



## CITY OF ELIZABETH CITY COMMUNITY SUPPORT GRANT APPLICATION SUMMARY

Agency Information	Staff Use Only
Organization Name: Albemarle Family YMC A	Date & Time Submitted
Address: 1240 N. Road St	
Director's Name: Jamie Koch	Phone: 252-334-9622
Director's Title: Executive Director	Fax: 252-334-9755
E-mail: jkoch@ymcashr.org	
Website Address: www.ymcashr.org	
Tax I.D. Number: 54-0445205	
Are you tax exempt under IRS Tax Code 501(c)(3)? Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> (Please check one)	
Are you a for-profit entity registered with the NC Secretary of State? Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> (Please check one)	
How long has your organization been in existence? <u>133</u> Years <u>    </u> Months	
<b>Who should we contact if we have questions concerning this application?</b>	
Name: Jamie Koch	Phone: 252-339-3516 cell
E-mail: jkoch@ymcashr.org	
<b>Grant Request</b> \$3,000	
Has your organization received funding from Elizabeth City? Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> (Please check one)	
If 'Yes' to the above question, please indicate amount, date and purpose. We recieved \$1,500 in December of 2017 for the "All Kids Swim" program	
Total Grant Amount Requested: \$ \$3,000	
Summary Description of Grant Request (one or two sentences): All Kids Swim provides each kindergartner in the ECPPS system with 8 free swim lessons. We teach water safety, drowning prevention and swimming skills. Formal swim lessons reduce the chances of drowning by 88%. (CDC)	
Total Number of Clients or Citizens Expected to be Benefit by this Grant: There are usually around 400 kindergartners, about 50% city residents	

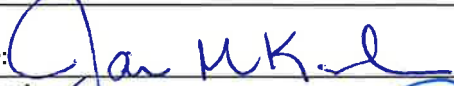
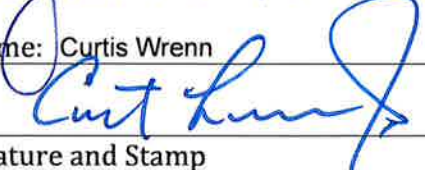

Indicate type of services to be provided:

- |   |   |
|---|---|
| <input checked="" type="checkbox"/> Basic needs (food, clothing)    | <input type="checkbox"/> Scientific literacy and exploration        |
| <input type="checkbox"/> Housing/shelter (non-financial assistance) | <input checked="" type="checkbox"/> Recreation and athletics/sports |
| <input type="checkbox"/> Medical or mental health                   | <input type="checkbox"/> Professional development and training      |
| <input type="checkbox"/> Arts and cultural activities               | <input type="checkbox"/> Other:                                     |

**Signatures and Conditions**

We certify that to the best of our knowledge the information provided in this application is accurate and complete and is endorsed by the organization that we represent. If our organization receives funding through the City's Community Support Grant, we agree to the conditions below and to any other conditions approved by City Council.

**Signatures of Two Authorized Officers from the Board of Directors**

Authorized Official's Name: Jamie Koch	Title: Executive Director
Signature: 	Date: 8/27/18
Authorized Official's Name: Curtis Wrenn	Title: Board Chair
Signature: 	Date: 8/27/2018
Notary Signature and Stamp 	

**Conditions**

1. In the event that the funds are not used for the purpose as described in the application, or if there are misrepresentations in the application, all ineligible expenses as deemed by the City shall be repaid to the City of Elizabeth City.
2. If there are any changes in the funding of the request from that described in the application, the funding recipient must provide written notification of these changes to the City Manager for approval by City Council.
3. The organization will make or continue to make attempts to secure funding from other sources as indicated in its application.
4. The organization will keep proper books of accounts of all receipts and expenditures relating to the purchase of the grant funding request. Records to justify expenditures must be maintained by the agency for a period of four years.
5. If the purchase proposed in the organization's application is not started, or not completed, and municipal funds remain on hand, or the purchase is completed without requiring the full amount of municipal funds, or Council directs the funds be returned, these funds will be returned to the City through the City Manager.
6. The City reserves the right to use materials relating to its support of this project in its promotional and advertising campaigns.
7. The organization will hold the City of Elizabeth City harmless from any claim or liability that may arise or result from the operation of any program/project service(s) assisted by the City of Elizabeth City.

04-23-2023

**NARRATIVE QUESTIONS**

*Attached*

1. **Grant Request Budget Summary:** Provide a line-item budget for your grant request, using the categories listed below. See attached budget

Category	Total Budget	Project/Activity-Specific Budget	City Funding Requested
Personnel Costs			
Operational Costs			
Supplies			
Travel			
Lodging			
Other			
Total Grant Request			

2. **Description of Grant Request:** Please explain your request. Define the who, what, where, and how of the request. You should specifically describe and quantify the services or products to be provided with the grant funds and how these services will be delivered. Include how many clients will be served or participate in the project. If this is a project, state how long it will take to complete it. Where appropriate, please discuss how your grant request fits in with your long-term goals for your clients.
3. **Work Schedule:** Provide a proposed schedule for the use of grant funds. The schedule should provide milestones and deadlines for accomplishment of tasks or the delivery of services. These projected milestones and deadlines are a basis for measuring actual progress during the term of the grant agreement. Generally, you should plan to complete all expenditures within 9 months of the start of your grant so that there is time to submit for reimbursement before the expiration of the grant.
4. **Need Justification:** Explain why your service or project is needed in the community.
5. **Agency Description:** Briefly describe the mission and activities of your organization, and explain how the activities to be funded in your grant request fit in with your other activities. Tell us about your agency mission and its activities to accomplish the mission. Explain how the activities to be funded by this grant fit in with your other activities.
6. **Agency Experience:** Describe the experience of the organization in carrying out the type of activities proposed in this application and the length of time the

organization has been involved in providing the proposed services. If the agency does not have prior experience in providing the proposed service, please indicate experience and successes in carrying out similar programs.

7. **Return on Investment.** If City or other public monies have been used in previous years to fund a project of similar type, please report data demonstrating the success of previously funded efforts.
8. **Duplication of Services:** Describe how your request provides a public benefit not otherwise met in Elizabeth City. If other agencies are providing the same or similar services, please explain why your program should receive funding instead of utilizing other existing similar programs. If your program is a partnership with other local agencies, please explain.
9. **Outreach:** Explain how you conduct outreach to potential clients, particularly the hard-to-reach component of your target population.
10. **Agency Accessibility:** Describe the accessibility of your program and your location to your clients. For example, are you geographically easy to reach? How do your clients get to your facility? What are your hours of operation? Are your facilities handicap-accessible? Do you have bilingual staff? If your proposed activity will be conducted in locations away from your main facility, how will clients access the services?
11. **Performance Measures:** Describe how the grant request fits the needs of the population to be served, how the target population's needs are assessed, and what performance measures will be used to evaluate the success of the proposed project.
12. **Funding Sources:** List all efforts to obtain funding for your program from other sources, including all pending or denied applications.  
  
If funding is not granted, will the project or service go forward? Yes  No   
  
Will the project or service continue after the grant funds end? Yes  No   
If yes, explain how funding will be provided after grant funding ends.
13. **Volunteers:** Please describe how volunteers will be utilized for the proposed activity and estimate the amount of volunteer time to be dedicated to the activity.
14. **Partnerships:** List all agencies or organizations with which you are collaborating regarding the services to be provided through this grant request. Briefly describe the extent of collaboration.

**15. Federal and State Funds:**

State the amount of federal and/or funds (from all sources) received in FY 2017-2018: \$

Does the amount of federal and/or funds (from all sources) that you expect to receive in FY 2018-19 exceed \$500,000? Yes  No

**16. Additional Information:** Provide any other information that may be pertinent to this application but was not stated in previous questions.

## Elizabeth City Community Support Grant Application 2018-2019

### Narrative Questions:

#### 1. Budget Summary: "All Kids Swim"

##### Proposed Program Operating Budget

##### Expenses

"All Kids Swim" instructors-10 over 18 weeks \$18,000

*We have had to split some schools into 2 sessions due to size*

2-3 lifeguards for each session- \$6,750

Equipment (additional life preservers, dive rings, certificates for each child) \$1,000

\$25,750

##### Revenue

##### Cash contributions

1. Annual Campaign (Y Development Community Campaign) \$9,750

2. YUSA swim grant \$3,000

3. All Kids Swim golf tournament **goal for Oct 5, 2018** \$7,000

\$19,750

*\*\*We raise funds to serve ECPPS, Camden, Perquimans, Gates and Chowan county school systems and provide over 800 kindergartners a year with swim lessons. So our Annual Campaign giving is divided up amongst all those we serve with All Kids Swim.*

#### 2. Description of Grant Request:

The "All Kids Swim" program provides 8 free swim lessons to every kindergartner in the Elizabeth City Public School system. Formal swim lessons reduce the chance of drowning by 88% and in an area surrounded by water this is a necessary life skill. The children also learn water safety, the basics of swimming and how to respect and enjoy the water. We also incorporate how to help someone else in a dangerous situation. Many children grow in confidence outside of the water after they learn to conquer one of their greatest fears. The grant funds will only cover the percentage of ECPPS that are city residents.

### **3. Work Schedule:**

We run "All Kids Swim" from October-May 2018-2019. We work with the school systems to schedule around testing and are still working out what weeks each school will come this school year.

### **4. Needs Justification:**

Drowning is a leading cause of accidental death and injury to children. We are a community surrounded by water.

Instructional swim lessons provide the skills to prevent childhood drowning and injury. Formal swim lessons reduce the risk of drowning by 88% (CDC). Even for those with close calls the medical costs can range from \$4,000 for a victim who fully recovers to \$160,000 for one with severe brain injuries. Of course no cost can be put on the loss of a child or the suffering for a family.

The Albemarle Family YMCA seeks to strengthen skills to provide the extra time to reach a child in a water emergency. We strive to minimize the time under water and to keep children from panicking.

The CDC also reports on the disparity of swimming abilities among minorities; African-Americans (62%) and Hispanic-Americans (47%) are less likely to know how to swim.

With "All Kids Swim" we reach all the children, no one is left out due to their ability to pay, their skill level, their exposure to a pool, their special needs.

Most children in Northeast NC may never have a chance at formal swim instruction unless we continue this program, many cannot afford the investment, and transportation is an issue, scheduling, and just the limited access to aquatic facilities.

