



450 S. Parish Avenue
Johnstown, CO 80534
970-587-4664
JohnstownCO.gov

Town Council Special Meeting
450 S. Parish, Johnstown, CO
Monday, June 22, 2026 at 6:00 PM

Mission Statement: Enhancing the quality of life of our residents, businesses, and visitors through community focused leadership.

Agenda

Call to Order

Roll Call

Agenda Approval

Public Comment

Members of the audience are invited to speak at the meeting. Public Comment is reserved for citizen comments on items not contained on the Public Hearing portion of the agenda. Citizen comments are limited to 3 minutes per speaker and an aggregate total of 60 minutes. When several people wish to speak on the same position on a given item, they are requested to select a spokesperson to state that position. Written and online comments will be received and retained as part of the meeting record but will not be read during the special meeting.

New Business

1. Discussion: Town of Johnstown and NOCO YMCA

Council Reports and Comments

Mayor's Comments

Executive Session

2. An Executive Session to Receive Legal Advice From the Town Attorney Pursuant to C.R.S. Section 24-6-402(4)(b) Regarding the Town of Johnstown and NOCO YMCA Agreement.

Action Following Executive Session

Adjourn

Americans with Disabilities Act Notice

In accordance with the Americans with Disabilities Act and other applicable laws, persons who need accommodation in order to attend or participate in this meeting should contact Town Hall at 970-587-4664 no later than 48 hours before the meeting in order to request such assistance. De conformidad con la Ley de Discapacitados Estadounidenses y otras leyes vigentes, los individuos que necesitan adaptaciones funcionales para asistir o participar en esta reunión deberán comunicarse con la Municipalidad marcando el 970 587- 4664 a lo más tardar 48 horas antes de dicha reunión para solicitarla.

THE COMMUNITY THAT CARES





450 S. Parish Avenue
Johnstown, CO 80534
970-587-4664
JohnstownCO.gov

Town Council Consent Agenda Communication

Agenda Date: June 22, 2026

Subject: Discussion: Town of Johnstown and NOCO YMCA

Attachments:

1. Johnstown Audit Cure Letter
2. NOCO YMCA Johnstown Response
3. Johnstown Memorandum of Response
4. Eide Bailey Forensic Audit Final Report

Presented by: Matt LeCerf, Town Manager

Agenda Item Description:

Town Council has requested a meeting between the Town Council and the NOCO YMCA regarding the matters related to the forensic audit and the findings related to those items. To facilitate the discussion, there have been a number of documents included this short communication. The following documents have been included:

- Town of Johnstown's response from the finding in the Audit to the NOCO YMCA dated February 20, 2026 with an Exhibit.
- NOCO YMCA Response to the Town of Johnstown's letter dated May 5, 2026 with Exhibits.
- A Memo from the Town Manager to Town Council based on the response NOCO YMCA dated June 18, 2026 with Exhibits.
- Eide Bailey Audit Report with Redactions.

Strategic Plan Alignment:

Organizational Excellence & Public Trust

- Strengthen public trust and confidence
- Engage, inform and involve the community

Safe & Welcoming Community

- Partner in creating more community based, community service and action opportunities
- Create arts and culture opportunities that connect the community
- Grow an open, inclusive environment where all residents have the opportunity to flourish

Healthy & Resilient Economy

- Invest in the development of a vibrant and interconnected downtown
- Cultivate local and regional partnerships that ensure the long term success and growth of Northern Colorado
- Support the local labor market and work with partners to grow diverse employment opportunities

Natural & Built Environment

- Invest in, enhance, and conserve our parks, open spaces, agricultural areas and natural environment
- Expect and encourage community-centered design

Quality Infrastructure & Facilities

- Establish and maintain levels of service
- Ensure future viability of infrastructure and facilities
- Repair and maintain existing infrastructure, facilities and equipment

Legal Advice:

Financial Advice:

Recommended Action:

Reviewed and Approved for Presentation,



Town Manager



450 S. Parish Avenue
Johnstown, CO 80534
970.587.4664
JohnstownCO.gov

February 20, 2026

Mr. Chris Coker, CEO
YMCA of Northern Colorado
2800 Dagny Way
Lafayette, CO 80026

Re: Financial Audit Curing

Dear Mr. Coker,

The Town of Johnstown engaged with Eide Bailly to perform a forensic financial audit (audit) for the Johnstown Community YMCA facility. The audit was completed on December 1, 2025, and a copy of the final document was provided to YMCA of Northern Colorado on December 5, 2025. The period of the audit was for fiscal years 2022 – 2024 as permitted in the Facility Management Agreement between the Town of Johnstown and Young Men's Christian Association of Boulder Valley D/B/A YMCA of Northern Colorado executed on April 1, 2019.

Upon receipt of the audit, the Town Council was provided with a briefing by the auditor at Eide Bailly on the findings in the forensic audit. Subsequent to the final report, on December 1, 2025, Council directed Staff to work to cure the findings with the YMCA.

Based on the internal review of the audit and other financial information available to the Town, as presented and explained to the YMCA during our meeting on February 20, 2026, the Town is owed \$164,460.93 from the YMCA for the fiscal years 2022 – 2024. The Town is formally demanding the repayment of such funds. The Town believes this is the only fair and reasonable approach to cure the financial deficiencies outlined in the audit. Please provide such funds on or before June 20, 2026.

While such deadline provides ample time, the Town believes that time is of the essence to resolve this issue. We believe it would be prudent of the YMCA to review our findings and respond back, if necessary, with any questions, comments, or potential disputes of the charges assessed for repayment. Additionally, we can be available upon scheduling, to meet and discuss any findings discovered in our internal review of the documents.

The Community that Cares

If you have any additional questions or comments, please contact me at your convenience.

Sincerely,


Matt LeCerf
Town Manager

cc: Honorable Mayor Duncan and Town Councilmembers
Mitzi McCoy, Deputy Town Manager
Avi Rocklin, Town Attorney

Enclosure

The Community that Cares

Invoice Date	Invoice Number	GL Period	Amount	Payment Due Date	Check Number	GL Account
1/31/2022	2022-01-JTY	22-Jan	41,666.67	1/31/2022	13054	96-90-4135-00
2/28/2022	2022-02-JTY	22-Mar	41,666.67	3/15/2022	13393	96-90-4135-00
3/31/2022	2022-03-JTY	22-Apr	41,666.67	4/5/2022	13553	96-90-4135-00
4/30/2022	2022-04-JTY	22-Apr	41,666.67	4/30/2022	13685	96-90-4135-00
5/31/2022	2022-05-JTY	22-Jun	41,666.67	6/10/2022	14077	96-90-4135-00
6/30/2022	2022-06-JTY	22-Jul	41,666.67	7/5/2022	14296	96-90-4135-00
7/31/2022	2022-07-JTY	22-Aug	41,666.67	8/23/2022	14672	96-90-4135-00
8/18/2022	2022-08-JTY	22-Aug	41,666.67	8/23/2022	14672	96-90-4135-00
9/30/2022	2022-09-JTY	22-Dec	41,666.67	1/10/2023	15685	96-90-4135-00
10/31/2022	2022-10-JTY	22-Dec	41,666.67	1/10/2023	15685	96-90-4135-00
11/30/2022	2022-11-JTY	22-Dec	41,666.67	1/10/2023	15685	96-90-4135-00
12/31/2022	2022-12-JTY	22-Dec	41,666.63	1/10/2023	15685	96-90-4135-00
			500,000.00			

GL Calculations by Eide Bailly - Accrual Basis

YMCA Revenue:	2,365,586.52
YMCA Expenses:	-2,535,365.24
YMCA Admin Fee:	-387,910.88
Net Income:	-557,689.60
Town Subsidy Booked:	500,004.00
Final Net Income:	-57,685.60
Amount Received from Town:	500,000.00
YMCA Investment:	557,689.60
Profit/Loss:	-57,689.60
Bonus Due to YMCA:	0.00
Amount Due Back to the Town:	0.00

There are no bonuses calculated during loss years.

Town's Books - Compared to Eide Bailly GL Calculations - Cash Basis

Amount Received from Town:	500,000.00
YMCA Investment:	>500,000.00
Profit/Loss:	
Bonus Due to YMCA:	0.00
Amount Due Back to the Town:	0.00

There are no bonuses calculated during loss years.

1/31/2023	2023-01-JTY	23-Jan	41,666.67	3/21/2023	16185	96-90-4135-00
2/28/2023	2023-02-JTY	23-Feb	41,666.67	3/21/2023	16185	96-90-4135-00
3/31/2023	2023-03-JTY	23-Mar	41,666.67	4/4/2023	16257	96-90-4135-00
4/30/2023	2023-04-JTY	23-Apr	41,666.67	5/2/2023	16506	96-90-4135-00
5/31/2023	2023-05-JTY	23-Jun	41,666.67	6/13/2023	16776	96-90-4135-00
7/3/2023	2023-06-JTY	23-Jul	41,666.67	7/11/2023	17055	96-90-4135-00
8/3/2023	2023-07-JTY	23-Aug	41,666.67	8/8/2023	17224	96-90-4135-00
9/25/2023	2023-08-JTY	23-Oct	41,666.67	10/10/2023	17735	96-90-4135-00
10/2/2023	2023-09--JTY	23-Oct	41,666.67	10/10/2023	17735	96-90-4135-00
11/7/2023	2023-10-JTY	23-Nov	41,666.67	11/21/2023	18073	96-90-4135-00
12/31/2023	2023-12-JTY	23-Dec	41,666.67	1/9/2024	18458	10-01-3999-00
			458,333.37	Total Paid		
11/1/2023	2023-11-JTY	23-Nov	41,666.67	Not Received	Not Paid	
			500,000.04			

YMCA Revenue:	2,735,815.18
YMCA Expenses:	-2,597,035.62
YMCA Admin Fee:	-397,346.45
Net Income:	-258,566.89
Town Subsidy Booked:	500,004.00
Final Net Income:	241,437.11
Bonus Due to YMCA:	51,426.10
Amount Due Back to the Town:	190,011.01

Revenues, expenses, and the administrative fee have changed - increasing the Net Income a total of \$64,391.70 (\$322,958.59 - \$258,566.89) compared to the YMCA financials. This increase in net income also increases the bonus earned and the amount due back to the Town.

Amount YMCA Booked from Town:	500,004.00	\$500K was booked but only \$458,333 was paid
Less Net Income shown by Y:	258,566.89	
Profit/Loss:	241,437.11	
Bonus Due to YMCA:	51,426.10	(177,041 x .213)
Amount Due Back to the Town:	190,011.01	
Amount Town owes to the Y for subsidy:	41,670.63	Inv. 2023-11-JTY
Actual subsidy carryforward:	148,340.38	

The primary difference here is due to the difference in the amount the YMCA booked (\$500,004) from the Town vs. what they actually received (\$458,333). The Town never received invoice 2023-11-JTY dated 11/1/2023 for \$41,666.67. At the end of 2023, based on YMCA financials there was a surplus of \$177,045. An incentive bonus of \$37,710 was provided the Town rolled over the remaining \$139,334 as the operating subsidy in 2024.

YMCA 2024 General Ledger - as presented in audit

YMCA Revenue:	2,895,818.11
YMCA Expenses:	-2,931,014.00
YMCA Admin Fee:	-448,445.14 (2,931,014 x -.153)
Net Income:	-483,641.03
Town Subsidy Booked:	443,060.17
Final Net Income:	-40,580.86
Bonus Due to YMCA:	0.00
Amount Due Back to the Town:	-40,580.86

The General Ledger numbers for 2024 from Eide Bailly show differences in expenses and admin fee calculation, but they are not correct because the Town subsidy recorded is still wrong - so the YMCA books are still incorrect. The auditors noted that the Town missed one payment for 2024, due to the "YMCA treating the January 2024 payment as a reduction to the subsidy amount instead of applying it to the relevant period.

2023 Subsidy Carryforward:	148,340.38
Amount Paid by Town:	277,332.28
Total Amount Paid from the Town:	425,672.66
Subsidy commitment	500,000.00
Total Amount Paid/Credited	425,672.66
Difference	74,327.34

With the carryforward of \$148,340.38 for 2023, the total credits for the Town for subsidy for 2024 is \$425,672.66, which creates a shortfall in 2024 of \$74,327.34. It is important to note that the Town did not receive Invoices 093024-01 for \$41,666.67 and 103124-01 for \$41,666.67, which were provided by the YMCA to Eide Bailly and were double checked against the Town's payment records.

2/1/2024	2024-01-JTY	24-Feb	41,666.67	2/7/2024	18699	96-90-4135-00
5/31/2024	053124-01	24-Jun	27,332.26	6/11/2024	19759	96-90-4135-00
6/30/2024	063024-01	24-Aug	41,666.67	8/6/2024	20265	96-90-4135-00
9/18/2024	073024-01	24-Sep	41,666.67	9/24/2024	20754	96-90-4135-00
9/18/2024	083024-01	24-Sep	41,666.67	9/24/2024	20754	96-90-4135-00
12/23/2024	113024-01	24-Dec	41,666.67	12/31/2024	21576	96-90-4135-00
1/7/2025	123124-01	24-Dec	41,666.67	1/14/2025	21742	96-90-4135-00
			277,332.28	Total Paid		
Not received	093024-01	24-Nov	41,666.67	Not Received	Not Paid	
Not received	103124-01		41,666.67	Not Received	Not Paid	
			360,665.62			
			139,334.42	Rollover from 2023		
			500,000.04			
			416,666.70	Amt pd & rollover credit		

2/27/2025 013125-01	25-Jan		3/11/2025	22220 96-90-4135-00
4/9/2025 13125-02	25-Feb	39,672.50	4/16/2025	22546 96-90-4135-00
5/20/2025 033125-01	25-Mar	39,672.50	6/18/2025	23108 96-90-4135-00
5/20/2025 43025-01	25-Apr	39,672.50	6/18/2025	23108 96-90-4135-00
7/7/2025 053125-01	25-May	39,672.50	7/24/2025	23392 96-90-4135-00
7/15/2025 063025-01	25-Jun	49,643.35	7/24/2025	23392 96-90-4135-00
7/15/2025 073125-01	25-Jul	41,667.67	7/24/2025	23392 96-90-4135-00
7/15/2025 083125-01	25-Aug	41,667.67	7/24/2025	23392 96-90-4135-00
8/13/2025 08-13-25-01	25-Sep	41,667.67	8/20/2025	23658 96-90-4135-00
9/16/2025 103125-01	25-Oct	41,667.67	10/2/2025	24005 96-90-4135-00
10/15/2025 110125-01	25-Nov	41,667.67	10/21/2025	24165 96-90-4135-00

458,339.37
36,960.84
495,300.21

Revised YMCA 2024 Statements (pg 8 audit) - does not match what we were given by the YMCA - but is included in the Eide Bailly documents

YMCA Revenue:	2,872,976.00
YMCA Expenses:	-2,928,547.17
YMCA Admin Fee:	-448,067.72 (2,928,547 x -.153)
Net Income:	-503,638.89
Town Subsidy Booked:	500,000.00
Final Net Income:	-3,638.89
Bonus Due to YMCA:	0.00
Amount Due Back to the Town:	-3,638.89

Restated due to auditor comments - pg 8 - last paragraph

YMCA Revenue:	2,895,818.11
YMCA Expenses:	-2,928,547.17
YMCA Admin Fee:	-448,067.72
Net Income:	-480,796.78
Town Subsidy Booked:	500,000.00
Final Net Income:	19,203.22
Bonus Due to YMCA:	4,090.29 (19203.22 x .213)
Amount Due Back to the Town:	15,112.94 Pg 9 - 1st paragraph

The Town never received or paid invoices 093024-01, or 103124-01 from the YMCA, dated Nov 24, 2024. The YMCA included those invoices in their revenue numbers for 2024 and they were submitted to Eide Bailly for the forensic audit. Since there is a loss - no bonus is calculated.

Revised YMCA 2024 Statements (pg 8 audit) - does not match what we were given by the YMCA - but is included in the Eide Bailly documents

2023 Subsidy Carryforward:	148,340.38
Amount Paid by Town:	277,332.28
Total Amount Paid from the Town:	425,672.66
Subsidy commitment	500,000.00
Total Amount Paid/Credited	425,672.66
Difference	74,327.34

Restated due to auditor comments - pg 8 - last paragraph

2023 Subsidy Carryforward:	148,340.38
Amount Paid by Town:	277,332.28
Total Amount Paid from the Town:	425,672.66
Subsidy commitment	500,000.00
Total Amount Paid/Credited	425,672.66
Difference	74,327.34
Less 2024 Auditor Restatement	-15,112.94
Difference	59,214.41

With the carryforward of \$148,340.38 for 2023, the total credits for the Town for subsidy for 2024 is \$425,672.66, which creates a shortfall in 2024 of \$74,327.34, or for auditor restatements \$59,214.41. It is important to note that the Town did not receive Invoices 093024-01 for \$41,666.67 and 103124-01 for \$41,666.67.

We owe the YMCA 59,214.41

2023 Due to Town - childcare dues not recorded (\$35K - 21.3% for admin bonus)	27,545.00
Amount Due to the YMCA after adjustments:	31,669.41

Auditor Notes

2023 Due to Town - childcare dues not recorded (\$35K - 21.3% for admin bonus)	27,545.00 Pg 18 - Purple
2024 Due to Town - joining fees not recorded (\$22,846 - 21.3% bonus)	15,112.93 Pg 18 - Purple

Audit Review Breakdown

Lack of supporting documentation	23,795.02	WP Review worksheet	
Johnstown not listed	4,684.52	WP Review worksheet	4720.18
Employee not assigned to Jtown	12,906.26	WP Review worksheet	13806.26
Prohibited Use	163.92	WP Review worksheet	
Payroll Allocations - Jen Spettel	34,063.58	Pg 17 - Blue - Auditor provided this figure	
Payroll Allocations - Pat Murray	54,006.14	Pg 17 - Lavender - (81009.21/3 x 2) to cover the Loveland and Cheyenne facility portions	
Equipment Not Inventoried	31,510.90		
Audit Cost	35,000.00		
	196,130.34		
Less the Amount Due from the Town	-31,669.41		
Amount Potentially Due to Town:	164,460.93		

FOOTNOTES: Payments were not made for the monthly subsidy in November 2023, November 2024, & December 2024 in compliance with both Town Financial Policies and the Management Agreement between TOJ and YMCA NOCO which states: The Parties agree that the Operating Subsidy shall not exceed \$500,000.00 in any given year. Upon receipt of a monthly invoice from the YMCA delivered prior to the first day of a given month, payment of the Operating Subsidy shall be made by the Town to the YMCA in the amount of \$41,666 per month on or about the first day of each calendar month and shall be deemed late if not paid by the tenth day of a given month.



FOR YOUTH DEVELOPMENT®
 FOR HEALTHY LIVING
 FOR SOCIAL RESPONSIBILITY

May 5, 2026

NOCO Response to Town of Johnstown Request for Payment

Dear Honorable Mayor Duncan and Town Councilmembers
 Matt LeCerf, Town Manager
 Mitzi McCoy, Deputy Town Manager
 Avi Rocklin, Town Attorney

Please consider this document along with any attachments and exhibits the complete and official organizational position of YMCA of Northern Colorado (NOCO). Per the cure letter provided by Mr. LeCerf on February 20, 2026, we reviewed the materials, responded and Mr. Levinson, NOCO’s CFO met with Mr. LeCerf and Ms. McCoy on Tuesday March 31, 2026. At that time, Mr. Levinson presented questions, comments and disputes of charges from Town of Johnstown. This document will detail NOCO’s findings and disputes of charges.

This is the summary of the information presented to YMCA of Northern Colorado (NOCO) at a meeting on February 20, 2026, at the request of Matt LeCerf, Town Manager. In attendance were Matt LeCerf and Mitzi McCoy for the Town of Johnstown and Chris Coker, CEO and Marc Levinson, CFO for NOCO.

Audit Review Breakdown

Lack of supporting documentation	23,795.02
Johnstown not listed	4,684.52
Employee not assigned to Jtown	12,906.26
Prohibited Use	163.92
Payroll Allocations - Jen Spettel	34,063.58
Payroll Allocations - Pat Murray	54,006.14
Equipment Not Inventoried	31,510.90
Audit Cost	35,000.00
	<hr/>
	196,130.34
Less the Amount Due from the Town	-31,669.41
	<hr/>
Amount Potentially Due to Town:	164,460.93

We will comment on each of these items in the order presented and reference any additional documentation as necessary.

- 1) **Lack of supporting documentation:** Please see **Exhibit A** attached which includes three receipts that were indicated on the audit as ‘missing’:
 - a. Wilfinger – Amazon – April 30, 2024, \$1,608.59

- b. Wilfinger – Downtown Aquarium – July 31, 2024, \$312.50
- c. Swainey – Amazon – October 4, 2023, \$3105.60

Total disputed amount for Lack of Supporting Documentation	\$5,026.69
Town request of \$23,795.02 reduced to	\$18,768.33

- 2) **Johnstown not listed:** We have decided not to dispute this amount.

- 3) **Employee not assigned to Johnstown:** Upon review of the items indicated by the auditor as ‘Johnstown not listed’ which the auditor mistakenly concluded were not valid expenses, we determined that most of these were charges by NOCO employees whose primary function was at Johnstown. However, in the case of Keith Williams – Johnstown Branch Executive at the time – his salary was coded to association and therefore the payroll records do not indicate Mr. Williams as a Johnstown employee. Additionally, there are charges by Childcare employees which were also deducted incorrectly. Childcare is a separate branch in NOCO. No Childcare employees show as Johnstown employees on the payroll records. Again, the auditor’s conclusion is incorrect. We have focused on the receipts of individuals whose primary assignment was Johnstown and where the receipt was clearly coded to Johnstown and determined that \$6,539.03 are valid Johnstown expenses. This has occurred since the Y began working with the Town. This is how savings of tax-payer dollars are created via efficiencies such as this. Please see **Exhibit B** attached with details of this disputed amount.

- 4) **Prohibited Use:** although we identified to the auditor that liquor purchases are not prohibited, the old Standard Operating Procedures did show this as an acceptable use and is in effect for all other YMCA branches – we have decided not to dispute this amount in order to move forward.

- 5) **Payroll Allocations – Jen Spettel:** The last paragraph on page # 17 of the auditor report states that Spettel’s salary for 2023 was all charged to Johnstown. This assumption is incorrect. The information provided to the auditor was based on the December 2023 payroll report. That report does indicate that Spettel’s pay was coded to Johnstown. It does not provide full information. The payroll report only shows the primary location and for December that was Johnstown. It does not show that only 70 % of Spettel’s salary was allocated to Johnstown. Additionally, Spettel’s salary for January – April 2023 was not allocated to Johnstown as presumed by the auditor. The Branch Executive at the time was Pam Hamilton and her salary was allocated to Johnstown as appropriate. The auditor based these assumptions on one data point without additional research nor did the auditor ask for clarification from the YMCA. Please see three documents which substantiate my findings:
 - a. **Exhibit C:** JTY 2023 SOA for Exec Leadership report – this report shows the total salary allocated to Johnstown for the entire 2023 year to be \$68,000. This includes Hamilton’s salary through April and 70 % of Spettel’s salary from May – December.
 - b. **Exhibit D:** Email Strand – Jen Spettel Salary Split 2023- - we are providing the most recent emails from a longer strand in 2023 which provides information to indicate that Spettel’s salary was split and only 70 % allocated to Johnstown.
 - c. **Exhibit E:** YESS HR Explanation – this email documents the fact that the payroll report will only indicate and employee’s primary location with no additional information about the split allocation.

This information provides clarity and there is no reason for NOCO to have any additional expenses related to Spettel’s salary for Johnstown in 2023. The full amount of \$34,510.90 requested by Town of

Johnstown is disputed. We were not asked for additional information from the auditor and believe the auditor made assumptions without full information which we could have provided.

