

5:00pm - Board Meeting

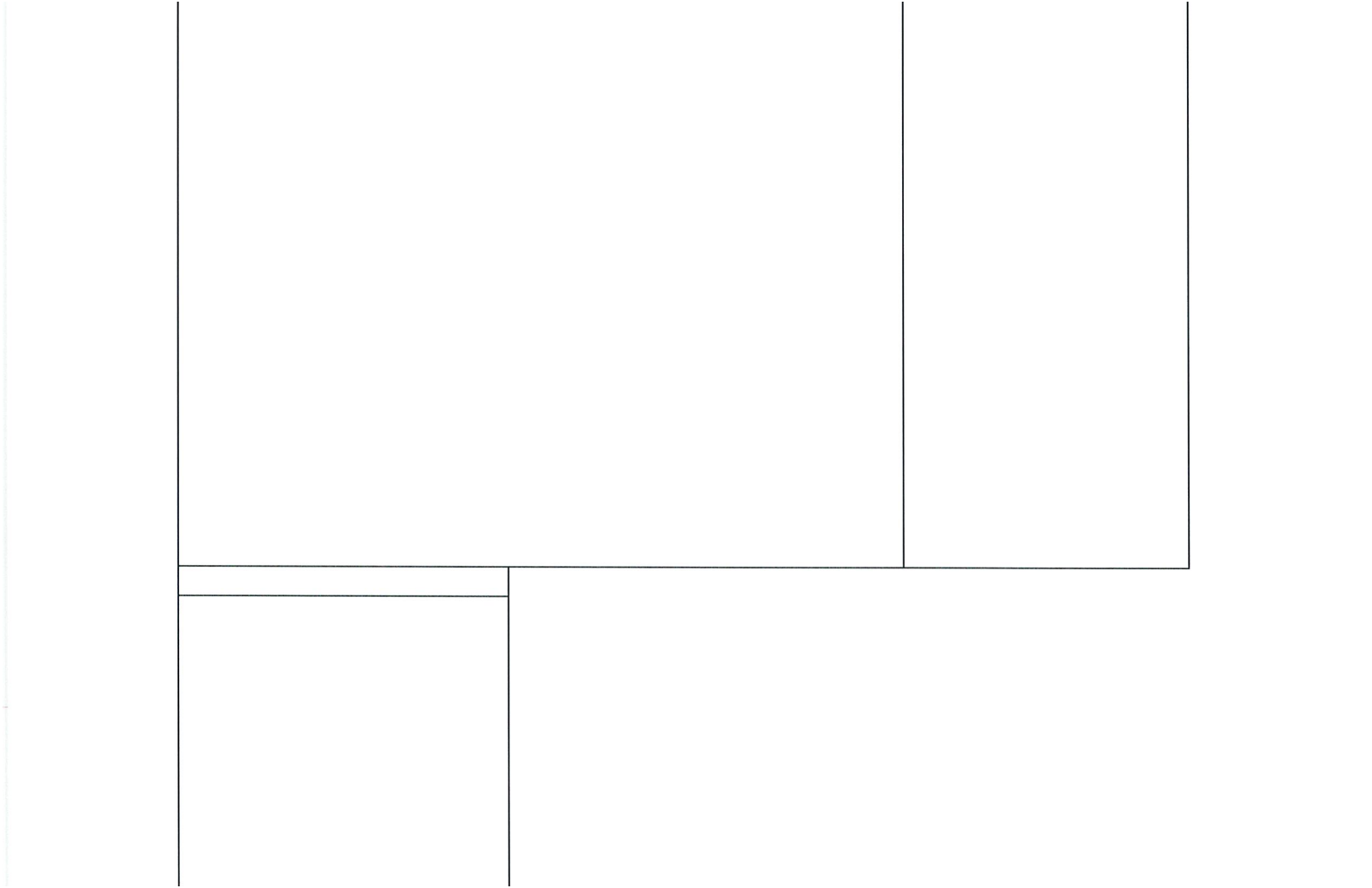
- I. Call to Order:** Robert Scarbrough
- II. Consent Agenda:** Robert Scarbrough
- A. Acknowledgement of any conflict of interest
 - B. Approval of the November 19, 2024 Board Meeting Minutes
 - C. Approval of Committee Minutes
- III. Finance Report:** Anne Marie Smith/Michael Barrigar
- A. Financial Report
 - B. 2025 Auburn YMCA Budget Approval
- IV. Board Chair Report:** Robert Scarbrough
- A. Board Resolution - CEO Search Committee
- V. Adjournment**

NEXT MEETING: January 21, 2025

<p>Lucas Ferrin Kelley Gridley Ray McKee Marie Nellenback Chris White Charlie Wallace Christina Selvek David Tehan Anne Marie Smith</p>	<p>Michael Barrigar Stephanie Bales</p> <p>Presenters Rob Totaro NYS Alliance Rod Grozier -gro Linda Schreiber- Community Needs assessment</p>
Excused	Documents distributed by email
<p>Claire Petrosino Doug Tomandl Chris Mahar</p>	<ol style="list-style-type: none"> 1. November Meeting Agenda 2. October BOD Meeting Minutes. 3. October Finance Report. 4. October 3 Building & Risk Committee Meeting Minutes 5. November Branch updates Doc. <p>Documents distributed at Meeting 1.Year End Giving Appeal Letters & Env. 2. Notes copy Linda Schreiber pres.</p>