### **5. Agency description:**

The Y is the nation's leading nonprofit committed to strengthening community through youth development, healthy living and social responsibility. We believe strong communities are possible only when we invest in our kids, our health and our neighbors. We strive to serve everyone regardless of age, race, religion or financial circumstances. We raise funds to provide financial assistance for membership, child care and our programs. This program is the cornerstone of our vision to increase youth development, healthy living and social responsibility.

### **6. Agency Experience:**

- The Y is America's leading swim instructor. YMCA's have been teaching people how to swim for more than a century. Our programs include parent/child to adult lessons. All of our swim instructors are nationally certified by the Y and are CPR Pro certified.

**7. Return on Investment:**

We have consistently delivered such a high quality program that other YMCA's are duplicating the format and delivery. We have not missed a school in 12 years and each child receives a skill scorecard and last day celebration to share with their parents. Through this program we have reached over 6,500 children in NENC.

**8. Duplication of Services:**

There is a severe shortage of swimming/learning to swim facilities that are able to operate year round. The city and or county do not provide swim lessons.

**9. Outreach:**

The ability to swim is directly related to resource availability. If children do not learn, they are extremely unlikely as an adult. This program reaches every kindergartner in the public school system at no cost to their families. All must participate (unless parent requests otherwise).

**10. Agency Accessibility:**

The school transports the children to the YMCA during the school day, ensuring that no child is left behind.

**11. Performance Measures:**

This area is in severe need of instructional swimming. Each child receives a skill evaluation their first day and the children are grouped with instructors based on skills and comfort level. The skills are then evaluated again at the end and each child is given a certificate with their progress chart. The school also evaluates the effectiveness of the program.

**12. Funding Sources:**

We raise funds through our Annual Giving campaign. We write grants and ask community organizations and businesses to help support the program. We hope to never be in a situation where we cannot offer this program because of lack of funding.

We started with one school in Elizabeth City and due to the success and the value people see in this program we now serve 5 county school systems and teach over 800 kindergartners a year. This is our 13<sup>th</sup> year providing this program to ECPPS.

**13. Volunteers:**

All Kids Swim utilizes approximately 20 volunteers per school that equals about 320 volunteer hours per school.

**14. Partnerships:**

ECPPS: deep partnership for logistics and support. USCG: casual partnership for volunteers

**15. Federal and State Funds:**

We receive none

**16. Additional Information:**

The YMCA receives no funding from the school system for this program. They cover the transportation to and from the Y. These funds will go directly to the "All Kids Swim" program and not towards operations. The cost of operating this program has grown significantly over the years, and even though the program itself is very labor intensive, the YMCA feels it is essential to keeping our children safe and teaching them a life skill. We do hope the council will continue to support it.

# Branch Forecast Report - Major Account (NN)

Period: 12 - December 2018

Description	2018 Budget	\$ Var Pos (Neg)	% Var Pos (Neg)	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
				2018 Actual	2018 Actual	2018 Actual	2018 Actual	2018 Actual	2018 Actual	2018 Actual	2018 Actual	2018 Actual	2018 Actual	2018 Actual	2018 Actual
<b>01 Current Operating Fund</b>															
<b>72 Albemarle Family YMCA Revenue</b>															
01 Contributions	85,000	(85,000)	-	11,740	6,908	11,036	698	6,050	15,914	908	20	-	-	-	-
03 Special Events	5,000	(5,000)	-	-	-	-	-	-	-	1,300	800	-	-	-	-
06 Fees/Grants - Other Orgs.	3,000	(3,000)	-	-	-	3,000	-	-	-	-	-	-	-	-	-
11 Membership Dues	1,031,407	(1,031,407)	-	90,494	90,119	86,148	91,641	90,809	97,976	96,567	58,363	-	-	-	-
13 Program Service Fees	297,054	(297,054)	-	21,474	24,974	21,892	23,573	23,725	37,910	32,356	24,729	-	-	-	-
14 Sales of Supplies and Services	14,230	(14,230)	-	878	228	5,425	7,649	2,189	569	726	227	-	-	-	-
17 Lease/Alliance Revenue	42,320	(42,320)	-	3,509	3,509	3,509	3,509	3,509	3,509	3,509	-	-	-	-	-
<b>Revenue</b>	<b>1,478,011</b>	<b>(1,478,011)</b>	-	<b>128,094</b>	<b>125,737</b>	<b>131,009</b>	<b>127,069</b>	<b>126,281</b>	<b>155,878</b>	<b>135,365</b>	<b>84,138</b>	-	-	-	-
<b>Expense</b>															
21 Salaries and Wages	697,471	697,471	-	66,771	49,523	49,848	50,550	50,215	47,524	91,450	32,119	-	-	-	-
22 Employee Benefits	88,713	88,713	-	6,255	7,241	6,193	6,656	6,290	5,766	5,170	6,061	-	-	-	-
23 Payroll Taxes	64,569	64,569	-	5,039	3,718	3,805	3,829	3,773	3,579	6,830	2,430	-	-	-	-
24 Purchased Services	48,841	48,841	-	3,353	3,586	3,949	4,023	3,622	3,482	4,200	3,787	-	-	-	-
25 Supplies	95,175	95,175	-	6,545	6,868	5,178	7,229	6,465	10,992	6,088	6,371	-	-	-	-
26 Telephone	17,904	17,904	-	1,962	809	1,300	1,434	1,449	1,317	1,019	822	-	-	-	-
27 Postage	1,476	1,476	-	90	3	142	(38)	50	-	-	-	-	-	-	-
28 Occupancy	238,914	238,914	-	17,310	23,160	21,837	16,863	19,185	16,508	19,926	7,958	-	-	-	-
29 Equipment Costs	84,907	84,907	-	7,187	6,847	7,522	6,209	5,642	9,249	9,867	7,634	-	-	-	-
31 Promotion and Publications	34,918	34,918	-	1,541	3,551	731	1,628	2,920	2,670	531	1,193	-	-	-	-
32 Travel and Transportation	24,533	24,533	-	4,506	2,314	2,482	1,911	4,094	2,925	2,248	2,441	-	-	-	-
33 Training, Conf and Meetings	9,934	9,934	-	446	698	1,730	1,412	982	758	2,160	1,768	-	-	-	-
35 Membership Dues	21,867	21,867	-	2,518	2,196	1,958	1,698	1,743	1,698	2,118	1,659	-	-	-	-
36 Recognition and Grants	715	715	-	110	101	687	360	111	-	-	-	-	-	-	-
37 Debt Service	131,301	131,301	-	10,939	10,942	10,942	10,942	10,942	10,942	10,942	10,942	-	-	-	-
38 Other Insurance Premiums	11,500	11,500	-	951	959	959	959	959	959	959	959	-	-	-	-
39 Miscellaneous	-	-	-	90	36	73	10	4	23	257	4	-	-	-	-
48 Admin & Shared Services	208,757	208,757	-	17,545	17,930	17,641	19,102	18,148	18,906	23,013	19,290	-	-	-	-
53 Fixed Asset Purchases	200	200	-	594	13	-	-	(13)	-	-	-	-	-	-	-
58 Planned Surplus (Deficit)	(303,684)	(303,684)	-	(29,983)	(22,798)	(9,621)	(20,598)	(14,523)	(16,118)	(56,084)	(27,994)	-	-	-	-
<b>Expense</b>	<b>1,478,011</b>	<b>1,478,011</b>	-	<b>123,769</b>	<b>117,697</b>	<b>127,357</b>	<b>114,180</b>	<b>122,058</b>	<b>121,179</b>	<b>130,692</b>	<b>77,445</b>	-	-	-	-
<b>72 Albemarle Family YMCA</b>				<b>4,325</b>	<b>8,040</b>	<b>3,652</b>	<b>12,889</b>	<b>4,224</b>	<b>34,698</b>	<b>4,673</b>	<b>6,693</b>	-	-	-	-

## Proposed Program Operating Budget

### Expenses

"All Kids Swim" instructors-10 over 18 weeks \$18,000

*We have had to split some schools into 2 sessions due to size*

2-3 lifeguards for each session- \$6,750

Equipment (additional life preservers, dive rings, certificates for each child) \$1,000