- 6) **Payroll Allocations – Pat Murray:** Johnstown is assuming that Murray’s position required him to only spend 1/3 of his time in Johnstown and 1/3 in Loveland and another 1/3 in Cheyenne. This is not discussed in the audit and is not a reasonable assumption. Please see the **Exhibit F** - Attestation Letter provided by Mr. Murray discussing the amount of total time he devotes to NOCO and the amount of time that he commits to Johnstown. Additional research indicates that Murray’s salary for 2024 was not allocated in the manner presented by the auditor. Please see **Exhibit G** - Murray 2024 Labor Allocation Report which indicates that only \$58,163.09 of Murray’s compensation (including benefits) was charged to Johnstown in 2024. The remainder of \$54,310.27 was charged to Association Office. Given this information, we dispute Town of Johnstown’s request for \$54,006.14 and request that Town of Johnstown owes NOCO the \$54,310.27 charged to Association Admin (not to Johnstown).

- 7) **Equipment Not Inventoried:** During the Johnstown staff inventory of gym / fitness equipment, some items were identified as ‘missing’. Please see the **Exhibit H** - attached letter from Murray detailing the equipment and the specific dates when the equipment had been loaned to Lafayette Y. The equipment has been placed back in service at Johnstown as of January 9, 2026. NOCO agrees that the loan of equipment to another association location should have been discussed with Johnstown leadership and approved. We apologize and attest that this will be the policy moving forward. We calculated a rental fee based on the value of the equipment and the time the equipment was at an alternate location at \$1,753.50. NOCO agree to pay this amount to Johnstown as a rental fee. Town of Johnstown staff indicated that there were two (2) InBody Scanners on site. Please see **Exhibit I** attached which is attestation from Johnstown / NOCO staff indicating that there has only ever been one (1) InBody scanner at the Johnstown YMCA and it was never removed. Please see **Exhibit J** attached which is the original quote from InBody for one (1) InBody scanner. NOCO disputes the charge of \$31,510.90 for missing equipment and agrees to pay Town of Johnstown \$1,753.50 as a rental fee for the time the equipment was used at another NOCO location. The Y would like to note that the branches move equipment around the association based on need regularly. In fact, Johnstown has approximately \$70,000 of association owned equipment on site at this time. This has been occurring since the contract started and the Y has never considered charging the Town a rental fee. This is also part of the savings of Tax-Payer dollars that the town enjoys by being part of the Y association. In fact, the YMCA owned Pilates equipment has earned the town approximately \$44,000 since 2024.

- 8) **Audit Cost:** Page # 10, section 6.4 of the Johnstown / NOCO operating states that “If the Town’s audit indicates that the YMCA’s records deviate in a significant manner from the Monthly Reports and audit reports provided by the YMCA to the Town, the YMCA shall pay the cost of the Town’s audit.”

The information in this report disputes some of the findings of the audit report and indicates deficiencies of the auditor’s analysis of the data as well as specific errors presented in the audit report. Given this information NOCO does not believe that the findings in the audit report deviate from the information provided to the Town and therefore NOCO is not responsible for the cost of the audit. However, the Y is more than happy to “call it even” between the Town and The Y financially with some minor considerations that can only be discussed at a working session with the full council present.

9) **Less the Amount Due from the Town:**

- a. For 2022 Johnstown, NOCO and the audit report agree that there are no significant variances and no adjustments required. The loss by NOCO for 2022 exceeded the subsidy amount of \$500,000. No action required.
- b. For 2023 there are some adjustments required. The auditor’s report provides revenue amounts for 2023 in three places. On page # 7, Figure 2 the audit report compares revenues and expenses provided by NOCO’s monthly reports compared to NOCO’s general ledger (GL) reports. The GL revenue for 2023 on Figure 2 is \$2,735,815.18. The revenue on page # 11, Figure 7 for 2023 is shown as \$2,708,498.04 with detail to support this amount. The revenue chart on Workpaper 1 again shows 2023 revenue as \$2,708,498.04 with additional supporting detail. We could not find any data in the report to support Figure 2 amount and therefore presume that this amount is erroneous. Please note that the revenue and expense amounts on all three instances in the auditor report match except for the 2023 revenue.

Please note that the revenue amount of \$2,708,498.04 includes the \$35,000 grant which had not been included in the total monthly revenue amounts reported by NOCO during the year. This is important when calculating the amount due to / to from Johnstown and NOCO. With this consideration, the variance between the GL and the reported revenue is \$1,448.04.

2023 Revenue adjustment			
2,672,050.00	2023 revenue per Gl (grant not incl)		
2,708,498.04	total revenue auditor report page 11		
(36,448.04)	variance		
35,000.00	grant rev included	(1,448.04)	

Ms. McCoy’s workpaper indicates that \$148,340.38 is due to Johnstown from NOCO or is a subsidy carryforward. Using the 2023 revenue of \$2,708,498.04 and as noted above including the \$35,000 grant in this amount, the due to Johnstown from NOCO (subsidy carryforward) is \$126,841.79.

Version match with McCoy JTY 2023	
2,735,815.18	total revenue per audit page 7 (35K grant incl)
(2,597,035.62)	report page 7 (lower than wp)
(397,346.45)	Y admin fee
(258,566.89)	net before subsidy
500,004.00	subsidy booked
258,566.89	subsidy should be equal to loss
51,426.10	incentive bonus
309,992.99	total subsidy and bonus
190,011.01	overpaid due back to town
41,670.63	subsidy not paid
148,340.38	due to Town of Johnstown from NOCO - matches McCoy

Version with lower revenue 2023	
2,708,498.04	total revenue auditor report page 11 (grant 35K incl)
(2,597,035.62)	report page 7 (lower than wp)
(397,346.45)	Y admin fee
(285,884.03)	net before subsidy
500,004.00	subsidy booked
285,884.03	subsidy should be equal to loss
45,607.55	incentive bonus
331,491.58	total subsidy and bonus
168,512.42	overpaid due back to town
41,670.63	subsidy not paid
126,841.79	due to Town of Johnstown from NOCO - revised ML

- c. For 2024 Johnstown, NOCO and the audit report agree that the revenue and expense amounts are stated correctly. Please note that the original 2024 monthly reports were revised to include the revenue of \$22,842.06 of joining fees. This amount of revenue is now included in the analysis, and no further adjustment is required.

Version matching rev and expenses JTY 2024 - McCoy subsidy carry over	
2,895,818.11	all revenue match - includes joining fees
(2,931,014.00)	expenses per GL
(448,445.14)	Y admin fee
(483,641.03)	net before subsidy
425,672.66	subsidy booked JTY - per McCoy worksheet
483,641.03	subsidy should be equal to loss
(57,968.37)	amount due to JTY for subsidy
3,484.46	incentive due to subsidy less than 500K
61,452.83	total due to NOCO for 2024
61,452.83	due to NOCO from Town of Johnstown

Version matching rev and expenses JTY 2024 - mare subsidy carry over	
2,895,818.11	all revenue match - includes joining fees
(2,931,014.00)	expenses per GL
(448,445.14)	Y admin fee
(483,641.03)	net before subsidy
404,174.07	subsidy booked JTY - adjusted by ML
	reduced by \$21,498.59 due to 2023 adjustment
483,641.03	subsidy should be equal to loss
(79,466.96)	amount due to JTY for subsidy
3,484.46	incentive due to subsidy less than 500K
82,951.42	total due to NOCO for 2024
82,951.42	due to NOCO from Town of Johnstown

Amounts paid in 2024 by JTY	
277,332.28	
148,340.38	subsidy carry over per McCoy
425,672.66	per McCoy
277,332.28	
126,841.79	subsidy carry over per ML
404,174.07	per ML

10) Conclusion:

Audit Review Breakdown – revised based on information provided – this is what NOCO believes the amounts should be for each category.

Conclusion Calculation		
Lack of Supporting Documentation		\$18,768
Johnstown Not Listed		\$4,685
Employee Not Assigned to Johnstown		\$6,367
Prohibited Use		\$164
Payroll Allocations - Spettel		\$0
Payroll Allocations - Murray		(\$54,310)
Equipment Not Inventoried		\$1,753
Audit Cost		\$0
Amount due to NOCO from Town of Johnstown		(\$82,951)
Total Potentially due to NOCO		\$105,524

11) Other:

It is also important to note that the Town enjoys the use of shared YMCA equipment such as maintenance materials, vans, day camp carnival supplies, and labor from other branches during projects, etc. The Y has never charged any rental fees for these supplies or labor. Lastly, the Town benefits from shared grants that the YMCA writes exclusively for the JTY or that includes the JTY the amount of this is more than \$840,000. Lastly, the Y has provided scholarships for the community far more than what is raised locally. Which means that the rest of the Ys “donated” to the community of Johnstown. For example, in 2024 the community fundraising was \$23,700, but we gave out \$157,000 in scholarships; in 2025 we raised \$33,200 but gave out \$321,000 in scholarships. Clearly the Taxpayers are getting significant value with the Y.

Sincerely,



Chris Coker, CEO
YMCA of Northern Colorado

From: [Michael Duncan](#)
To: [Chris Coker](#)
Cc: [Marc Levinson](#); [Rob Martin](#); [Susan Mercure](#); [Jamie Holstein](#); [Chad Young](#); [Damien Berg](#); [Dee A. Menzies](#); [Dianne Morris](#); [Jesse Molinar, Jr.](#); [Matt LeCerf](#); [Mitzi McCoy](#); [Nicholas Bashford](#)
Subject: RE: JTY Response
Date: Tuesday, April 28, 2026 4:50:01 PM
Attachments: [image001.png](#)
[RE Working group meeting.msg](#)

Dr. Coker,

Thank you for your email and for forwarding the referenced materials.

Please see the attached email for clarity and continuity regarding my prior request. As noted in that email, I requested that the YMCA's formal response to the Town's cure letter come directly from you, in your capacity as CEO, before Council considers any additional working session.

After reviewing the materials provided, it appears the substantive response, financial analysis, revised calculations, and supporting position were prepared by and issued through your CFO. I understand and appreciate that the financial details may appropriately involve your finance team. However, given the nature and seriousness of this matter, including the Town's cure letter, audit findings, disputed financial claims, contract interpretation issues, equipment inventory concerns, payroll allocation questions, audit cost dispute, and the YMCA's revised calculation, the Town requires a formal CEO-level response that clearly confirms the YMCA's complete and official organizational position.

This is especially important because the materials provided do more than respond to individual audit findings. They appear to revise the financial position from an amount potentially due to the Town to an amount the YMCA believes may be due from the Town. That is a material position that should be formally confirmed at the executive level before Council considers any working session or further discussion.

The Town needs that formal response to address, at a minimum, the following:

1. Whether the materials provided constitute the YMCA's complete and official response to the Town's cure letter.
2. Whether the YMCA accepts, disputes, or partially disputes each audit finding and each payment category identified by the Town.
3. The YMCA's official position regarding the lack of supporting documentation, including whether any additional receipts, records, or backup materials remain outstanding.
4. The YMCA's official position regarding expenses where Johnstown was allegedly not listed or where employees were allegedly not assigned to Johnstown.
5. The YMCA's official position regarding the payroll allocation issues involving Jen Spettel and Pat Murray, including the specific records the YMCA is relying upon for each position.
6. The YMCA's official position regarding the equipment inventory issue, including the

movement of equipment to another YMCA location, the date the equipment was returned, and the basis for the proposed rental fee calculation.

7. The YMCA's official position regarding responsibility for the Town's audit cost under the operating agreement.
8. The YMCA's official position regarding any amount it believes is due to or from the Town, including a clear explanation of the basis for the YMCA's revised calculation.

A clear identification of any additional documents, receipts, calculations, or supporting materials the YMCA still intends to provide, along with the date by which those materials will be delivered.

The documents referenced in your email also appear to have been delivered to Town staff on or around March 30. Given the significance of the issues raised, Council must ensure this matter is handled through a clear, orderly, and properly documented governance process before any further working session is considered.

Accordingly, please provide a formal written response on YMCA letterhead, signed by you in your capacity as CEO, confirming the YMCA's complete and official position on the matters above. Once the Town receives a complete and official CEO-level response, Council can review the matter with staff, legal counsel, and the appropriate financial and audit representatives before determining whether any meeting is necessary, who should participate, and what the scope of that meeting should be.

The Town values the services provided to the Johnstown community. At the same time, this matter must remain orderly, documented, and grounded in the agreement, the audit record, and the Town's obligation to protect the public interest.

Respectfully,

Michael Duncan

Mayor, Town of Johnstown
450 S Parish Avenue, P.O. Box 609
Johnstown, CO 80534
United States

Email: MDuncan@johnstowncolorado.gov



Confidentially Notice: This message and any attachments are intended solely for the designated recipient(s) and contain confidential information. Unauthorized use is strictly prohibited. If you are not the intended recipient, please notify the sender immediately and delete this message.

From: Chris Coker <Chris.Coker@ymcanoco.org>
Sent: Tuesday, April 28, 2026 3:28 PM
To: Council <council@johnstownco.gov>
Cc: Marc Levinson <Marc.Levinson@ymcanoco.org>; Rob Martin <waldo_cf18@hotmail.com>; Susan Mercure <smercure@higgslaw.com>; Jamie Holstein <Jamie.Holstein@ymcanoco.org>
Subject: FW: JTY Response

CAUTION: This email originated from outside the Town of Johnstown. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Dear Mr. Mayor and Council Members,

Please see the attached documents regarding the response we delivered to Matt and Mitzi on the 30th of March. As you will see some of the items are subjective and can only be resolved via a working meeting. We are more than willing to discuss the amounts and come to compromises on the dollars. I believe that we can only move forward successfully with a full council working session and the Y where we engage in give and take. Our main goal is to have a long-term relationship with our members and kids.

Chris Coker, Ph.D.
CEO YMCA of Northern Colorado
Chris.coker@ymcanoco.org
303-720-1403

ymcanoco.org
Serving the Front Range since 1874

Order Summary

Order placed April 19, 2024 Order # 113-7671364-8341826

Ship to

Morgyn Wilfinger
165 SETTLER WAY
JOHNSTOWN, CO 80534-7860
United States


Payment method

Visa ending in 8363

[View related transactions](#)

Order Summary

Item(s) Subtotal:	\$1,687.35
Shipping & Handling:	\$0.00
Buy more, save 4%:	-\$2.64
Buy more, save 11%:	-\$2.20
Buy more, save 6%:	-\$4.80
Buy more, save 5%:	-\$6.25
Total before tax:	\$1,671.46
Estimated tax to be collected:	\$0.00
Grand Total:	\$1,671.46
Refund Total	\$48.69

 [200 PCS Reusable Water Balls, Giant 2.2 Inch Splash Water Balloons Colorful Water Balls Jumbo Beach Balls for Kids and Teens Summer Activities Pool Backyard Outdoor Toys Games](#)

Sold by: Dttenyi


3
\$23.99



[Mr. Pen- Kraft Paper Sheets, 100 Pack, 8.5 x 11", Kraft Paper, Brown Craft Paper Sheets, Craft Paper Sheets, Brown Printer Paper, Kraft Stationary Paper, Brown Kraft Paper, Kraft Printer Paper](#)

Sold by: Mr. Pen

\$9.99

 [Bajotien 68 Colors Acrylic Paint Markers- Paint Pens for Rock Painting, Wood, Canvas, Stone, Ceramic, Glass, 0.7mm Extra Fine Tip Water Based Acrylic Markers Set](#)

Sold by: Qiandao

4
\$19.99



[Garden Hose 200ft x 5/8 in Heavy Duty, Flexible and Lightweight Water Hose, Burst 600 psi, Kink-less Hybrid Rubber Hose for Backyard, 3/4" Solid Metal Fittings for All Your Watering Need](#)

Sold by: TTGardenTools

\$89.99



[Lewtemi 6 Pcs Hopper Ball Jumping Hopping Inflatable Ball Bouncing Ball with Handle and Air Pump for Outdoor Sport Game Exercise\(Light Colors, 18 Inch\)](#)

Sold by: zuohunanze

2
\$26.99



[Garden Hose 200ft x 5/8 in Heavy Duty, Flexible and Lightweight Water Hose, Burst 600 psi, Kink-less Hybrid Rubber Hose for Backyard, 3/4" Solid Metal Fittings for All Your Watering Need](#)

Sold by: TTGardenTools

\$89.99



HearthSong Extra Long 25-Foot Double Lane Water Slide, Sprinkler, Splash Pool, and 2 Inflatable Speed Boards, 110 Pounds per Rider, Ages 5 and Up

Sold by: HearthSong

Supplied by: Other

\$119.99



Colorations Simply Tempera Paint, 11 Gallon Set In Vibrant Colors, Matte Finish, Classroom Supplies, Non Toxic, School, Craft, Art Supply Set, Stock Up On Bulk Paints For School

Sold by: Amazon.com

Supplied by: Other

\$151.99



Domensi 20 Pcs 17oz LED Plastic Fish Bowls Plastic Ivy Bowls 3" Glowing Plastic Vases Unbreakable Plastic Fish Tank Clear Shatterproof Fishbowl Plastic Aquarium for Carnival Game Accessory Home Party

Sold by: GengQie

\$28.99



Bulk Instant Slime Powder! Mix with Water to Make a Huge 40 Gallons of Slime! 4 Colors for Slime Bucket Challenges, Color Run, Blaster Gun, Bath Slime. Get Slimed in Blue, Green, Pink & Yellow!

Sold by: Party Goat

\$35.62



Plastic Vinyl Goldfish - 144 Pcs, 2 Inches Long Gold Fish Toys in Assorted Colors for Party Favors, Carnival Kids Prizes, Decorations, Crafts, Games and Birthday Party Supplies, Stocking Stuffers

Sold by: EZ SPACE

\$12.89



Mr. Pen- Kraft Paper Sheets, 100 Pack, 8.5 x 11", Kraft Paper, Brown Craft Paper Sheets, Craft Paper Sheets, Brown Printer Paper, Kraft Stationary Paper, Brown Kraft Paper, Kraft Printer Paper

Sold by: Mr. Pen

\$9.99



Colorations Washable Clear Glue, 1 Gallon, Dries Clear, Gluing, Crafts, School Glue, Home Glue, Office Glue, Craft Projects, Washable Glue, Non Toxic Glue, Homeschool, Home School Use

Sold by: Amazon.com

Supplied by: Other

\$23.99



Boogem Sprinkler for Kids, Inflatable Cactus Water Toys for Boys Girls, Summer Outdoor Game with 4 Rings, Backyard Water Sprinkler Spray Toy Fun Gifts for Children Ages 3 4 5 6 Years and Up

Sold by: Boogem

\$19.99



Foam Water Shooter, 5 Pack Water Gun Blaster, Water Gun Pool Toys for Kids Adults, Swimming Pool Beach Summer Water Fighting Game

Sold by: Lovelyou

\$13.99

4



Instant Slime Powder! Just add Water to Mix up Orange & Purple Slime. Bulk 20 Gallon Pack for Slime Games, Color Run, Slime Gun Blasters & Easy Clean Paint war. Buckets of Fun for a Slime Party Event

Sold by: Party Goat
\$24.37



Nuanchu 48 Pcs River Rocks for Painting 1.2-3.15 Inch Smooth Painting Rocks Natural Flat Rocks Assorted Size for Painting and Crafting, Family Time, Kid Party and Outdoor Rock Art Garden Decor

Sold by: Holph
\$24.99



Colorations Simply Tempera Paint, 11 Gallon Set In Vibrant Colors, Matte Finish, Classroom Supplies, Non Toxic, School, Craft, Art Supply Set, Stock Up On Bulk Paints For School

Sold by: Amazon.com
Supplied by: Other
\$151.99



Tarps Heavy Duty Waterproof 16x20 - All Purpose 5 MIL Tarp - High Durability 16x20 Tarp - Construction, Rain Shelter, Outdoor Cover and Camping Use

Sold by: Payless Wholesale
\$34.97



Saysurey Anti Fog Safety Goggles Chemical Splash Eye Protection Adjustable Protective Eyewear Clear Lens Lab Goggles (48)

Sold by: Fasvancasy
\$45.99



CWLAKON Outdoor Yard Games 40ft Tug of War Rope for Kids, Teens and Adults, Field Day Family Reunion Birthday Party Outside Backyard Lawn Games for Team Building Activities, Khaki

Sold by: CWLAKON
\$27.99



Xtinmee 200 Pack White Bandana Bulk Cotton Unisex Handkerchiefs Solid Color Head Wrap for DIY Tie Dye Custom Printing

Sold by: Yunnxgyh
\$59.99



Sandtastik Sparkling White Play Sand, 25 lb (11.3 kg) - Fill Sandboxes, Sand Trays, Sensory Tables, Water Tables! Scoop, Mold & Pour This Premium Non-Toxic Sand

Sold by: Amazon.com
Supplied by: Other
\$26.62



INSTANT MUD for Mud Wrestling, Mud Pies, Balloons & Fun Run Obstacles. Just Add Water to the Mud Powder. Makes 60 GALLONS of Safe, Clean, Fake Mud. Bulk Mud for Mud Pools, Messy Games & Mud Slime Guns

Sold by: Party Goat
\$59.99



VIHOSE 48 Pcs Mini Flashlights Bulk, Bright Aluminum Handheld Flash Light with Lanyard, Small LED Flashlights for Kids Night Reading Emergency Hurricane Camping Hiking Party Favors(Classic Color)

Sold by: Anberaue
\$32.99

Refunded

Your return is in transit. Your refund has been issued.

When will I get my refund?



SimpleNature 100% Pure Vegetable Glycerin - 1 Gallon (128 fl oz) - Natural Pure Food/Cosmetic Grade Skincare, Haircare, Cosmetics, Soapmaking, Crafts - Softening & Moisturizing Multipurpose Humectant

Sold by: Square Sinks

\$24.95



Nuanchu 48 Pcs River Rocks for Painting 1.2-3.15 Inch Smooth Painting Rocks Natural Flat Rocks Assorted Size for Painting and Crafting, Family Time, Kid Party and Outdoor Rock Art Garden Decor

Sold by: Holph

\$24.99



Colorations Simply Tempera Paint, 11 Gallon Set In Vibrant Colors, Matte Finish, Classroom Supplies, Non Toxic, School, Craft, Art Supply Set, Stock Up On Bulk Paints For School

Sold by: Amazon.com

Supplied by: Other

\$151.99



Sandtastik Sparkling White Play Sand, 25 lb (11.3 kg) - Fill Sandboxes, Sand Trays, Sensory Tables, Water Tables! Scoop, Mold & Pour This Premium Non-Toxic Sand

Sold by: Amazon.com

Supplied by: Other

\$26.62



Colorations Classic Colors Liquid Watercolor Paint, Art Supplies, Set of 13 - 8oz Bottles in Vibrant Colors, Classroom Projects, Non-Toxic, Easy Wash, School, Craft Supply, - Made in the USA

Sold by: Amazon.com

Supplied by: Other

\$57.69



Colorations Construction Paper, Classroom Art Supplies, 9" x 12" Craft Paper 2200 Sheet Pack, Heavyweight Construction Paper, Bulk Packs, Assorted Colors, Drawing, Coloring, Painting, School Supplies

Sold by: Amazon.com

Supplied by: Other

\$88.99

[Back to top](#)



Downtown Aquarium - Education and Group Sales

+1 303-561-4444

aquariumrestaurants.com

Booking #236284652

Morgyn Wilfinger

(720) 682-9467

morgyn.wilfinger@ymcanoco.com

Schools, Camps & Youth Groups Self

Guided Tour Fieldtrip

7/18/24 at 10:30 AM

31 Students, 6 Teachers/Chaperones

Student: \$6.50 x 31	\$201.50
Teacher/Chaperone x 6	

School Name: YMCA - Noco

Mailing Address: 2800 Dagny Way

City: Lafayette

State: CO

Zip Code: 80026

Grade Level: k-5

Lead Teacher's Name: Alexis Culver

How many 4D Theater tickets would you like to purchase for the 15 minute film?: 37	\$111.00
---	----------

How many fieldtrips or class activities do you typically book a year?: 1 or 2 a year

Subtotal	\$312.50
Total	\$312.50

Visa 8363 Account holder: Morgyn Wilfinger 7/11/24 at 9:16 AM	\$366.50
Refund: Visa 8363 7/18/24 at 11:11 AM	-\$54.00
Total paid	\$312.50



Final Details for Order #111-2946443-3259402

Order Placed: September 28, 2023
Amazon.com order number: 111-2946443-3259402
Order Total: \$3,232.19

Table with 2 columns: Items Ordered, Price. Includes shipping address and totals for shipment on September 29, 2023.

