There is a good return on cash at this point and time.
  - iii. Rebalancing to occur per discussion with the group.
  - iv. Next Investment Portfolio meeting to occur January 14, 2025 at 4:30pm.
- III. Approval of September 16, 2024 Finance Committee Meeting Minutes:
  - i. Motion to accept minutes made by Bob Scarbrough; seconded by Anne Marie Smith; Approved Unanimously.
- IV. Michael Barrigar started the meeting stating September continued a strong performance by the Auburn YMCA. Posted monthly revenue of \$308,492.80 over expenses of \$225,259.56 for a net surplus of \$83,233.24. Year to date we are at \$2.680 M in revenue over \$2.319 M in expenses for \$360,720.32 in net surplus.
- V. Michael Barrigar continued with September 2024's Dashboard and Statement of Activity
  - a. Revenue items to note are:
    - i. Contributions: MTD Contributions and Foundation Support are down but YTD we exceed our budget expectations. Annual Support Campaign is down YTD but the Fund Development Committee is working to close the gap.
    - ii. Special Events 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:

The Bon Ton event experienced a net surplus of \$85,883 after splitting claiming Admin Fee and splitting revenue share with Cortland.)

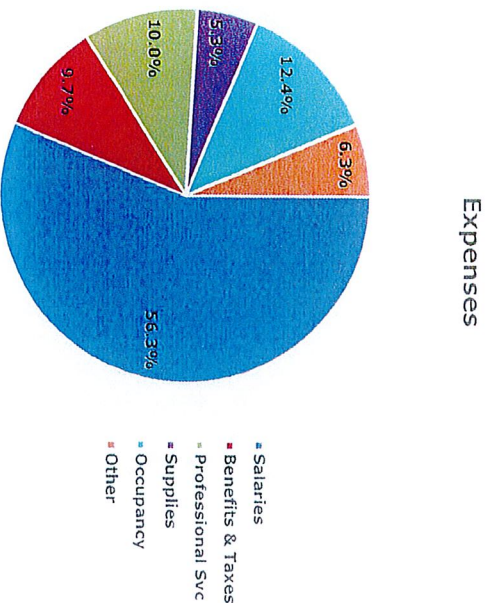
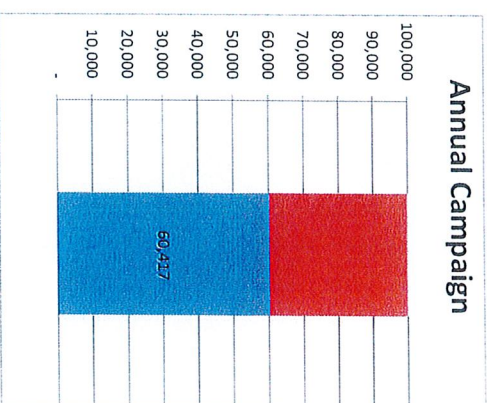
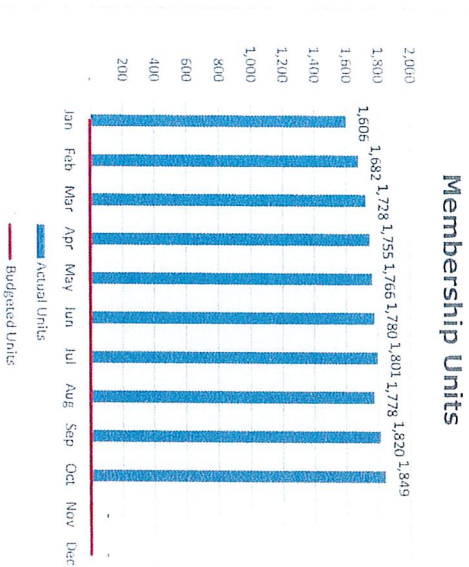
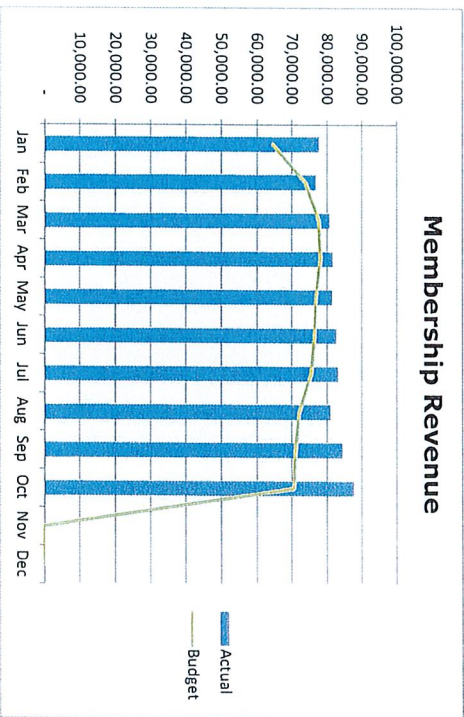
- iii. Contracts and Grants: Preschool opened back up in the month of September. Monthly dollars we are down are related to timing of a couple pool contrats in Department 02 aquatics.
- iv. Membership Fees: Membership continues to outperform budgeted numbers. September membership tally: 3,134 total members 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.
- v. 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.
- vi. No other significant revenue items to report on.
- b. Productivity ratio is once again 57.3% and this number is really good but it also means that we are running really tight with personnel. This calculation is based on YTD figures. Michael Barrigar continued that the inclusion of a CEO would add another \$143,146 in Payroll costs and increase this ratio to 62.63%. In order to equalize a 57.3% productivity ratio with CEO payroll costs, the Auburn YMCA would need to recognize another \$249,880.
  - i. Bob Scarbrough asked for clarification on the Variance Explanation schedule provided in the Finance Committee report. Salaries, Benefits, and Payroll Taxes component stated "YTD through July would add another \$143,146...". Bob Scarbrough asked if this was a "typo" for the month and if the dollar amount of \$143,146 was correct.
    - 1. Michael Barrigar responded, that this should be "through September" and that the dollar amount of \$143,146.43 was the proper amount through the end of September.
  - ii. Rich Newman added that this is a very low number considering we are in the Service Industry; we need staff to provide services.
- c. The other listed expenses that have important notes:
  - i. Professional Services: 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. This is important considering our low Productivity Ratio.