\$25,750

### Revenue-as of 8/23/18

#### Cash contributions

1. Annual Campaign (Y Development Community Campaign) \$9,750

2. YUSA swim grant \$3,000

3. All Kids Swim golf tournament **goal for Oct 5, 2018** \$7,000

\$19,750

**Financial Statement - YMCA of South Hampton Roads  
Center: Albemarle  
July 31, 2018**

Description	Current Month										Year to Date										Annual	
	Month		Month		Month		Month		Month		YTD		YTD		YTD		YTD		Year End		Annual	
	Actual	Budget	Pos (Neg)	Bud Var	Forecast	Pos (Neg)	First Var	Month	Pos (Neg)	Prior Year	Month	Pos (Neg)	Bud Var	Pos (Neg)	Prior Year	Budget	Pos (Neg)	Forecast*	Annual Budget	Pos (Neg)	Bud Var	
<b>Rev</b>	908	2,656	(1,748)	1,656	900	710	198	710	198	710	198	53,252	64,372	(11,120)	39,138	14,115	72,630	85,000	(12,370)			
01 Contributions	1,300	0	1,300	900	0	0	1,300	0	1,300	0	1,300	1,300	100	1,200	400	900	5,700	5,000	700			
03 Special Events	0	0	0	0	0	0	0	0	0	0	0	3,000	3,000	0	3,000	0	3,000	3,000	0			
06 Fees/Grants - Other Orgs.	96,567	88,846	7,721	95,483	1,084	91,391	5,176	91,391	5,176	91,391	5,176	643,753	606,572	37,181	616,174	27,579	1,082,527	1,031,407	51,120			
11 Membership Dues	32,356	32,280	76	32,304	52	29,114	3,243	29,114	3,243	29,114	3,243	185,902	188,998	(3,097)	172,861	13,040	288,016	297,054	(9,038)			
13 Program Service Fees	726	834	(108)	899	(173)	816	(90)	816	(90)	816	(90)	17,664	11,709	5,955	12,607	5,057	20,459	14,230	6,229			
14 Sales of Supplies and Services	3,509	3,509	(0)	3,509	(0)	3,685	(176)	3,685	(176)	3,685	(176)	24,562	24,563	(1)	25,793	(1,231)	42,320	42,320	0			
17 Lease/Alliance Revenue	<b>135,365</b>	<b>128,125</b>	<b>7,240</b>	<b>134,751</b>	<b>614</b>	<b>125,715</b>	<b>9,650</b>	<b>125,715</b>	<b>9,650</b>	<b>125,715</b>	<b>9,650</b>	<b>929,433</b>	<b>899,314</b>	<b>30,119</b>	<b>869,973</b>	<b>59,460</b>	<b>1,514,652</b>	<b>1,478,011</b>	<b>36,641</b>			
<b>Exp</b>	91,450	91,219	(231)	92,378	928	60,676	(30,774)	60,676	(30,774)	60,676	(30,774)	405,881	427,183	21,302	409,771	3,890	676,310	697,471	21,161			
21 Salaries and Wages	5,170	6,945	1,775	6,866	1,696	6,126	957	6,126	957	6,126	957	43,570	51,281	7,710	45,538	1,967	81,990	88,713	6,723			
22 Employee Benefits	6,830	6,996	166	7,079	249	5,977	(852)	5,977	(852)	5,977	(852)	30,573	38,303	7,730	34,926	4,353	57,003	64,569	7,566			
23 Payroll Taxes	4,200	4,120	(80)	4,091	(109)	4,232	32	4,232	32	4,232	32	26,215	28,624	2,409	27,899	1,684	45,511	48,841	3,330			
24 Purchased Services	6,088	7,988	1,900	8,596	2,508	7,636	1,548	7,636	1,548	7,636	1,548	49,366	61,622	12,256	55,122	5,757	85,999	95,175	9,176			
25 Supplies	1,019	1,492	473	1,390	371	1,355	336	1,355	336	1,355	336	9,289	10,444	1,155	9,785	496	16,611	17,904	1,293			
26 Telephone	0	120	120	120	0	0	0	0	0	0	0	247	898	651	972	725	945	1,476	531			
27 Postage	19,926	21,460	1,534	21,902	1,976	21,827	1,901	21,827	1,901	21,827	1,901	134,789	132,655	(2,134)	131,311	(3,479)	243,127	238,914	(4,213)			
28 Occupancy	9,867	7,165	(2,702)	7,099	(2,768)	6,645	(3,222)	6,645	(3,222)	6,645	(3,222)	52,522	50,235	(2,287)	55,350	2,828	84,095	84,907	812			
29 Equipment Costs	531	1,692	1,161	1,881	1,350	2,622	2,090	2,622	2,090	2,622	2,090	13,573	23,303	9,730	12,550	(1,023)	26,405	34,918	8,513			
31 Promotion and Publications	2,248	1,902	(346)	2,533	285	1,631	(616)	1,631	(616)	1,631	(616)	20,480	15,477	(5,003)	16,465	(4,015)	30,821	24,533	(6,288)			
32 Travel and Transportation	2,160	565	(1,595)	465	(1,695)	770	(1,389)	770	(1,389)	770	(1,389)	8,185	6,139	(2,046)	6,686	(1,499)	9,968	9,934	(34)			
33 Training, Conf and Meetings	2,118	1,682	(436)	1,698	(420)	1,849	(269)	1,849	(269)	1,849	(269)	13,928	13,457	(471)	12,521	(1,407)	22,000	21,867	(133)			
35 Membership Dues	0	0	0	0	0	0	0	0	0	0	0	1,370	407	(963)	786	(584)	1,677	715	(962)			
36 Recognition and Grants	10,942	10,942	0	10,942	0	15,002	4,060	15,002	4,060	15,002	4,060	76,591	76,591	0	105,014	28,423	131,301	131,301	0			
37 Debt Service	959	959	0	959	0	892	(67)	892	(67)	892	(67)	6,705	6,705	0	8,048	1,343	11,500	11,500	0			
38 Other Insurance Premiums	257	0	(257)	0	(257)	10	(247)	10	(247)	10	(247)	493	0	(493)	98	(395)	236	0	(236)			
39 Miscellaneous	23,013	18,962	(4,051)	20,008	(3,005)	20,260	(2,753)	20,260	(2,753)	20,260	(2,753)	132,285	125,513	(6,772)	131,447	(838)	213,958	208,757	(5,201)			
48 Admin & Shared Services	0	0	0	0	0	0	0	0	0	0	0	594	200	(394)	813	219	594	200	(394)			
53 Fixed Asset Purchases	(56,084)	(56,084)	0	(56,084)	0	(23,755)	32,329	(23,755)	32,329	(23,755)	32,329	(169,725)	(169,725)	0	(152,311)	17,414	(303,684)	(303,684)	0			
58 Planned Surplus (Deficit)	<b>130,692</b>	<b>128,125</b>	<b>(2,567)</b>	<b>131,923</b>	<b>1,231</b>	<b>133,755</b>	<b>3,063</b>	<b>133,755</b>	<b>3,063</b>	<b>133,755</b>	<b>3,063</b>	<b>856,932</b>	<b>899,312</b>	<b>42,380</b>	<b>912,789</b>	<b>55,857</b>	<b>1,436,367</b>	<b>1,478,011</b>	<b>41,644</b>			
<b>Exp Total</b>	<b>4,673</b>	<b>0</b>	<b>4,673</b>	<b>2,828</b>	<b>1,845</b>	<b>(8,040)</b>	<b>12,713</b>	<b>(8,040)</b>	<b>12,713</b>	<b>(8,040)</b>	<b>12,713</b>	<b>72,501</b>	<b>72,498</b>	<b>2</b>	<b>(42,816)</b>	<b>115,317</b>	<b>78,285</b>	<b>0</b>	<b>78,285</b>			

\* as of 7/13/18

**Albemarle Family YMCA  
Board Members 2018-2019**

<b>Name</b>	<b>Home Address</b>	<b>City</b>	<b>Email</b>
Curtis Wrenn (board chair)	401 Dances Bay Road	Elizabeth City	<a href="mailto:curtiswrenn@hotmail.com">curtiswrenn@hotmail.com</a>
Robin Harris (co-chair)	178 Sue Lane	Hertford	<a href="mailto:robin_harris@albemarle.edu">robin_harris@albemarle.edu</a>
Leah Simpson	100 Small Drive	Elizabeth City	<a href="mailto:las@artstudiophotography.com">las@artstudiophotography.com</a>
Angie Cernovich	105 Small Dr	Elizabeth City	<a href="mailto:angiecernovich@gmail.com">angiecernovich@gmail.com</a>
Charles Johnson	139 Hastings Lane	Camden	<a href="mailto:cjran262@gmail.com">cjran262@gmail.com</a>
Heidi Prentiss	100 Breezewood Dr	Elizabeth City	<a href="mailto:hprentiss@albemarlehopeline.org">hprentiss@albemarlehopeline.org</a>
HP Williams	403 Dances Bay Rd	Elizabeth City	<a href="mailto:HP1950@gmail.com">HP1950@gmail.com</a>
Jeff Carter	212 Lance Drive	Elizabeth City	<a href="mailto:jcarter@albemarle.edu">jcarter@albemarle.edu</a>
John Lamberson	1001 Lessie Lane	Elizabeth City	<a href="mailto:john@nutritionpair.come">john@nutritionpair.come</a>
Juan Ortiz	130 Pelican Point Dr	Elizabeth City	<a href="mailto:rock9011@gmail.com">rock9011@gmail.com</a>
Kathryn Wheeler	263 Riverwood Drive	Hertford	<a href="mailto:kwheeler@albemarlehealth.org">kwheeler@albemarlehealth.org</a>
Mike Petruncio	100 Ballast Court	Elizabeth City	<a href="mailto:mike.petruncio@ncagr.gov">mike.petruncio@ncagr.gov</a>
Rita Cornelius	1225 Brickhouse Pt Road	Elizabeth City	<a href="mailto:meandmyrc65@gmail.com">meandmyrc65@gmail.com</a>
Russ Haddad	1039 Consolidated Rd	Elizabeth City	<a href="mailto:rghaddad@ecsu.edu">rghaddad@ecsu.edu</a>
Charlie Bowe	401 Delaware Ave	Elizabeth City	<a href="mailto:bowece@embarqmail.com">bowece@embarqmail.com</a>

**JAMIE MITCHELL KOCH**  
112 IVY TRACE, ELIZABETH CITY, NC 27909  
252-339-3516

**OBJECTIVE: Executive Director, Albemarle Family YMCA**

**SUMMARY OF ACCOMPLISHMENTS**

- Over 26 years of successful non-profit, corporate, small business, and civic experience
- Ability to recruit, support and maintain membership in non-profit and community based organizations
- Effective leader as evidenced by volunteer positions, recognitions, awards and participation in YMCA Team Leader and Emerging Leaders programs

**RELEVANT EXPERIENCE**

**Albemarle Family YMCA**  
**Operations Director**

**May 2014 to present**

- Oversee day to day operations of 1.5 million dollar facility including supervision of 5 full time staff and 72 part time staff
- Project development, human resources, facility maintenance, community partnerships and financial development

**Albemarle and Currituck Family YMCA**  
**Senior Membership Director**

**December 2007 to May 2014**

- Provided leadership and support to over 9,000 members in a health and wellness environment
- Recruits, hires, trains, develop and lead employees and volunteers while implementing strategies to motivate staff and achieve goals.
- Develops initiatives and trains personnel to continually build on our prior success and ensure continued growth

**Elizabeth City Area Chamber of Commerce**  
**Membership Director**

**December 2005 to December 2007**

- Developed and sustained relationships with 650 local Chamber business members while attaining a 95% membership retention rate
- Represented and promoted the Chamber in the local community by developing positive working and collaborative relationships with other organizations, businesses and governmental entities.

**College of The Albemarle**

**Administrative Assistant, Small Business Center**

**May 2004 to December 2005**

- Provided primary administrative support to Division of Corporate and Continuing Education, including Small Business Center, Associate Vice President for Workforce Development, and Focused Industry Training Director

**Albemarle Electric Membership Cooperative**

**Customer Service Representative**

**July 2003 to May 2004**

- Established new service accounts, resolved consumer issues, posted payments and prepared external and internal correspondence.

**Puddleducks, LLC**

**Co-owner**

**June 1997 to April 2012**

- Children's retail specialty boutique. Shared responsibility for all facets of the operation of a retail business, including planning, budgeting, personnel, cost control and marketing.