Table with 2 columns: Items Ordered, Price. Includes shipping address and totals for shipment on October 2, 2023.

Table with 2 columns: Items Ordered, Price. Includes shipping address and totals for shipment on October 3, 2023.

Business Price Condition: New	
2 Of: Supershieldz (3 Pack) Designed for All-New Fire HD 8 and Fire HD 8 Plus Tablet 8-inch (12th/10th Generation - 2022/2020 release) Screen Protector, Hig Sold by: Supershieldz (seller profile) Business Price Condition: New	\$8.99
4 Of: Amazon Fire HD 8 tablet, 8" HD Display, 32 GB, 30% faster processor, designed for portable entertainment, (2022 release), Black Sold by: Amazon (seller profile) Business Price Condition: New	\$96.99
1 Of: KEANBOLL 2-Pack Tempered Glass Screen Protector For All-New Amazon Fire HD 10/Fire HD 10 Plus Tablet 10.1 Inch (11th Generation, 2021 Released)[Reduce] Sold by: MIXIELC (seller profile) Condition: New	\$12.66
4 Of: Amazon Fire HD 8 Kids tablet, 8" HD display, ages 3-7, includes 2-year worry-free guarantee, Kid-Proof Case, 32 GB, Blue, (Latest Release) Sold by: Amazon (seller profile) Business Price Condition: New	\$145.49
4 Of: Amazon Fire HD 8 Kids tablet, 8" HD display, ages 3-7, includes 2-year worry-free guarantee, Kid-Proof Case, 32 GB, (2022 release), Disney Princess Sold by: Amazon (seller profile) Business Price Condition: New	\$155.19
4 Of: Amazon Fire HD 8 Kids tablet, 8" HD display, ages 3-7, includes 2-year worry-free guarantee, Kid-Proof Case, 32 GB, (2022 release), Disney Mickey Mous Sold by: Amazon (seller profile) Business Price Condition: New	\$155.19
8 Of: All-New, NuPro Anti-Glare Screen Protector (2 Pack), for Fire HD 8 tablet & Fire HD 8 Plus tablet (2022 Release) Sold by: Amazon.com Condition: New	\$12.99
4 Of: Amazon Fire HD 8 Kids tablet, 8" HD display, ages 3-7, includes 2-year worry-free guarantee, Kid-Proof Case, 32 GB, (2022 release), Purple Sold by: Amazon (seller profile) Condition: New	\$149.99

Shipping Address:
Roubhie Fairchild
165 SETTLER WAY
JOHNSTOWN, CO 80534-7860
United States

Shipping Speed:
Amazon Day Delivery

Item(s) Subtotal:	\$2,985.15
Shipping & Handling:	\$0.00
Amazon Day discount:	-\$29.91

Total before tax:	\$2,955.24
Sales Tax:	\$0.00

Total for This Shipment:	\$2,955.24

Payment information

Payment Method:
Visa | Last digits: 0024

Item(s) Subtotal: \$3,272.91
Shipping & Handling: \$0.00
Promotion applied: -\$40.72

Total before tax: \$3,232.19
Estimated Tax: \$0.00

Grand Total: \$3,232.19

Credit Card transactions

Visa ending in 0024: October 3, 2023: \$3,105.60
Visa ending in 0024: September 29, 2023: \$126.59

To view the status of your order, return to [Order Summary](#) .

[Conditions of Use](#) | [Privacy Notice](#) © 1996-2020, Amazon.com, Inc.

Employee not assigned to Johnstown					
These are from auditor Workpaper 3					
Employee	Date	Amount	Notes	location	notes
Jessica Clay	8/23/2022	875.00	Association HR EE	n	
M Wilfinger	4/30/2026	75.00	Childcare EE	n	
M Wilfinger	5/31/2026	34.50	Childcare EE	n	
M Wilfinger	5/31/2026	1,676.99	Childcare EE	y	
M Wilfinger	5/31/2026	1,298.00	Childcare EE	y	
M Wilfinger	5/31/2026	94.49	Childcare EE	n	
M Wilfinger	5/31/2026	97.20	Childcare EE	n	
M Wilfinger	5/31/2026	139.14	Childcare EE	n	
M Wilfinger	5/31/2026	204.10	Childcare EE	n	
M Wilfinger	6/1/2026	60.00	Childcare EE	n	
M Wilfinger	6/1/2026	72.28	Childcare EE	n	
M Wilfinger	6/1/2026	234.36	Childcare EE	n	
M Wilfinger	6/30/2026	86.44	Childcare EE	n	
M Wilfinger	7/31/2026	13.97	Childcare EE	n	
M Wilfinger	7/31/2026	17.00	Childcare EE	n	
M Wilfinger	7/31/2026	36.65	Childcare EE	n	
M Wilfinger	7/31/2026	104.64	Childcare EE	n	
J Hernandez	7/31/2026	22.39	Childcare EE	n/a	
J Hernandez	7/31/2026	36.78	Childcare EE	n/a	
J Hernandez	7/31/2026	78.75	Childcare EE	n/a	
M Wilfinger	7/31/2026	104.84	Childcare EE	y	
M Wilfinger	7/31/2026	106.84	Childcare EE	y	
M Wilfinger	7/31/2026	455.00	Childcare EE	y	
M Wilfinger	7/31/2026	2,774.22	Childcare EE	y	shipped to Loveland - partial - split between Loveland and Johnstown
K Williams	8/10/2022	568.84	Assoc EE Pay - JTY Branch Director	n	
K Williams	8/10/2026	318.00	Assoc EE Pay - JTY Branch Director	n	
K Williams	8/10/2026	275.00	Assoc EE Pay - JTY Branch Director	n	
K Williams	8/10/2026	275.00	Assoc EE Pay - JTY Branch Director	n	
K Williams	8/11/2026	719.55	Assoc EE Pay - JTY Branch Director	y	
K Williams	8/11/2026	790.70	Assoc EE Pay - JTY Branch Director	y	
K Williams	8/15/2026	299.00	Assoc EE Pay - JTY Branch Director	n	
		11,944.67	JTY Location Total - Y	7,926.14	OK location and EE
			Less partial for 7/31	-1387.11	
				6,539.03	Valid Expenses

YMCA of Boulder Valley

Operating Statement by Project

Branch Exec JTY

		Mtd Actual 12/1/2023- 12/31/2023	Mtd Budget 12/1/2023- 12/31/2023	Mtd Variance 12/1/2023- 12/31/2023	Ytd Actual 1/1/2023- 12/31/2023	Ytd Budget 1/1/2023- 12/31/2023	Ytd Variance 1/1/2023- 12/31/2023	Annual Budget
0090 - Dept Leadership								
Contributions								
01-4110-05-58	General Contri	\$0.00	\$0.00	\$0.00	(\$5,625.43)	\$0.00	(\$5,625.43)	\$0.00
		\$0.00	\$0.00	\$0.00	(\$5,625.43)	\$0.00	(\$5,625.43)	\$0.00
Total Revenue		\$0.00	\$0.00	\$0.00	(\$5,625.43)	\$0.00	(\$5,625.43)	\$0.00
Salaries & Wages								
01-6110-05-58	Exempt Salar	\$5,626.95	\$5,230.77	(\$396.18)	\$71,434.76	\$68,000.00	(\$3,434.76)	\$68,000.00
01-6129-05-58	Salary Accum-bu	\$0.00	(\$523.04)	(\$523.04)	\$0.00	(\$6,800.00)	(\$6,800.00)	(\$6,800.00)
		\$5,626.95	\$4,707.73	(\$919.22)	\$71,434.76	\$61,200.00	(\$10,234.76)	\$61,200.00
Employee Benefits								
01-6210-05-58	Employee Ins	\$257.60	\$0.00	(\$257.60)	\$3,371.40	\$0.00	(\$3,371.40)	\$0.00
01-6220-05-58	Retirement Pla	\$0.00	\$523.04	\$523.04	\$2,464.01	\$6,800.00	\$4,335.99	\$6,800.00
		\$257.60	\$523.04	\$265.44	\$5,835.41	\$6,800.00	\$964.59	\$6,800.00
Payroll Taxes								
01-6310-05-58	FICA	\$617.07	\$360.12	(\$256.95)	\$6,724.82	\$4,681.80	(\$2,043.02)	\$4,681.80
01-6320-05-58	Unemployment	\$0.00	\$47.04	\$47.04	\$185.64	\$612.00	\$426.36	\$612.00
01-6330-05-58	Worker's Comp	\$71.00	\$70.58	(\$0.42)	\$922.00	\$918.00	(\$4.00)	\$918.00
		\$688.07	\$477.74	(\$210.33)	\$7,832.46	\$6,211.80	(\$1,620.66)	\$6,211.80
Supplies								
01-6510-05-58	Office Supplies	\$0.00	\$0.00	\$0.00	\$185.76	\$0.00	(\$185.76)	\$0.00
		\$0.00	\$0.00	\$0.00	\$185.76	\$0.00	(\$185.76)	\$0.00
Telephone								
01-6620-05-58	Cell Phones	\$56.00	\$40.00	(\$16.00)	\$976.88	\$480.00	(\$496.88)	\$480.00
		\$56.00	\$40.00	(\$16.00)	\$976.88	\$480.00	(\$496.88)	\$480.00
Postage								
01-6710-05-58	First Class Post	\$0.00	\$0.00	\$0.00	\$126.00	\$0.00	(\$126.00)	\$0.00
		\$0.00	\$0.00	\$0.00	\$126.00	\$0.00	(\$126.00)	\$0.00
Occupancy & Insurance								
01-6900-05-58	Liability Insura	\$78.00	\$78.48	\$0.48	\$1,016.00	\$1,020.00	\$4.00	\$1,020.00
		\$78.00	\$78.48	\$0.48	\$1,016.00	\$1,020.00	\$4.00	\$1,020.00
Equipment								
01-6910-05-58	Equipment Re	\$688.03	\$0.00	(\$688.03)	\$9,145.63	\$0.00	(\$9,145.63)	\$0.00
		\$688.03	\$0.00	(\$688.03)	\$9,145.63	\$0.00	(\$9,145.63)	\$0.00

YMCA of Boulder Valley

Operating Statement by Project

Branch Exec JTY

		Mtd Actual 12/1/2023- 12/31/2023	Mtd Budget 12/1/2023- 12/31/2023	Mtd Variance 12/1/2023- 12/31/2023	Ytd Actual 1/1/2023- 12/31/2023	Ytd Budget 1/1/2023- 12/31/2023	Ytd Variance 1/1/2023- 12/31/2023	Annual Budget
Marketing								
01-7130-05-58	Events/Commu	\$0.00	\$0.00	\$0.00	\$328.44	\$0.00	(\$328.44)	\$0.00
Total Marketing		\$0.00	\$0.00	\$0.00	\$328.44	\$0.00	(\$328.44)	\$0.00
Travel & Transportation								
01-7210-05-58	Out of Town T	\$0.00	\$0.00	\$0.00	\$103.43	\$0.00	(\$103.43)	\$0.00
		\$0.00	\$0.00	\$0.00	\$103.43	\$0.00	(\$103.43)	\$0.00
Employee/Volunteer Costs								
01-7310-05-58	Training Fees	\$0.00	\$0.00	\$0.00	\$200.00	\$0.00	(\$200.00)	\$0.00
01-7330-05-58	Membership D	\$0.00	\$0.00	\$0.00	\$150.00	\$340.00	\$190.00	\$340.00
01-7340-05-58	Staff Meal Cost	\$0.00	\$200.00	\$200.00	\$619.63	\$2,100.00	\$1,480.37	\$2,100.00
01-7341-05-58	Meeting Costs	\$0.00	\$0.00	\$0.00	\$164.00	\$2,250.00	\$2,086.00	\$2,250.00
01-7350-05-58	Resource Mate	\$0.00	\$1,250.00	\$1,250.00	\$0.00	\$1,250.00	\$1,250.00	\$1,250.00
01-7380-05-58	Employee/Volu	\$0.00	\$0.00	\$0.00	\$1,498.45	\$0.00	(\$1,498.45)	\$0.00
		\$0.00	\$1,450.00	\$1,450.00	\$2,632.08	\$5,940.00	\$3,307.92	\$5,940.00
Program Costs								
01-7410-05-58	Program Mater	\$0.00	\$0.00	\$0.00	\$130.98	\$0.00	(\$130.98)	\$0.00
01-7420-05-58	Program Food C	\$0.00	\$0.00	\$0.00	\$68.84	\$0.00	(\$68.84)	\$0.00
		\$0.00	\$0.00	\$0.00	\$199.82	\$0.00	(\$199.82)	\$0.00
Administrative Costs								
01-7720-05-58	Bank Service F	\$0.00	\$0.00	\$0.00	\$38.91	\$0.00	(\$38.91)	\$0.00
		\$0.00	\$0.00	\$0.00	\$38.91	\$0.00	(\$38.91)	\$0.00
Fund Raising								
01-7830-05-58	Donor Recogni	\$0.00	\$0.00	\$0.00	\$323.23	\$0.00	(\$323.23)	\$0.00
01-7840-05-58	Campaign Co	\$0.00	\$0.00	\$0.00	\$186.96	\$0.00	(\$186.96)	\$0.00
		\$0.00	\$0.00	\$0.00	\$510.19	\$0.00	(\$510.19)	\$0.00
Total Expense		\$7,394.65	\$7,276.99	(\$117.66)	\$100,365.77	\$81,651.80	(\$18,713.97)	\$81,651.80
Net Outcome-Operating		(\$7,394.65)	(\$7,276.99)	(\$117.66)	(\$105,991.20)	(\$81,651.80)	(\$24,339.40)	(\$81,651.80)
Net Outcome		(\$7,394.65)	(\$7,276.99)	(\$117.66)	(\$105,991.20)	(\$81,651.80)	(\$24,339.40)	(\$81,651.80)

From: [Jen Spettel](#)
To: [Marc Levinson](#); [Pat Murray](#)
Subject: Fw: Jen Spettel Salary Split
Date: Tuesday, December 2, 2025 11:39:02 AM

Jen Spettel
District Vice President
YMCA of Northern Colorado
Serving the Northern Front Range since 1874
o. 303-664-5455, ext 3300
jen.spettel@ymcanoco.org | ymcanoco.org

The Y.™ For a better us.

From: HR - YMCA of NOCO <hr@ymcanoco.org>
Sent: Monday, June 19, 2023 1:32 PM
To: Jen Spettel <jen.spettel@ymcanoco.org>
Cc: Tim Jones <tim.jones@ymcanoco.org>; Jamie Holstein <Jamie.Holstein@ymcanoco.org>
Subject: Re: Jen Spettel Salary Split

Hey Tim, thanks for confirming. Jen responded to that message clarifying the split.

All good! I'm going to close this ticket.



JACQUELINE SALAZAR
Specialist, Talent Acquisition
YMCA Enterprise Shared Services
YMCA OF THE USA | [W ymca.org](http://ymca.org)

For a better us.®



Last Contact Reply
From: Tim Jones
Date: Sun, Jun 18, 2023 at 01:24 PM

Hi Jacque:

In your original email you mentioned 70% going to the Exec budget 000090. Below is the wording. Looks like you got everything corrected so that 70% now goes to Johnstown, 30% to Executive. It's all good.

"I am working on completing this today. However it looks like we have JTY Branch Leadership built under the GL 580090. The 500090 is built as Mapleton Leadership. Please confirm which GL should be used for the 30% split.

The 70% split will be coded to Executive (000090)."

Tim Jones, CPA
Chief Financial Officer
YMCA of Northern Colorado
Serving the Northern Front Range since 1874
o. 303-664-5455, ext 1290 | c. 303-807-7330
tim.jones@ymcanoco.org | ymcanoco.org

For a better us.®

From: HR - YMCA of NOCO <hr@ymcanoco.org>
Sent: Friday, June 16, 2023 6:11 PM
To: Jen Spettel <jen.spettel@ymcanoco.org>
Cc: Tim Jones <tim.jones@ymcanoco.org>; Jamie Holstein <Jamie.Holstein@ymcanoco.org>
Subject: Re: Jen Spettel Salary Split

Hi Tim, that's how we built it out.

Jen's primary position reads "VP Branch Ops - JTY" with 70% salary coded to 580090.
Jen's secondary position reads "VP Branch Ops - Exec" with 30% salary coded to 000090.

Are you seeing something else on your end?

JACQUELINE SALAZAR
Specialist, Talent Acquisition
YMCA Enterprise Shared Services



YMCA OF THE USA | [W ymca.org](http://www.ymca.org)

For a better us.®



Last Contact Reply
From: Tim Jones
Date: Fri, Jun 16, 2023 at 02:02 PM

Hi Jacque:

I think the percentages might have gotten reversed. I think that 70% of Jen’s salary is supposed to go to Johnstown and 30% will remain in the Exec Budget. Whatever is allocated to Johnstown should go to the GL 580090.

Thanks,
Tim Jones, CPA
Chief Financial Officer
YMCA of Northern Colorado
Serving the Northern Front Range since 1874
o. 303-664-5455, ext 1290 | c. 303-807-7330
tim.jones@ymcanoco.org | ymcanoco.org

For a better us.®

From: HR - YMCA of NOCO <hr@ymcanoco.org>
Sent: Friday, June 16, 2023 12:00 PM
To: Jen Spettel <jen.spettel@ymcanoco.org>
Cc: Tim Jones <tim.jones@ymcanoco.org>; Jamie Holstein <Jamie.Holstein@ymcanoco.org>
Subject: Re: Jen Spettel Salary Split

Hello,

I am working on completing this today. However it looks like we have JTY Branch Leadership built under the GL 580090. The 500090 is built as Mapleton Leadership. Please confirm which GL should be used for the 30% split.

The 70% split will be coded to Executive (000090).

Thank you,



JACQUELINE SALAZAR
Specialist, Talent Acquisition
YMCA Enterprise Shared Services
YMCA OF THE USA | [W ymca.org](http://www.ymca.org)

For a better us.®



Last Contact Reply
From: Tim Jones
Date: Mon, Jun 12, 2023 at 07:55 AM

Sounds like a plan. As Jen explained earlier, please adjust her department pay code to split 70% to the Johnstown Y 500090 (Johnstown Branch Leadership) and 30% to 000090 (Executive Leadership).

Thanks,
Tim Jones, CPA
Chief Financial Officer
YMCA of Northern Colorado
Serving the Northern Front Range since 1874
o. 303-664-5455, ext 1290 | c. 303-807-7330
tim.jones@ymcanoco.org | ymcanoco.org

For a better us.®

From: Jamie Holstein <Jamie.Holstein@ymcanoco.org>
Sent: Monday, June 12, 2023 8:15 AM
To: Human Resources NOCO <hr@ymcanoco.org>; Jen Spettel <jen.spettel@ymcanoco.org>
Cc: Tim Jones <tim.jones@ymcanoco.org>; Jen Spettel <jen.spettel@ymcanoco.org>
Subject: Re: Jen Spettel Salary Split

Let’s go ahead and split it now if we can, knowing it may bot look perfect. The new system can’t get here soon enough...

Jamie Holstein
Chief Operating Officer
YMCA of Northern Colorado / Cheyenne YMCA
Serving the Northern Front Range since 1874

jamie.holstein@ymcanoco.org | ymcanoco.org
Follow us on [Facebook](#)

For a better us.®

From: HR - YMCA of NOCO <hr@ymcanoco.org>
Sent: Thursday, June 8, 2023 6:18:03 PM
To: Jen Spettel <jen.spettel@ymcanoco.org>
Cc: Tim Jones <tim.jones@ymcanoco.org>; Jen Spettel <jen.spettel@ymcanoco.org>; Jamie Holstein <Jamie.Holstein@ymcanoco.org>
Subject: Re: Jen Spettel Salary Split

It's actually fairly easy on my end to do, but it does split things in a weird way that we can't fix. I will do whatever is easiest for you guys, but either way it won't be ideal for the next 6 months.

DANIELLE ARMBRUSTER
Manager, HR Operations - YESS
YMCA Enterprise Shared Services
YMCA OF THE USA | 101 N Wacker Drive, Chicago IL 60606

Last Contact Reply
From: Jamie Holstein
Date: Thu, Jun 08, 2023 at 01:44 PM

Thanks Tim...I don't think we need to do Jim's - his is at least hitting a branch.

Danielle - if it is that much of a process then Tim, thoughts on just moving all of Jen there for the time being?

Jamie Holstein
Chief Operating Officer
YMCA of Northern Colorado / Cheyenne YMCA
Serving the Northern Front Range since 1874
o. 303-443-4474 ext 1103
jamie.holstein@ymcanoco.org | ymcanoco.org
Follow us on [Facebook](#)

For a better us.®

From: Tim Jones <tim.jones@ymcanoco.org>
Sent: Thursday, June 8, 2023 2:19 PM
To: Jamie Holstein <Jamie.Holstein@ymcanoco.org>; Human Resources NOCO <hr@ymcanoco.org>
Cc: Jen Spettel <jen.spettel@ymcanoco.org>
Subject: RE: Spettel Salary Split

Hi Jamie:

Yes, we can do a month-end journal entry, but I think I would prefer a salary split approach as it would likely be more accurate and would happen automatically with the payroll download. Either way, we'll get the books balanced for Jen between Exec and JTY. Just let me know which allocation method is preferred - automatic via split payroll or manual via journal entry. Should we also allocate some of Jim's time to JTY from Loveland? Let me know.

Thanks,
Tim Jones, CPA
Chief Financial Officer
YMCA of Northern Colorado
Serving the Northern Front Range since 1874
o. 303-664-5455, ext 1290 | c. 303-807-7330
tim.jones@ymcanoco.org | ymcanoco.org

For a better us.®

From: Jamie Holstein <Jamie.Holstein@ymcanoco.org>
Sent: Thursday, June 8, 2023 1:59 PM
To: Human Resources NOCO <hr@ymcanoco.org>; Tim Jones <tim.jones@ymcanoco.org>
Cc: Jen Spettel <jen.spettel@ymcanoco.org>
Subject: RE: Spettel Salary Split

We just need some of her salary to reflect in the monthly actuals for Johnstown.

Tim, is it easy to just do a journal transfer each month?

Jamie Holstein
Chief Operating Officer

YMCA of Northern Colorado / Cheyenne YMCA
Serving the Northern Front Range since 1874
o. 303-443-4474 ext 1103
jamie.holstein@ymcanoco.org | ymcanoco.org
Follow us on [Facebook](#)

For a better us.®

From: HR - YMCA of NOCO <hr@ymcanoco.org>
Sent: Thursday, June 8, 2023 11:16 AM
To: Jen Spettel <jen.spettel@ymcanoco.org>
Cc: Jamie Holstein <Jamie.Holstein@ymcanoco.org>
Subject: Re: Spettel Salary Split

Because of the hassles with how it doesn't split things in a clean way Jeff made the call to do away with all splits. It's up to you guys how you want to do this. Also please note, when we switch to UKG, this will be much cleaner and easier to do.

I'm looping in Jamie because she probably doesn't know the history of this either.