- ii. Supplies and Occupancy: 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.
  - iii. Postage: The Skaneateles Community Center has been paying our Postage Meter since of last year. The dollars involved is a reimbursement to the SCC.
  - iv. Travel Expenses: Travel Expenses are related to Expense Reimbursement to the CEO candidates.
  - v. No other significant expense items to report on.
- o Additional notation to Finance Activities by Michael Barrigar:
    - 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.
    - LEAPS grant has been approved.
    - HVAC unit delivered Friday 10/4/2024 to Auburn Crane and Rigging. We are targeting on site placement and installation 10/16/2024. Michael Barrigar is working with Dynamic Power to determine a rebate. Michael Barrigar stated to vendors that the HVAC unit should be delivered with a discount. No further discussion has occurred but Michael Barrigar will pursue.
    - Cost Study by Tim Weidman is still in progress. Michael Barrigar stated he did speak to Tim Weidman. More to come.
    - Budget meetings have occurred. Michael Barrigar stated that there is 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 Michael will meet and review. Other Admin costs must be updated in the Budget.
    - The Auburn YMCA received a donation for a 1952 aluminum boat to be used as a rescue vessel. It was donated by a long-time supporter of the YMCA. This donor is very excited and happy to provide this donation. She was originally a member of the WEIU back in the late 60's and 70's.
      - Anne Marie Smith asked that I get a written donation value of the boat to provide to the Auditors for Year End purposes.
      - Michael Barrigar agreed and said that he was going to get with the donor in the next day. Donor is eager to complete transaction prior to going back to Colorado.

Meeting adjourned at 5:38pm

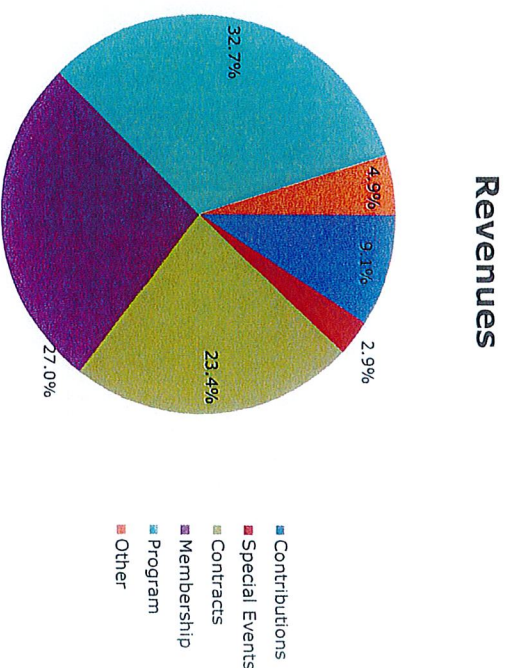
# Auburn YMCA-WEIU Financial Dashboard 10/31/2024 Month End Report