**EDUCATION, RECOGNITION AND AFFILIATIONS**

**EDUCATION:**

Bachelor of Science, Clothing and Retail Merchandising, East Carolina University, Greenville, N.C., (1987)

Meredith College, Raleigh, N.C. (1984)

**RECOGNITION:**

*Strong, Smart and Bold Person of the Year*, Girls Inc. (Nominee, 2012)

Elizabeth City Downtown Business and Professionals Association, "Outstanding Business Person of the Year 2000"

**AFFILIATIONS:**

Elizabeth City Morning Rotary Club  
President 2012-2013  
Board Member 2008- 2012  
Member 2007 - present

Elizabeth City -Pasquotank County Tourism  
Committee  
Co-Chair 2003  
Member 2001 - 2002

ECPPS Education Foundation  
Board Member 2008-2010

Downtown Business and Professional  
Association  
President 1999 and 2000  
Vice-President 2000 - 2001

Albemarle Area United Way  
Board Member 2007-2009

**YOUNG MEN'S CHRISTIAN ASSOCIATION  
OF SOUTH HAMPTON ROADS**

**BY-LAWS**

**REVISED & APPROVED BY BOARD OF DIRECTORS  
JANUARY 24, 2008**

## ARTICLE I

### Name

Section 1. The name of this non-stock corporation shall be YOUNG MEN'S CHRISTIAN ASSOCIATION OF SOUTH HAMPTON ROADS (hereinafter referred to as the "Association"). The governing body of the Association shall be its Board of Directors (the "Board of Directors").

## ARTICLE II

### Purpose

Section 1. The purposes for which the Association is organized are:

A. The Association is organized and shall be operated exclusively for one or more charitable, religious, educational and scientific purposes as specified in Section 501(c)(3) of the Internal Revenue Code of 1986 (the "Code"), including, for such purposes, the making of distributions to organizations that qualify as exempt organizations under Section 501(c)(3) of the Code, as may be amended in the future.

B. As set forth in the following declaration of the National Council of the Young Men's Christian Associations:

"In recognition of its founding in 1844, The Young Men's Christian Association we regard as being in its essential genius, a worldwide fellowship where Christians are united by a loyalty to Jesus Christ, and today people of all faiths and non faith are welcome to join together for the purpose of developing Judeo-Christian personality and

building a Judeo-Christian society built on the character values of faith, honesty, caring, respect, and responsibility. The mission statement for the Association is "to put Judeo-Christian principles into practice through programs that build healthy spirit, mind, and body for all

C. Generally to do all things and transact all business which any person or individual may lawfully do, not inconsistent with the foregoing purposes or with the rights and purposes of a non-profit organization under the Virginia Nonstock Corporation Act. Notwithstanding any other provision of these By-laws and the Articles of Incorporation, the Association shall not carry on any activities not permitted to be carried on by a corporation exempt from Federal income tax under Section 501(c)(3) of the Code, or the corresponding provision of any future federal tax code or by a corporation, contributions to which are deductible under Section 170(c)(2) of the Code or the corresponding provision of any future federal tax code.

No substantial part of the activities of the Association shall consist of carrying on propaganda, or otherwise attempting to influence legislation, and the Association shall not participate in, or intervene in (including the publishing or distribution of statements), any political campaign on behalf of, or in opposition to, any candidate for public office. However, the Association shall be permitted to advocate on a limited basis regarding socially oriented legislation that impacts the Association's pursuit of its mission and may join when necessary with kindred organizations for the purpose of such advocacy.

Section 2. The Association also welcomes as members all persons who wish to join and cooperate in support of the ideals and values for which the Association stands.

Section 3. In giving effect to its ideals and values, the Association offers to those who participate in its programs opportunities for experiences that will help them:

A. to develop self-confidence and self-respect and an appreciation of their own worth as individuals;

B. to develop a faith for daily living based on Judeo-Christian principles and thereby reach their highest potential as children of God;

C. to grow as responsible members of their families and citizens of their communities;

D. to appreciate that health of mind and body is a sacred gift and that physical fitness and mental well-being are conditions to be achieved and maintained;

E. to recognize the worth of all persons and to work for interracial and intergroup understanding;

F. to develop a sense of world-mindedness and to work for worldwide understanding; and

G. to develop their capacities for leadership and how to use such capacity responsibly in their own groups and community life.

Section 4. The Association is affiliated with other Associations through membership in the National Council of Young Men's Christian Associations.

Section 5. In accomplishing its objectives, the Association may establish and provide for the conduct and maintenance of Young Men's Christian Association work in one or more of the geographical areas to be served by the Association. All branches or subdivisions established by the Association shall be under the control and direction of the Board of Directors unless otherwise directed.

### ARTICLE III

#### The Service Area

The Service Area of the Association shall be the South Hampton Roads area of the Commonwealth of Virginia, which shall consist of the cities of Norfolk, Virginia Beach, Chesapeake, Portsmouth and Suffolk, Virginia, the Eastern Shore of Virginia, northeastern North Carolina and such adjacent areas as may be included by action of the Board of Directors.

### ARTICLE IV

#### Membership

##### Section 1. Office Eligible Members

Office Eligible Members shall be at least eighteen (18) years of age, of good moral character, and assent to the purposes of the Association as set forth in Article II, Section 1 and shall include persons who a) pay dues to the Association for privileges, b) are entitled to privileges due to a scholarship granted by the Association or c) are entitled to privileges by virtue of their gifts and donations. The criteria for membership for Office Eligible Members may be amended from time to time by action of the Board of Directors.

##### Section 2. Privileges of Office Eligible Members

Only Office Eligible Members shall be entitled to hold elective office of the Association and be members of the Board of Directors or the Branch Boards of Managers. However, notwithstanding anything to the contrary herein, youth who are under the age of 18 may become ex officio members, without voting powers, of the

Board of Directors or Branch Boards of Managers where they are approved by the Board of Directors and may succeed themselves without limitation in such capacity so long as they continue to be approved annually by the Board of Directors. Any Office Eligible Member of the Association shall be entitled to submit in writing to the Board Development Committee the name of any other Office Eligible Member for consideration by the Board Development Committee for nomination to the Board of Directors. Nothing herein shall prohibit nominations of an Office Eligible Member to any elective office by any other Office Eligible Member. Nothing contained herein shall prohibit a Non-Office Eligible Member or a person who is neither an Office Eligible Member nor a Non-Office Eligible Member from serving on special committees established by the Board of Directors from time to time.

#### Section 3. Non-Office Eligible Members

Non-Office Eligible Members shall be all other members of this Association.

#### Section 4. Membership

Membership in the Association may be terminated by death, voluntary withdrawal, failure to pay financial obligations to the Association or by expulsion for just cause. The President/Chief Executive Officer shall have authority to effect such termination.

#### Section 5. Voting Rights

Office Eligible Members and Non-Office Eligible Members shall have no individual right to vote on amendments to the Association's Articles of Incorporation. Neither Office Eligible Members nor Non-Office Eligible Members shall have any general voting rights.

## ARTICLE V

### Annual Meeting

The Annual Meeting of the Association shall be held at such time and place as determined by the Board of Directors. At the Annual Meeting, reports covering the finances and activities of the preceding year shall be presented and any other business shall be transacted. Office Eligible Members of the Association shall be invited to attend the Annual Meeting of the Association by the posting of notices at each of the Association=s branches at least ten (10) days prior to the date of the Annual Meeting. Nothing shall preclude the Board of Directors from conducting its Board of Directors Annual Meeting contemporaneously with the Annual Meeting of the Association. Written notice of such meeting of the Board of Directors shall be mailed to each director at the director's last known address at least ten (10) days prior to the meeting.

## ARTICLE VI

### Board of Directors

#### Section 1. Composition

The Board of Directors shall consist of three (3) members nominated annually by the Branch Operating Committee and approved by the Board of Directors and at least twenty-two (22), but not more than thirty-seven (37) at-large members elected by the Board of Directors. Each At-large Board member shall be elected to a new three-year term or to fill the remaining portion of an unexpired term. One-third of the Board of Directors shall be subject to re-election annually. Because representation of each

community served by the Association is an important factor in the Board's composition, at least one member shall reside within each geographic area or serve on a Branch Board within each geographic area served by the Association.

#### Section 2. Powers and General Function

The Board of Directors shall be the legally constituted governing body of the Association. Its general function shall be to determine the Association's future strategic direction, to set Association objectives and to resolve all matters which are presented to the Association in fulfilling its mission. The Board of Directors shall have and exercise all the powers necessary to control and supervise the affairs and operations of the Association. Pursuant to such authority and discretion, the Board of Directors may:

- 1) establish branches at such times and locations as it may determine and reorganize or discontinue the same;
- 2) conduct any activities within the authority of the Association under its own immediate supervision as it may determine;
- 3) determine how best to allocate funds the Association generates, as well as those non-designated funds made available to the Association by the trustees of the Association's endowment fund; and
- 4) make rules and regulations to govern all affairs of the Association.

The Board's focus shall be upon strategic issues which affect the Service Area, and the Board shall at all times remain mindful of the Association's non-profit, charitable purpose and its tax-exempt status under the Internal Revenue Code of 1986 and the statutes of the Commonwealth of Virginia and acts amendatory of either.

### Section 3. Regular Meetings

The Board of Directors shall meet at least four (4) times a year. The time and place of all meetings of the Board of Directors shall be determined by the Chairman of the Board.

### Section 4. Special Meetings

Special meetings of the Board of Directors may be called by the Chairman of the Board and shall be called by him upon the written request of at least ten (10) Directors. Such request shall specify the purpose of the meeting which shall be described in the notice thereof. No business shall be transacted at any special meeting except that for which the notice was issued. Notice of any special meeting shall be deemed to be sufficiently given if deposited in the mail at least ten (10) days before such meeting and addressed to the Director's last known address.

### Section 5. Quorum for Action

One-third (1/3) of the members of the Board of Directors shall constitute a quorum for all regular and special meetings of the Board of Directors; members who are participating in a meeting of the Board of Directors via videoconference shall be deemed to be present at the meeting for all purposes, including the determination whether a quorum is present. Action by the Board of Directors at any regular or special meeting where a quorum is present shall be determined by the majority vote of the Directors present except for the purpose of amending the Association's By-laws as provided for in Article XV of these By-laws.

#### **Section 6. Resignation**

Any Director may resign from the Board of Directors by giving written notice of such resignation. Such resignation shall be effective immediately, if so stated, or upon its acceptance by the Board of Directors.

#### **Section 7. Ex-Officio Members**

The President/Chief Executive Officer of the Association shall serve, without voting powers, as an ex-officio member of the Board of Directors. The Board of Directors may likewise approve members who are under the age of 18 to serve, without voting powers, as additional ex-officio members of the Board of Directors.

#### **Section 8. Election of At-Large Members**

The at-large members of the Board of Directors shall serve a term of three (3) years, one-third of whom are elected each year by the Board of Directors at the Annual Meeting of the Board of Directors. Only Office Eligible Members recommended for nomination by the Board Development Committee are eligible to be elected as at-large members of the Board of Directors. Each such nominee shall become an at-large member of the Board of Directors if a majority of the Directors present at the Annual Meeting of the Board of Directors vote in favor of the nominee, provided a duly constituted quorum is present at such meeting.