Jamie - previous message I sent to Jen in case it doesn't come through on your end:
Jen we did away with salary splits a long time ago. We can do it again, but I want to make sure you understand it will split all earnings you receive. This includes, HR Benefits, Cell Reimbursement, Auto allowance, etc... It does not however split your taxes or deductions (that will fall to your primary role). So to do this we will need to know which should be your primary, JTY or Exec Leadership.

DANIELLE ARMBRUSTER
Manager, HR Operations - YESS
YMCA Enterprise Shared Services
YMCA OF THE USA | 101 N Wacker Drive, Chicago IL 60606

Last Contact Reply
From: Jen Spettel
Date: Thu, Jun 08, 2023 at 08:38 AM

Please adjust my department pay code to split 70% to the Johnstown Y 500090 (Johnstown Branch Leadership) and 30% to 000090 (Executive Leadership).

Jen Spettel
Vice President of Branch Operations
YMCA of Northern Colorado
Serving the Northern Front Range since 1874
o. 303-664-5455, ext 3300
jen.spettel@ymcanoco.org | ymcanoco.org

The Y.™ For a better us.

Previous Agent Reply
From: Danielle
Date: Thu, Jun 08, 2023 at 10:11 AM
Jen we did away with salary splits a long time ago. We can do it again, but I want to make sure you understand it will split all earnings you receive. This includes, HR Benefits, Cell Reimbursement, Auto allowance, etc... It does not however split your taxes or deductions (that will fall to your primary role). So to do this we will need to know which should be your primary, JTY or Exec Leadership.

Previous Contact Reply
From: Jamie Holstein
Date: Thu, Jun 08, 2023 at 01:44 PM
Thanks Tim...I don't think we need to do Jim's - his is at least hitting a branch.

Danielle - if it is that much of a process then Tim, thoughts on just moving all of Jen there for the time being?

Jamie Holstein
Chief Operating Officer
YMCA of Northern Colorado / Cheyenne YMCA
Serving the Northern Front Range since 1874
o. 303-443-4474 ext 1103
jamie.holstein@ymcanoco.org | ymcanoco.org
Follow us on [Facebook](#)

For a better us.®

From: Tim Jones <tim.jones@ymcanoco.org>
Sent: Thursday, June 8, 2023 2:19 PM
To: Jamie Holstein <Jamie.Holstein@ymcanoco.org>; Human Resources NOCO <hr@ymcanoco.org>
Cc: Jen Spettel <jen.spettel@ymcanoco.org>
Subject: RE: Spettel Salary Split

Hi Jamie:

Yes, we can do a month-end journal entry, but I think I would prefer a salary split approach as it would likely be more accurate and would happen automatically with the payroll download. Either way, we'll get the books balanced for Jen between Exec and JTY. Just let me know which allocation method is preferred – automatic via split payroll or manual via journal entry. Should we also allocate some of Jim's time to JTY from Loveland? Let me know.

Thanks,
Tim Jones, CPA
Chief Financial Officer
YMCA of Northern Colorado
Serving the Northern Front Range since 1874
o. 303-664-5455, ext 1290 | c. 303-807-7330
tim.jones@ymcanoco.org | ymcanoco.org

For a better us.®

From: Jamie Holstein <Jamie.Holstein@ymcanoco.org>
Sent: Thursday, June 8, 2023 1:59 PM
To: Human Resources NOCO <hr@ymcanoco.org>; Tim Jones <tim.jones@ymcanoco.org>
Cc: Jen Spettel <jen.spettel@ymcanoco.org>
Subject: RE: Spettel Salary Split

We just need some of her salary to reflect in the monthly actuals for Johnstown.

Tim, is it easy to just do a journal transfer each month?

Jamie Holstein
Chief Operating Officer
YMCA of Northern Colorado / Cheyenne YMCA
Serving the Northern Front Range since 1874
o. 303-443-4474 ext 1103
jamie.holstein@ymcanoco.org | ymcanoco.org
Follow us on [Facebook](https://www.facebook.com/ymcanoco)

For a better us.®

From: HR - YMCA of NOCO <hr@ymcanoco.org>
Sent: Thursday, June 8, 2023 11:16 AM
To: Jen Spettel <jen.spettel@ymcanoco.org>
Cc: Jamie Holstein <Jamie.Holstein@ymcanoco.org>
Subject: Re: Spettel Salary Split

Because of the hassles with how it doesn't split things in a clean way Jeff made the call to do away with all splits. It's up to you guys how you want to do this. Also please note, when we switch to UKG, this will be much cleaner and easier to do.

I'm looping in Jamie because she probably doesn't know the history of this either.

Jamie - previous message I sent to Jen in case it doesn't come through on your end: Jen we did away with salary splits a long time ago. We can do it again, but I want to make sure you understand it will split all earnings you receive. This includes, HR Benefits, Cell Reimbursement, Auto allowance, etc... It does not however split your taxes or deductions (that will fall to your primary role). So to do this we will need to know which should be your primary, JTY or Exec Leadership.

DANIELLE ARMBRUSTER
Manager, HR Operations - YESS
YMCA Enterprise Shared Services
YMCA OF THE USA | 101 N Wacker Drive, Chicago IL 60606

Last Contact Reply
From: Jen Spettel
Date: Thu, Jun 08, 2023 at 08:38 AM

Please adjust my department pay code to split 70% to the Johnstown Y 500090 (Johnstown Branch Leadership) and 30% to 000090 (Executive Leadership).

Jen Spettel
Vice President of Branch Operations
YMCA of Northern Colorado
Serving the Northern Front Range since 1874
o. 303-664-5455, ext 3300
jen.spettel@ymcanoco.org | ymcanoco.org

The Y.™ For a better us.

Previous Agent Reply

From: Danielle

Date: Thu, Jun 08, 2023 at 10:11 AM

Jen we did away with salary splits a long time ago. We can do it again, but I want to make sure you understand it will split all earnings you receive. This includes, HR Benefits, Cell Reimbursement, Auto allowance, etc... It does not however split your taxes or deductions (that will fall to your primary role). So to do this we will need to know which should be your primary, JTY or Exec Leadership.

Previous Contact Reply

From: Tim Jones

Date: Mon, Jun 12, 2023 at 07:55 AM

Sounds like a plan. As Jen explained earlier, please adjust her department pay code to split 70% to the Johnstown Y 500090 (Johnstown Branch Leadership) and 30% to 000090 (Executive Leadership).

Thanks,

Tim Jones, CPA

Chief Financial Officer

YMCA of Northern Colorado

Serving the Northern Front Range since 1874

o. 303-664-5455, ext 1290 | c. 303-807-7330

tim.jones@ymcanoco.org | ymcanoco.org

For a better us.®

From: Jamie Holstein <Jamie.Holstein@ymcanoco.org>
Sent: Monday, June 12, 2023 8:15 AM
To: Human Resources NOCO <hr@ymcanoco.org>; Jen Spettel <jen.spettel@ymcanoco.org>
Cc: Tim Jones <tim.jones@ymcanoco.org>; Jen Spettel <jen.spettel@ymcanoco.org>
Subject: Re: Jen Spettel Salary Split

Let's go ahead and split it now if we can, knowing it may not look perfect. The new system can't get here soon enough...

Jamie Holstein

Chief Operating Officer

YMCA of Northern Colorado / Cheyenne YMCA

Serving the Northern Front Range since 1874

jamie.holstein@ymcanoco.org | ymcanoco.org

Follow us on [Facebook](#)

For a better us.®

From: HR - YMCA of NOCO <hr@ymcanoco.org>
Sent: Thursday, June 8, 2023 6:18:03 PM
To: Jen Spettel <jen.spettel@ymcanoco.org>
Cc: Tim Jones <tim.jones@ymcanoco.org>; Jen Spettel <jen.spettel@ymcanoco.org>; Jamie Holstein <Jamie.Holstein@ymcanoco.org>
Subject: Re: Jen Spettel Salary Split

It's actually fairly easy on my end to do, but it does split things in a weird way that we can't fix. I will do whatever is easiest for you guys, but either way it won't be ideal for the next 6 months.

DANIELLE ARMBRUSTER

Manager, HR Operations - YESS

YMCA Enterprise Shared Services

YMCA OF THE USA | 101 N Wacker Drive, Chicago IL 60606

Last Contact Reply

From: [Danielle Armbruster](#)
To: [Marc Levinson](#); [Cary Walden](#); [Emily Heath](#)
Cc: [Cindy Lake](#); [Jamie Holstein](#)
Subject: Re: URGENT! Johnstown audit
Date: Monday, December 1, 2025 7:15:59 AM
Attachments: [image577892.png](#)

Hello Marc,

The payroll reports from Dayforce only show employees' primary role and their total earnings, but they do not reflect how pay was distributed across other locations or departments. For example, if Jen's primary role was Johnstown, that's where she would appear on the report, regardless of any salary allocations elsewhere.

The same applies to hourly staff. They show up under their primary role, but the reports don't account for hours worked in other departments or locations. I know accounting used reports to distribute pay into the correct GLs based on where employees worked, and they would notify us if shifts were showing under the wrong GL. From what I recall, Rhonda and later Tim pulled those reports directly from Dayforce.

I've searched our available reports and haven't found anything that provides that breakdown. Cary, Cindy, Emily - do you know of anything else that might help?

Thank you,

Danielle



DANIELLE ARMBRUSTER

Manager, HR Operations - YESS

YMCA Enterprise Shared Services | 101 N Wacker Drive, Chicago IL 60606

P 312 416 0862

E: Danielle.Armbruster@YMCA.NET

For a better us.®

From: Marc Levinson <Marc.Levinson@ymcanoco.org>

Sent: Saturday, November 29, 2025 11:47 AM

To: Danielle Armbruster <Danielle.Armbruster@YMCA.NET>; Cary Walden <Carolyn.Walden@YMCA.NET>

Cc: Cindy Lake <Cindy.Lake@YMCA.NET>; Jamie Holstein <Jamie.Holstein@ymcanoco.org>



FOR YOUTH DEVELOPMENT®
FOR HEALTHY LIVING
FOR SOCIAL RESPONSIBILITY

March 30, 2026

The following is an attestation of my time focused leading the Johnstown Community YMCA since my date of hire on January 2nd, 2024. I have also provided some additional clarity below around my role as the district vice president for the YMCA of Northern Colorado and how it pertains to my leadership role at the Johnstown Community YMCA.

As district vice president, my primary role and responsibility since being hired is ensuring the effective operations of the Johnstown Y. As such, I supervise a team of seven director-level department heads at the branch, lead our team of branch council volunteers, represent the branch in the community as well as a myriad of other duties to ensure the health and viability of the Johnstown Y. Also, I am on call to respond to any issues or emergencies during all operating hours of the facility, with totals 103 hours per week.

In addition to my duties leading the Johnstown Y, I also supervised the leaders of the Cheyenne and Loveland YMCA's. My time devoted to the supervision of Cheyenne and Loveland, as well as other association responsibilities typically averaged 5-10 hours weekly.

The nature of being a YMCA branch leader requires comparatively long work hours that are not confined to a traditional 9:00am-5:00pm, Monday through Friday schedule. Working early mornings and later evenings as well as on weekends is the norm. Since beginning this role, I have averaged working 65 hours per week and a minimum of 50 of those hours have been focused on leading the Johnstown Y on a weekly basis.

Patrick Murray

District Vice President
YMCA of Northern Colorado

Labor Distribution Paydate

EE#	Name (Last Suffix,First)	Pay Date	Location	Aloc Dept#	Earn Code	Current Hrs	Hourly Pay Ra	Amount	Home Dept#
100360	Murray, Patrick	01/19/2024	Administrative Office	900	REG	72.00	\$52.88	\$3,807.69	900
100360	Murray, Patrick	02/02/2024	Administrative Office	900	REG	80.00	\$52.88	\$4,230.77	900
100360	Murray, Patrick	02/16/2024	Administrative Office	900	REG	80.00	\$52.88	\$4,230.77	900
100360	Murray, Patrick	02/16/2024	Administrative Office	900	GTLEE	0.00	\$52.88	\$7.96	900
100360	Murray, Patrick	03/01/2024	Administrative Office	900	REG	80.00	\$52.88	\$4,230.77	900
100360	Murray, Patrick	03/01/2024	Administrative Office	900	AUTO1	0.00	\$52.88	\$1,000.00	900
100360	Murray, Patrick	03/01/2024	Administrative Office	900	AUTO1	0.00	\$52.88	\$500.00	900
100360	Murray, Patrick	03/01/2024	Administrative Office	900	CPR	0.00	\$52.88	\$160.00	900
100360	Murray, Patrick	03/01/2024	Administrative Office	900	GTLEE	0.00	\$52.88	\$7.96	900
100360	Murray, Patrick	03/15/2024	Administrative Office	900	REG	80.00	\$52.88	\$4,230.77	900
100360	Murray, Patrick	03/15/2024	Administrative Office	900	CPR	0.00	\$52.88	\$80.00	900
100360	Murray, Patrick	03/15/2024	Administrative Office	900	GTLEE	0.00	\$52.88	\$7.96	900
100360	Murray, Patrick	03/29/2024	Administrative Office	900	REG	80.00	\$52.88	\$4,230.77	900
100360	Murray, Patrick	04/12/2024	Administrative Office	900	REG	80.00	\$52.88	\$4,230.77	900
100360	Murray, Patrick	04/12/2024	Administrative Office	900	AUTO1	0.00	\$52.88	\$500.00	900
100360	Murray, Patrick	04/12/2024	Administrative Office	900	GTLEE	0.00	\$52.88	\$7.96	900
100360	Murray, Patrick	04/26/2024	Administrative Office	900	REG	24.00	\$52.88	\$1,269.23	900
100360	Murray, Patrick	05/10/2024	Administrative Office	900	REG	24.00	\$52.88	\$1,269.23	900
100360	Murray, Patrick	05/24/2024	Administrative Office	900	PTO	2.40	\$52.88	\$126.92	900
100360	Murray, Patrick	05/24/2024	Administrative Office	900	PTO	2.40	\$52.88	\$126.92	900
100360	Murray, Patrick	05/24/2024	Administrative Office	900	PTO	2.40	\$52.88	\$126.92	900
100360	Murray, Patrick	05/24/2024	Administrative Office	900	PTO	2.40	\$52.88	\$126.92	900
100360	Murray, Patrick	05/24/2024	Administrative Office	900	REG	12.00	\$52.88	\$634.61	900
100360	Murray, Patrick	06/07/2024	Administrative Office	900	REG	21.60	\$52.88	\$1,142.31	900
100360	Murray, Patrick	06/07/2024	Administrative Office	900	HOL	2.40	\$52.88	\$126.92	900
100360	Murray, Patrick	06/21/2024	Administrative Office	900	REG	24.00	\$52.88	\$1,269.23	900
100360	Murray, Patrick	07/05/2024	Administrative Office	900	REG	21.60	\$52.88	\$1,142.31	900
100360	Murray, Patrick	07/05/2024	Administrative Office	900	HOL	2.40	\$52.88	\$126.92	900
100360	Murray, Patrick	07/19/2024	Administrative Office	900	REG	21.60	\$52.88	\$1,142.31	900
100360	Murray, Patrick	07/19/2024	Administrative Office	900	HOL	2.40	\$52.88	\$126.92	900
100360	Murray, Patrick	08/02/2024	Administrative Office	900	REG	24.00	\$52.88	\$1,269.23	900
100360	Murray, Patrick	08/16/2024	Administrative Office	900	REG	24.00	\$52.88	\$1,269.23	900
100360	Murray, Patrick	08/30/2024	Administrative Office	900	REG	24.00	\$52.88	\$1,269.23	900
100360	Murray, Patrick	09/13/2024	Administrative Office	900	REG	21.60	\$52.88	\$1,142.31	900
100360	Murray, Patrick	09/13/2024	Administrative Office	900	HOL	2.40	\$52.88	\$126.92	900
100360	Murray, Patrick	09/27/2024	Administrative Office	900	REG	24.00	\$52.88	\$1,269.23	900
100360	Murray, Patrick	10/11/2024	Administrative Office	900	REG	24.00	\$52.88	\$1,269.23	900
100360	Murray, Patrick	10/25/2024	Administrative Office	900	PTO	2.40	\$52.88	\$126.92	900
100360	Murray, Patrick	10/25/2024	Administrative Office	900	REG	19.20	\$52.88	\$1,015.39	900
100360	Murray, Patrick	10/25/2024	Administrative Office	900	PTO	2.40	\$52.88	\$126.92	900
100360	Murray, Patrick	11/08/2024	Administrative Office	900	REG	24.00	\$52.88	\$1,269.23	900
100360	Murray, Patrick	11/22/2024	Administrative Office	900	REG	24.00	\$52.88	\$1,269.23	900
100360	Murray, Patrick	12/06/2024	Administrative Office	900	REG	19.20	\$52.88	\$1,015.39	900
100360	Murray, Patrick	12/06/2024	Administrative Office	900	HOL	2.40	\$52.88	\$126.92	900
100360	Murray, Patrick	12/06/2024	Administrative Office	900	HOL	2.40	\$52.88	\$126.92	900
100360	Murray, Patrick	12/20/2024	Administrative Office	900	REG	24.00	\$52.88	\$1,269.23	900
100360	Murray, Patrick	04/26/2024	Johnstown YMCA	900	REG	56.00	\$52.88	\$2,961.54	900
100360	Murray, Patrick	04/26/2024	Johnstown YMCA	900	CPR	0.00	\$52.88	\$80.00	900
100360	Murray, Patrick	04/26/2024	Johnstown YMCA	900	GTLEE	0.00	\$52.88	\$7.96	900
100360	Murray, Patrick	05/10/2024	Johnstown YMCA	900	REG	56.00	\$52.88	\$2,961.54	900
100360	Murray, Patrick	05/10/2024	Johnstown YMCA	900	AUTO1	0.00	\$52.88	\$500.00	900
100360	Murray, Patrick	05/10/2024	Johnstown YMCA	900	GTLEE	0.00	\$52.88	\$7.96	900
100360	Murray, Patrick	05/24/2024	Johnstown YMCA	900	PTO	5.60	\$52.88	\$296.16	900
100360	Murray, Patrick	05/24/2024	Johnstown YMCA	900	PTO	5.60	\$52.88	\$296.16	900
100360	Murray, Patrick	05/24/2024	Johnstown YMCA	900	PTO	5.60	\$52.88	\$296.16	900
100360	Murray, Patrick	05/24/2024	Johnstown YMCA	900	PTO	5.60	\$52.88	\$296.16	900
100360	Murray, Patrick	05/24/2024	Johnstown YMCA	900	REG	28.00	\$52.88	\$1,480.77	900
100360	Murray, Patrick	05/24/2024	Johnstown YMCA	900	CPR	0.00	\$52.88	\$80.00	900
100360	Murray, Patrick	05/24/2024	Johnstown YMCA	900	GTLEE	0.00	\$52.88	\$7.96	900

Labor Distribution Paydate

EE#	Name (Last Suffix,First)	Pay Date	Location	Aloc Dept#	Earn Code	Current Hrs	Hourly Pay Ra	Amount	Home Dept#
100360	Murray, Patrick	06/07/2024	Johnstown YMCA	900	REG	50.40	\$52.88	\$2,665.38	900
100360	Murray, Patrick	06/07/2024	Johnstown YMCA	900	AUTO1	0.00	\$52.88	\$500.00	900
100360	Murray, Patrick	06/07/2024	Johnstown YMCA	900	GTLEE	0.00	\$52.88	\$7.96	900
100360	Murray, Patrick	06/07/2024	Johnstown YMCA	900	HOL	5.60	\$52.88	\$296.16	900
100360	Murray, Patrick	06/21/2024	Johnstown YMCA	900	REG	56.00	\$52.88	\$2,961.54	900
100360	Murray, Patrick	06/21/2024	Johnstown YMCA	900	CPR	0.00	\$52.88	\$80.00	900
100360	Murray, Patrick	06/21/2024	Johnstown YMCA	900	GTLEE	0.00	\$52.88	\$7.96	900
100360	Murray, Patrick	07/05/2024	Johnstown YMCA	900	REG	50.40	\$52.88	\$2,665.38	900
100360	Murray, Patrick	07/05/2024	Johnstown YMCA	900	AUTO1	0.00	\$52.88	\$500.00	900
100360	Murray, Patrick	07/05/2024	Johnstown YMCA	900	GTLEE	0.00	\$52.88	\$7.96	900
100360	Murray, Patrick	07/05/2024	Johnstown YMCA	900	HOL	5.60	\$52.88	\$296.16	900
100360	Murray, Patrick	07/19/2024	Johnstown YMCA	900	REG	50.40	\$52.88	\$2,665.38	900
100360	Murray, Patrick	07/19/2024	Johnstown YMCA	900	GTLEE	0.00	\$52.88	\$7.96	900
100360	Murray, Patrick	07/19/2024	Johnstown YMCA	900	CPR	0.00	\$52.88	\$80.00	900
100360	Murray, Patrick	07/19/2024	Johnstown YMCA	900	HOL	5.60	\$52.88	\$296.16	900
100360	Murray, Patrick	08/02/2024	Johnstown YMCA	900	REG	56.00	\$52.88	\$2,961.54	900
100360	Murray, Patrick	08/02/2024	Johnstown YMCA	900	AUTO1	0.00	\$52.88	\$500.00	900
100360	Murray, Patrick	08/02/2024	Johnstown YMCA	900	GTLEE	0.00	\$52.88	\$7.96	900
100360	Murray, Patrick	08/16/2024	Johnstown YMCA	900	REG	56.00	\$52.88	\$2,961.54	900
100360	Murray, Patrick	08/16/2024	Johnstown YMCA	900	CPR	0.00	\$52.88	\$80.00	900
100360	Murray, Patrick	08/16/2024	Johnstown YMCA	900	GTLEE	0.00	\$52.88	\$7.96	900
100360	Murray, Patrick	08/30/2024	Johnstown YMCA	900	REG	56.00	\$52.88	\$2,961.54	900
100360	Murray, Patrick	09/13/2024	Johnstown YMCA	900	REG	50.40	\$52.88	\$2,665.38	900
100360	Murray, Patrick	09/13/2024	Johnstown YMCA	900	AUTO1	0.00	\$52.88	\$500.00	900
100360	Murray, Patrick	09/13/2024	Johnstown YMCA	900	GTLEE	0.00	\$52.88	\$7.96	900
100360	Murray, Patrick	09/13/2024	Johnstown YMCA	900	HOL	5.60	\$52.88	\$296.16	900
100360	Murray, Patrick	09/27/2024	Johnstown YMCA	900	REG	56.00	\$52.88	\$2,961.54	900
100360	Murray, Patrick	09/27/2024	Johnstown YMCA	900	CPR	0.00	\$52.88	\$80.00	900
100360	Murray, Patrick	09/27/2024	Johnstown YMCA	900	GTLEE	0.00	\$52.88	\$7.96	900
100360	Murray, Patrick	10/11/2024	Johnstown YMCA	900	REG	56.00	\$52.88	\$2,961.54	900
100360	Murray, Patrick	10/11/2024	Johnstown YMCA	900	AUTO1	0.00	\$52.88	\$500.00	900
100360	Murray, Patrick	10/11/2024	Johnstown YMCA	900	GTLEE	0.00	\$52.88	\$7.96	900
100360	Murray, Patrick	10/25/2024	Johnstown YMCA	900	PTO	5.60	\$52.88	\$296.16	900
100360	Murray, Patrick	10/25/2024	Johnstown YMCA	900	PTO	5.60	\$52.88	\$296.16	900
100360	Murray, Patrick	10/25/2024	Johnstown YMCA	900	REG	44.80	\$52.88	\$2,369.23	900
100360	Murray, Patrick	10/25/2024	Johnstown YMCA	900	CPR	0.00	\$52.88	\$80.00	900
100360	Murray, Patrick	10/25/2024	Johnstown YMCA	900	GTLEE	0.00	\$52.88	\$7.96	900
100360	Murray, Patrick	11/08/2024	Johnstown YMCA	900	REG	56.00	\$52.88	\$2,961.54	900
100360	Murray, Patrick	11/08/2024	Johnstown YMCA	900	AUTO1	0.00	\$52.88	\$500.00	900
100360	Murray, Patrick	11/08/2024	Johnstown YMCA	900	GTLEE	0.00	\$52.88	\$7.96	900
100360	Murray, Patrick	11/22/2024	Johnstown YMCA	900	REG	56.00	\$52.88	\$2,961.54	900
100360	Murray, Patrick	11/22/2024	Johnstown YMCA	900	CPR	0.00	\$52.88	\$80.00	900
100360	Murray, Patrick	11/22/2024	Johnstown YMCA	900	GTLEE	0.00	\$52.88	\$7.96	900
100360	Murray, Patrick	12/06/2024	Johnstown YMCA	900	HOL	5.60	\$52.88	\$296.16	900
100360	Murray, Patrick	12/06/2024	Johnstown YMCA	900	REG	44.80	\$52.88	\$2,369.23	900
100360	Murray, Patrick	12/06/2024	Johnstown YMCA	900	AUTO1	0.00	\$52.88	\$500.00	900
100360	Murray, Patrick	12/06/2024	Johnstown YMCA	900	GTLEE	0.00	\$52.88	\$7.96	900
100360	Murray, Patrick	12/06/2024	Johnstown YMCA	900	HOL	5.60	\$52.88	\$296.16	900
100360	Murray, Patrick	12/20/2024	Johnstown YMCA	900	REG	56.00	\$52.88	\$2,961.54	900
100360	Murray, Patrick	12/20/2024	Johnstown YMCA	900	CPR	0.00	\$52.88	\$80.00	900
100360	Murray, Patrick	12/20/2024	Johnstown YMCA	900	GTLEE	0.00	\$52.88	\$7.96	900
Report Totals:						1,992.00		\$112,473.36	
Feb 24, 2026		1							9:43:48 PM
Murray compensation coded to Johnstown for 2024								\$58,163.09	
Murray compensation coded to Association (Admin) for 2024								\$54,310.27	



FOR YOUTH DEVELOPMENT®
FOR HEALTHY LIVING
FOR SOCIAL RESPONSIBILITY

March 30, 2026

The following is an attestation of the temporary loan of a limited amount of Johnstown fitness equipment to the Lafayette YMCA. On August 22, 2025, I approved the temporary loan of the equipment below. The duration of the loan was 5 months, and all equipment was returned in the original condition to the Johnstown YMCA of January 9, 2026.