	No Conflicts of Interest
<p>Finance Report: Anne Marie Smith/ Michael Barrigar</p> <p>Budget has been reviewed by finance comm. It is a comprehensive budget and they commend the Y staff team on their efforts.</p> <p>Bob S. asked the board to review the budget as they will vote at the December Board Meeting.</p> <p>Michael: Membership numbers continue to be up and over 1800 units; as a reference, in 2023, 1 membership unit was equal to 1 person. At this point, in 2024, it is 1.7.</p> <p>The productivity number with the Leaps Grant sits at 55% (low) The budget is higher but has a CEO salary wrapped in.</p> <p>October has a \$88,475 surplus 2024, we are at 3 Million in revenue with a YTD surplus of 463K</p> <p>We have invested a lot of money into capital projects. Developing a 5-year plan in budget for capital improvements</p> <hr/> <p>The HVAC was installed, but The Heat Exchanger then failed. Which has created further issues in the pool</p>	<p>Motion to accept the October finance report: Marie Nellenback</p> <p>Second: Maggie Janish</p> <p>Approved Unanimously</p> <hr/> <p>Motion to accept the Move funds from the</p>

	Second: Maggie Janish
<p>Annual Campaign: Kelley Gridley</p> <p>The 2024 Annual Campaign Goal is 100K. We are approx \$30,000 short.</p> <p>Chipotle fundraiser: \$200</p> <p>Recently had an article in the paper and Amy Wallner was on the radio. An email campaign was recently launched to members and Friends of The Y. Hard copy letters are available for the BOD to take and personalize and send out.</p> <p>Anne Marie reminded the BOD that their help is needed in fundraising and encouraged them to think about their connection to the Y and share that.</p> <p>The 2024 goal will be \$75,000 The committee is working toward the Annual Meeting</p>	
<p>Board Chair Report: Bob Scarbough</p> <p>Passed on time to allow more time for the evening presentations.</p>	



Respectfully Submitted,
Stephanie Bales

Currently raised \$67,000 of \$100,000 goal.

\$10,000 goal has been set for year-end giving, which will be accomplished with letter/email campaign; Chipotle event on 11/13; Giving Tuesday 12/3. \$750 has been raised towards this goal through Next Chapter event (\$550) and \$200 donation received. Email/letters will be sent to members on 11/11. Board Members were asked to provide names of individuals that they would be willing to reach out to with personalized asks – 31 names were received from 6 Board Members and Kelley plans to send out 40-45 letters. Hard copy letters and stamped envelopes will be available for Board Members to pick up at the 11/19 Board Meeting.

The Chipotle fundraising event is fast approaching – 11/13 4-8 pm. The flyer will be needed if attend the event in person; code on flyer will be needed for online orders. Copies of the flyer will be sent home with all pre-school children. And, copies will be at the front desk to remind members they day before and day of the event.

- Marketing update was provided by Amy and Stephanie:
Amy reported Past President's lunch will be held 11/6 with 8 Past Presidents scheduled to attend. She, Cheryl and Josh will also be in attendance. This event represents a great opportunity to share what is happening at the Y.

Stephanie shared a little more on the Part B Medicaid partnerships formed recently with insurance carriers to cover memberships for Medicaid eligible members. Kelley suggested sharing this info with local healthcare providers – Stephanie and Amy shared that a Senior Health Fair event was recently held at Finger Lakes Mall which was very well attended. Information was shared there but they would also be following up with local healthcare providers.

Stephanie shared a draft of the Mission Moments link that will soon be available on the

Campaign will be identified.

Next meeting to be held in January (date to be determined).

Absent: Charlie Wallace (BOD), Jeff Munn,

Meeting was called to order at 5:00 PM

A motion was made to accept the previous months meeting minutes by Bob Scarbrough and seconded by Dan Walters. It was voted unanimously to accept the minutes as prepared.

Meeting Notes - Discussion Points

HVAC Heat Exchanger

(Jeff) The new exchanger is due in Syracuse Thermal and will be delivered to the YMCA on 11/25/24. Bianco will be installing the unit and should be installing in the next few weeks.

AR Pool heat exchanger

(Jeff) The heat exchanger may be different than what is expected. Jeff states it is unclear in what direction needs to be taken to repair the heat exchanger and he will know in a couple days. Jeff states he has been manually shutting off/on the water valves for the pool to maintain pool temperature. He will get back to the committee when he knows more.

Preschool Rooms leaking ceiling

(Jeff) There are two drain lines above the UPK classroom that come from the men's health club that are leaking. The lines are old cast iron and need to be replaced. The drain from the men's health club has been capped off and cannot be used. There is no danger for any teachers or students in the classroom. Waiting for job quotes from plumbers to get the job done.

(Jeff) The bay window roof in the preschool also has a leaking drain line which has been dumping water into the window frame causing it to rot. Quotes have been received and the price ranges from \$13K to \$24K. A decision will be made to get the job completed.

from the Cayuga County Health Dept. A job list for 2025 has been created and RFQ have been submitted. The jobs will be started as soon as the quotes are accepted and the weather is permitted.