#### **Section 9. Term of Office**

The term of office for all Directors shall commence at the adjournment of the Annual Meeting of the Board of Directors and expire upon the adjournment of the Annual Meeting of the Board of Directors at which that Director's term expires.

#### Section 10. Vacancies

Vacancies occurring on the Board of Directors, by resignation or otherwise, shall be filled for the unexpired term of the vacating Director at any meeting of the Board of Directors by a favorable majority vote of the Directors present at such meeting when a duly constituted quorum is present at the meeting.

### ARTICLE VII

#### Elected Officers

##### Section 1. Elected Officers

The elected officers of the Association shall be a Chairman of the Board, two Vice-Chairmen, one of whom may be designated a Chairman-Elect, a Treasurer, an Assistant Treasurer, and a Secretary. They shall be elected at the Annual Meeting of the Board of Directors by a majority vote of the Directors present at such meeting, when a duly constituted quorum is present at such meeting, to serve a term of one (1) year or until the election of their respective successors. Elected officers may succeed themselves without limitation except that no person shall serve as Chairman of the Board for more than three (3) successive one (1) year terms. Only members of the Board of Directors are eligible to be elected as officers of the Association.

##### Section 2. Duties of Elected Officers

The officers elected shall perform all duties customarily appertaining to their respective offices and such other duties as may, from time to time, be delegated to them by the Board of Directors. The officers shall at all times be subject to the direction and control of the Board of Directors.

### Section 3. Removal of Elected Officers

The Board of Directors may, by a majority vote of the Directors present at a regular or special meeting of the Board of Directors when a duly constituted quorum is present at such meeting, remove any elected officer at any time with or without cause and shall elect a successor to fill such vacancy for the unexpired term of the removed officer.

## ARTICLE VIII

### Appointed Officer

#### Section 1. President/Chief Executive Officer

The President/Chief Executive Officer shall be appointed by the Board of Directors. He shall serve at the pleasure of the Board of Directors.

#### Section 2. Duties of the President/Chief Executive Officer

The President/Chief Executive Officer is charged with the administration of all of the affairs of the Association and with carrying out the policies and decisions of the Board of Directors. He or his designated representative shall be, without vote, an ex-officio member of the Association, the Board of Directors, all Branch Boards of Managers and all committees of the Association. He may designate a representative to attend and participate in (without vote) meetings of any such board or committee on his behalf and to report to him regarding the business conducted at such meetings. He shall hire, in consultation with the Branch Board of Managers whose work is involved, the Branch executives. He shall assign or delegate to them their duties, supervise their work, and if he deems advisable, discharge such employees. He shall supervise the

employment of all other employees of the Association, appoint and discharge all employees of the Association, and have such other duties as assigned by the Board of Directors. He shall have authority to designate titles for the employees he hires to perform certain managerial or other functions.

## ARTICLE IX

### Committees

#### Section 1. Committees

The Chairman of the Board shall appoint, and the Board of Directors shall confirm, committees to assist the Board of Directors, including such standing and special committees as the Board of Directors may authorize to carry on the work of the Association. The current standing committees of the Board of Directors are the Executive, Branch Operating, Board Development, Finance, Development, Membership and Program, Property, Mission Advocacy and Executive Compensation. An independent Audit Committee, without representation on the Executive Committee, shall be appointed by the Chairman of the Board with membership confirmed by the Board reporting to the Board of Directors. The Chairman of the Board shall appoint all of the Board's committee chairmen, other than the Chairman of the Finance Committee, who is the Association Treasurer, and define the responsibilities and tenure of such committees. The Executive Committee shall appoint all other members of the Board's committees, with the exception of the Branch Operating Committee. Each Committee of the Board other than the Branch Operating Committee and the Audit Committee shall be comprised of no less than eight (8) and no more than twelve (12) members, at least

seven (7) of whom shall be serving as members of the Board of Directors or as branch Board of Managers. All persons appointed to serve on committees shall be appointed to serve a term of one (1) year or until the appointment of a successor, such term commencing upon appointment, and all members of the Board of Directors are expected to serve on one (1) or more of the committees of the Board of Directors. The Committees of the Board of Directors other than the Branch Operating Committee may include professionals with expertise in the matters with which particular Committees are concerned. The Executive Committee shall have the authority to appoint such professionals to serve on committees of the Board of Directors without regard to whether they are members of the Board of Directors. Committee members, including committee chairmen, may succeed themselves without limitation for as long as they receive annual appointments to serve on their respective committees. Each committee shall have the power and authority expressly granted to it by the Board of Directors. Such grant of authority shall be evidenced by these By-laws or by separate resolution of the Board which may include the adoption of policies, rules and guidelines.

#### Section 2. Executive Committee

The Executive Committee shall consist of the elected officers of the Association (the Chairman of the Board, two Vice-Chairmen, one of whom may be designated a Chairman-Elect, Treasurer, Assistant Treasurer, and Secretary), the immediate Past-Chairman of the Board, the chairman of each of the Board's standing committees, and a minimum of three representatives of the Branch Operating Committee. The Executive Committee shall have the power to determine annually whether to increase the number of representatives of the Branch Operating Committee who will be permitted to serve in

that capacity on the Executive Committee. The Chairman of the Board shall be the chairman of the Executive Committee. The Executive Committee is delegated all power and authority of the Board of Directors and shall have general charge of the affairs of the Association when the Board of Directors is not in session; the primary focus of the Executive Committee shall be setting and defining the strategic goals and policies of the Association and allocating the funds of the Association. Action taken by the Executive Committee shall bind the Association without any further action by the Board of Directors except that the Executive Committee alone cannot amend these By-laws or approve the annual operating budget for the Association. The Executive Committee shall report to the Board of Directors at the Board's regularly scheduled meetings all actions taken by the Executive Committee.

### Section 3. Branch Operating Committee

The Branch Operating Committee shall be comprised of the chairmen of the Association's respective Branch Boards of Managers, who shall meet in consultation with, and be guided by, employees of the Association designated by the President/Chief Executive Officer. The Branch Operating Committee shall participate in oversight of the daily business operations of the Association. All decisions made and actions taken within the purview of the Branch Operating Committee shall be implemented by the Association unless overridden by the Corporate Board or its Executive Committee. The Branch Operating Committee annually shall nominate, subject to approval by the Board of Directors, three of its members for membership on the Executive Committee of the Board of Directors at least one month prior to the Annual Meeting. Each such member who is nominated and approved shall serve on the Executive Committee as a

representative of the Branch Operating Committee for a term of one year and may succeed themselves without limitation for as long as they are chosen to do so receive and annual appointments to serve on their respective committees. Notwithstanding anything to the contrary elsewhere herein, the Branch Operating Committee may not choose more than three of its members for membership on the Executive Committee unless the Executive Committee or the Board of Directors provides specific direction to do so.

#### Section 4. Board Development Committee

The Officers of the Board of Directors and other members appointed by the Board Chairman will constitute the Board Development Committee. It shall be the duty of the Board Development Committee to provide recommendations to the Executive Committee for nominees to the Board of Directors and for proposed future elected officers of the Association. The Board Development Committee shall file with the Chairman of the Board its recommendations for nominations for elected officers and members of the Board of Directors at least ten (10) days prior to the date of any meeting at which officers or members of the Board of Directors are to be elected.

#### Section 5. Finance Committee

The Treasurer shall serve as Chairman and the Assistant Treasurer will be the Vice Chairman of the Finance Committee. The Finance Committee shall review and recommend to the Board of Directors an annual budget of income and expenditures including the budgets of the Branches, all investments and capital expenditures not designated in the annual operating budget and other such financial and business

operations of the Association. The Finance Committee shall report periodically to the Board on all action which it has taken.

**Section 6. Development Committee**

The Development Committee shall develop, recommend and provide leadership for the Association's Endowment, Capital and Annual Support Campaigns.

**Section 7. Membership and Program Committee**

The Membership and Program Committee shall recommend and establish criteria for membership. The Membership and Program Committee shall also adopt rules and regulations for the use of the Association's facilities and handle such other matters as the Board of Directors shall delegate and deem appropriate.

**Section 8. Property Committee**

The Property Committee shall be responsible for the maintenance and operation of the Association's facilities. The Property Committee shall oversee and monitor expansion projects and the establishment of new branches. The Property Committee shall make recommendations to the Executive Committee and the Board of Directors with respect to expenditures on the Association's facilities. The Property Committee shall also handle such additional matters as the Board of Directors shall delegate or deem appropriate.

**Section 9. Mission Advocacy Committee**

The Mission Advocacy Committee shall be responsible for planning functions to increase awareness of the mission of the Association including Christian Emphasis, International Programs and Public Policy awareness.

#### Section 10. Executive Compensation Committee

The elected officers of the Association and the chairman of the Audit Committee shall serve as the Association's Executive Compensation Committee unless a member is deemed to have a material conflict of interest pursuant to the IRS Intermediate Sanction rules, in which case the Chairman of the Board shall appoint a replacement member to the Executive Compensation Committee from the membership of the Board of Directors.

The Executive Compensation Committee shall, in accordance with the IRS Intermediate Sanction rules, compare, review and authorize executive compensation for the "disqualified" Executives of the Association. It will also establish and oversee the executive compensation program for the Association and report annually to the Board of Directors.

#### Section 11. Audit Committee

The Audit Committee will be composed of those members specified in the Audit Committee Charter, as approved by the Board of Directors of the YMCA of South Hampton Roads.

#### Section 12. Quorum

Unless otherwise provided in the resolution of the Board of Directors establishing a committee, a quorum for all committees shall be a majority of the members of such committee and the act of the majority of the members present at a meeting at which a quorum is present shall be the act of the committee.

## ARTICLE X

### Branches

#### Section 1. General

The Board of Directors may establish, name and maintain branches and may reorganize or discontinue same at any time and shall define the scope of their activities.

#### Section 2. Control of Branches

The branches shall be under the control of the Board of Directors and detailed operations of each branch shall be managed as specified herein in harmony with these By-laws and any policies established by the Board of Directors.