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

$$\text{Productivity Ratio} = \frac{1,708,248}{3,032,830} = 56.3\%$$

(YUSA Benchmark ≤ 60%)  
12 month Rolling Ratio: 60.5%



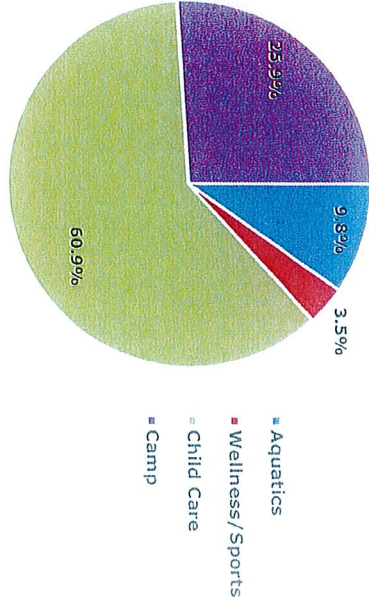


Association Summary

	Actual	MTD Budget	Variance
Revenue			
Contributions	36,995	6,646	30,349
Foundations	-	-	-
Annual Campaign	2,135	5,277	(3,142)
Special Events	(1,062)	-	(1,062)
Contracts/Grants	113,483	67,270	46,213
Membership	87,949	70,799	17,150
Program :			-
Aquatics	40,479	6,555	33,924
Wellness/Sports	2,785	4,830	(2,045)
Child Care	64,631	42,127	22,504
Camp	-	-	-
Other	5,111	4,301	810
TOTAL	352,506	207,805	144,702
Expenses			
Salaries	148,572	152,039	3,467
Benefits & Taxes	24,227	25,865	1,638
Professional Svc	39,824	18,788	(21,036)
Supplies	17,891	17,855	(36)
Occupancy	25,404	22,464	(2,940)
Other	11,113	14,219	3,106
TOTAL	267,032	251,230	(15,802)
Net Change in Assets	85,475	(43,426)	128,900

	Actual	YTD Budget	Variance
Contributions	118,827	76,458	42,369
Foundations	97,976	69,376	28,600
Annual Campaign	60,417	87,261	(26,844)
Special Events	88,057	89,000	(943)
Contracts/Grants	710,385	652,025	58,359
Membership	819,397	746,756	72,641
Program :			-
Aquatics	97,070	82,035	15,035
Wellness/Sports	34,329	38,060	(3,731)
Child Care	602,802	420,440	182,362
Camp	256,262	279,771	(23,509)
Other	147,308	137,882	9,426
TOTAL	3,032,830	2,679,063	353,767
Expenses			
Salaries	1,456,128	1,597,241	141,113
Benefits & Taxes	252,121	271,437	19,316
Professional Svc	257,931	219,524	(38,408)
Supplies	137,557	205,520	67,963
Occupancy	320,591	226,438	(94,153)
Other	162,307	173,055	10,748
TOTAL	2,586,635	2,693,214	106,580
Net Change in Assets	446,195	(14,152)	460,347

Program Revenue



Statement of Financial Position

Operating Cash	784,490
Board Designated Cash	649,169
Other Current Assets	328,814
Noncurrent Assets	9,561,358
Total Assets	11,323,832
Current Liabilities	369,401
Noncurrent Liabilities	407,566
Total Liabilities	776,967
Net Assets	10,546,865
Unrestricted	6,718,867
Temporarily Restricted	2,431,214
Permanently Restricted	1,396,784
Total Liabilities & Net Assets	11,323,832

Investment Accounts

	12/31/2023	Market Value 10/31/2024	Variance
General Endowment	3,416,721	3,653,089	236,367
Capital Endowment	920,195	1,014,638	94,443
	4,336,917	4,667,727	330,810

YUSA Benchmarks

	Benchmark	Current
Unrestricted Net Assets as % of Total Assets	≥ 60%	63.7%
Current Ratio (liquidity)	≥ 1.5	3.88
Annual Charitable as % of Operating Revenue	≥ 15%	9.1%
Operating Margin	≥ 3%	14.7%

Variance Report  
Auburn YMCA-WEIU  
10/01/2024 - 10/31/2024

Account Group      Variance Explanation

Revenue

Contributions	MTD includes a \$27,245.90 NYS YMCA Foundation's School Age Child Care and Summer Day Camp CDBG Grant for program time period of August 1, 2023 to February 29, 2024. This dollar amount is posted into Contributions since there is no Grant line for specific Departments. This will be corrected in November.
Special Events and Rental Revenue	Negative revenue dollars reflect the balance of refunds provided for the Auburn Downtown Mile. This should be the last of the refunds for this event.
Contracts and Grants	OCFS Stabilization Grant is reconciled. October includes reimbursement on some purchases and reimbursable admin costs both totalling \$50,928.69.
Membership Fees	Membership Revenue is awesome for the month of October! October 2024 membership tally: 3,193 total members supported by 1,849 units. At this time last year, membership tallied 3,012 members supported by 1,520 units. There are 329 more units this year vs last year at this time. September 2024 marks the eighth consecutive month in which we have over 3,000 members. <i>**Interesting ratio I looked at: Last year at this time (1) unit supported (2) members. This year (1) unit supports 1.72 members. We are achieving a higher supported base. **</i>
Program Revenue	Program Revenue is over budget by \$54,383; largely in part of a timing issue identified in the prior month of September. Aquatics Swim Team revenue posted in October but was budgeted for September. This equates to \$33,925 of October's over-budget or (62%). With that being accounted for, Program Revenue is up \$20,458 over anticipated budget dollars for the month of October and is all related to SACC.
All other Revenue Items:	Nothing significant to report.