Preschool Capital Project

A meeting will be held on 11/19 to discuss the Grant, the needs and a plan moving forward. Michael states that a \$1.4M Grant was secured for the preschool renovations. The details of the Grant need to be worked out and a better understanding of what the Grant money can be used for.

AR Pool Roof Status

Following the installation of the new HVAC unit, Ed Onori of Beardsley Enterprises had conducted a plunger test on the roof and determined that there was no adhesive used to secure the member to the existing roof. Onori had suggested a new roof but a different technology. Onori suggested a Wind Stream roof that would go over the existing roof. Michael stated that the current roof is not leaking and is not going anywhere but it's not right. The new roof will cost \$90K - \$110K to be installed and will go directly over the current roof. The question was asked what Diamond Roofing part in this matter. It was asked if we should seek legal counsel. Further information was discussed and Michael will follow up.

Upcoming 2025 Insurance Coverage

Bob inquired about the upcoming 2025 insurance coverage. Michael will look into get quotes if possible.

No further discussion at this time

Meeting was called to order at 5:00 PM

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No further discussion at this time.

December 10, 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) | YE 2024 Audit Planning Overview
Peggy Rowe, CPA, CFE – Dannible & McKee LLP | |
| IV) | Review of November 2024 Financials & Dashboard | Michael Barrigar |
| V) | Discussion | All |
| VI) | Adjourn | |

4:31pm Called to Order by Anne Marie Smith

- I. Consent to approve agenda and October 8, 2024 Finance Committee Meeting Minutes:
 - i. Motion to accept minutes made by Doug Tomandl; seconded by Marie Nellenback ; Approved Unanimously.
- II. Michael Barrigar started the meeting stating October again continued a strong performance We posted monthly revenue, per the Financial Dashboard, of \$352,506 over expenses of \$267,032 for a net surplus of \$85,475. Year to date we are over \$3M, on par to exceed our 2024 revenue goal. For expenses we have over \$2.5M for a net surplus of \$446,195.
 - a. Michael Barrigar pointed out to the committee that when looking at the Net Surplus for the year, we need to keep in mind Construction in Progress line item on the balance sheet that houses all of our accumulated Capital Project expenditures that is at \$127K YTD.
 - b. Overall exceeding expectations for 2024.
- III. Michael Barrigar provided an overview of the Variance Report noting that there are not a lot of things to discuss overall for October. The following items are worth noting:
 - a. Contributions: Received a \$27,245.90 NYS YMCA Foundation School Age Child Care and Summer Day Camp CDBG Grant covering the time period of August 1, 2023 to February 29, 2024. There is no specific Grant Line. We will look to correct this in November.
 - b. Special Events is posting a negative dollar value and this is related to refunds for the Auburn Downtown Mile.
 - c. Contracts and Grants: We reconciled the OCFS Stabilization Grant and recognized reimbursable purchases and admin costs totaling \$50,928.69.
 - d. Membership Fees: Membership is incredible. 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. Michael pointed out an interesting note based on a ratio he

employment ads on indeed in the amount of \$2,491. This category also includes Gro Contract payment of \$13,875 based on their progressive billing.

- i. Supplies and Occupancy: Occupancy includes utilities and there was no meter read for Electricity so Michael Barrigar accrued \$8,200. Michael Barrigar called the utility company to have this corrected. Repairs and Maintenance includes a Condensation 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.
- j. There are no other significant items to expenses to report.

IV. Michael Barrigar discussed New Items-Risks-and Opportunities that included:

- a. Heat Exchanger that failed which supplies warm water to the new HVAC unit. This impacts the room temperature and not water temperature in the AR Pool area. We are waiting on the arrival of a new Heat Exchanger which has an ETA of 11/25. We have rented an alternative heat supply to keep the air temperature of the AR Pool area comfortable. Cost for the new Heat Exchanger and Installation is approximately \$15,500. As far as the Heat Exchanger that warms the AR Pool water, this heat exchanger is on the 2025 Budget.
 - i. Anne Marie Smith added that when this unit went down, Michael Barrigar immediately emailed Anne Marie Smith and Bob Scarbrough. They determined to get it fixed immediately and when final costs are known it can be brought to the Board for formal approval. Anne Marie asked if the committee should bring forth an estimate for approval.
 - ii. Marie Nellenback responded that we have never done an estimate approval but this does make sense in this case.
 - iii. Michael Barrigar stated that the quote for installation is \$6,500 and the unit itself is \$9,996 with a combined cost of \$16,496.
 - 1. Anne Marie Smith pointed out that this is really two separate purchases and both are under \$10k so this committee does not have to approve or recommend anything to the Board. Anne Marie Smith asked the rest of the committee for their input.

weidman on this information. Tim Weidman will present to the group once this is complete.