Please note that Johnstown has only ever had one InBody scanner and blood pressure monitor. Your inventory indicated that there were two purchased and one was missing. The InBody is a two-component piece of equipment which may cause confusion.

As such, the following is a breakdown of the value of said equipment loan and consequently, what the YMCA owes to the Town of Johnstown:

Date equipment went to Lafayette: 8/22/25

Date equipment returned to JTY: 1/9/26

Duration of time at Lafayette: 5 months

Cost of two Precor Ellipticals: $\$6,165 * 2 = \$12,330$

Expected lifespan: 72 months

Monthly cost: $\$12,330 / 72$ months: $\$171.25 / \text{month}$

Cost of Les Mills equipment: $\$5,562.90$

Expected lifespan: 72 months

Monthly cost: $\$5,562.90 / 72$ months: $\$77.26 / \text{month}$

Cost of Precor 865 Recumbent: $\$1,877.00$

Expected lifespan: 72 months

Monthly cost: $\$1,877.00 / 72$ months: $\$26.07 / \text{month}$

Cost of Life Fitness – Total Body Arc Trainer ST: $\$5,481.00$

Expected lifespan: 72 months

Monthly cost: $\$5,481.00 / 72$ months: $\$76.12 / \text{month}$

Monthly "rental" expense = $\$350.70$

Total "rental" expenses owed to Town of Johnstown by NOCO:

$\$350.70 * 5$ months = $\$1,753.50$

Patrick Murray

District Vice President
YMCA of Northern Colorado



FOR YOUTH DEVELOPMENT®
FOR HEALTHY LIVING
FOR SOCIAL RESPONSIBILITY

April 28, 2026

The following is an attestation of the fact that the Johnstown Community YMCA, since its opening day, has had only one InBody system on site. Additionally, for clarity, the InBody system is comprised of two separate, yet complimentary elements:

1. A body composition scanner
2. A blood pressure monitor

At no time has there been a second InBody system on premises.

Patrick Murray

Vice President of Operations

Brittany Mastin

Branch Executive Director

Lydia Bollinger

Health & Wellness Coordinator

Agreement Overview



Agreement Details			
Date	3/19/2020	Prepared By	Matt Evans
Expire	4/27/2020	Email	matt.evans@inbody.com

Purchaser Information			
Company Name	YMCA of Northern Colorado	Title/Position	Sr. Health and Wellness Director
Contact Name	Peggy Merrill	Email	Peggy.Merrill@ymcanoco.org
Telephone #	303-664-5455, ext. 3800		

Billing Information		Shipping Information	<input type="checkbox"/> Same as Billing
Contact Name		Recipient Name	
Billing Address		Shipping Address	
Telephone #		Telephone #	
Email		Email	
2nd Contact		Business Hours	

Please remit all payments to:

InBody
13850 Cerritos Corporate Dr. Unit C
Cerritos CA 90703
T: (323) 932-6503 / F: (323) 952-5009

Order Summary

Qty.	Item	Unit Price	Subtotal
1	InBody270 InBody 270 Body Composition Analyzer	\$5,995.00	\$5,995.00
1	InBody USB Drive InBody USB Thumbdrive - 2gb	\$0.00	\$0.00
1	Printer- Samsung M2020W Laser Printer	\$0.00	\$0.00
1	InBody 270 Result Sheets InBody 270 Result Sheets (500 count)	\$0.00	\$0.00
1	InBody Tissue InBody Tissue (300 count)	\$0.00	\$0.00
3	Marketing Posters Marketing Posters	\$0.00	\$0.00
1	1-Year Manufacturer's Warranty 1-Year Manufacturer's Warranty	\$0.00	\$0.00
1	LB WEB 60-Day Trial LBWEB 60 Day Trial	\$0.00	\$0.00
1	PUSH (\$149.00 value) PUSH Wireless Stadiometer	\$0.00	\$0.00
1	1 - Year Extended Warranty (\$530.00 value) IB270 1-Year Extended Warranty	\$0.00	\$0.00
1	270 Standard Shipping and Handling InBody270 Standard Freight Shipping + Handling	\$265.00	\$265.00
		Subtotal	\$6,260.00
		Tax*(CA) (0%)	\$0.00
		Total:	\$6,260.00

Optional Extended Warranty Packages (choose one) Total will be automatically updated in the GRAND TOTAL Section	Price
<input type="checkbox"/> 270 Ext Warranty 1 InBody270 Extended Warranty: 1 Year	\$530.00
<input type="checkbox"/> 270 Ext Warranty 2 InBody270 Extended Warranty: 2 Year	\$952.00
<input type="checkbox"/> 270 Ext Warranty 3 InBody270 Extended Warranty: 3 Year	\$1,272.00

Total Purchase	
Grand Total	\$6,260.00



450 S. Parish Avenue
Johnstown, CO 80534
970.578.4664
JohnstownCO.gov

MEMORANDUM

TO: Honorable Mayor Michael P. Duncan and Town Councilmembers

FROM: Matt LeCerf, Town Manager

CC: Mitzi McCoy, Deputy Town Manager

DATE: June 18, 2026

SUBJECT: Town Response from NOCO YMCA Letter Dated May 5, 2026

Based the response from the NOCO YMCA officially received by the Town, Staff was requested to provide a brief overview of the information.

Section 1: Lack of Supporting Documentation

- Town Review: \$23,795.02
- YMCA Response: The YMCA provided Exhibit A in response.
 - An amazon invoice in the amount of \$1,608.59.
 - An invoice for the Downtown Aquarium visit in the amount of \$312.50.
 - An amazon invoice in the amount of \$3,105.60.
- Comment: The invoices provided are assumed to be valid. Consequently, they are accepted as provided.
- **Updated amount not documented: \$18,768.33**

Section 2: Johnstown Not Listed

- Town Review: \$4,684.52
- YMCA Response: The YMCA did not dispute this amount.
- **Updated amount not documented: \$4,684.52**

Section 3: Lack of Supporting Documentation

- Town Review: \$12,906.26

The Community that Cares

- YMCA Response: The YMCA provided Exhibit B in response. Based on the submitted spreadsheet, \$6,539.03 are presented as Johnstown YCMA applicable costs which are highlighted in yellow in their response.
- Comment: The Exhibit B provided has a heading labeled “Dates”. The column includes a list dates in the future (2026) that are presumed to be details error when comparing audit Workpaper 3 and Workpaper 4 to the NOCO YMCA Exhibit B. A review of the information and observations by Staff offers the following items for consideration. Those items not mentioned are assumed valid:
 - Amount Noted in Exhibit B: \$1676.99 on May 31, 2024: This charge is actually depicted on the audit as \$1676.39 and is presumed to be the actual amount. The amount is assumed valid, minus \$0.60.
 - Amount Noted in Exhibit B: \$104.84 on July 31, 2024: The notes on this purchase in the audit is for a Doordash delivered to the Berthoud Elementary School. Staff is unclear why a camp in Berthoud would be funded by the Johnstown YMCA facility expenditures. Based on the terms of the contract this does not apply to the Facility Expenses definition. It is presumed there is a separate and independent camp held in Johnstown. Town Staff does not agree with this expenditure.
 - Amount Noted in Exhibit B: \$106.84 on July 31, 2024: The notes on this purchase in the audit is for a Doordash delivered to the Berthoud Elementary School. Staff is unclear why a camp in Berthoud would be funded by the Johnstown YMCA expenditures. Based on the terms of the Agreement between the Johnstown-NOCO YMCA this does not apply to the Facility Expenses definition. It is presumed there is a separate and independent camp held in Johnstown. Town Staff does not agree with this expenditure.
 - Amount Noted in Exhibit B: \$455.00 on July 31, 2024: The notes on this purchase identify the purchase as another Downtown Aquarium purchase. No receipt was provided for this purchase creating uncertainty about which camp went to the Aquarium in compliance with the Johnstown-NOCO YMCA Agreement and Facility Expenses. Town Staff does not agree with this expenditure due to absent documentation especially considering other documentation was provided for a separate Downtown Aquarium invoice in Section 1 above.
- **Updated amount not documented: \$7,030.51**

Section 4: Prohibited Use

- Town Review: \$163.92
- YMCA Response: The YMCA did not dispute this amount.
- **Updated amount not documented: \$163.92**

Section 5: Jen Spettel Payroll

- Town Review: \$34,063.58
- YMCA Response: The YMCA disputes this amount that January – April Jenn was billed 100% directly to the Johnstown YMCA.

- Comment: The financial data provided cannot be identified and tied to a specific person. Additionally, the chain of emails suggests that the payroll be distributed on a 70%-30% basis shows intent. Considering the previous director left the Johnstown YMCA in May and Jenn was inserted on an interim basis, the suggestion presented that her time was not charged prior is prima facie reasonable.
- **Updated amount not documented: \$0.00**

Section 6: Pat Murray Payroll

- Town Review: \$54,006.14
- YMCA Response: The YMCA disputes this amount and suggests that based on NOCO YMCA's own inaccurate coding and errors, the Town owes NOCO YMCA \$54,310.27.
- Comment: The audit report from Eide Bailly is based on information and records provided by the NOCO YMCA and not records provided by the Town. In the report from Eide Bailly, recognized the following: *Beginning April 2024, Murray's payroll was charged to the Johnstown YMCA facility/location, totaling \$81,009.21 for fiscal year 2024; previously, these charges were allocated to administration.* The change in mid-April 2024 distributes the bi-weekly hours work to 56 hours Johnstown YMCA to 24 or a 70% - 30% split. Furthermore, this change had to have been made manually in the system, are presumed intentional based on the spreadsheet, and workplace duty allocation. The distribution is not assumed to be attributed to poor financial oversight, financial controls, and positional allocations. Accordingly, the 70%-30% split distribution is being applied to 6 full pay periods and one partial pay period. This pay period totals \$31,464.15 and at the 70%-30% split provides for \$22,024.90 and \$9,439.25 respectively.
- **Updated amount not validated: \$31,981.24**

Section 7: Equipment Not Inventoried

- Town Review: \$31,510.90
- YMCA Response: The YMCA does not dispute the improper use of the Town owned equipment. The NOCO YMCA propose a rental rate of \$1,753.50 for the equipment while it was out on loan and disputes receiving portions of the equipment as part of their signed affidavit.
- Comment: There are a number of elements inside the usage of Town equipment and what was provided to the facility when it opened in May 2020.
 - Use of Equipment: It is impossible to validate the actual date at which the Town purchased equipment was unilaterally removed from the Johnstown YMCA facility. The Town formally notified NOCO YMCA regarding missing equipment on February 20, 2026. As a precursor to this special called Council Meeting, on June 11, 2026 the Town Manager visited the Johnstown YMCA to validate all equipment purchased by the Town was on site. All equipment was on site with the exception of one piece of equipment which was not located at the facility. This equipment was the Life Fitness Total Body ArcTrainer ST. This equipment is presumed to not have been returned on January 9, since it could not be located during the inspection. Furthermore, it was noted as on site on June 13. The NOCO

YMCA has depreciated the equipment over a 6-year term. An additional 5-month rental is suggested, since it was not located on June 11 totaling an additional \$380.60. It is suggested to accept a rental cost of \$1,753.50 + \$380.60.

- InBody Scanner: Included are two quotes approved for the purchase of two (2) InBody Scanners requested and submitted by the NOCO YMCA labeled as TOJ Exhibit 1 and TOJ Exhibit 2. TOJ Exhibit 1 is the InBody 270 depicting a quote for \$6,620. TOJ Exhibit 2 is the InBody 570 depicting a quote for \$10,290. Both quotes were submitted by an employee of the NOCO YMCA to the Owners representative which were approved and paid for by the Town. The total is for \$16,550 and is evidenced based on a copy of the cleared check included with this communication (TOJ Exhibit 3). The quote that was provided by the NOCO YMCA as part of their response to our inquire is for the InBody 270. There is an attached picture which was part of the inventory completed by the Town Staff on October 21, 2025 which shows the InBody 570 (TOJ Exhibit 4) located and inventoried at the Johnstown YMCA. A quick google search for InBody 270 (TOJ Exhibit 5) shows one of the many similar units that are returned in the search, clearly this is not a blood pressure machine as suggested in the attestation. This adds emphasis based on conflicting documentation that the NOCO YMCA should be financially responsible for the absence of this equipment. Consequently, the InBody 270 absence still stands at a cost of \$6,260.
- **Updated amount not documented: \$8,394.10**

Section 8: Audit Cost

- Town Review: \$35,000
- YMCA Response: The YMCA disputes the need to pay for the audit report. The contract between Johnstown and NOCO YMCA states “If the Town’s audit indicates that the YMCA’s records deviate in a significant manner from the Monthly Reports and audit reports provided by the YMCA to the Town, the YMCA shall pay the cost of the Town’s audit.”
- Comment: As part of the Agreement between Johnstown and NOCO YMCA, Section 6.3 states the following:

6.3 Reports to Town.

- a. *Monthly Reports. In concurrence with the YMCA’s monthly finance committee meetings, the YMCA shall provide a monthly report to the Town, which shall contain financial information related to the Facility and be in same format as the reports generated for the YMCA’s other branches. If the Town desires a different format, the Town agrees to pay the YMCA for the additional costs associated with the additional work. The Town may request, and the YMCA shall thereafter provide, reports related to membership information, program participation and similar miscellaneous items at the Facility.*

Regularly the NOCO YMCA provides these monthly reports. Ultimately, the impetus of the forensic audit was triggered by an erroneous end of the year 2024 monthly report

submittal. The initial submittal received in February 2025 indicated a loss of about \$745,000, for the NOCO YMCA (TOJ Exhibit 6). In compliance with the Agreement, *...the YMCA's records deviate in a significant manner from the Monthly Reports and audit reports....* The NOCO YMCA after Town Staff reviewed the first draft of the monthly financials offered corrections including the accurate calculation of the administrative fee and the absence of pre-school revenue. The response from the NOCO YMCA was a response to review the document and an apology for “sending over half-baked #'s and we'll do better next time.” Ultimately a second set of financials were provided indicating a loss of about \$475,000 (TOJ Exhibit 7). This second set of financials did not include the Town Operating Subsidy. The forensic audit prepared by Eide Bailly indicates a loss based on the data provided directly by NOCO YMCA to Eide Bailly of only \$40,580.86 (See Eide Bailly Audit).

The simple facts that the initial submittal was inaccurate, which is a significant deviation from the audit findings requires for the NOCO YMCA to pay for all if not 50% of the audit fee. If the financial monthly reports were accurate the Town Manager would not have recommended we conduct this audit.

- **Updated amount not documented: \$35,000.00**

Section 9: Less the Amount Due from the Town

- Town Review: NA
- YMCA Response: The YMCA disputes the overall findings of the audits from FY 2023, suggesting the figures are erroneous on Figure 2 when compared to other sections of the report. NOCO YMCA suggests rather than the \$148,340.38 due to Johnstown, the amount should be \$126,841.79.
- Comment: Town Staff relies on the Figure 2 financials as provided by Eide Bailley since this is their listed Comparison by Fiscal Year. However, if the suggestions made by the NOCO YMCA are factual, there is also the questions of the excess payment for the FY 2023 surplus paid out at 21.3% as a bonus.
- **Updated amount not documented: \$0.00**

Section 10: YMCA Conclusion

- YMCA Conclusion: The NOCO YMCA suggests the Town owes the NOCO YMCA \$105,524.
- Comment: Staff disagrees with the characterization of this conclusion. The audit is exclusively based on the data that is provided by NOCO YMCA. Based on the information received from the NOCO YMCA to the initial request provided in February 2026 and this subsequent response, we believe the NOCO YMCA outstanding accountability to the Town financially totals: **\$106,022.62**

Section 11: Other

- Town Review: NA
- YMCA Response: Commentary from the YMCA.
- Comment: No Comment.

Agreement Overview



Agreement Details			
Date	3/19/2020	Prepared By	Matt Evans
Expire	4/27/2020	Email	matt.evans@inbody.com

Purchaser Information			
Company Name	YMCA of Northern Colorado	Title/Position	Sr. Health and Wellness Director
Contact Name	Peggy Merrill	Email	Peggy.Merrill@ymcanoco.org
Telephone #	303-664-5455, ext. 3800		

Billing Information		Shipping Information	<input type="checkbox"/> Same as Billing
Contact Name		Recipient Name	
Billing Address		Shipping Address	
Telephone #		Telephone #	
Email		Email	
2nd Contact		Business Hours	


Please remit all payments to:

InBody
13850 Cerritos Corporate Dr. Unit C
Cerritos CA 90703
T: (323) 932-6503 / F: (323) 952-5009

Order Summary

Qty.	Item	Unit Price	Subtotal
1	InBody270 InBody 270 Body Composition Analyzer	\$5,995.00	\$5,995.00
1	InBody USB Drive InBody USB Thumbdrive - 2gb	\$0.00	\$0.00
1	Printer- Samsung M2020W Laser Printer	\$0.00	\$0.00
1	InBody 270 Result Sheets InBody 270 Result Sheets (500 count)	\$0.00	\$0.00
1	InBody Tissue InBody Tissue (300 count)	\$0.00	\$0.00
3	Marketing Posters Marketing Posters	\$0.00	\$0.00
1	1-Year Manufacturer's Warranty 1-Year Manufacturer's Warranty	\$0.00	\$0.00
1	LB WEB 60-Day Trial LBWEB 60 Day Trial	\$0.00	\$0.00
1	PUSH (\$149.00 value) PUSH Wireless Stadiometer	\$0.00	\$0.00
1	1 - Year Extended Warranty (\$530.00 value) IB270 1-Year Extended Warranty	\$0.00	\$0.00
1	270 Standard Shipping and Handling InBody270 Standard Freight Shipping + Handling	\$265.00	\$265.00
		Subtotal	\$6,260.00
		Tax*(CA) (0%)	\$0.00
		Total:	\$6,260.00

Optional Extended Warranty Packages (choose one) Total will be automatically updated in the GRAND TOTAL Section	Price
<input type="checkbox"/> 270 Ext Warranty 1 InBody270 Extended Warranty: 1 Year	\$530.00
<input type="checkbox"/> 270 Ext Warranty 2 InBody270 Extended Warranty: 2 Year	\$952.00
<input type="checkbox"/> 270 Ext Warranty 3 InBody270 Extended Warranty: 3 Year	\$1,272.00

Reviewed by:


Total Purchase	
Grand Total	\$6,260.00

Terms and Conditions

InBody Warranty Terms, Conditions and Exclusions:

***InBody Policy:** Purchase Agreement pricing valid for thirty (30) calendar days and Purchaser agrees to pay within thirty (30) calendar days following execution of this Purchase Agreement. Purchase Agreement must be submitted initialed/signed with form of payment to be processed. Upon receipt of payment, Purchaser order shall be processed and shipped out within two (2) business days. Should Purchaser wish to cancel an order, Purchaser must cancel that order thirty (30) days prior to estimated delivery date of that order; failure will result in Purchaser being charged by InBody with a restocking fee equal to 25% of the order value.

A) PAYMENT: If payment is late, or is dishonored for any reason, Purchaser will be assessed a late fee at a rate equal to seven percent (7%) of the unpaid amount due, on a monthly basis. If the account is forwarded to a collection agency, Purchaser will be assessed an additional twenty-five percent (25%), which will be added to the total amount due. If payment by company/personal check is returned, Purchaser will be liable for a charge of USD 25.00 returned check fee. Purchaser is liable for any returns on credit card payment at a rate of three percent (3%) of the total amount due. In the event of any payment default, Purchaser agrees to pay any and all reasonable attorney fees and costs of collection to the extent permitted by law. This Section shall be enforced in accordance with the laws of the State of California, Los Angeles County.

B) SHIPPING: InBody may ship Product in part or as a whole, at InBody's sole discretion. Any delays in delivery caused by Purchaser may result in storage fees. For all customer service issues, the Product must be shipped in its original box. Failure to keep the original box will cost the Purchaser extra time and fees to complete repair and/or maintenance. In the event that the Purchaser needs a new box, InBody will charge USD 50.00 for the box, plus shipping. Shipping expenses are the responsibility of the Purchaser. In the event that the Product requires repair or maintenance, the Purchaser shall pay the shipping charges to InBody and repair charges will be subject to the status of the warranty. InBody reserves the right to withhold shipment of any Products until Purchaser's payment is made in full. InBody shall cover the return shipping charges back to the Purchaser based on the status of warranty coverage. Per signing this Purchase Agreement, Purchaser agrees that this Product will be used within the address stated above and/or used within the United States.

C) RETURN POLICY: InBody DOES NOT accept returns. Returns are only accepted for defective Products at delivery. Purchaser must notify InBody within three (3) business days from the date of delivery in order to be permitted a valid return.

D) TRADE COMPLIANCE: Purchaser is not allowed to export or be associated in any export of product(s) outside of the United States.

E) MARKETING: By entering into this Purchase Agreement, Purchaser agrees to be identified as an InBody user and Purchaser agrees that InBody may refer to Purchaser by name, trade name and trademark, if applicable, and may briefly describe Purchaser's business in InBody's marketing materials and website. Purchaser hereby grants InBody a fully-paid, irrevocable, perpetual, world-wide license to use Purchaser's name and any of Purchaser's trade names, trademarks, logos solely in connection with the rights granted to InBody pursuant to this marketing section.