#### Section 3. Branch Board of Managers

Separately for each branch of the Association, there shall be a Board of Managers, which shall be charged with advisory oversight of the branch. Each Board of Managers shall be self-perpetuating and composed of not less than fifteen (15) and not more than twenty-four (24) Office Eligible Members who shall serve for three (3) years, as well as such ex-officio members under the age of 18 who are proposed by the Board of Managers and approved by the Board. Terms for the members of each Board of Managers shall be staggered so that one-third (1/3) of the terms of its members shall expire each year. Each Board of Managers shall be responsible to the Board of Directors for the Board of Managers' conduct with respect to the operation of the branch with which the Board of Managers is associated. The Boards of Managers act in an advisory capacity only and do not possess any power or authority to act on behalf of the Board of Directors unless otherwise specified herein or by separate resolution of the Board of Directors duly enacted.

#### **Section 4. Board of Managers= Officers**

Each Board of Managers shall nominate from among its own members a chairman. Each such nominee shall be elected as chairman of the nominee's respective Board of Managers if a majority of the Directors present at the Annual Meeting of the Board of Directors vote in favor of the nominee, provided a duly constituted quorum is present at such meeting, and, once elected, the chairman shall serve a term of one (1) year or until the election of the chairman=s successor. The Board of Managers may elect such other officers as may be deemed necessary by such board. All other officers of the Board of Managers shall be elected at a meeting of the Board of Managers and shall take office at the adjournment of such meeting to serve a term of one (1) year or until the election of successors. When vacancies occur, they shall be filled in a similar manner for the balance of the term of the vacating officer. Elected officers may succeed themselves without limitation for as many terms as they are elected, except that no person shall serve as chairman for more than three (3) successive one (1) year terms. The officers shall perform all duties customarily appertaining to their respective offices and such other duties as may from time to time be delegated to them by the Board of Managers. The officers shall at all times be subject to the direction of the Board of Managers.

#### **Section 5. Board of Managers' Committees**

Each Branch Board of Managers shall have the power and authority to create the committees that it deems necessary and appropriate to perform the duties of the Board

of Managers. Branch committees may be appointed by the Branch chairman as necessary.

**Section 6. Board of Managers' Executive Committee**

The officers, immediate past-chairman, and two additional members of the Board of Managers appointed by the chairman, shall constitute an Executive Committee of the Board of Managers. This committee may act on behalf of the Board of Managers subject to its approval in the interim between meetings of the Board of Managers and perform such other duties as may be assigned by the Board of Managers.

**Section 7. Limitations on Board Membership**

An at-large member of the Board of Directors shall not be eligible to serve as the chairman of a branch Board of Managers.

**Section 8. Board of Managers' Meetings**

Each Branch Board of Managers shall meet at least four (4) times a year and at such time and place as they shall determine.

**ARTICLE XI**

**Conflicts of Interest**

The Association may enter into a contract with a member to provide goods or services to the Association so long as such contract is fair, commercially reasonable and negotiated at arms length. Determination of fairness shall be considered from the Association's perspective. The Board of Directors may establish further criteria governing the Association's contractual relationship with members in its discretion.

## ARTICLE XII

### Fiscal Authority

#### Section 1. Contracts

The Board of Directors may authorize any officer or agent of the Association in addition to the officers so authorized by these By-laws, to enter into any contract or execute and deliver any instrument in the name of and on behalf of the Association, and such authority may be general or limited to specific instances.

#### Section 2. Checks, Drafts, Etc.

All checks, drafts or orders for the payment of money, notes or other evidences of indebtedness issued in the name of the Association shall be signed by officers, or agents of the Association and in such manner as shall from time to time be determined by resolution of the Board of Directors.

#### Section 3. Deposits

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

#### Section 4. Gifts

The Board of Directors may accept on behalf of the Association any contribution, gift, bequest or devise for any special purpose of the Association and designate the purposes for which it should be used. The Board shall recognize any special limitations or designations by the donor to the extent permitted by law and these By-laws.

#### Section 5. Fiscal Year

The fiscal year of the Association shall be determined by the Board of Directors. The Board of Directors shall have the power to change the fiscal year of the Association, from time to time, which shall become the taxable year of the corporation upon the approval of the Internal Revenue Service.

### ARTICLE XIII

#### Indemnification of Officers, Directors, Employees and Agents

##### Section 1.

a) The Association shall indemnify against liability any individual who is serving or has at any time served as a director, officer, Branch Board of Managers member, employee or agent of the Association and is made a party to any threatened, pending or completed action, suit, or proceeding, whether civil, criminal, administrative or investigative (other than an action by or in the name of the Association), because he is or was a director, officer, Branch Board of Managers member, employee or agent of the Association, if he (a) conducted himself in good faith, (b) believed his conduct to be in the best interests of the Association or at least not opposed to its best interests; (c) was not directed by the Board of Directors to cease his conduct; and (d) had no reasonable cause to believe his conduct was unlawful. The termination of any action, suit, or proceeding by judgment, offer or settlement shall not of itself create a presumption that the person did not act in good faith or in a manner he reasonably believed to be in or not opposed to the best interests of the Association.

b) The Association shall not indemnify an individual against liability in connection with any threatened, pending or completed actions, suits or proceedings in which he is adjudged to be liable for negligence or misconduct in the performance of his duties to the Association or in which he is acting against the written directives of the Board of Directors or in which it is charged that personal benefit was improperly received by him, whether or not the action was performed in his official capacity unless and only to the extent that the court in which such action or suit was brought shall determine upon the application that, despite the adjudication of liability, but in view of all circumstances of the case, such person is fairly and reasonably entitled to indemnity for such expenses which such court shall deem proper.

c) Any indemnification under this Article XIII (unless ordered by a court) shall be made by the Association only as authorized in the specific case upon a determination that indemnification of the person is proper under the circumstances because he has met the applicable standard of conduct set forth in subsections a and b above. Such determination shall be made by the Association's Board of Directors by a majority vote of a quorum consisting of those Directors who are not then party to the action, suit or proceeding. If a disinterested quorum cannot be obtained, the determination shall be made by special legal counsel selected by a majority vote of the full Board of Directors, including Directors who are parties to the action, suit or proceeding.

d) The Association may pay for or reimburse the reasonable expenses incurred by a current or former director, officer, Branch Board of Managers member,

employee or agent of the Association who is a party to an action, suit or proceeding in advance of final disposition of the proceeding if:

(i) The individual furnishes the Association a written affirmation of his belief that his conduct was in good faith and that he reasonably believed that the conduct was in the best interest of the Association or not opposed to its best interest and in the case of a criminal proceeding, that he had no reasonable cause to believe that the conduct was unlawful; and

(ii) The individual furnishes the Association a written undertaking, executed personally or on the individual's behalf, to repay the advance if it is ultimately determined that the individual did not meet the necessary standard of conduct.

A determination to pay for or reimburse reasonable expenses in advance shall be made by the Association's Board of Directors by a majority vote of a quorum consisting of those Directors who are not then party to the action, suit or proceeding. If a disinterested quorum cannot be obtained, the determination shall be made by special legal counsel selected by a majority vote of the full Board of Directors, including Directors who are parties to the action, suit or proceeding.

## ARTICLE XIV

### Dissolution

Upon the dissolution of the Association, the Board of Directors shall, after paying or making provision for the payment of all of the liabilities of the Association, dispose of all of the assets of the Association exclusively for the purposes of the Association in such manner, or to such organization or organizations organized and operated

exclusively for charitable, educational, religious, or scientific purposes as shall at the time qualify as an exempt organization or organizations under Section 501(c) (3) of the Internal Revenue Code of 1986 (or the corresponding provision of any future United States Internal Revenue Law), as the Board of Directors shall determine. Any such assets not so disposed of shall be disposed of by the court of appropriate jurisdiction of the city in which the principal office of the Association is then located, exclusively for such purposes or to such organization or organizations, as such court shall determine, which are organized and operated exclusively for such purposes.

#### ARTICLE XV

##### By-Laws Amendments

These By-laws shall be altered or amended only upon a vote of three-fourths (3/4) of the Board of Directors who are present in person or are participating by any means of communication whereby all persons participating in the meeting can simultaneously hear each other; and participation by such means shall constitute presence in person at such meeting at any legally constituted meeting of the Board of Directors provided such alterations or amendments shall have been mailed or hand-delivered to the members of the Board of Directors at least ten (10) days prior to the meeting.

## ARTICLE XVI

### Gender Clause

Whenever the context shall so require, all words herein in any gender shall be deemed to include the masculine, feminine or neuter gender, all singular words shall include the plural and all plural words shall include the singular.

## Minutes-Thursday, August 16, 2018

### Advisory Board Meeting

#### Attendance:

Curtis Wrenn, Jeff Carter, Russ Haddad, HP Twiford, Charlie Bowe, Robin Harris, Heidi Prentiss, Kathryn Wheeler, Mike Petruncio  
(Molly Preciado)

#### Welcome:

Devotion- "Serve Humbly in Love". *Love your neighbor as yourself*; Galatians 5:13-14. *Submit to one another out of reverence for Christ*; Ephesians 5:21.

#### Review of Board Minutes:

No changes necessary

#### Committee Reports:

Golf/Fundraising-	Current 27 hole sponsors and 8 teams. Push teams, but remember we also need raffle prizes and will have volunteer signups closer to event.
Board Development-	Suggestions to Advisory Board Handbook. Approve policy and procedures as a group.
Membership/Retention-	Currently remaining over 1800 units; goal is 1900 by the end of the year. No join fee will run through the month of September. Open house will be held September 15 9am-12pm (open to the community). We will be running a Facebook check-in challenge. Attending Chamber Expo September 25.

#### Board Director Report:

Annual Giving Update-

- We are at 70% of our overall annual campaign goal
- We are at 99% of our board goal \$ amount and 90% participation

Health and Wellness Report

- ALB & SUF were the only family centers over 20% in utilization in Activtrax
- ALB surpassed budget expectations

2019 Annual Campaign Plan/Timeline-serve as a guideline to keep on track. Please put in your board notebook as a good reference

#### General Business

- Russ Haddad requested a YMCA representative to support ECSU open house ICW homecoming activities Oct 24.
- COA would like YMCA presence/participation in Oct 4 Health Science Expo
- Molly mentioned YMCA Open House on October 15<sup>th</sup>

A challenge was put forward anonymously for board members to sponsor a hole and so far we have 2.

A suggestion was also made to relocate banners to the front of the Y to be more visible and also yard signs out front along road to recognize sponsors.

**Internal Revenue Service**

**Date:** March 19, 2007

YOUNG MENS CHRISTIAN ASSOCIATION  
OF SOUTH HAMPTON ROADS  
250 W BRAMBLETON AVE 100  
NORFOLK VA 23510-1542

**Department of the Treasury**  
**P. O. Box 2508**  
**Cincinnati, OH 45201**

**Person to Contact:**

Ms Bradshaw #31-02167  
Customer Service Representative

**Toll Free Telephone Number:**

877-829-5500

**Federal Identification Number:**

54-0445205

Dear Sir or Madam:

This is in response to your request of March 19, 2007, regarding your organization's tax-exempt status.