- V. 2025 Budget Review: Michael Barrigar began by noting that the updated Budget Presentation sent out to Board Members reflects updated header on the Annual Budget Comparison report.
- a. Michael Barrigar explained that the 2025 Annual Budget Comparison report posts 2024 numbers that are made up of January through October Actuals as well as November and December Forecasted as compared to 2025's Budget.
 - b. For 2024 at this time we are projecting \$3.5M while our initial 2024 budget was projected at \$3.2M. Expenses for 2024's Actual and Forecast is \$3.1M which is just under the initial 2024 budget. Most of the expense control is with Salaries.
 - c. The 2025 Budget projects just over \$4M in revenue which initially appears to be a big jump. But there is a LEAPS grant that is involved in 2025 which represents \$450K of revenue. This Grant is awarded to us over the next five years for a total of \$2.5M. Our 2025 Budget anticipates expenses of \$3.9M. The big jump on the expenses is in Salaries and Payroll. Both these go hand and hand.
 - d. Michael Barrigar then reviewed the Financial Dashboard for the 2025 Budget as compared to the 2024 Actual and Forecasted figures. This dashboard shows we are increasing revenue in 2025 by \$460K; which again is related to the LEAPS grant. Expenses are increasing \$866K. We are still looking at having a Net Surplus just over \$70K.
 - e. Michael Barrigar rhetorically asked if we could achieve \$500K surplus again? Michael Barrigar continued, in the making of the 2025 Budget we went all in on the LEAPS Grant. This budget is heavy on Salaries for the LEAPS grant but we are also "all in" on operating as fully staffed, including a CEO for the full year.
 - i. Anne Marie pointed out her concern as to including the LEAPS grant as all in may be too aggressive. Anne Marie asked if this was to challenge staff.
 - 1. Cheryl Putzai responded that the LEAPS grant was something that came on fast and furious and it is acknowledged that the LEAPS Gate grant has

general change in Revenue and Expenses is driven by the LEAPS program and also included in expenses is the shift from YCNY Management Agreement to a Full Time CEO. YCNY costs is not part of the Productivity Ratio but the CEO Salary and Benefits are.

- h. Sustaining Member is targeted at \$75K and Bon Ton's format is changing thus our projection is less. Cortland YMCA will not be involved.
- i. We plan to continue the Membership momentum and get to the \$1M mark.
- j. Quarterly Investment draws will continue.
- k. Occupancy expenses are anticipated to decrease as we believe we have gotten through the worst of equipment failures for the year. But we have made a vendor change in housekeeping supplies and look to improve on general housekeeping and improve the member experience.
- l. Dues and Fees will increase as Revenue increases.
- m. Michael Barrigar briefly gave an overview of the Auburn YMCA Productivity Ratio Review by Department slide. Pointing out the drivers in the 2025 Budget as previously stated.
- n. Michael Barrigar reviewed the Auburn YMCA-WEIU 2025 Budget: Capital Expenditures and Projects, specifically the list of projects and their primary funding sources through either Foundation Support, Corporate Sponsorship, Endowments, or respective reserve accounts.
- o. Michael Barrigar then emphasized that investment in Camp Y-Owasco is a priority and our initial investment was bringing Gracie Murphy on as our Camp and Family Director. We also have a list of Camp Facility Projects.
- p. Auburn YMCA and Camp Y-Owasco 5-Year Asset Management Plan was shared to the Committee.
- q. Michael Barrigar finished by stating the 2025 Budget was not necessarily aggressive or conservative but it was comprehensive. Management has listened and we worked to provide as much attention and information to all areas within the budget.

VI. Questions and Discussions:

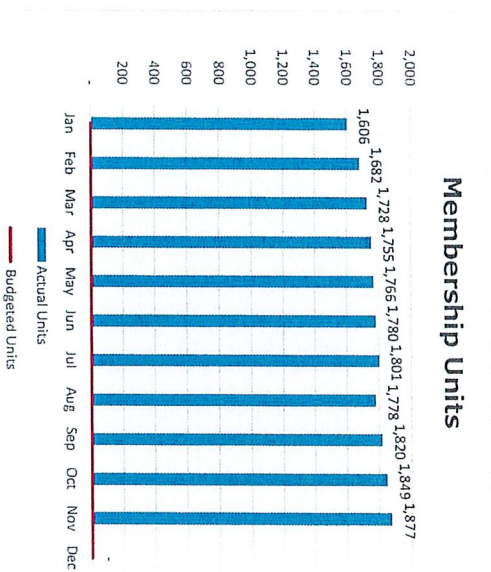
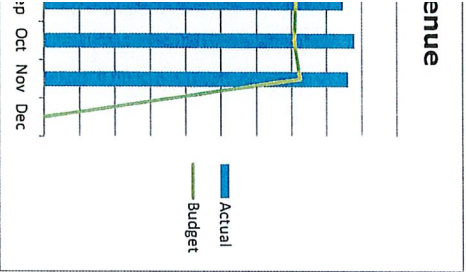
- a. David Tehan stated he joined late but noticed that the Revenue jumped significantly and

- vii. Motion made to move the budget to the full Board:
 - a. Motion made by Marie Nellenback
 - b. Seconded by Doug Tomandl
 - c. Passed unanimous