Variance Report  
Auburn YMCA-WEIU  
10/01/2024 - 10/31/2024

Account Group	Variance Explanation
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Contracts and Grants	OCP5 Stabilization Grant is reconciled. October includes reimbursement on some purchases and reimbursable admin costs both totalling \$50,928.69.
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Variance Report  
Auburn YMCA-WEIU  
10/01/2024 - 10/31/2024

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 56.3%. The agency's 12 month rolling average is now 60.5%. Drivers to this significant change in Productivity Ratio are (1) increasing Revenue while (2) maintaining costs or lowering salary costs - significantly accounting for OCFs admin costs and the NYS YMCA Foundation's SACC and Summer day Camp CDBG grant dollars. MTD, Payroll activity is on par with the Budget. YTD we continue to be significantly less than budget.</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 October would add another \$159,051.58 for the CEO position to the calculation; equating to a projected Productivity Ratio of: 61.57%. If we were to include YCNY's Management Agreement cost into the mix through the first 9 months, the Productivity Ratio would be approximately 59.0%. In order for the agency to realize its current Productivity Ratio of 56.3% with an included CEO, the agency would have had to gain another \$282,381 in Revenue between January and September. Based on recognized revenue composition for the first 10 months, for every dollar spent on Salaries and Benefits, the Auburn YMCA must generate \$1.78 in revenue. (\$1 / \$1.78 = 56.3%).</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: Custodial and Child Care. This was an unbudgeted cost of \$2,491. In addition this category contains expenses paid against the Gro Contract in the amount of \$13,875 based on progressive billing.</p>
Supplies and Occupancy	<p>Special Note: NYSEG meter reading for the Month of October's electric billing did not occur. Electricity expenses for October are accrued at \$8,200. Repairs and Maintenance includes a Condensing pump purchased at \$2,324.15. This unit is is being kept on hand as a back up or spare unit. Please see additional note below regarding status of the HVAC unit.</p>
All other Expense Items	<p>Nothing significant to report.</p>
Change in Net Assets	<p>Overall expenses were on par with the MTD budget anticipation for October, driven by Professional Services Category. YTD, Membership revenue continues to flourish along side the Programming upward swing in Child Care while experiencing very thin Payroll Costs. Please keep in mind that Capital Expenditures are captured on the Balance Sheet under Construction in Progress - totalling over \$125K. It is important to weigh this GL Account against the posted YTD Surplus of \$446,195.</p>
ADDITIONAL NOTES	<p><b>New Items/Risks/Opportunities:</b></p> <p>HVAC unit is installed. It is operational. The Heat Exchanger, that feeds warm water to the HVAC unit in order to warm the HVAC's heating coils, failed. This is an room temperature issue and not a water temperature issue. We are waiting on the arrival of a new Heat Exchanger - ETA of 11/25. We have rented an alternative heat supply to keep the air temperature of the AR Pool area comfortable. Cost is approximately \$15,500 to include installation. The AR Pool Water Heat Exchanger is on the 2025 Budget.</p> <p>Cost Study with Tim Weidman: We are on the home stretch to complete the cost study. Staff have assigned programming to each building location. The last piece is denoting time for each individual program so a complete time allocation can be applied to the Cost Study.</p>



Statement of Activities Report  
Auburn YMCA-WEIU  
10/01/2024 - 10/31/2024  
Period 10 October 2024