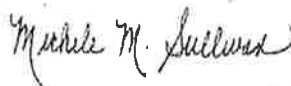
In October 1942 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records indicate that your organization is also classified as a public charity under section 509(a)(2) of the Internal Revenue Code.

Our records indicate that contributions to your organization are deductible under section 170 of the Code, and that you are qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Internal Revenue Code.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely,



Michele M. Sullivan, Oper. Mgr.  
Accounts Management Operations 1

**Young Men's Christian  
Association of South  
Hampton Roads**

Financial Report  
December 31, 2017

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RSM US LLP

## Independent Auditor's Report

To the Audit Committee of the Board of Directors  
Young Men's Christian Association of South Hampton Roads

### Report on the Financial Statements

We have audited the accompanying financial statements of Young Men's Christian Association of South Hampton Roads (YMCA), which comprise the statements of financial position as of December 31, 2017 and 2016, the related statements of activities, cash flows and functional expenses for the years then ended, and the related notes to the financial statements.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Young Men's Christian Association of South Hampton Roads as of December 31, 2017 and 2016, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

*RSM US LLP*

Richmond, Virginia  
May 29, 2018

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AUDIT | TAX | CONSULTING

**Young Men's Christian Association of South Hampton Roads**

**Statements of Financial Position  
December 31, 2017 and 2016**

	2017	2016
<b>Assets</b>		
Current assets:		
Cash and cash equivalents	\$ 9,250,874	\$ 8,964,573
Current portion of contributions receivable, net (Note 2)	1,816,023	771,709
Prepaid expenses and other assets	797,939	826,646
Total current assets	<u>11,864,836</u>	<u>10,562,928</u>
Land, buildings and equipment (Notes 3, 7 and 8)	138,097,250	131,427,990
Less accumulated depreciation and amortization	<u>57,678,961</u>	<u>53,947,573</u>
Land, buildings and equipment, net	<u>80,418,289</u>	<u>77,480,417</u>
Contributions receivable, net, excluding current portion (Note 2)	7,307,514	7,436,793
Investments (Notes 4 and 16)	2,503,057	2,282,662
Use of conditional asset (Note 5)	3,830,000	-
Interest in net assets held by others (Note 6)	1,959,311	1,794,836
Other assets	<u>179,064</u>	<u>179,064</u>
Total assets	<u>\$ 108,062,071</u>	<u>\$ 99,736,700</u>
<b>Liabilities and Net Assets</b>		
Current liabilities:		
Accounts payable	\$ 1,758,743	\$ 894,084
Accrued expenses	1,690,922	1,743,569
Revolving lines of credit (Note 8)	3,227,079	2,867,021
Current portion of long-term debt (Note 7)	3,486,430	5,913,001
Current portion of deferred revenue	<u>2,563,950</u>	<u>2,345,923</u>
Total current liabilities	<u>12,727,124</u>	<u>13,763,598</u>
Deferred revenue, excluding current portion	712,883	759,135
Liability for use of conditional asset (Note 5)	3,830,000	-
Long-term debt, excluding current portion (Note 7)	<u>31,249,457</u>	<u>29,237,423</u>
Total liabilities	<u>48,519,464</u>	<u>43,760,156</u>
Commitments, contingencies and subsequent events (Notes 7, 8, 9, 13, 15 and 17)		
Net assets:		
Unrestricted	44,007,327	40,725,692
Temporarily restricted (Notes 11 and 12)	13,636,114	13,370,487
Permanently restricted (Note 12)	<u>1,899,166</u>	<u>1,880,365</u>
Total net assets	<u>59,542,607</u>	<u>55,976,544</u>
Total liabilities and net assets	<u>\$ 108,062,071</u>	<u>\$ 99,736,700</u>

See notes to financial statements.

## Young Men's Christian Association of South Hampton Roads

### Statement of Activities Year Ended December 31, 2017

	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
Public support and operating revenue:				
Public support:				
Contributions (Notes 2, 11 and 12)	\$ 4,220	\$ 2,929,220	\$ 18,801	\$ 2,952,241
Annual campaign	1,564,077	66,614	-	1,630,691
United Way	208,606	-	-	208,606
Restricted grants	-	408,708	-	408,708
Net assets released from restrictions (Note 11)	3,654,712	(3,654,712)	-	-
<b>Total public support</b>	<b>5,431,615</b>	<b>(250,170)</b>	<b>18,801</b>	<b>5,200,246</b>
Operating revenue:				
Membership dues	28,349,693	-	-	28,349,693
Program service fees	14,717,006	-	-	14,717,006
Sales to public, net of direct expenses of \$106,062	195,163	-	-	195,163
Interest and dividend income	7,046	48,971	-	56,017
Lease income (Note 10)	695,406	-	-	695,406
Miscellaneous revenue	330,701	-	-	330,701
<b>Total operating revenue</b>	<b>44,295,015</b>	<b>48,971</b>	<b>-</b>	<b>44,343,986</b>
<b>Total public support and operating revenue</b>	<b>49,726,630</b>	<b>(201,199)</b>	<b>18,801</b>	<b>49,544,232</b>
Operating expenses:				
Program services:				
Membership	25,567,355	-	-	25,567,355
Community service	15,924,967	-	-	15,924,967
<b>Total program services</b>	<b>41,492,322</b>	<b>-</b>	<b>-</b>	<b>41,492,322</b>
Supporting services:				
Management and general	4,990,103	-	-	4,990,103
Fundraising	1,196,686	-	-	1,196,686
<b>Total supporting services</b>	<b>6,186,789</b>	<b>-</b>	<b>-</b>	<b>6,186,789</b>
<b>Total operating expenses</b>	<b>47,679,111</b>	<b>-</b>	<b>-</b>	<b>47,679,111</b>
<b>Increase (decrease) in net assets from operating activities</b>	<b>2,047,519</b>	<b>(201,199)</b>	<b>18,801</b>	<b>1,865,121</b>
Nonoperating activities:				
Gain on sale of land	1,234,116	-	-	1,234,116
Change in interests in net assets held by others	-	164,475	-	164,475
Realized gains on investments, net	-	71,808	-	71,808
Unrealized gains on investments, net	-	230,543	-	230,543
<b>Increase in net assets from nonoperating activities</b>	<b>1,234,116</b>	<b>466,826</b>	<b>-</b>	<b>1,700,942</b>
<b>Change in net assets</b>	<b>3,281,635</b>	<b>265,627</b>	<b>18,801</b>	<b>3,566,063</b>
Net assets at beginning of year	40,725,692	13,370,487	1,880,365	55,976,544
Net assets at end of year	\$ 44,007,327	\$ 13,636,114	\$ 1,899,166	\$ 59,542,607

See notes to financial statements.

## Young Men's Christian Association of South Hampton Roads

### Statement of Activities Year Ended December 31, 2016

	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
<b>Public support and operating revenue:</b>				
Public support:				
Contributions (Notes 2, 11 and 12)	\$ 79,241	\$ 4,122,603	\$ 15,159	\$ 4,217,003
Annual campaign	1,554,540	28,518	-	1,583,058
United Way	284,830	-	-	284,830
Restricted grants	-	3,817,394	-	3,817,394
Net assets released from restrictions (Note 11)	5,332,241	(5,332,241)	-	-
<b>Total public support</b>	<b>7,250,852</b>	<b>2,636,274</b>	<b>15,159</b>	<b>9,902,285</b>
<b>Operating revenue:</b>				
Membership dues	27,783,563	-	-	27,783,563
Program service fees	14,151,564	-	-	14,151,564
Sales to public, net of direct expenses of \$34,627	189,155	-	-	189,155
Interest and dividend income	2,986	46,536	-	49,522
Lease income (Note 10)	630,894	-	-	630,894
Miscellaneous revenue	249,093	-	-	249,093
<b>Total operating revenue</b>	<b>43,007,255</b>	<b>46,536</b>	<b>-</b>	<b>43,053,791</b>
<b>Total public support and operating revenue</b>	<b>50,258,107</b>	<b>2,682,810</b>	<b>15,159</b>	<b>52,956,076</b>
<b>Operating expenses:</b>				
Program services:				
Membership	25,056,772	-	-	25,056,772
Community service	18,911,208	-	-	18,911,208
<b>Total program services</b>	<b>43,967,980</b>	<b>-</b>	<b>-</b>	<b>43,967,980</b>
Supporting services:				
Management and general	4,951,574	-	-	4,951,574
Fundraising	1,083,532	-	-	1,083,532
<b>Total supporting services</b>	<b>6,035,106</b>	<b>-</b>	<b>-</b>	<b>6,035,106</b>
<b>Total operating expenses</b>	<b>50,003,086</b>	<b>-</b>	<b>-</b>	<b>50,003,086</b>
<b>Increase in net assets from operating activities</b>	<b>255,021</b>	<b>2,682,810</b>	<b>15,159</b>	<b>2,952,990</b>
<b>Nonoperating activities:</b>				
Change in interests in net assets held by others	-	29,286	-	29,286
Realized losses on investments, net	-	(17,267)	-	(17,267)
Unrealized gains on investments, net	-	119,713	-	119,713
Transfer (Note 12)	(114,477)	114,477	-	-
<b>Increase (decrease) in net assets from nonoperating activities</b>	<b>(114,477)</b>	<b>246,209</b>	<b>-</b>	<b>131,732</b>
<b>Change in net assets</b>	<b>140,544</b>	<b>2,929,019</b>	<b>15,159</b>	<b>3,084,722</b>
Net assets at beginning of year	40,585,148	10,441,468	1,865,206	52,891,822
Net assets at end of year	\$ 40,725,692	\$ 13,370,487	\$ 1,880,365	\$ 55,976,544

See notes to financial statements.