Meeting adjourned at 5:32pm

rn YMCA-WEIU Financial Dashboard

30/2024 Month End Report



Productivity Ratio
Salaries+Related/Operating Revenue

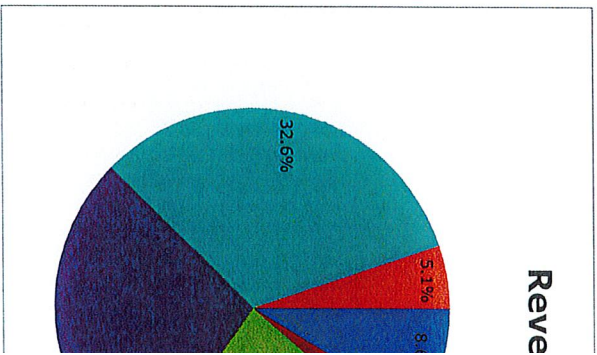
Productivity Ratio = $\frac{1,890,584}{3,305,403}$

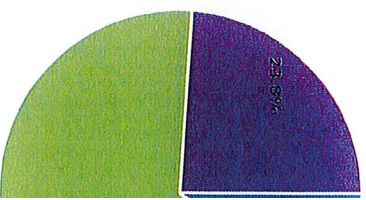
57.2%

(YUSA Benchmark ≤ 60%)

12 month Rolling Ratio 58.8%

- Salaries
- Benefits & Taxes
- Professional SVC
- Supplies
- Occupancy
- Other





Program

MTD	YTD		
	Budget	Variance	
6,646	125,091	83,104	41,987
25,000	97,976	94,376	3,600
5,370	61,652	92,630	(30,979)
67,490	88,057	90,000	(1,943)
72,380	782,974	719,515	63,459
	905,593	819,136	86,457
			-
13,980	103,684	96,015	7,669
7,150	39,296	45,210	(5,914)
42,927	676,912	463,367	213,545
-	256,262	279,771	(23,509)
4,362	167,905	142,244	25,661
46,305	3,305,403	2,925,368	380,035
152,997	1,616,937	1,750,238	133,301
24,538	273,647	295,975	22,327
18,509	285,833	238,033	(47,800)
17,745	154,523	223,265	68,742
23,348	350,233	249,786	(100,447)
11,826	194,771	184,882	(9,889)
48,963	2,875,944	2,942,178	66,234
(2,658)	429,459	(16,810)	446,269

Investment Accounts

General Endowment
Capital Endowment

YUSA Benchmarks

Unrestricted Net Assets as % of Total Assets
Current Ratio (liquidity)
Annual Charitable as % of Operating Revenue
Operating Margin

764,089	6,704,390
439,414	2,431,214
359,577	1,396,784
63,689	
326,768	
105,103	
389,277	
794,381	
532,388	
326,768	

Explanation

nt under budget is related to our Foundation ask. We have turned to the French & Metcalf Foundation to support funding for
occurred in October and receipt is anticipated by year end.
udget included a potential preschool fundraising event that did not occur. Rental Revenue includes the Pool Rental contract
the amount of \$16,165.
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2024 membership tally: 3,221 total members supported by 1,877 units. At this time last year, membership tallied 3,048 mer
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for the CEO position's impact on the YTD Productivity Ratio, I used the maximum cost exposure as it relates to the position's p and Healthcare. This equates to \$15,905 per month. YTD through October would add another \$174,956.74 for the CEO posi productivity Ratio of: 62.49%. If we were to include YCNV's Management Agreement cost into the mix through the first 11 mo ely 59.84%. In order for the agency to realize its current Productivity Ratio of 57.2% with an included CEO, the agency would between January and November. Based on recognized revenue composition for the first 11 months, for every dollar spent on Sa ate \$1.75 in revenue. (\$1 / \$1.75 = 57.2%).

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this category is our Water and Sewer usage. We were billed for significant usage stemming from our September pool fill an ely \$2K higher than normal. Additionally, a roof drain spout above the Preschool area was extended and rerouted along the b by the vendor. This cost was \$4K. Posted to Rec/Supplies, which is captured in this category, are BOGA Botanicals Fit Bo 3,675. Essentially these are floating Yoga Mats that will be used to foster some newer unique programming.

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Risks/Opportunities:

et item 6980 Construction In Progress reflects the HVAC unit final installment paid to Siracusa Mechanical.

Workers Comp Audit will occur. This audit will be an informational exchange, upload to the NYSIF Audit Portal. Spoke to Audi mission of Payroll Tax records and Labor Distribution Reports. Only two Comp Codes involved; Either Camp or Non-Camp. have been 3 worker comp claims in recent months. (2) cases include loss time and surgery was involved in one while the oth impact the 2025 comp premiums the potential increase in Mod for 2026 could jump due to frequency of claims and dollar val

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Significant to report.

The agency revenue out performed our November's budget expectations. While we our expenses were over budgeted, nearly 75% of the income was in programs in form of Staff and Equipment. YTD, our overall Surplus greatly exceeded our 2024 budget expectations, at this point.

Risks/Opportunities:

The agency's next item 6980 Construction In Progress reflects the HVAC unit final installment paid to Syracuse Mechanical.

Workers Comp Audit will occur. This audit will be an informational exchange, upload to the NYSIF Audit Portal. Spoke to Auditors regarding the submission of Payroll Tax records and Labor Distribution Reports. Only two Comp Codes involved: Either Camp or Non-Camp. The audit has been 3 worker comp claims in recent months. (2) cases include loss time and surgery was involved in one while the other was a minor injury. The agency will impact the 2025 comp premiums the potential increase in Mod for 2026 could jump due to frequency of claims and dollar value.