		Period 10 October 2024					Year to Date 2024				
Account	Account Group Name	Actual	Budget	\$ Variance	Last Year	\$ Variance	Actual	Budget	\$ Variance	Last Year	\$ Variance
Revenue											
01	Contributions	39,130.33	11,923.14	27,207.19	15,818.33	23,312.00	277,220.57	233,094.93	44,125.64	365,553.10	-88,332.53
03	Special Events	-1,062.00	0.00	-1,062.00	1,361.12	-2,423.12	88,056.90	89,000.00	-943.10	86,080.13	1,976.77
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	3,030.00	2,730.00	300.00	4,552.00	-1,522.00	32,639.50	29,035.00	3,604.50	27,452.00	5,187.50
10	Contracts & Grants	113,483.21	67,270.00	46,213.21	105,190.83	8,292.38	710,384.51	652,025.16	58,359.35	791,555.82	-81,171.31
11	Membership Revenue	87,948.89	70,799.00	17,149.89	69,320.70	18,628.19	819,396.91	746,755.54	72,641.37	715,332.06	104,064.85
13	Program Revenue	107,895.32	53,511.97	54,383.35	105,643.46	2,251.86	990,462.75	820,305.30	170,157.45	894,233.12	96,229.63
14	Sales	334.84	345.75	-10.91	500.03	-165.19	3,666.98	6,596.75	-2,929.77	6,063.63	-2,396.65
15	Investment Income	1,740.89	1,204.16	536.73	61,103.55	-59,362.66	106,049.63	102,041.68	4,007.95	74,119.82	31,929.81
16	Miscellaneous Revenue	5.00	20.83	-15.83	262.74	-257.74	4,944.77	208.34	4,736.43	964.86	3,979.91
19	Board Appropriations	0.00	0.00	0.00	0.00	0.00	7.00	0.00	7.00	0.00	7.00
Total Unrestricted Revenue		352,506.48	207,804.85	144,701.63	363,752.76	-11,246.28	3,032,829.52	2,679,062.70	353,766.82	2,961,354.54	71,474.98
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		352,506.48	207,804.85	144,701.63	363,752.76	-11,246.28	3,032,829.52	2,679,062.70	353,766.82	2,961,354.54	71,474.98
Expenses											
21	Salaries & Wages	148,572.08	152,039.20	3,467.12	180,482.37	31,910.29	1,456,127.50	1,597,240.61	141,113.11	1,826,901.11	370,773.61
22	Employee Benefits	10,922.33	12,268.57	1,346.24	15,238.53	4,316.20	113,472.79	129,671.22	16,198.43	202,013.41	88,540.62
23	Payroll Taxes	13,305.06	13,596.61	291.55	17,437.47	4,132.41	138,648.10	141,765.84	3,117.74	169,795.87	31,147.77
24	Professional Services	39,824.48	18,788.20	-21,036.28	28,038.84	-11,785.64	257,931.36	219,523.72	-38,407.64	182,439.14	-75,492.22
25	Supplies	17,891.21	17,855.41	-35.80	12,024.56	-5,866.65	137,557.31	205,519.82	67,962.51	166,942.69	29,385.38
26	Telephone	1,142.53	1,008.00	-134.53	964.26	-178.27	10,627.90	10,080.00	-547.90	10,132.35	-495.55
27	Postage	300.00	775.00	475.00	200.00	-100.00	3,777.00	2,500.00	-1,277.00	1,583.89	-2,193.11
28	Occupancy	25,404.07	22,463.65	-2,940.42	21,854.80	-3,549.27	320,590.69	226,437.95	-94,152.74	231,356.89	-89,233.80
29	Equipment	2,112.87	5,384.31	3,271.44	1,473.61	-639.26	34,205.66	31,896.75	-2,308.91	23,766.60	-10,439.06
31	Printing & Publications	325.78	1,191.66	865.88	801.99	476.21	9,016.55	12,116.68	3,100.13	16,731.31	7,714.76
32	Travel Expenses	255.81	200.00	-55.81	471.60	215.79	33,519.31	48,839.10	15,319.79	49,309.79	15,790.48
33	Conference & Meetings	1,773.75	818.08	-955.67	1,503.72	-270.03	14,567.06	14,956.00	388.94	14,159.58	-407.48
35	Dues & Fees	5,035.01	4,616.66	-418.35	5,000.09	-34.92	49,076.10	46,416.68	-2,659.42	58,786.69	9,710.59
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	166.99	225.00	58.01	100.00	-66.99	1,517.36	2,250.00	732.64	723.49	-793.87
Total Unrestricted Expenses		267,031.97	251,230.35	-15,801.62	285,591.84	18,559.87	2,586,634.69	2,693,214.37	106,579.68	2,959,642.81	373,008.12
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		267,031.97	251,230.35	-15,801.62	285,591.84	18,559.87	2,586,634.69	2,693,214.37	106,579.68	2,959,642.81	373,008.12
Change in Net Assets		85,474.51	-43,425.50	128,900.01	78,160.92	7,313.59	446,194.83	-14,151.67	460,346.50	1,711.73	444,483.10