F) FORCE MAJEURE: InBody shall not be held liable for any damages stemming from acts and omission beyond InBody's reasonable control including, but not limited to, strikes, lock-outs, acts of God, war, riots, malicious damage, compliance with governmental orders, or default of suppliers or subcontractors.

G) THIRD-PARTY CLAIMS: Purchaser warrants that its performance under this Agreement will not violate any agreement or contractual right with any other person or entity and Purchaser agrees to release, indemnify, and hold harmless InBody from and against any third-party claims to the extent that such claims arise directly or indirectly from this Agreement.

Restriction: Beware that this Product may not be recommended to persons with heart disease or heart supportive devices, women during pregnancy, electronic sensitive persons, and should consult a physician before use.

- InBody guarantees that the itemized products ("Product") have been approved through qualified test procedures under severe conditions.
- Warranty period: InBody warrants that there are no current physical defects, and that there will be no physical defects, in the Products for one (1) year from the date of delivery. In the event a Product is proven to be delivered defective, Purchaser shall notify InBody within three (3) business days from the date of discovery of said defect.
- Purchaser is responsible for any and all risks arising from the use of the Products. InBody disclaims any other warranties, including but not limited to the warranties of merchantability, fitness for specific purposes, and implied warranty regarding ownership or non-infringement, whether express or implied, to the maximum extent permitted by the applicable laws.
- InBody shall not provide repairs under warranty when damage or malfunction to Product(s) results from:
 - Purchaser abuse, misuse, negligence or any other defect caused by the Purchaser.
 - Purchaser fails to follow the installation, operation, or maintenance instructions described in the setup/user's manual.
 - Any defect or damage caused by natural disasters (storm, flood, earthquake, etc.), power failures or surges, actions of third parties, and any other event outside InBody's reasonable control or not arising under normal conditions.
 - Purchaser disassembles Product(s), modifies internal Product components or programs, or causes any other unauthorized personnel to do the same. Evidence of tampering will result in a void warranty.
- The following procedures apply under this warranty:
 - Upon discovery of defect, and during the warranty period, the Purchaser will contact InBody. InBody will diagnose the malfunction and advise the Purchaser which component is most likely the cause of the malfunction.
 - If initial or subsequent diagnosis confirms that the existing malfunction is beyond the Purchaser's ability to correct, InBody may find it necessary for Purchaser to send the Product(s) to InBody for servicing.
 - Purchaser must package the defective Product in its original box for return to InBody. Purchaser shall pay the shipping costs for returning the defective Product to InBody, unless stated otherwise. InBody shall repair the defective Product and return the Product to the Purchaser with InBody paying the shipping costs for return. If Purchaser requests a loan Product during the repair period, Purchaser will be responsible for all shipping charges related to that loan Product.
 - ** Return Shipping Coverage Exceptions: ** Regarding Product's return shipment:**
 - c.1) InBody will pay up to a standard shipping cost within the Continental United States. Purchasers outside of the Continental United States will be responsible for the difference of cost both ways.
 - c.2) Expedited shipping services are not covered under warranty and Purchaser will be responsible for any additional shipping costs if this service is requested.
 - Under no circumstances will InBody ship parts to the Purchaser for self-repair or repair by an unauthorized technician.
- Based on the date of the receipt of the defective Product, InBody shall repair and ship back the repaired Product in a timely manner, under InBody's sole discretion. Purchaser may call customer service for an estimated return date.
- The decision to fit any replacement spare parts will be made solely by InBody and InBody reserves the right to use new or refurbished parts at InBody's sole discretion.
- As a condition of this warranty, Purchaser will advise InBody of any Purchaser or Product change of location.
- The warranty is valid for InBody manufactured products only. InBody will not be held responsible for any additional items, such as accessories manufactured by third parties.
 - Third party accessories provided to Purchaser by InBody are covered by a thirty (30) calendar day limited warranty. If a defect in said third party accessory is discovered, Purchaser shall contact InBody within thirty (30) calendar days to report the defect.
 - InBody shall send a replacement accessory and Purchaser shall return the defective accessory back to InBody.
- Warranty is only valid for the Purchaser signed on the Purchase Agreement with InBody. Should the Product change ownership, the warranty will be deemed void, and an extended warranty cannot be purchased by new owners.
- Purchasers who have not purchased the extended warranty or are not covered by the extended warranty are liable for the expense of parts, labor, and all shipping charges.
- The extended manufacturer's warranty begins on the last date of the previous warranty and covers all angles of the previous warranty.
- The extended warranty can be purchased up to maximum three (3) years within manufacturer's warranty period.
- Additional extended warranty cannot be purchased after purchasing extended warranty.
- For more information on Extended Warranty contact Purchaser assigned InBody Specialist.

***By signing this Purchase Agreement, Purchaser agrees to the terms and conditions stated herein.**

Approved By : _____ Date: _____ Customer Signature: _____ Date: _____

Agreement Overview



Agreement Details			
Date	11/27/2019	Prepared By	Matt Evans
Expire	1/17/2020	Email	matt.evans@inbody.com

Purchaser Information			
Company Name	YMCA of Northern Colorado	Title/Position	Sr. Health and Wellness Director
Contact Name	Peggy Merrill	Email	Peggy.Merrill@ymcanoco.org
Telephone #	303-664-5455, ext. 3800		

Billing Information		Shipping Information	<input type="checkbox"/> Same as Billing
Contact Name		Recipient Name	
Billing Address		Shipping Address	
Telephone #		Telephone #	
Email		Email	
2nd Contact		Business Hours	

Please remit all payments to:

InBody
13850 Cerritos Corporate Dr. Unit C
Cerritos CA 90703
T: (323) 932-6503 / F: (323) 952-5009

Order Summary

Qty.	Item	Unit Price	Subtotal
1	InBody570 InBody 570 Body Composition Analyzer	\$9,995.00	\$9,995.00
1	InBody USB Thumb Drive InBody USB Thumbdrive - 2gb	\$0.00	\$0.00
1	Printer- Samsung M2020W Laser Printer	\$0.00	\$0.00
1	InBody 570 Result Sheets InBody 570 Result Sheets (500 count)	\$0.00	\$0.00
1	InBody Tissue InBody Tissue (300 count)	\$0.00	\$0.00
3	Marketing Posters Marketing Posters	\$0.00	\$0.00
1	1-Year Manufacturer's Warranty 1-Year Manufacturer's Warranty	\$0.00	\$0.00
1	LB WEB 60-Day Trial LBWEB 60 Day Trial	\$0.00	\$0.00
1	1 - Year Extended Warranty (\$700.00 value) IB570 1-Year Extended Warranty	\$0.00	\$0.00
1	PUSH (\$149.00 value) PUSH Wireless Stadiometer	\$0.00	\$0.00
1	570 Standard Shipping and Handling InBody570 Standard Freight Shipping + Handling	\$295.00	\$295.00
		Subtotal	\$10,290.00
		Tax*(CA) (0%)	\$0.00
		Total:	\$10,290.00

Optional Extended Warranty Packages (choose one) Total will be automatically updated in the GRAND TOTAL Section	Price
<input type="checkbox"/> 570 Ext Warranty 1 InBody570 Extended Warranty: 1 Year	\$700.00
<input type="checkbox"/> 570 Ext Warranty 2 InBody570 Extended Warranty: 2 Year	\$1,260.00
<input type="checkbox"/> 570 Ext Warranty 3 InBody570 Extended Warranty: 3 Year	\$1,680.00

Reviewed by:



Total Purchase	
Grand Total	\$10,290.00

Terms and Conditions

InBody Warranty Terms, Conditions and Exclusions:

***InBody Policy:** Purchase Agreement pricing valid for thirty (30) calendar days and Purchaser agrees to pay within thirty (30) calendar days following execution of this Purchase Agreement. Purchase Agreement must be submitted initialed/signed with form of payment to be processed. Upon receipt of payment, Purchaser order shall be processed and shipped out within two (2) business days. Should Purchaser wish to cancel an order, Purchaser must cancel that order thirty (30) days prior to estimated delivery date of that order; failure will result in Purchaser being charged by InBody with a restocking fee equal to 25% of the order value.

A) PAYMENT: If payment is late, or is dishonored for any reason, Purchaser will be assessed a late fee at a rate equal to seven percent (7%) of the unpaid amount due, on a monthly basis. If the account is forwarded to a collection agency, Purchaser will be assessed an additional twenty-five percent (25%), which will be added to the total amount due. If payment by company/personal check is returned, Purchaser will be liable for a charge of USD 25.00 returned check fee. Purchaser is liable for any returns on credit card payment at a rate of three percent (3%) of the total amount due. In the event of any payment default, Purchaser agrees to pay any and all reasonable attorney fees and costs of collection to the extent permitted by law. This Section shall be enforced in accordance with the laws of the State of California, Los Angeles County.

B) SHIPPING: InBody may ship Product in part or as a whole, at InBody's sole discretion. Any delays in delivery caused by Purchaser may result in storage fees. For all customer service issues, the Product must be shipped in its original box. Failure to keep the original box will cost the Purchaser extra time and fees to complete repair and/or maintenance. In the event that the Purchaser needs a new box, InBody will charge USD 50.00 for the box, plus shipping. Shipping expenses are the responsibility of the Purchaser. In the event that the Product requires repair or maintenance, the Purchaser shall pay the shipping charges to InBody and repair charges will be subject to the status of the warranty. InBody reserves the right to withhold shipment of any Products until Purchaser's payment is made in full. InBody shall cover the return shipping charges back to the Purchaser based on the status of warranty coverage. Per signing this Purchase Agreement, Purchaser agrees that this Product will be used within the address stated above and/or used within the United States.

C) RETURN POLICY: InBody DOES NOT accept returns. Returns are only accepted for defective Products at delivery. Purchaser must notify InBody within three (3) business days from the date of delivery in order to be permitted a valid return.

D) TRADE COMPLIANCE: Purchaser is not allowed to export or be associated in any export of product(s) outside of the United States.

E) MARKETING: By entering into this Purchase Agreement, Purchaser agrees to be identified as an InBody user and Purchaser agrees that InBody may refer to Purchaser by name, trade name and trademark, if applicable, and may briefly describe Purchaser's business in InBody's marketing materials and website. Purchaser hereby grants InBody a fully-paid, irrevocable, perpetual, world-wide license to use Purchaser's name and any of Purchaser's trade names, trademarks, logos solely in connection with the rights granted to InBody pursuant to this marketing section.

F) FORCE MAJEURE: InBody shall not be held liable for any damages stemming from acts and omission beyond InBody's reasonable control including, but not limited to, strikes, lock-outs, acts of God, war, riots, malicious damage, compliance with governmental orders, or default of suppliers or subcontractors.

G) THIRD-PARTY CLAIMS: Purchaser warrants that its performance under this Agreement will not violate any agreement or contractual right with any other person or entity and Purchaser agrees to release, indemnify, and hold harmless InBody from and against any third-party claims to the extent that such claims arise directly or indirectly from this Agreement.

Restriction: Beware that this Product may not be recommended to persons with heart disease or heart supportive devices, women during pregnancy, electronic sensitive persons, and should consult a physician before use.

- InBody guarantees that the itemized products ("Product") have been approved through qualified test procedures under severe conditions.
- Warranty period: InBody warrants that there are no current physical defects, and that there will be no physical defects, in the Products for one (1) year from the date of delivery. In the event a Product is proven to be delivered defective, Purchaser shall notify InBody within three (3) business days from the date of discovery of said defect.
- Purchaser is responsible for any and all risks arising from the use of the Products. InBody disclaims any other warranties, including but not limited to the warranties of merchantability, fitness for specific purposes, and implied warranty regarding ownership or non-infringement, whether express or implied, to the maximum extent permitted by the applicable laws.
- InBody shall not provide repairs under warranty when damage or malfunction to Product(s) results from:
 - Purchaser abuse, misuse, negligence or any other defect caused by the Purchaser.
 - Purchaser fails to follow the installation, operation, or maintenance instructions described in the setup/user's manual.
 - Any defect or damage caused by natural disasters (storm, flood, earthquake, etc.), power failures or surges, actions of third parties, and any other event outside InBody's reasonable control or not arising under normal conditions.
 - Purchaser disassembles Product(s), modifies internal Product components or programs, or causes any other unauthorized personnel to do the same. Evidence of tampering will result in a void warranty.
- The following procedures apply under this warranty:
 - Upon discovery of defect, and during the warranty period, the Purchaser will contact InBody. InBody will diagnose the malfunction and advise the Purchaser which component is most likely the cause of the malfunction.
 - If initial or subsequent diagnosis confirms that the existing malfunction is beyond the Purchaser's ability to correct, InBody may find it necessary for Purchaser to send the Product(s) to InBody for servicing.
 - Purchaser must package the defective Product in its original box for return to InBody. Purchaser shall pay the shipping costs for returning the defective Product to InBody, unless stated otherwise. InBody shall repair the defective Product and return the Product to the Purchaser with InBody paying the shipping costs for return. If Purchaser requests a loan Product during the repair period, Purchaser will be responsible for all shipping charges related to that loan Product.
 - ** Return Shipping Coverage Exceptions: ** Regarding Product's return shipment:**
 - c.1) InBody will pay up to a standard shipping cost within the Continental United States. Purchasers outside of the Continental United States will be responsible for the difference of cost both ways.
 - c.2) Expedited shipping services are not covered under warranty and Purchaser will be responsible for any additional shipping costs if this service is requested.
 - Under no circumstances will InBody ship parts to the Purchaser for self-repair or repair by an unauthorized technician.
- Based on the date of the receipt of the defective Product, InBody shall repair and ship back the repaired Product in a timely manner, under InBody's sole discretion. Purchaser may call customer service for an estimated return date.
- The decision to fit any replacement spare parts will be made solely by InBody and InBody reserves the right to use new or refurbished parts at InBody's sole discretion.
- As a condition of this warranty, Purchaser will advise InBody of any Purchaser or Product change of location.
- The warranty is valid for InBody manufactured products only. InBody will not be held responsible for any additional items, such as accessories manufactured by third parties.
 - Third party accessories provided to Purchaser by InBody are covered by a thirty (30) calendar day limited warranty. If a defect in said third party accessory is discovered, Purchaser shall contact InBody within thirty (30) calendar days to report the defect.
 - InBody shall send a replacement accessory and Purchaser shall return the defective accessory back to InBody.
- Warranty is only valid for the Purchaser signed on the Purchase Agreement with InBody. Should the Product change ownership, the warranty will be deemed void, and an extended warranty cannot be purchased by new owners.
- Purchasers who have not purchased the extended warranty or are not covered by the extended warranty are liable for the expense of parts, labor, and all shipping charges.
- The extended manufacturer's warranty begins on the last date of the previous warranty and covers all angles of the previous warranty.
- The extended warranty can be purchased up to maximum three (3) years within manufacturer's warranty period.
- Additional extended warranty cannot be purchased after purchasing extended warranty.
- For more information on Extended Warranty contact Purchaser assigned InBody Specialist.

***By signing this Purchase Agreement, Purchaser agrees to the terms and conditions stated herein.**

Sales Manager: Brian Galman Date: 11/27/2019 Customer Signature: _____ Date: _____

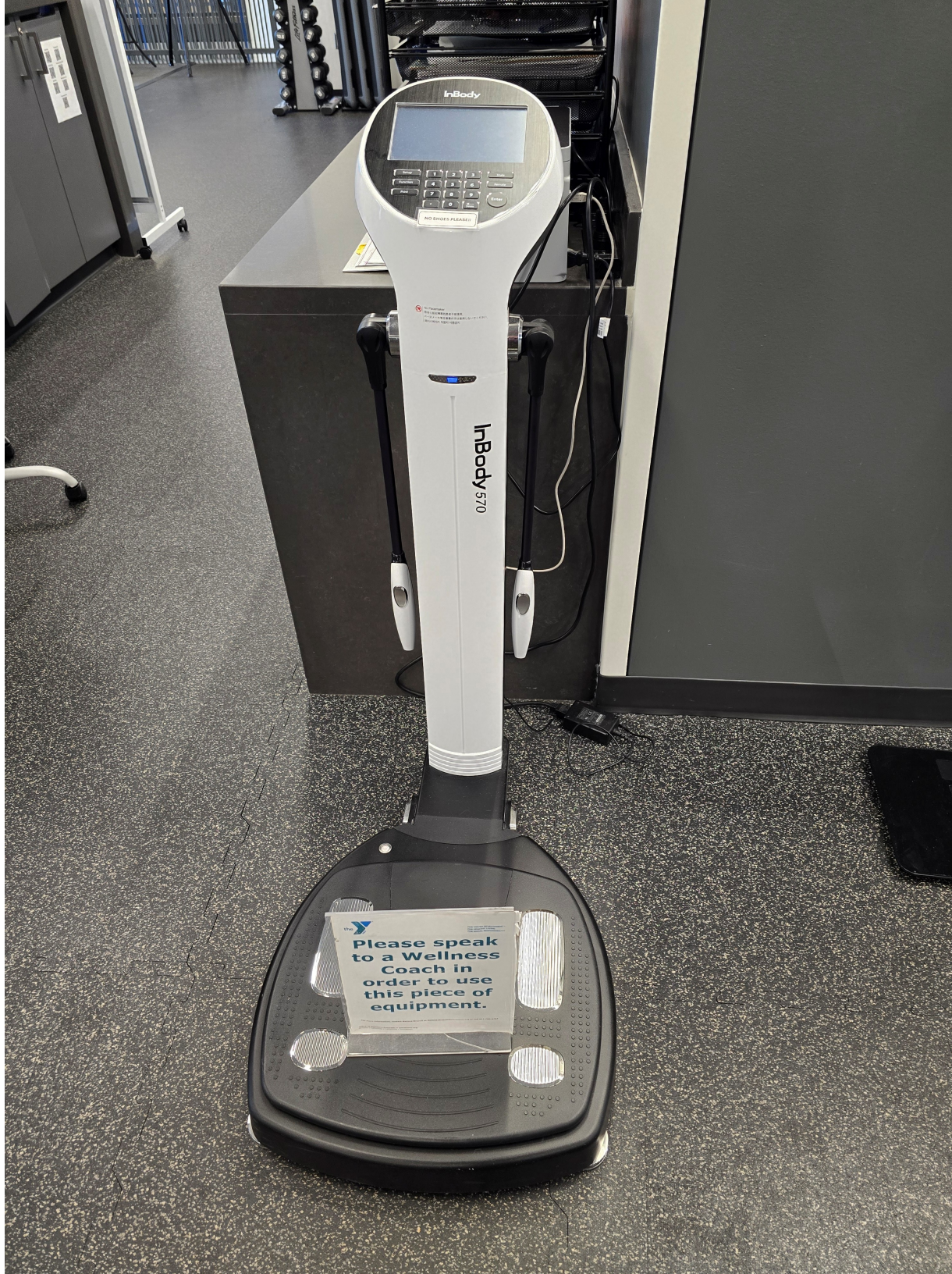


TOJ Exhibit 3

Check Image

	GENERAL FUND P.O. BOX 609 • 587-4864 JOHNSTOWN, CO 80534	THE FIRST NATIONAL BANK JOHNSTOWN, CO 80534 82-260/1070	008266
		Check #: 8266	
Sixteen Thousand Five Hundred Fifty and 00/100 Dollars		DATE 4/22/2020	AMOUNT **16,550.00**
PAY			
TO THE ORDER OF	INBODY 13850 CERRITOS CORPORATE DR, UNIT C CERRITOS CA 90703		

for RDC DEPOSIT
 at BANK OF AMERICA
 BICSPACE INC - 2997
 24302997
Bicspace dba InBody



TOJ Exhibit 4



MDMaxx

Edit Image



TOJ Exhibit 5



InBody 270 Portable Digital Body Composition Analyzer IB270

Visit >

Statement of Activities - Actual to Budget
 YMCA of Northern Colorado
 0869:All NoCo Johnstown Location

Account Group Name	December 2024			YTD 2024			Annual Budget
	Actual	Budget	Actual to Budget \$ Difference	Actual	Budget	Actual to Budget \$ Difference	2024
Revenue							
Government Grants (Contributions)	0.00	0.00	0.00	1,000.00	0.00	1,000.00	0.00
Contributions	0.00	0.00	0.00	20,000.00	0.00	20,000.00	0.00
Program Revenue	11,224.84	7,698.46	3,526.38	130,449.62	191,682.96	(61,233.34)	191,682.96
Membership Revenue	122,239.01	151,725.67	(29,486.66)	1,477,863.37	1,659,089.23	(181,225.86)	1,659,089.23
Investment Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Rental Income	4,945.00	18,192.73	(13,247.73)	62,318.68	66,554.42	(4,235.74)	66,554.42
Sales of Inventory	3,004.86	36.68	2,968.18	4,397.95	956.59	3,441.36	956.59
Other Revenue	20.00	0.00	20.00	188.55	0.00	188.55	0.00
Total Revenue	141,433.71	177,653.54	(36,219.83)	1,696,218.17	1,918,283.20	(222,065.03)	1,918,283.20
Expenses							
Salaries and Wages	124,072.11	140,770.45	(16,698.34)	1,058,305.08	1,040,518.92	17,786.16	1,040,518.92
Benefits	5,792.22	7,802.41	(2,010.19)	58,637.10	66,332.97	(7,695.87)	66,332.97
Payroll Taxes	11,386.25	12,863.72	(1,477.47)	110,712.18	99,867.29	10,844.89	99,867.29
Contracted Services	0.00	3,166.67	(3,166.67)	4,551.00	38,000.04	(33,449.04)	38,000.04
Program Supplies & Expenses	3,819.48	2,997.63	821.85	76,840.73	32,337.64	44,503.09	32,337.64
Occupancy	53,228.03	63,234.71	(10,006.68)	627,205.60	702,552.46	(75,346.86)	702,552.46
Special Event Expenses	435.88	0.00	435.88	1,539.66	0.00	1,539.66	0.00
Advertising & Promotion	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fundraising Expenses	0.00	45.84	(45.84)	0.00	550.08	(550.08)	550.08
Office Expenses	1,625.68	1,750.35	(124.67)	15,750.20	21,214.31	(5,464.11)	21,214.31
Technology	388.23	0.00	388.23	1,286.83	0.00	1,286.83	0.00
Travel & Related Expenses	0.00	712.27	(712.27)	262.94	2,156.84	(1,893.90)	2,156.84
Conferences & Training	85.00	1,422.78	(1,337.78)	1,365.47	7,151.38	(5,785.91)	7,151.38
Interest Expense	0.00	0.00	0.00	40.14	0.00	40.14	0.00
Organizational Dues	2,572.15	2,487.15	85.00	30,615.72	26,855.99	3,759.73	26,855.99
Insurance	3,387.47	3,387.47	0.00	25,108.48	25,108.48	0.00	25,108.48
Bad Debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous Expense	10.00	401.74	(391.74)	514.64	4,713.24	(4,198.60)	4,713.24
Depreciation	733.71	500.00	233.71	8,755.08	6,000.00	2,755.08	6,000.00
Intra Y Allocation	35,132.21	35,132.21	0.00	419,739.92	378,874.68	40,865.24	378,874.68
Reserve Contributions	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenses	242,668.42	276,675.40	(34,006.98)	2,441,230.77	2,452,234.32	(11,003.55)	2,452,234.32
Change in Net Assets	(101,234.71)	(99,021.86)	(2,212.85)	(745,012.60)	(533,951.12)	(211,061.48)	(533,951.12)

Situation Narrative:

First and foremost, the Y sincerely apologizes for the confusion this issue has created. The root issue of this situation is the non-finalized/ non-board approved preliminary 2024 budget we submitted to the Town for review. The following elements from that budget painted a misleading picture of our financial performance in 2024:

1. The originally submitted budget report was generated within the CRM platform that we transitioned away from in February 2024, which reflect antiquated GL lines that in many cases do not align with our new GL structure.