Statement Of Activities Report

Auburn YMCA-WEIU

11/01/2024 - 11/30/2024

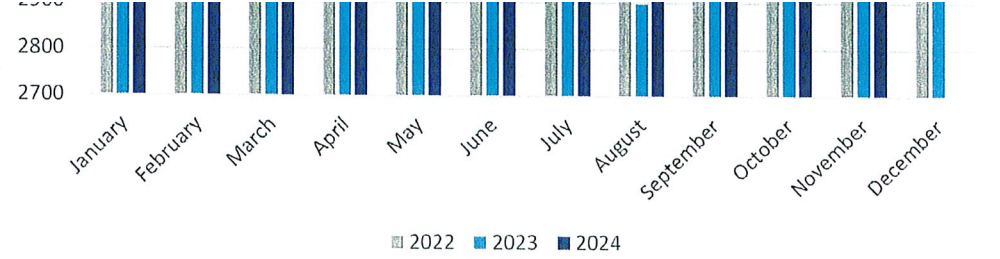
Period 11 November 2024

Period 11 November 2024					Year to Date		
Actual	Budget	\$ Variance	Last Year	\$ Variance	Actual	Budget	\$ Va
7,499.00	37,015.54	-29,516.54	6,801.35	697.65	284,719.57	270,110.47	14,609.10
0.00	1,000.00	-1,000.00	0.00	0.00	88,056.90	90,000.00	-1,943.10
18,895.00	2,730.00	16,165.00	2,980.00	15,915.00	51,534.50	31,765.00	19,769.50
72,589.95	67,490.00	5,099.95	76,542.69	-3,952.74	782,974.46	719,515.16	63,459.30
86,195.66	72,380.00	13,815.66	70,898.95	15,296.91	905,582.77	819,135.54	86,447.23
85,690.84	64,057.20	21,633.64	61,258.71	24,432.13	1,076,153.59	884,382.50	191,771.09
116.11	407.22	-291.11	211.69	-95.58	3,783.09	7,003.97	-3,220.88
1,556.31	1,204.16	352.15	1,169.62	386.69	107,605.94	103,245.84	4,360.10
30.01	20.83	9.18	220.00	-189.99	4,974.78	229.17	4,745.61
0.00	0.00	0.00	-15.00	15.00	7.00	0.00	7.00
272,573.08	246,304.95	26,268.13	220,068.01	52,505.07	3,305,402.60	2,925,367.65	380,034.95
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
272,573.08	246,304.95	26,268.13	220,068.01	52,505.07	3,305,402.60	2,925,367.65	380,034.95
160,809.62	152,997.07	-7,812.55	179,406.36	18,596.74	1,616,997.12	1,750,237.68	-133,240.56
6,828.16	11,547.96	4,719.80	15,066.51	8,238.35	120,300.95	141,219.18	-20,918.23
14,698.21	12,889.73	-1,708.48	14,934.25	236.04	153,346.31	154,756.57	-1,410.26
27,901.48	16,509.32	-9,392.16	23,425.03	-4,476.45	285,832.84	238,033.04	47,799.80
16,966.04	17,745.19	779.15	9,056.91	-7,909.13	154,523.35	223,265.01	-68,741.66
1,102.73	1,008.00	-94.73	956.89	-143.84	11,730.63	11,086.00	644.63
9.49	0.00	-9.49	0.00	-9.49	3,786.49	2,500.00	1,286.49
29,642.33	23,347.75	-6,294.58	29,339.80	-302.53	350,233.02	249,785.70	100,447.32
20,179.41	1,992.02	-18,187.39	1,347.69	-18,831.72	54,385.07	33,888.77	20,496.30
3,015.00	1,191.66	-1,823.34	1,078.97	-1,936.03	12,031.55	13,308.34	-1,276.79
264.18	200.00	-64.18	74.67	-189.51	33,783.49	49,039.10	-15,255.61
1,137.93	1,418.08	280.15	347.26	-790.67	15,704.99	16,374.08	-669.09
6,629.83	5,791.66	-838.17	1,715.14	-4,914.69	55,705.93	52,208.34	3,497.59
0.00	0.00	0.00	0.00	0.00	6,000.00	4,000.00	2,000.00
125.00	225.00	100.00	0.00	-125.00	1,642.36	2,475.00	-832.64
289,309.41	248,963.44	-40,345.97	276,751.48	-12,557.93	2,875,944.10	2,942,177.81	-66,233.71
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
289,309.41	248,963.44	-40,345.97	276,751.48	-12,557.93	2,875,944.10	2,942,177.81	-66,233.71
-16,736.33	-2,658.49	-14,077.84	-56,683.47	39,947.14	429,458.50	-16,810.16	446,268.66