Statement Of Financial Position Report  
Auburn YMCA-WEIU  
10/31/2024

Account Number	Account Name	Oct 31 2024	Oct 31 2023
		Account Balance	Account Balance
6030	Petty Cash Funds	400.00	400.00
6110	Operating Cash	194,142.25	251,192.28
6111	Cash Payroll	12,963.06	19,022.92
6112	Camp Maintenance Reserve	201,961.10	200,937.06
6113	Auburn Maintenance Reserve	216,470.38	130,485.71
6114	Money Market Cash	576,984.93	355,600.53
6117	Bon-Ton Roulet (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	37,169.83	37,585.83
6121	Courtney Komanecky Scholarship	12,103.17	17,094.17
6130	General Maintenance Reserve	130,514.10	130,759.60
6150	Special Club Account	45,950.65	43,507.92
6301	Accounts Receivable (6301)	64,461.00	123,291.00
6305	Customer Accounts Receivable	226,147.53	73,620.86
6307	Future Customer Accounts Receivable	407,566.30	363,944.14
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	28,879.84	14,068.67
6620	Prepaid Expenses - Other General	1,256.57	0.00
6690	Prepaid Expenses - Other	400.00	11,500.00
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



Statement Of Financial Position Report  
Auburn YMCA-WEIU  
10/31/2024

		Oct 31 2024	Oct 31 2023
Account Number	Account Name	Account Balance	Account Balance
<b>Total Assets</b>		<b>11,323,831.95</b>	<b>10,462,736.97</b>
7110	Accounts Payable (trade)	36,838.64	20,782.22
7120	Customer Account Credits	13,855.56	10,536.93
7130	Refund Clearing Account	3,013.50	0.00
7200	Accrued Expenses	11,828.78	1,710.00
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	213.33	222.68
7344	NYS Paid Family Leave	526.07	779.97
7350	Capital Campgn Contr	200.50	0.00
7352	United Way (7352)	16.00	0.00
7370	Sales Tax Payable	30.50	118.64
7371	County Sales Tax Payable	56.04	180.28
7410	Deferred Contributions	126,212.35	140,792.05
7421	Contract Liabilities - Gift Certs	9,920.05	9,732.00
7430	Contract Liabilities- Membership	42,429.40	30,390.33
7440	Contract Liabilities- Bon Ton	19,649.26	19,649.26
7450	Contract Liabilities - Programs	13,530.00	4,890.00
7455	Contract Liabilities - Camp/CC	391,140.33	343,681.93
<b>Total Liabilities</b>		<b>776,966.93</b>	<b>659,517.94</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		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	-9,486.59
2024 Income Over Expenses		449,839.36	0.00
Adjusted Net Assets		10,546,865.02	9,803,219.03
<b>Total Liabilities and Net Assets</b>		<b>11,323,831.95</b>	<b>10,462,736.97</b>

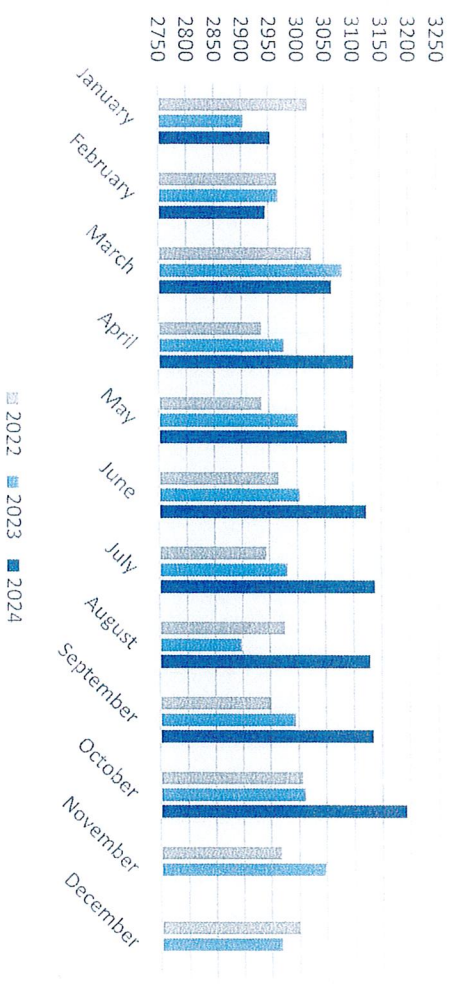


Auburn YMCA-WEIU  
Membership Report  
October 2024

Category	Yearly	Monthly	9/30/2024	10/31/2024	Diff
Youth	\$ 318.00	\$26.50	340	362	22
Young Adult	414.00	34.50	132	133	1
Senior	546.00	45.50	292	300	8
Adult	558.00	46.50	364	363	-1
Health Center	678.00	56.50	230	227	-3
Family	1056.00	88.00	411	410	-1
Family/HC	1296.00	108.00	51	54	3
Memberships (units)			1820	1849	29



Total Memberships by Month (Year over Year)