2. The originally submitted budget report included an erroneous addition of a \$500,000 Town of Johnstown subsidy, which artificially skewed the revenue high. The Y includes the Town subsidy in another fund and is not reflected in the branch's board-approved operating budget or actuals.

3. In the originally submitted budget report, there was the incorrect omission of the \$583,523 Intra Y Allocation expense, which artificially skewed the expense low. Please note that in the 2024 actuals, the allocation was amended to reflect the maximum 15.3% level.

Due to errors #2 and #3 in the originally submitted budget, we reported an incorrect \$607,080 surplus. As such, when the 2024 YE actuals are overlayed with the originally submitted budget, it reflects a variance of \$1,083,149, which is not reflective of the Y's actual financial performance.

The actual YE budget to actual variance based on the board approved budget was (\$147,933). Although we strive to never miss our budget targets, this deficit is \$935,216 better than the picture painted by the incorrect budget submittal which was not reflective of the relevant revenues and expenses that should have been presented.

Y leadership looks forward to working with the Town to clarify the miscommunication. In addition, the Y will come prepared to share a plan for how we will prevent future reporting issues moving forward.

Revenue:

Financial Assistance

Contracts & Grants

Contributions

Membership

Program Revenue

Health & Wellness

Schoolage & Preschool

Camping

Rental Income

Merchandise Sales

Sales of Inventory

Other Income

Johnstown Support

Total Revenue

Expense:

Salaries & Wages

Employee Benefits

Payroll Taxes

Contract Services

Originally Submitted Budget (Incorrect)	Board Approved Budget (Correct)	Year-End Actuals (Correct)	Board App. Budget / YE Actuals Variance (Correct)	Notes
-115,178	N/A	N/A	N/A	FA included in membership and program lines in approved budget & actuals
69,725	12,000	30,046	18,046	
N/A	58,000	64,788	6,788	
1,633,969	1,659,089	1,477,863	-181,226	2024 membership actuals were off the mark due largely to system conversion in FEB2024
N/A	1,144,924	1,256,216	111,292	Program revenue is rolled up together in approved budget & actuals
224,543	N/A	N/A	N/A	Health & Wellness revenue is not stand-alone line in approved budget & actuals
860,814	N/A	N/A	N/A	Schoolage & Preschool revenue is not stand-alone line in approved budget & actuals
500	N/A	N/A	N/A	No longer a line in approved budget & actuals
N/A	66,554	62,319	-4,235	Rental income is a stand-alone line in approved budget & actuals
2,587	N/A	N/A	N/A	Now called sale of inventory in approved budget & actuals
N/A	957	4,398	3,441	
63,367	0	189	189	Included rental revenue in this line but now stand-alone rental line in approved budget & actuals
500,000	N/A	N/A	N/A	Full \$500,000 subsidy errantly included in originally submitted budget, hence, skewing revenue inaccurately high. *Please note that the Town subsidy sits in the association-wide administrative budget and is not reflected in the branch-level operating budget.
3,240,327	2,941,524	2,895,819	-45,705	
1,566,819	1,493,692	1,765,853	272,161	Negative variance due to increased # of child care staff to meet mandated ratio as well as higher than anticipated aquatics staffing cost
87,266	107,049	111,558	4,509	
155,510	143,662	178,971	35,309	
26,809	38,000	4,551	-33,449	Positive variance due to cost cutting efforts

Situation Narrative:

	Originally Submitted Budget (Incorrect)	Board Approved Budget (Correct)	Year-End Actuals (Correct)	Board App. Budget / YE Actuals Variance (Correct)	Notes
Revenue:					
Supplies	57,218	N/A	N/A	N/A	Supplies line now in Program Supplies & Expense line in approved budget and actuals
Program Supplies & Expenses	N/A	67,838	103,038	35,200	Negative variance due to unbudgeted, grant-funded program supplies
Telephone	21,491	N/A	N/A	N/A	Telephone now in Office Expense line in approved budget & actuals
Postage	7	N/A	N/A	N/A	
Occupancy & Insurance	580,903	N/A	N/A	N/A	Occupancy & Insurance now in Occupancy line in approved budget & actuals
Occupancy	N/A	703,252	648,532	-54,720	Positive variance due in part to cost cutting efforts
Special Event Expense	N/A	0	1,540	1,540	
Equipment	10,669	N/A	N/A	N/A	Equipment now rolled in under Occupancy line in approved budget & actuals
Fundraising Expense	265	790	0	-790	
Office Expense	N/A	22,654	15,750	-6,904	Was formally Telephone in originally submitted budget
Technology	N/A	0	1,287	1,287	
Marketing	5,356	N/A	N/A	N/A	
Conferences & Training	N/A	13,462	1,501	-11,961	Positive variance due to cost cutting efforts
Travel & Transportation	1,032	2,157	1,266	-891	
Interst Expense	N/A	0	40	40	
Employee/Volunteer Costs	20,080	N/A	N/A	N/A	No longer a line in approved budget & actuals
Program Costs	53,470	N/A	N/A	N/A	Now rolled into other lines in the approved budget & actuals
Organizational Dues	N/A	40,691	44,451	3,760	Formally was the National YMCA Support line in the originally submitted budget
National YMCA Support	41,424	N/A	N/A	N/A	Is now the Organizational Dues line in the approved budget & actuals
Administrative Costs	2,265	N/A	N/A	N/A	
Merchandise Costs	983	N/A	N/A	N/A	
Insurance	N/A	36,438	36,438	0	Is now its own separate line instead of being rolled into the Occupancy & Insurance line
Miscellaneous	N/A	7,463	515	-6,948	

Situation Narrative:

	Originally Submitted Budget (Incorrect)	Board Approved Budget (Correct)	Year-End Actuals (Correct)	Board App. Budget / YE Actuals Variance (Correct)	Notes
Revenue:					
Depreciation	N/A	8,989	13,537	4,548	
Depreciation - Equipment	1,680	N/A	N/A	N/A	
Intra Y Allocation	N/A	583,523	443,060	-140,463	The Intra Y Allocation was incorrectly omitted from the originally submitted budget, hence, skewing expense inaccurately low
Total Expense	2,633,247	3,269,660	3,371,888	102,228	
Net Outcome	607,080	-328,136	-476,069	-147,933	

Forensic Accounting Report
Report Date: November 12, 2025
TOWN OF JOHNSTOWN



TABLE OF CONTENTS

- I. EXECUTIVE SUMMARY..... 1
- II. INFORMATION CONSIDERED..... 2
 - A. YMCA DOCUMENTS EXAMINED:..... 2
 - B. DISCUSSIONS WITH: 2
- III. SCOPE LIMITATION 3
- IV. ENTITY BACKGROUND AND INFORMATION..... 4
 - A. JOHNSTOWN AND YMCA 4
 - B. SIGNIFICANT YMCA OPERATIONAL CHANGES 5
- V. OBSERVATIONS..... 7
 - A. JOHNSTOWN YMCA FINANCIAL STATEMENT ANALYSIS..... 7
 - B. 2024 ORIGINAL AND REVISED JOHNSTOWN YMCA FINANCIAL STATEMENT
COMPARISON..... 8
 - C. JOHNSTOWN YMCA SUBSIDY INVOICE REVIEW..... 9
 - D. YMCA’S FINANCIAL RECORDS 10
 - E. PAYROLL RECORDS 17
- VI. CONCLUSION 18

I. EXECUTIVE SUMMARY

Eide Bailly LLP (hereinafter referred to as “we,” “our,” or “us”) was engaged by Town of Johnstown (“Johnstown”) on April 10, 2025, to conduct a forensic accounting of the YMCA of Northern Colorado (“YMCA”), specifically the records related to the Johnstown YMCA location from January 1, 2022 to December 31, 2024 (“scope period”).

The YMCA is a 501(c)(3) nonprofit organization contracted by Johnstown to run the Johnstown recreation center (“Johnstown YMCA”). According to their website the YMCA runs the following facilities/locations:¹

- Boulder YMCA
- Johnstown YMCA
- Lafayette YMCA
- Longmont YMCA
- YMCA Camp Tumbleson Lake

Johnstown had concerns involving several fluctuations in monthly financial statements provided by the YMCA. We were engaged as Johnstown exercised its authority to conduct an independent forensic accounting of YMCA’s financial records.

Our analyses and observations contained within this report are based upon information provided to us as of the date of this report. We reserve the right to amend, modify, and or supplement this report if additional documentation is provided and we are requested by Johnstown to render additional services.

Certain names and related information have been included within this report and accompanying workpapers without being redacted for reporting purposes. Johnstown should consider redacting this information as deemed necessary prior to any disclosure to third parties.

¹ <https://www.ymcanoco.org/membership/locations?type=yymca&amenities>

II. INFORMATION CONSIDERED

We considered the following information for the scope period unless otherwise stated:

A. YMCA DOCUMENTS EXAMINED:

- Wells Fargo bank statements and cancelled checks for checking account ending in no. [REDACTED];
- ANB bank statements and cancelled checks for construction account ending in no. [REDACTED] for the time period of March 6, 2024 through December 31, 2024;
- ANB bank statements and cancelled checks for checking account ending in no. [REDACTED] for the time period of March 6, 2024 through December 31, 2024.
- ANB bank statements and cancelled checks for checking account ending in no. [REDACTED] for the time period of March 6, 2024 through December 31, 2024;
- Divvy credit card statements for account ending in no. [REDACTED] for the time period of September 15, 2022 through December 31, 2024;
- Facility management agreement dated April 1, 2019;
- Organizational Chart;
- General ledger detail;
- Monthly financial reports and related invoices submitted to Johnstown;
- Audit reports;
- Payroll registers;
- Standard Operating Procedures; and
- Various accounts payable and accounts receivable documentation.

B. DISCUSSIONS WITH:

- Armbruster, Danielle – YMCA HR Operations Manager
- Coker, Chris (“Coker”) – YMCA Chief Executive Officer
- Holstein, Jamie (“Holstein”) – YMCA Chief Operating Officer (“COO”)
- McCoy, Mitzi – Johnstown Deputy Town Manager

- LeCerf, Matt – Johnstown Town Manager
- Levinson, Marc (“Levinson”) – YMCA Chief Financial Officer (“CFO”)
- Spettel, Jen (“Spettel”) – YMCA South Division Vice President
- Walden, Carolyn – YMCA Payroll Administrator

III. SCOPE LIMITATION

The forensic accounting engagement was limited to the records made available to us. Supporting documentation for expenses from YMCA were located; however not all records could be found. As a result, we were unable to fully verify the purpose of all expenses.

The following YMCA personnel employed during the scope period were no longer employed at the time of the engagement.

- Jones, Tim (“Jones”) – Chief Financial Officer
- Hamilton, Pam – Branch Executive

As a result, we were unable to interview these individuals for the purpose of determining business purposes for selected expenses and gaining an understanding of policies/procedures.

IV. ENTITY BACKGROUND AND INFORMATION

A. JOHNSTOWN AND YMCA

On April 1, 2019, Johnstown and the YMCA entered into a facility management agreement.² This agreement authorizes the YMCA to oversee the management and operation of the Johnstown YMCA until December 31, 2031. The following outlines key responsibilities, financial arrangements and operational standards of the agreement:

OPERATIONAL FINANCIAL ACTIVITY

The YMCA must maintain accurate records for **7** years after the fiscal year of facility revenues and expenses, including bank statements and receipts.

Operational expenses include the following:

- Routine maintenance and repair (upkeep, janitorial, minor repairs, consumables, HVAC, plumbing, lighting, etc.);
- Exterior and site maintenance (lawn care, snow removal, parking lot, roof, fences, lighting);
- Building and equipment maintenance (day-to-day, utilities, upgrades for compliance, repairs, replacements);
- Personnel costs (hiring, supervision, benefits, insurance for YMCA staff);
- Supplies (all consumable supplies for operation);
- Utilities (electric, gas, phone, cable, refuse disposal);
- Program and membership marketing;
- Software systems (personnel, payroll, financial, membership, programming);
- Leased wellness equipment (major cardiovascular and strength equipment, if not purchased outright);

² EB01 – EB20

- Administrative fee (YMCA charges **15.3%** of costs/expenses, subject to review every **3** years);
- Insurance premiums (liability, auto, workers' compensation, property); and
- Replacement of furniture, fixtures, equipment after initial purchase.

FINANCIAL REPORTING

The YMCA is required to provide the following financial reports:

- Monthly reports containing financial information related to the recreation center;
- Quarterly unaudited operating statements;
- Membership and program participation reports upon request; and
- Annual audit reports.

OPERATING SUBSIDY

If operational revenues are not sufficient to maintain operations, Johnstown will provide a maximum annual subsidy of **\$500,000.00** per fiscal year. This subsidy will be divided into monthly payments of **\$41,666.00**. If an operating surplus occurs, the YMCA is eligible to retain **21.3%** of the difference as an incentive bonus administrative fee. Johnstown may direct YMCA to use the remaining funds in the following way:

- Return the additional funds;
- Retain the funds to offset future monthly payments; or
- Improve the recreation center in an agreed-upon manner.

B. SIGNIFICANT YMCA OPERATIONAL CHANGES

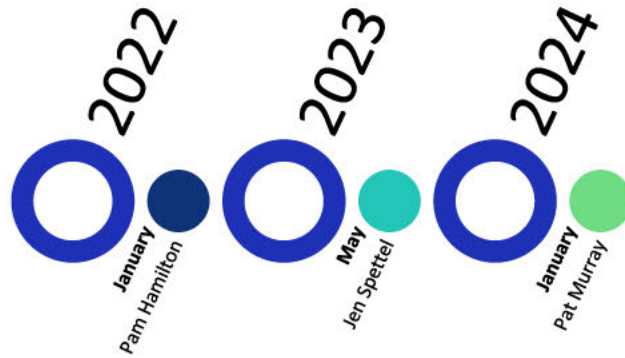
During our engagement, Levinson replied to our document request with a letter highlighting significant operational changes and financial reporting discrepancies to Johnstown.³ Key details from the letter are summarized below:

1. KEY PERSONNEL CHANGES

Figure 1 outlines the Johnstown YMCA Branch Executive changes for the scope period.

³ EB21 – EB106

Figure 1 – Johnstown YMCA Branch Executive Changes



Jones was YMCA’s CFO from March 2021 through August 2024. From August 2024 through Mid-April 2025 the position was vacant. During the vacancy, Holstein and Jeff Clay, the former COO, assumed responsibilities to maintain operations.

2. SOFTWARE CHANGES

YMCA changed accounting software on January 1, 2024 from Blackbaud’s Financial Edge to Microsoft Dynamics 365.

YMCA changed customer relations management software in February 2024, from Active Bet to Traction Rec.

3. CREDIT CARD CHANGES

YMCA changed credit card providers in the fall of 2022 from First National Bank to Divvy card.

V. OBSERVATIONS

The following information reflects our observations to date based on the procedures performed by us with the available financial records.

A. JOHNSTOWN YMCA FINANCIAL STATEMENT ANALYSIS

We compared the monthly financial statements submitted to Johnstown by the YMCA in the aggregate to the YMCA’s general ledger, specifically the Johnstown YMCA facility/location, for the scope period. This comparison is illustrated in **Figure 2**.

Figure 2 – Comparison by Fiscal Year

Description	2022 Financial Statement Total	2022 General Ledger Total	Difference	2023 Financial Statement Total	2023 General Ledger Total	Difference	2024 Financial Statement Total	2024 General Ledger Total	Difference
A. Total Revenue	\$2,363,590.00	\$2,365,586.52	\$1,996.52	\$2,672,050.00	\$2,735,815.18	\$63,765.18	\$2,895,818.11	\$2,895,818.11	\$0.00
B. Total Expense	2,525,297.00	2,535,365.24	10,068.24	2,597,579.00	2,597,035.62	(543.38)	2,928,827.63	2,931,014.00	2,186.37
C. Net Outcome (A-B)	(161,707.00)	(169,778.72)	(8,071.72)	74,471.00	138,779.56	64,308.56	(33,009.52)	(35,195.89)	(2,186.37)
D. YMCA Administrative Fee (15.30% X B)	(386,370.44)	(387,910.88)	(1,540.44)	(397,429.59)	(397,346.45)	83.14	(443,060.17)	(448,445.14)	(5,384.97)
E. Total Expenses with Allocation (B+D)	2,911,667.44	2,923,276.12	11,608.68	2,995,008.59	2,994,382.07	(626.52)	3,371,887.80	3,379,459.14	7,571.34
F. YMCA Investment (C+D)	(548,077.44)	(557,689.60)	(9,612.16)	(322,958.59)	(258,566.89)	64,391.70	(476,069.69)	(483,641.03)	(7,571.34)
G. YMCA Cost Recovery	500,004.00	500,004.00	-	500,004.00	500,004.00	-	443,060.17	443,060.17	-
H. Cost Recovery Variance (G-F)	(48,073.44)	(57,685.60)	(9,612.16)	177,045.41	241,437.11	64,391.70	(33,009.52)	(40,580.86)	(7,571.34)

We noted total revenue differences of **\$1,996.52** and **\$63,765.18** for the 2022 and 2023 fiscal years, respectively. A transaction of **\$35,000.00** was identified on the 2023 general ledger under account [REDACTED], which is associated with the Johnstown YMCA facility/location childcare program. This transaction was not reflected in the financial statements provided to Johnstown. Based on communication with Levinson, this grant was recorded during the transition of accounting software and changes to how their childcare program was recorded. As a result of these transitions, Levinson states that this grant was omitted from the financial statements and should be included.

Due to the surplus recorded in the 2023 fiscal year, it has been determined that **\$27,545.00⁴** of the previously omitted **\$35,000.00** grant transaction should be repaid to Johnstown or applied

⁴ **\$35,000.00 X 78.7%**

to future payments. This amount reflects an incentive bonus of **21.3%** allocated to the YMCA for administrative fees, per contract terms.

We noted total expense differences of **\$10,068.24**, **\$543.38**, and **\$2,186.37** for the 2022, 2023, and 2024 fiscal years, respectively.

No further transactions were found to explain the remaining differences.

B. 2024 ORIGINAL AND REVISED JOHNSTOWN YMCA FINANCIAL STATEMENT COMPARISON

In the letter provided by Levinson, revised monthly financial statements were provided for the 2024 fiscal year due activity for the childcare program being omitted. **Figure 3** presents a comparison of the original monthly financial statements and the revised financial statements in aggregate for the Johnstown YMCA facility/location.

Figure 3 – Updated Financial Statement Comparison

Description	2024 Original Financial Statement Total	2024 Revised Financial Statement Total	Difference
A. Total Revenue	\$2,895,818.11	\$2,872,976.05	(\$22,842.06)
B. Total Expense	2,928,827.63	2,928,547.17	(280.46)
C. Net Outcome (A-B)	(33,009.52)	(55,571.12)	(22,561.60)
D. YMCA Administrative Fee (15.30% X B)	(443,060.17)	(448,067.72)	(5,007.55)
E. Total Expenses with Allocation (B+D)	3,371,887.80	3,376,614.89	4,727.09
F. YMCA Investment (C+D)	(476,069.69)	(503,638.84)	(27,569.15)
G. YMCA Cost Recovery	500,000.00	500,000.00	-
H. Cost Recovery Variance (G-F)	23,930.31	(3,638.84)	(27,569.15)

We noted a total revenue difference of **\$22,842.06** and a total expense difference of **\$280.46**. The difference in revenue was caused by joining fees being omitted from the revised financial statements. Based on correspondence with Levinson, he confirmed these fees should have been included in the revised financials and the discrepancy was due to incorrect coding in the accounting software.

We determine \$15,112.93⁵ of the previously omitted joining fees should be repaid to Johnstown or applied to future payments. This amount reflects an incentive bonus of 21.3% allocated to the YMCA for administrative fees, per contract terms.

C. JOHNSTOWN YMCA SUBSIDY INVOICE REVIEW

Snapshot 1, from Levinson’s letter, provides a detail of Levinson’s observations regarding Johnstown payments to the YMCA.

Snapshot 1 – Levison’s Subsidy Payment Observations

I reviewed all payments from January 2022 to present.
 2022 – total payments of \$500,000 – this is correct and represents 12 months of payments
 2023 - total payments of \$583,333 – this represents two extra monthly payments
 2024 – total payments of \$250,000 – this represents six months of payments – the May 2024 invoice is essentially correct and reflects an amount due of \$27,332.26. Net income before the subsidy was \$177,045 – this is reduced by 21.3 % per the agreement, which reduces the subsidy amount to \$139,334.42. The invoice indicates five months of subsidy for a total of \$208,333.35, which is reduced by \$139,334.42 and then it shows a payment of \$41,666.67 for January 2024 which shows on our books in February 2024. *With the other payments for 2024, there is a balance due of \$27,332.26.*

We reviewed 32 subsidy invoices totaling \$1,318,998.23 for the scope period. Figure 4 provides a summary by fiscal year of the invoices reviewed compared to the payments received per the general ledger.

Figure 4 – Summary of Johnstown Subsidy Payments by Fiscal Year

Fiscal Year	Invoice		
	Amount	GL Amount	Difference
2022	\$500,000.00	\$500,000.04	(\$0.04)
2023	499,999.56	583,333.34	(83,333.78)
2024	318,998.67	235,665.61	83,333.06
Totals	\$1,318,998.23	\$1,318,998.99	(\$0.76)

We determined Levinson’s statements made in Snapshot 1, to be accurate for 2022 and 2023. When reviewing the 2024 subsidy invoices further, we determined Johnstown did not provide 1 subsidy payment to the YMCA in the amount of \$41,666.91, as shown in Figure 5.

⁵ 22,842.06 X 78.7%

Figure 5 – 2024 Johnstown Subsidy Payment Outstanding

Description	Amount
Total 2024 Subsidy	\$500,000.00
2023 Surplus	(139,334.42)
2023 Additional Payments	(83,333.78)
Total Payments Made by Johnstown	(235,665.61)
Total	\$41,666.19

The underpayment was a result of the YMCA treating the January 2024 payment as a reduction to the subsidy amount instead of applying it to the relevant period.

D. YMCA’S FINANCIAL RECORDS

We examined the following available bank and credit card records for the YMCA:

1. BANK RECORDS

We examined bank records for the scope period. A total of **8,753** debit/disbursement transactions and **8,619** credit/deposit transactions were examined totaling **\$83,357,629.33** and **\$83,615,426.99**, respectively. A summary of all bank account activity can be viewed in **Figure 6**.

Figure 6 – Summary of YMCA’s Bank Activity

Institution	Account Number	Account Holder	No. of Debits	Debits	No. of Credits	Credits
ANB Bank	█	Young Men's Christian association Of Boulder Valley dba Ymca Of Northern Colorado operating Account	1,322	\$13,287,468.14	1,351	\$14,387,941.46
Wells Fargo Bank	█	Young Men's Christian Association Of Boulder Valley Operating	7,338	62,240,054.66	7,223	61,181,652.13
ANB Bank	█	Young Men's Christian association Of Boulder Valley dba Ymca Of Northern Colorado construction Account	21	1,759,438.30	1	1,940,611.01
ANB Bank	█	Young Men's Christian association Of Boulder Valley dba Ymca Of Northern Colorado payroll Account	72	6,070,668.23	44	6,105,222.39
Totals			8,753	\$83,357,629.33	8,619	\$83,615,426.99

We conducted a high-level review comparing bank transactions to the general ledger entries to assess completeness. No notable findings were identified.

2. CREDIT CARD RECORDS

We examined the YMCA’s Divvy credit card records from September 15, 2022 through December 31, 2024. A total of **11,381** purchase transactions and **331** payment/refund transactions were examined totaling **\$2,573,444.31** and **\$2,485,666.27**, respectively.