6113	Auburn Maintenance Reserve	169,263.69	133,200.59
6114	Money Market Cash	515,543.56	356,185.55
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	0.00	37,521.83
6121	Courtney Komanecky Scholarship	12,123.03	17,122.29
6130	General Maintenance Reserve	4.72	130,721.82
6150	Special Club Account	48,211.25	43,693.97
6301	Accounts Receivable (6301)	79,795.94	62,646.71
6305	Customer Accounts Receivable	241,789.24	79,445.39
6307	Future Customer Accounts Receivable	389,277.40	314,108.62
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	28,572.34	14,068.67
6620	Prepaid Expenses - Other General	349.77	0.00
6690	Prepaid Expenses - Other	1,400.00	23,209.50
6700	Long-Term Investments	4,277,586.88	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

7251	Accrued YMCA Retirement	0.00	-0.02
7311	Federal Tax Withheld	0.60	0.00
7343	NYS Disability Withheld	447.87	478.08
7344	NYS Paid Family Leave	1,089.67	1,524.30
7350	Capital Campgn Contr	388.50	0.00
7352	United Way (7352)	32.00	0.00
7370	Sales Tax Payable	32.26	121.36
7371	County Sales Tax Payable	60.67	188.37
7410	Deferred Contributions	132,509.62	129,326.07
7421	Contract Liabilities - Gift Certs	9,700.05	9,606.00
7430	Contract Liabilities- Membership	39,003.43	32,593.43
7440	Contract Liabilities- Bon Ton	19,649.26	25,309.26
7450	Contract Liabilities - Programs	6,955.00	2,335.00
7455	Contract Liabilities - Camp/CC	374,196.85	301,917.65
Total Liabilities		794,380.57	621,648.34
8000	Net Assets Without Donor Restr	5,166,292.60	5,166,292.60
8010	Net Assets With Donor Restrict	3,529,191.00	3,529,191.00
8011	Net Income	1,117,222.02	1,117,222.02
Total Net Assets		9,812,705.62	9,812,705.62
Total Net Assets without Donor Restrictions		6,283,514.62	6,283,514.62
Total Net Assets with Donor Restrictions		3,529,191.00	3,529,191.00
Total Net Assets		9,812,705.62	9,812,705.62
2023 Income Over Expenses		284,320.04	-66,171.12
2024 Income Over Expenses		435,362.11	0.00
Adjusted Net Assets		10,532,387.77	9,746,534.50
Total Liabilities and Net Assets		11,326,768.34	10,368,182.84

Health Center	678.00	56.50	227	234	7
Family	1056.00	88.00	410	419	9
Family/HC	1296.00	108.00	54	62	8
Memberships (units)			1849	1877	28



Program Revenue	39,296.38	45,210.00	43,356.81
Scholarships	0.00	0	0.00
Net Revenue	\$ 39,296.38	\$ 45,210.00	\$ 43,356.81
	0.0%	0.0%	0.0%

Youth Childcare (Dept 7)

Program Revenue	19,313.50	17,150.00	11,785.00
Scholarships	0.00	0.00	48.00
Net Revenue	\$ 19,313.50	\$ 17,150.00	\$ 11,833.00
	0.0%	0.0%	-0.4%

Preschool (Dept 8)

Program Revenue	208,787.74	195,600.00	171,226.35
Scholarships	-9,644.22	-9,710.27	-13,226.52
Net Revenue	\$ 199,143.52	\$ 185,889.73	\$ 157,999.83
	4.6%	5.0%	7.7%

SACC (Dept 9)

Program Revenue	468,671.67	283,902.80	410,583.56
Scholarships	-10,216.92	-23,575.54	-31,838.00
Net Revenue	\$ 458,454.75	\$ 260,327.26	\$ 378,745.56
	2.2%	8.3%	7.8%

Camp (Dept 10)

Program Revenue	278,635.00	319,503.01	308,031.85
Scholarships	-22,373.25	-39,732.50	-39,732.50
Net Revenue	\$ 256,261.75	\$ 279,770.51	\$ 268,299.35
	8.0%	12.4%	12.9%

Total Programs

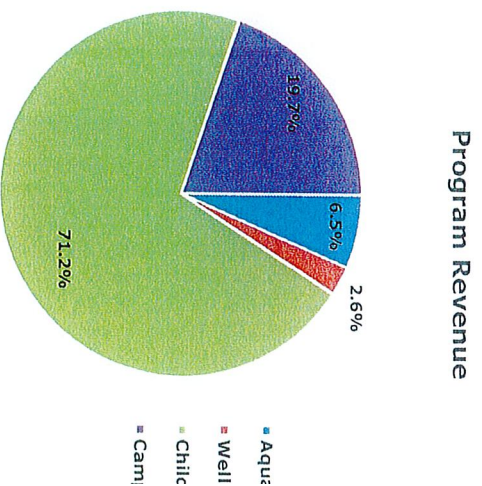
Program Revenue	\$ 1,118,387.98	\$ 957,380.81	\$ 1,040,240.85
Scholarships	\$ (42,234.39)	\$ (73,018.31)	\$ (84,749.02)
Net Revenue	\$ 1,076,153.59	\$ 884,362.50	\$ 955,491.83
% of Scholarship	3.8%	7.6%	8.15%