# Auburn YMCA

Scholarship Reporting by Dept for October 2024 Year to Date

	YTD Actual	YTD Budget	Prior YTD
<i>Aquatics - (Dept 2)</i>			
Program Revenue	97,069.89	82,035.00	92,897.78
Scholarships	0.00	0.00	0.00
Net Revenue	\$ 97,069.89	\$ 82,035.00	\$ 92,897.78
	0.0%	0.0%	0.0%
<i>Wellness / Sports - (Dept 3 &amp; 5)</i>			
Program Revenue	34,328.88	38,060.00	35,081.81
Scholarships	0.00	0	0.00
Net Revenue	\$ 34,328.88	\$ 38,060.00	\$ 35,081.81
	0.0%	0.0%	0.0%
<i>Youth Childcare (Dept 7)</i>			
Program Revenue	15,323.00	14,550.00	10,670.00
Scholarships	0.00	0.00	48.00
Net Revenue	\$ 15,323.00	\$ 14,550.00	\$ 10,718.00
	0.0%	0.0%	-0.4%
<i>Preschool (Dept 8)</i>			
Program Revenue	189,257.20	177,200.00	152,384.47
Scholarships	-7,618.67	-10,590.27	-12,327.02
Net Revenue	\$ 181,638.53	\$ 166,609.73	\$ 140,057.45
	4.0%	6.0%	8.1%
<i>SACC (Dept 9)</i>			
Program Revenue	416,004.10	264,205.60	377,609.27
Scholarships	-10,163.40	-24,925.54	-30,430.54
Net Revenue	\$ 405,840.70	\$ 239,280.06	\$ 347,178.73
	2.4%	9.4%	8.1%
<i>Camp (Dept 10)</i>			
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%
<i>Total Programs</i>			
Program Revenue	\$ 1,030,618.07	\$ 895,553.61	\$ 976,675.18
Scholarships	\$ (40,155.32)	\$ (75,248.31)	\$ (82,442.06)
Net Revenue	\$ 990,462.75	\$ 820,305.30	\$ 894,233.12
% of Scholarship	3.9%	8.4%	8.44%
<i>Membership (Dept 13)</i>			
Program Revenue	926,988.30	864,461.50	812,777.07
Scholarships	-107,591.39	-117,705.96	-97,445.01
Net Revenue	\$ 819,396.91	\$ 746,755.54	\$ 715,332.06
% of Scholarship	11.61%	13.62%	11.99%
Total Scholarship	\$ (147,746.71)	\$ (192,954.27)	\$ (179,887.07)

## **Meeting Minutes**

Building & Risk Committee

Monday October 14, 2024

5:00 PM

Auburn YMCA, 27 Williams St., CEO Conference Room

Members Present: Bob Scarbrough, Jeff Herrick, Jeff Munn, Ray McKee, Dan Walters (phone), Charlie Wallace.

Absent: Andy Tehan, Michael Barrigar

Meeting called to order at 5:00 PM

The committee voted unanimously to approve the meeting minutes from the previous month's meeting.

### **Meeting Notes**

#### **Discussion Points**

##### A/R Pool HVAC Unit

- Unit has been delivered and ready to be installed
- Unit to be craned onto the roof Wednesday October 16, 2024
- All road closure permits have been obtained.
- Pool will be closed on Oct. 16 until Oct 17 at 3:00 PM
- HVAC unit should be running on Oct. 18 barring no unforeseen issues.
- Weather would be the only concern for any delays (fingers crossed)

##### A/R Pool Roof Repair

- Ed Onori from Beardsley Design will be present during the HVAC installation to evaluate the current condition of the roof and the best solution for the roof repair.
- Onori will prepare a solution for the roof repair, within our budget, and Jeff H will request BIDs from contractors.

##### 2025 Capitol Project

###### Pool heat exchangers and domestic hot water

- The heat exchangers in both the A/R Pool and the Emerson Pool are over twenty years old. The A/R Pool exchanger is leaking and needs attention.
- Exchangers and whole building domestic hot water is connected to the Lockinvar boiler which is also over 20 year old.
- Suggestion to replace the exchangers with independent pool heaters and a 200 gallon water tank for the the domestic hot water, total cost approx \$62K.
- Suggestion to install individual on demand hot water for each of the Pre K classrooms and bathrooms in the building which would be a lesser expense.



- Advised to repair the heat exchanger on the A/R Pool and install a 200 gallon water tank for the domestic hot water which would cut the cost in half.
- Suggestion not to repair the Emerson Pool heater if its not broke.