**Young Men's Christian Association of South Hampton Roads**

**Statements of Cash Flows  
Years Ended December 31, 2017 and 2016**

	2017	2016
Cash flows from operating activities:		
Change in net assets	\$ 3,566,063	\$ 3,084,722
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation and amortization of buildings and equipment	6,193,839	6,033,444
Realized and unrealized gains on investments, net	(302,351)	(102,446)
Change in interest in net assets held by others	(164,475)	(29,286)
(Gains) losses on disposal of land, buildings and equipment	(1,456,911)	223,216
Net purchase of investments via reinvested dividends	(48,971)	(46,536)
Contributions restricted for construction	(1,169,884)	(519,962)
Contributions restricted for long-term investments	(18,801)	(80,818)
Change in discount for net present value of pledges and provision for uncollectible contributions	54,170	(44,848)
Changes in assets and liabilities:		
Contributions receivable	(961,306)	640,200
Prepaid expenses and other assets	28,707	(205,961)
Accounts payable	864,659	222,972
Accrued expenses	(52,647)	922,869
Deferred revenue	171,775	(4,015,749)
<b>Net cash provided by operating activities</b>	<b>6,703,867</b>	<b>6,081,817</b>
Cash flows from investing activities:		
Acquisitions of land, buildings and equipment	(9,460,414)	(4,034,861)
Proceeds from disposal of land, buildings and equipment	1,785,614	47,339
Net withdrawals in investments	123,028	52,481
<b>Net cash used in investing activities</b>	<b>(7,551,772)</b>	<b>(3,935,041)</b>
Cash flows from financing activities:		
Proceeds from issuance of long-term debt and net proceeds from lines of credit	16,998,049	1,124,836
Principal payments on long-term debt and lines of credit	(17,052,528)	(4,171,626)
Contributions restricted for construction	1,169,884	519,962
Contributions restricted for long-term investments	18,801	80,818
<b>Net cash provided by (used in) financing activities</b>	<b>1,134,206</b>	<b>(2,446,010)</b>
<b>Net increase (decrease) in cash and cash equivalents</b>	<b>286,301</b>	<b>(299,234)</b>
Cash and cash equivalents:		
Beginning of year	8,964,573	9,263,807
End of year	<b>\$ 9,250,874</b>	<b>\$ 8,964,573</b>
Supplemental disclosure of cash flows information:		
Cash paid during the year for interest	<b>\$ 992,144</b>	<b>\$ 1,117,827</b>
Supplemental disclosure of noncash investing activity:		
Proceeds receivable from sale of land, buildings and equipment	<b>\$ -</b>	<b>\$ 23,950</b>

See notes to financial statements.

Young Men's Christian Association of South Hampton Roads

Statement of Functional Expenses  
Year Ended December 31, 2017

	Program Services			Supporting Services			Total Operating Expenses
	Membership	Community Service	Total Program Services	Management and General	Fundraising	Total Supporting Services	
Salaries	\$ 10,071,284	\$ 7,370,195	\$ 17,441,479	\$ 2,791,978	\$ 723,174	\$ 3,515,152	\$ 20,956,631
Employee benefits (Notes 13 and 15)	916,555	889,064	1,805,619	453,046	124,281	577,327	2,382,946
Payroll taxes	760,837	543,302	1,304,139	193,755	53,912	247,667	1,551,806
<b>Total salaries and related expenses</b>	<b>11,748,676</b>	<b>8,802,561</b>	<b>20,551,237</b>	<b>3,438,779</b>	<b>901,367</b>	<b>4,340,146</b>	<b>24,891,383</b>
Occupancy and facility maintenance	5,661,164	711,800	6,372,964	1,988	5,448	7,436	6,380,400
Supplies	1,506,945	1,030,280	2,537,225	347,223	23,333	370,556	2,907,781
Professional fees and contract service payments	524,674	1,154,956	1,679,630	335,024	17,166	352,190	2,031,820
Promotion	846,676	218,981	1,065,657	-	32,912	32,912	1,098,569
Interest	891,286	3,097	894,383	91,848	-	91,848	986,231
Travel and transportation	86,514	537,965	624,479	113,399	18,242	131,641	756,120
Membership dues	218,198	369,514	587,712	12,638	3,383	16,021	603,733
Equipment maintenance	265,554	159,044	424,598	49,818	-	49,818	474,416
Conferences, training and meetings	68,574	185,775	254,349	164,501	45,933	210,434	464,783
Telephone	86,756	255,527	342,283	51,499	1,200	52,699	394,982
Other insurance premiums	63,098	189,292	252,390	-	-	-	252,390
Awards and grants	5,513	15,708	21,221	91,767	3,096	94,863	116,084
Miscellaneous	12,502	36,710	49,212	2,605	22,231	24,836	74,048
Postage	17,487	26,291	43,778	5,063	3,691	8,754	52,532
<b>Total expenses before depreciation and amortization</b>	<b>22,003,617</b>	<b>13,697,501</b>	<b>35,701,118</b>	<b>4,706,152</b>	<b>1,078,002</b>	<b>5,784,154</b>	<b>41,485,272</b>
Depreciation and amortization of buildings and equipment	3,563,738	2,227,466	5,791,204	283,951	118,684	402,635	6,193,839
<b>Total functional expenses</b>	<b>\$ 25,567,355</b>	<b>\$ 15,924,967</b>	<b>\$ 41,492,322</b>	<b>\$ 4,990,103</b>	<b>\$ 1,196,686</b>	<b>\$ 6,186,789</b>	<b>\$ 47,679,111</b>

See notes to financial statements.

Young Men's Christian Association of South Hampton Roads

Statement of Functional Expenses  
Year Ended December 31, 2016

	Program Services			Supporting Services			Total Operating Expenses
	Membership	Community Service	Total Program Services	Management and General	Fundraising	Total Supporting Services	
Salaries	\$ 9,843,442	\$ 9,504,035	\$ 19,347,477	\$ 2,826,593	\$ 661,635	\$ 3,488,228	\$ 22,835,705
Employee benefits (Notes 13 and 15)	948,006	1,404,141	2,352,147	475,614	103,799	579,413	2,931,560
Payroll taxes	741,045	694,380	1,435,425	190,969	51,390	242,359	1,677,784
<b>Total salaries and related expenses</b>	11,532,493	11,602,556	23,135,049	3,493,176	816,824	4,310,000	27,445,049
Occupancy and facility maintenance	5,190,857	845,793	6,036,650	3,342	5,448	8,790	6,045,440
Supplies	1,524,522	1,103,310	2,627,832	322,650	15,006	337,656	2,965,488
Professional fees and contract service payments	366,355	1,070,052	1,436,407	281,945	26,023	307,968	1,744,375
Promotion	970,857	226,667	1,197,524	-	24,881	24,881	1,222,405
Interest	1,009,889	6,355	1,016,244	96,411	-	96,411	1,112,655
Travel and transportation	102,242	708,288	810,530	108,573	20,698	129,271	939,801
Membership dues	183,146	349,472	532,618	11,143	3,888	15,031	547,649
Conferences, training and meetings	74,216	199,218	273,434	163,416	46,729	210,145	483,579
Equipment maintenance	185,313	155,267	340,580	62,551	779	63,330	403,910
Telephone	75,510	234,393	309,903	58,274	1,218	59,492	369,395
Miscellaneous	295,825	6,229	302,054	6,381	-	6,381	308,435
Other insurance premiums	53,412	160,237	213,649	-	-	-	213,649
Postage	28,799	39,981	68,780	14,073	2,644	16,717	85,497
Awards and grants	9,355	21,925	31,280	46,773	4,262	51,035	82,315
<b>Total expenses before depreciation and amortization</b>	21,602,791	16,729,743	38,332,534	4,668,708	968,400	5,637,108	43,969,642
Depreciation and amortization of buildings and equipment	3,453,981	2,181,465	5,635,446	282,866	115,132	397,998	6,033,444
<b>Total functional expenses</b>	\$ 25,056,772	\$ 18,911,208	\$ 43,967,980	\$ 4,951,574	\$ 1,083,532	\$ 6,035,106	\$ 50,003,086

See notes to financial statements.

## Young Men's Christian Association of South Hampton Roads

### Notes to Financial Statements

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#### **Note 1. Nature of Activities and Summary of Significant Accounting Policies**

**Nature of activities:** Young Men's Christian Association of South Hampton Roads (YMCA) is a nonprofit, volunteer-led charitable organization whose mission is to put Judeo-Christian principles into practice through programs that build healthy spirit, mind and body for all. The YMCA operates family centers serving coastal Virginia and northeastern North Carolina.

The YMCA improves the quality of life for families and communities through programs that provide support and enrichment, promote good health, teach life skills, develop youth, instill values and foster international understanding. Core programs include health and wellness, child care, aquatics, resident camping, youth leadership and family programs. Everyone is welcome to participate in YMCA programs. The YMCA's financial assistance program provides funds for those in need.

**Basis of presentation:** The financial statement presentation follows the requirements of the Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) Not-for-Profit Entities Topic. Under this Topic, the YMCA is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted, temporarily restricted and permanently restricted.

**Unrestricted net assets:** Unrestricted net assets are the net assets that are neither permanently restricted nor temporarily restricted by donor-imposed stipulations. As part of unrestricted net assets, the YMCA Board of Directors has established an operating reserve fund to ensure the stability and sustainability of the mission, programs, and ongoing operations by providing an internal source of funds for situations such as a sudden increase in expenses, one-time unbudgeted expenses, losses in operating revenue, unanticipated opportunities, unanticipated losses in grant funding, uninsured losses and cash flow working capital requirements. The operating reserve was \$5,392,382 and \$4,817,704 as of December 31, 2017 and 2016, respectively.

**Temporarily restricted net assets:** Temporarily restricted net assets result from unconditional contributions, grants and awards whose use is limited by donor-imposed stipulations that either expire by passage of time or can be fulfilled and removed by actions of the YMCA pursuant to those stipulations. Net assets may be temporarily restricted for various purposes, such as use in future periods or use for specified purposes.

**Permanently restricted net assets:** Permanently restricted net assets result from unconditional contributions whose use is limited by donor-imposed stipulations that neither expire by passage of time nor are otherwise removed by the YMCA's actions.

Public support, operating revenue and gains are reported as increases in the unrestricted net assets unless use of the related assets is limited by donor-imposed restrictions. Expenses and losses are reported as decreases in unrestricted net assets. Expirations of temporary restrictions on net assets (i.e., the donor-stipulated purpose has been fulfilled and/or the stipulated time period has elapsed) are reported as reclassifications from temporarily restricted net assets to unrestricted net assets (see Note 11).

**Contributions:** Unconditional contributions received from the public and not designated for a specific use are recognized as public support when received and are reported as unrestricted funds.

**Cash and cash equivalents:** The YMCA considers all highly liquid instruments purchased with an original maturity of three months or less to be cash equivalents. Cash equivalents consist of money market accounts. At times, cash and cash equivalents may be in excess of FDIC insurance limits. The YMCA has not experienced any losses in such accounts and believes it is not exposed to any significant credit risk on cash and cash equivalents.