06	Logistics & Requests	0.00	0.00	0.00	0.00	0.00%
07	Rental Revenue	38,264.50	34,495.00	35,885.00	-2,379.50	-6.22%
10	Contracts & Grants	866,591.62	786,785.16	760,224.00	-106,367.62	-12.27%
11	Membership Revenue	987,366.77	895,958.29	1,052,325.04	64,958.27	6.58%
13	Program Revenue	1,104,622.75	939,505.69	1,694,521.86	589,899.11	53.40%
14	Sales	4,570.23	7,500.00	7,500.00	2,929.77	64.11%
15	Investment Income	138,457.95	134,450.00	137,500.00	-957.95	-0.69%
16	Miscellaneous Revenue	4,993.43	250.00	250.00	-4,743.43	-94.99%
Total Revenue		3,577,810.36	3,202,862.14	4,041,981.90	464,171.54	12.97%
21	Salaries & Wages	1,752,265.76	1,892,431.76	2,587,175.15	834,909.39	47.65%
22	Employee Benefits	138,982.07	152,767.14	186,605.28	47,623.21	34.27%
23	Payroll Taxes	165,981.14	167,418.88	229,453.17	63,472.03	38.24%
24	Professional Services	300,403.64	257,096.00	187,130.08	-113,273.56	-37.71%
25	Supplies	170,158.88	237,212.51	253,558.98	83,400.10	49.01%
26	Telephone	12,643.90	12,096.00	13,200.00	556.10	4.40%
27	Postage	4,277.00	3,000.00	5,000.00	723.00	16.90%
28	Occupancy	389,376.69	273,879.85	314,627.96	-74,748.73	-19.20%
29	Equipment	38,512.91	36,204.00	39,704.00	1,191.09	3.09%
31	Printing & Publications	11,858.21	14,500.00	17,483.19	5,624.98	47.44%
32	Travel Expenses	34,619.31	49,239.10	41,322.10	6,702.79	19.36%
33	Conference & Meetings	16,803.22	17,192.16	20,657.00	3,853.78	22.93%
35	Dues & Fees	60,599.44	56,800.00	66,720.00	6,120.56	10.10%
36	Awards & Grants	6,000.00	4,000.00	4,000.00	-2,000.00	-33.33%
39	Miscellaneous Expenses	1,967.36	2,700.00	4,800.00	2,832.64	143.98%
Total Expense		3,104,449.53	3,176,537.40	3,971,436.91	866,987.38	27.93%
Change in Net Assets		473,360.83	26,324.74	70,544.99	-402,815.84	-85.10%

Auburn YMCA-WEIU Financial Dashboard

2025 Budget vs 2024 Actuals/Forecast

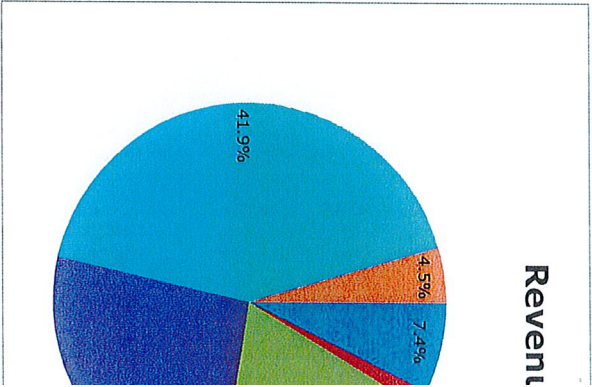
Actual / Forecast	Variance
129,327	(45,577)
141,402.65	(1,977)
73,156.22	1,844
89,057	(33,457)
866,592	(106,368)
987,367	64,958
102,390	-
40,909	7,707
705,062	3,275
256,262	500,848
186,286	78,068
3,577,810	(5,151)
	464,172
1,752,266	(834,909)
304,963	(111,095)
300,404	113,274
170,159	(83,400)
389,377	74,749
187,281	(25,605)
3,104,450	(866,987)
473,361	(402,816)



Auburn YMCA-WEIU Financial Dashboard

2025 Budget vs 2024 Actuals/Forecast

Productivity Ratio	
Salaries+Related/Operating Revenue	
Productivity Ratio =	$\frac{3,003,234}{4,041,982}$
	74.3%
(YUSA Benchmark ≤ 60%)	
■ Salaries	
■ Benefits & Taxes	
■ Professional Svc	
■ Supplies	
■ Occupancy	
■ Other	



- Partnered with the Salvation Army and had a Giving Tree in the lobby and members and staff collected over 50 presents for local families.
- Toddler Program opened Dec 2nd
- Installed Heat Exchanger
- Purchased Evolt 360 body scan(body composition analysis) Arrives in December
- Purchased BOGA Boards(floating yoga mats) for new aquatic programs
- 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

- Received almost \$12,000 of Youth Bureau Funding for 2025 Safety Around Water programs and Stingrays(lane lines & scholarships)
- Year End Giving Campaign had a goal of \$10,000-we raised \$3,400 so far
- Giving Tuesday was Dec 3, 2024, raised \$2,100
- Christmas cards signed by staff went out to donors/Friends of the Y
- Check out our new mission moment page: [Mission Moments](#) | [Auburn YMCA](#)

Coming up/Event Dates

- Holiday Hours:
 - Christmas Eve 5am-12pm
 - Christmas: CLOSED
 - NY Eve 5am – 3pm
 - NY Day: CLOSED
- Selling gift certificates for the holiday at the front desk, Give the Gift of Health this year