#### UPK Renovation

- The YMCA granted \$1.4M to renovate the UPK classrooms.
- Suggestioned QPK Design, LLP is the Architecture firm with the contract.
- Mini-split HVAC units to be installed in each classroom.
- Updated/new bathrooms will be installed in each classroom.
- Discussion regarding a new boiler system for the building to be installed and covered by the grant as well as the domestic hot water system. Jeff H will look into it.

#### 2025 Capital Projects

- Main lodge A-Frame roof repair at Camp Y was removed from the 2025 Capital list and pushed to 2026.
- A-Frame roof is not leaking but does collect water due to the age of the roof and it is sagging.
- A-Frame lodge project was priced at \$38K which includes the two new flat roofs and the metal peak. Jeff states the price in 2026 will probably not be the same as 2025. Bob S suggested the money saved on the pool heat exchanger / domestic hot water project would cover the cost of the camp Y roof project.
- The Osborne roof at camp would cost \$32K to repair but also pushed out until 2026.
- The rug in the men's health clubs needs to be replaced due to age and condition of the current rug.
- Suggestions made by committee to look at other options other than rug.
- Dead tree removal at Camp which is regulated by the Cayuga County Health Dept.
- Ray M asked if our strategic plan to revitalize camp? Bob S stated he was confused why camp projects were stripped from the the project list as the camp is one of our key facilities.
- Ray M asked where the money for the camp water drainage project is Jeff H stated it is a grant and most of the funds were not used. Jeff H states we used \$5,400 out of the \$20K. Bob S states we had \$88K minus the \$20K leaving us with \$68K. Ray M states we need to spend 20% of \$68K to satisfy the grant. There is nothing in the 2025 projects to support that spending.
- Bob S suggested that a re-evaluation of the camp projects to be looked at. Most of these projects are a needed to have camp run efficiently and have a potential for a greater use.

Nothing further to discuss at this time.



No meeting scheduled for November at this time.  
Meeting adjourned at 6:00PM

Minutes prepared by Chris W on 11/5/26  
Respectfully submitted

Chris White  
Chairperson

**Auburn YMCA-WEIU  
Fund Development Committee  
Meeting Minutes  
September 24, 2024**

Attended (zoom): A. Wallner, K. Gridley, C. Pusztai, D. Wayne, M. Barrigar, S. Bales, E. Johnson, C. Selvek,  
R. Scarbrough

Absent: C. Courtney

- 2024 Annual Campaign – to date approx. \$65,000 has been raised; \$35,000 gap to hit \$100,000 goal – # of ideas to help fill the gap - guest bartender event (10/24 Next Chapter); 11/13 Chipotle fundraiser 4-8 pm; Giving Tuesday; letter and email campaign (will encourage all Board Members to reach out to potential donors with personalized letter/email)
- Amy shared that a Past President's luncheon will be held in November (not a fundraiser; focus on "PR")
- Reviewed role of fundraising; case for support – 2025 will focus on Water Safety
  - Annual Meeting-March (theme)
  - A Grant has been received to be used towards swim lessons at Casey Park and lifeguard classes
- Capital Committee updates – C. Selvek did not have any updates to share at this time
- Christina suggested sharing the Case for Support and Mission Moments with BID, Chamber and United Way

Next meeting will be held in November – date not yet set

Auburn YMCA  
Board Meeting  
Branch Updates,  
November 19, 2024

### **Highlights**

- HVAC system installed
- Past Presidents luncheon was held at the Hilton on Nov 6th
- Youth Nights started back up on Friday Nights and have been well attended
- Member Get a Member Campaign results: 36 came in so far, goes until Nov 29th
- Cato and Port Byron Afterschool programs successfully opened
- Toddler Program is almost ready to open-open house was 11/15
- BTR-Auburn YMCA fundraiser only-will need volunteers-July 22-26<sup>th</sup>, 2025
- Held discussions with BOCES & AECSD about partnering to offer all AECSD students a membership at the Auburn Y at a discounted rate-more to come

### **Fundraising/Grants**

- Next Chapter Celebrity Bartender event raised over \$500
- Chipotle Fundraiser raised over \$200
- Received a \$1,000 mini grant from the UW for preschool equipment/toys
- Year End Giving Campaign has a goal of \$10,000-letters to be sent out week of Nov 11th
- Giving Tuesday is Dec 3, 2024
- Check out our new mission moment page: [Mission Moments | Auburn YMCA](#)

### **Coming up/Event Dates**

- Basketball clinic on 11/29 and 11/30
- Youth CPR/AED class on 12/23
- December's board meeting will be held at The Armory (Speakeasy) -Dec 17<sup>th</sup>
- We will be open Thanksgiving Day from 6am-10am
- Extended hours starts the week of 11/18
  - M-Th: 5am-9pm
  - Fri: 5am-7pm
  - Sat: 6am-5pm
  - Sun: 7am-3pm