We conducted a high-level review comparing credit card transactions to the general ledger entries to assess completeness. No notable findings were identified.

3. JOHNSTOWN YMCA GENERAL LEDGER RECORDS

During our review, we observed that the YMCA does not maintain separate bank accounts for each facility/location. Additionally, multiple administrative personnel made purchases on behalf of various facilities/locations they oversee or support. As a result, we utilized the general ledger activity to obtain a comprehensive record of activities associated with the Johnstown YMCA facility/location.

Figure 7 summarizes Johnstown YMCA’s top 10 revenues by fiscal year.

Figure 7 – Johnstown YMCA’s Top 10 Revenues by Fiscal Year

Description	2022	2023	2024	Total
Family Membership	\$735,884.70	\$826,956.49	\$763,975.70	\$2,326,816.89
Adult Membership	427,661.90	473,896.03	498,951.10	1,400,509.03
Preschool	642,011.40	725,966.25		1,367,977.65
Program Revenue			1,175,753.88	1,175,753.88
Aquatics Revenue	128,533.65	147,933.36		276,467.01
Program Third Party Pay Revenue			226,854.20	226,854.20
Preschool Third Party Funding	55,265.89	141,602.31		196,868.20
Senior/Sr Couple Membership	57,372.64	62,189.52	73,431.21	192,993.37
Guest Fees	56,904.50	59,261.00	41,920.00	158,085.50
Foundation Grants	50,000.00	35,000.00	64,787.50	149,787.50
Revenue <\$140,000.00 in the Aggregate	211,951.84	235,693.08	50,144.52	149,787.50
Totals	\$2,365,586.52	\$2,708,498.04	\$2,895,818.11	\$7,969,902.67

A full summary of revenues by fiscal year can be viewed in **Workpaper 1**.

Figure 8 summarizes Johnstown YMCA’s top 10 expenses by fiscal year.

Figure 8 – Johnstown YMCA’s Top 10 Expenses by Fiscal Year

Description	2022	2023	2024	Total
Payroll	\$1,485,079.52	\$1,560,922.10	\$1,777,108.27	\$4,823,109.89
Xcel Energy	244,524.82	183,850.56	217,716.30	646,091.68
FICA	117,859.48	122,352.10	131,885.96	372,097.54
OpenWorks	153,329.00	169,217.00		322,546.00
Vanguard Cleaning Systems of Colorado			175,668.00	175,668.00
YMCA Retirement Fund	28,976.16	41,794.90	79,974.12	150,745.18
Employee Insurance	44,098.96	33,657.35	32,773.08	110,529.39
YMCA of The USA	20,248.64	41,315.19	47,731.91	109,295.74
Waxie Sanitary Supply	27,682.40	36,021.00	37,961.11	101,664.51
Town of Johnstown	23,428.76	28,771.91	45,314.50	97,515.17
Expenses <\$85,000.00 in the Aggregate	390,599.50	380,771.51	384,880.75	1,156,251.76
Totals	\$2,535,827.24	\$2,598,673.62	\$2,931,014.00	\$8,065,514.86

A full summary of expenses by fiscal year can be viewed in **Workpaper 2**.

Figure 9 summarizes Johnstown YMCA expenses by category.

Figure 9 – Summary of Expense by Category for Johnstown YMCA

Description	2022	2023	2024	Total	%
Payroll	1,713,780.35	1,790,441.56	2,072,846.95	5,577,068.86	69%
Facilities/Operations	323,035.12	370,962.64	355,050.29	1,049,048.05	13%
Utilities	260,326.78	202,100.92	243,392.92	705,820.62	9%
Supplies/Retail	13,708.13	47,413.21	62,332.76	123,454.10	2%
Nonprofit/Association	21,008.84	43,533.30	52,535.34	117,077.48	1%
Banking/Finance	99,053.77	11,840.74	1,008.80	111,903.31	1%
Government	24,082.70	28,878.77	48,027.76	100,989.23	1%
Technology/Communications	29,566.95	26,014.61	23,051.99	78,633.55	1%
Insurance	12,103.00	26,978.00	38,909.35	77,990.35	1%
Grocery	1,446.17	12,770.72	24,147.93	38,364.82	0%
Professional Services/Possible					
Reimbursement	20,442.36	6,330.77	2,149.19	28,922.32	0%
Security/Fire	5,687.76	11,876.43	4,096.95	21,661.14	0%
Fitness/Health	8,554.11	5,525.46	6,002.67	20,082.24	0%
Restaurant	2,611.96	7,734.13	7,539.92	17,886.01	0%
Education/Training	4,080.08	7,720.48	3,492.34	15,292.90	0%
Health/Medical	165.00	2,180.00	1,180.00	3,525.00	0%
Recreation		574.07	2,404.28	2,978.35	0%
Automotive/Travel		\$631.80	\$289.47	\$921.27	0%
Other	(3,825.84)	(4,833.99)	(17,444.91)	(26,104.74)	0%
Totals	\$2,535,827.24	\$2,598,673.62	\$2,931,014.00	\$8,065,514.86	100%

TRANSACTION SUPPORT DOCUMENTATION REVIEW

Through review of the general ledger activity, we selected transactions to verify supporting documentation existed and to further understand the nature of the transaction. Our selection was based on the following:

- (1) Significant annual variability;
- (2) Expenses with insufficient details; and/or
- (3) Potential non-business nature.

Based on this criterion our selection consisted of **202** expense transactions totaling **\$80,465.50** (**Workpaper 3**). **Figure 10** summarizes **129** observations identified in **75** expense transactions.

Figure 10 – Summary of Johnstown YMCA Observations

Description	2022		2023		2024		Total	
	Count	Amount	Count	Amount	Count	Amount	Count	Amount
Lack of Supporting Documentation/Itemized Receipts	22	11,039.85	13	4,593.55	25	5,332.59	60	20,965.99
Johnstown YMCA Location Not Listed	6	7,071.52	1	100.00	25	5,813.84	32	12,985.36
Employee Not Assigned to Johnstown YMCA	1	875.00			35	10,921.12	36	11,796.12
Prohibited Use			1	36.68			1	36.68
Totals	29	\$18,986.37	15	\$4,730.23	85	\$22,067.55	129	\$45,784.15

Some expense transactions appear in multiple categories due to having more than one observation noted. As a result, the total identified in **Figure 10** does not represent **129** distinct expense transactions but rather includes duplicates across categories.

Lack of Supporting Documentation/Itemized Receipts: We noted the following in this category:

- The YMCA was unable to locate **40** of **60** transactions totaling **\$10,828.25**.
- Two (**2**) of **60** transactions totaling **\$460.00** were not obtained from the employee prior to their termination.
- The remaining **18** transactions totaling **\$9,677.74** contained the following:
 - No itemized receipts or detailed payment information, making it unclear what was purchased;

- Invoices are incomplete, making it difficult to verify totals and delivery locations; and
- Invoices or receipts provided did not align with the amount charged or vendor listed on the general ledger.

Johnstown YMCA Location Not Listed: We noted the following in this category:

- One (1) of 32 transactions totaling **\$3,200.00** to High Level Carpet listed the Boulder YMCA facility/location as the service location. Levinson confirmed that this transaction was coded in error.⁶ This miscoding does not have an effect on the subsidy payment provided by Johnstown, as a result of a deficit incurring in the 2022 fiscal year.
- One (1) of 32 transactions totaling **\$100.00** to Amazon for gift cards were delivered to the Lafayette YMCA facility/location purchased by Spettel.⁷ This transaction is composed of 20 gift cards purchased at **\$25.00** totaling **\$500.00** and **\$100.00** of the **\$500.00** was charged to the Johnstown YMCA facility/location. Interviews indicate that gift cards are frequently purchased for staff recognition, incentives, and to provide to volunteers. The YMCA does not maintain a policy for tracking gift card purchases, so it is not possible to confirm if the Johnstown location received the gift cards or to identify the recipients. Spettel served as the VP of Branch Leadership assigned to the Johnstown location during this period. Interviews indicate that purchases can be made jointly and collected at different facilities or locations, and employees may assist other facilities/locations depending on staffing needs.
- One (1) of 32 transactions totaling **\$2,774.22** for daycare related supplies were shipped to the Loveland YMCA facility/location.⁸ The Childcare Branch Program Director who charged this transaction, Morgyn Wilfinger, oversaw multiple childcare locations. Through correspondence with Levinson, there is no support to show if the items were used at the Johnstown YMCA facility/location.
- Remaining transactions in this category did not have an invoice that noted any service or delivery address.

⁶ EB107

⁷ EB108

⁸ EB109

Employee Not Assigned to Johnstown YMCA: Transactions identified in this category were charged by an employee that was not specifically assigned to the Johnstown YMCA facility/location. Interviews indicated that purchases may be made jointly and collected at various facilities or locations, and employees may provide assistance to other facilities or locations based on staffing requirements.

Prohibited Use: We noted 1 transaction on January 13, 2023 totaling **\$36.68** was made on the Executive Director’s credit card for alcohol.⁹ According to the YMCA’s standard Operating Policy, alcohol is a prohibited credit card use.¹⁰ Based on interviews conducted, we learned that the YMCA does allow alcohol for company parties.

TRANSACTION SUPPORT DOCUMENTATION REVIEW – FIRST NATIONAL BANK

Before the YMCA adopted the Divvy credit card, First National Bank was the previous provider. The First National Bank credit card statements were not readily available, and the YMCA was unable to obtain the statements from the financial institution. As a result, we requested credit card statements from all credit card holders that had **\$10,000.00** or more in credit card charges to the Johnstown YMCA facility/location. We reviewed these credit card statements, and selected transactions based on the same criteria as noted in the previous section.

Based on this criterion, our selection consisted of **76** transactions totaling **\$25,625.57** (**Workpaper 4**). **Figure 11** summarizes **35** observations identified in **29** expense transactions.

Figure 11 – Summary of Johnstown YMCA First National Bank Observations

Description	2022		2023		Total	
	Count	Amount	Count	Amount	Count	Amount
Lack of Supporting Documentation/Itemized Receipts	16	\$2,700.60	2	\$128.43	18	\$2,829.03
Johnstown YMCA Location Not Listed	6	2,519.84			6	2,519.84
Employee Not Assigned to Johnstown YMCA	9	4,150.76			9	4,150.76
Prohibited Use	2	127.24			2	127.24
Totals	33	\$9,498.44	2	\$128.43	35	\$9,626.87

⁹ **EB110**

¹⁰ **EB111 – EB439**, Levinson provided these Standard Operating Policies, but he was unsure what period they covered.

Some expense transactions appear in multiple categories due to having more than one observation noted. As a result, the total identified in **Figure 11** does not represent **35** distinct expense transactions but rather includes duplicates across categories.

Lack of Supporting Documentation/Itemized Receipts: We noted the following in this category:

- The YMCA was unable to locate **6** of **18** transactions totaling **\$1,601.46**.
- The remaining **12** transactions totaling **\$1,227.57** contained the following:
 - No itemized receipts or detailed payment information, making it unclear what was bought; and
 - Notes indicating the receipt was lost or could not be reprinted.

Johnstown YMCA Location Not Listed: Transactions in this category did not have an invoice that noted any service or delivery address.

Employee Not Assigned to Johnstown YMCA: Transactions identified in this category were charged by Keith Williams, Executive Director, that was not specifically assigned to the Johnstown YMCA facility/location. Interviews indicated that purchases may be made jointly and collected at various facilities or locations, and employees may provide assistance to other facilities or locations based on staffing requirements. Four (**4**) of **9** transactions totaling **\$1,436.84** were for gift cards that indicated they were grant funded. Interviews revealed that Johnstown was awarded a grant from the Colorado Department of Local Affairs to support lifeguard retention. Due to insufficient tracking of gift cards, we were unable to identify the recipients.

Prohibited Use: We noted **2** transactions totaling **\$127.24** on August 15, 2022 and December 9, 2022 were made for alcohol purchases.¹¹

¹¹ EB440 – EB441

E. PAYROLL RECORDS

Based on interviews we learned the YMCA transitioned into a new payroll system called UKG. The previous system was Day Force. We understand the payroll process in both systems as follows:

- Each employee would be designated or coded to a specific location.
- Timesheets are to be approved by the employee's manager/supervisor.
- Payroll registers are approved by the Executive Director.
- If employees had multiple positions they would have secondary job codes that they would record their time.

We reviewed payroll registers for the following individuals:

- [REDACTED]
- [REDACTED]
- [REDACTED]

Based on our review we observed the following

- Beginning April 2024, [REDACTED] payroll was charged to the Johnstown YMCA facility/location, totaling **\$81,009.21** for fiscal year 2024; previously, these charges were allocated to administration.¹² According to YMCA's payroll listing, [REDACTED] is the [REDACTED] of the Johnstown YMCA facility/location.
- [REDACTED] has been charged to administration and no other location.
- [REDACTED] payroll has been charged to administration for the entire time period except the 2023 fiscal year. During this year [REDACTED] payroll was charged to Johnstown YMCA facility/location, when [REDACTED] served as an [REDACTED]. According to Levinson, [REDACTED] started as the [REDACTED] at the Johnstown YMCA facility/location in May of 2023, but [REDACTED] payroll was charged to the facility/location for the entire fiscal year. [REDACTED] gross wages for the 2023 fiscal year totaled **\$102,190.74**. From January through April 2023, prior to commencing employment at the YMCA facility/location, we calculated [REDACTED] gross wages to be **\$34,063.60**.¹³

¹² **\$81,009.21** is based on gross wages.

¹³ Calculation is based on a monthly rate of **\$8,515.90**.

VI. CONCLUSION

This forensic accounting report, inclusive of a narrative and workpapers, reflects the procedures performed, documents examined and related observations to date. Based on our engagement, we observed the following related to the concerns brought to our attention:

- Differences between the financial statements submitted to Johnstown and YMCA’s general ledger is as follows:
 - Total revenue differences of **\$1,996.52** and **\$63,765.18** for the 2022 and 2023 fiscal years; and
 - Total expense differences of **\$10,068.24**, **\$543.38**, and **\$2,186.37** for the 2022, 2023, and 2024 fiscal years.
- We noted a total revenue difference of **\$22,842.06** and a total expense difference of **\$280.46** between the original and updated financial statements for YMCA operations.
- The financial statement differences we identified a **\$35,000.00** grant in 2023 fiscal year and joining fee revenue of **\$22,842.06** in the 2024 fiscal year that was unreported to Johnstown. These transactions may result in **\$27,545.00** for the 2023 fiscal year and **\$15,112.93** for the 2024 fiscal year of subsidy payments to be owed back to Johnstown or applied to future subsidy payments.
- YMCA did not provide **1** subsidy payment of **\$41,666.91**.
- **Figure 12** provides a summary of observations on our expense review including the review of First National Bank credit card transactions.

Figure 12 – Summary of Johnstown YMCA Observations

Description	Count	Amount
Lack of Supporting Documentation/Itemized Receipts	78	\$23,795.02
Johnstown YMCA Location Not Listed	38	15,505.20
Employee Not Assigned to Johnstown YMCA	45	15,946.88
Prohibited Use	3	163.92
Totals	164	\$55,411.02

- [REDACTED] appears to have been charged to the Johnstown YMCA facility/location for the entire 2023 fiscal year even though [REDACTED] started as the [REDACTED] in May of 2023. We calculated [REDACTED] received **\$34,063.60** in gross wages for the period prior to May 2023.

We have not provided an opinion in this report related to any person or party violating applicable laws and regulations. The determination as to whether a person or party has violated applicable laws and regulations is not a decision for us; it is decision for a governing body, judge or jury.

We were not engaged to perform a financial audit, which the objective would be to express an opinion on the specified elements, accounts, or items. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

Our analyses and observations are based upon information provided to us as of the date of this report. It is possible that if additional information is forthcoming, our analyses and observations could be materially different. We reserve the right to amend, modify, and or supplement this report if deemed necessary.


Eide Bailly LLP
Fraud & Forensic Advisory Services

Town of Johnstown
Summary of Johnstown YMCA Revenues
January 1, 2022 through December 31, 2024

Description	2022	2023	2024	Total
Family Membership	\$735,884.70	\$826,956.49	\$763,975.70	\$2,326,816.89
Adult Membership	427,661.90	473,896.03	498,951.10	1,400,509.03
Preschool	642,011.40	725,966.25		1,367,977.65
Program Revenue			1,175,753.88	1,175,753.88
Aquatics Revenue	128,533.65	147,933.36		276,467.01
Program Third Party Pay Revenue			226,854.20	226,854.20
Preschool Third Party Funding	55,265.89	141,602.31		196,868.20
Senior/Sr Couple Membership	57,372.64	62,189.52	73,431.21	192,993.37
Guest Fees	56,904.50	59,261.00	41,920.00	158,085.50
Foundation Grants	50,000.00	35,000.00	64,787.50	149,787.50
Miscellaneous Grants	55,477.06	62,000.00	1,188.55	118,665.61
State Grants	88,443.00	24,025.42		112,468.42
Health & Fitness Revenue	31,079.64	80,869.92		111,949.56
Facility Fees	44,233.06	65,265.00		109,498.06
Youth Membership	27,303.99	37,794.32	41,355.17	106,453.48
Membership Third Party Pay Revenue			80,740.10	80,740.10
Rental Income			62,318.68	62,318.68
Silver Sneakers	30,455.00	28,605.77		59,060.77
Renew Active/Optum/UnitedHealthcare	19,731.47	27,290.88		47,022.35
Joining Fees			35,670.06	35,670.06
Federal Grants			29,046.00	29,046.00
Merchandise Sales	734.90	374.50	4,397.95	5,507.35
Young Adult Membership	986.00	1,394.50		2,380.50
Staff Family Membership	1,498.97	456.00		1,954.97
Vending Revenue	846.08	32.86		878.94
Corp-Employer Paid	462.00			462.00
Child watch Fees	50.00	400.50		450.50
General Contributions	1,142.00	(5,625.43)		(4,483.43)
Financial Assistance	(90,491.33)	(87,191.16)	(204,571.99)	(382,254.48)
Totals	\$2,365,586.52	\$2,708,498.04	\$2,895,818.11	\$7,969,902.67

Town of Johnstown
Summary of Johnstown YMCA Expenses
January 1, 2022 through December 31, 2024

Description	2022	2023	2024	Total
Payroll	\$1,485,079.52	\$1,560,922.10	\$1,777,108.27	\$4,823,109.89
Xcel Energy	244,524.82	183,850.56	217,716.30	646,091.68
FICA	117,859.48	122,352.10	131,885.96	372,097.54
OpenWorks	153,329.00	169,217.00		322,546.00
Vanguard Cleaning Systems of Colorado			175,668.00	175,668.00
YMCA Retirement Fund	28,976.16	41,794.90	79,974.12	150,745.18
Employee Insurance	44,098.96	33,657.35	32,773.08	110,529.39
YMCA of The USA	20,248.64	41,315.19	47,731.91	109,295.74
Waxie Sanitary Supply	27,682.40	36,021.00	37,961.11	101,664.51
Town of Johnstown	23,428.76	28,771.91	45,314.50	97,515.17
Timberline Mechanical		30,203.53	52,225.91	82,429.44
Liability Insurance (Vendor Name Not Pres	12,103.00	26,978.00	38,909.35	77,990.35
Amazon	13.99	24,134.35	49,130.77	73,279.11
The Aqueous Solution Inc.	19,787.96	24,646.86	20,229.90	64,664.72
Worker's Compensation	28,622.00	21,684.00	13,693.33	63,999.33
ISR of Northern Colorado	11,617.60	39,580.60	7,336.00	58,534.20
ProCraft Mechanical	37,808.85	11,378.58		49,187.43
Waste Management	14,305.35	13,819.52	14,545.92	42,670.79
CenturyLink	12,412.68	12,417.36	11,412.90	36,242.94
First National Bank - Janderson	26,720.68	6,351.88		33,072.56
State Unemployment	9,144.23	10,031.11	11,599.12	30,774.46
First National Bank - PHamilton	27,900.02	1,771.01		29,671.03
Sam's Club		9,505.06	15,389.17	24,894.23
State Taxes			22,646.56	22,646.56
High Level Carpet	20,114.00	1,630.00		21,744.00
First National Bank - Rfairchild	18,792.90	1,312.29	552.92	20,658.11
Xerox	6,401.13	10,097.48	4,064.55	20,563.16
First National Bank - KWilliams	19,326.75			19,326.75
TrueGreen Commercial	5,009.00	5,827.98	6,626.78	17,463.76
Green CO2 Systems	1,496.61	4,430.84	11,130.70	17,058.15
Trane U.S. Inc.	5,033.85	11,997.00		17,030.85
Resolute Industrial	2,354.00	12,978.00		15,332.00
Associated Pool Builders	14,217.78			14,217.78
R&R Aquatics			11,785.50	11,785.50
New Horizon Communications	3,122.75	4,419.23	3,347.22	10,889.20
Les Mills United	3,267.00	4,032.00	3,449.00	10,748.00
TK Elevator Corporation	3,525.00	3,293.50	3,197.88	10,016.38
Cell Phones	3,440.00	4,592.00		8,032.00
Lift Coffee Bar	2,611.96	2,992.61	2,075.00	7,679.57
Teaching Strategies	2,600.00	2,501.67	2,546.10	7,647.77
Alyson Millner	7,398.60			7,398.60
RBR Cleaning Solutions, LLC		-	7,392.00	7,392.00

Workpaper 2

Description	2022	2023	2024	Total
Crown Trophy of Boulder	1,262.46	2,791.02	2,813.20	6,866.68
T & M Fire Protection	680.00	5,924.68		6,604.68
Radio Resource Inc.	6,464.45			6,464.45
Walmart	(120.32)	1,015.48	5,347.62	6,242.78
First Class Security Systems, LLC	1,660.05	2,613.75	1,795.95	6,069.75
Five Star Painting	5,743.54			5,743.54
Court Products Inc.	2,212.22	2,809.76	702.30	5,724.28
Cintas	984.87	2,226.01	2,267.56	5,478.44
DirectTV	1,880.08	1,644.97	1,702.98	5,228.03
Learning Without Tears		5,100.82		5,100.82
Core Health & Fitness	5,065.00			5,065.00
Pye Barker Fire & Safety, LLC	1,991.75	1,748.00	1,306.00	5,045.75
The Home Depot		1,221.89	3,689.64	4,911.53
Bedrock		4,738.23		4,738.23
Hays Market Inc	1,284.07	1,504.61	1,838.94	4,627.62
Weld Food Bank	520.20	1,898.11	2,123.76	4,542.07
AVI-SPL LLC	35.11	1,345.54	2,953.43	4,334.08
Ace Hardware		1,830.92	2,219.59	4,050.51
Brittany Mastin	3,740.33	279.17		4,019.50
Home Depot Credit	1,386.99	2,582.05		3,969.04
The Lady Concrete	3,891.00			3,891.00
Orkin			3,654.00	3,654.00
Front Range Fire Pro	995.00	1,590.00	995.00	3,580.00
Child Health Connection	165.00	2,180.00	1,180.00	3,525.00
Automatic Door Doctors			3,478.00	3,478.00
Y Shop	896.55	1,858.93	561.77	3,317.25
Life Insurance			3,166.51	3,166.51
RD3		3,002.50		3,002.50
Gregory Electric Inc.	206.00	1,675.00	945.00	2,826.00
Advantage Mobile Upholstery	1,053.43	1,749.35		2,802.78
Capital One - Walmart	2,386.36	314.92		2,701.28
Greenlawn Sod Co. In	2,460.00			2,460.00
Loveland Swim Club	1,603.00	762.00		2,365.00
Weld County School District			2,280.00	2,280.00
United Rentals			2,270.69	2,270.69
Malissa Smith	1,009.62	1,017.36		2,026.98
Domino's		600.48	1,182.59	1,783.07
Fish Window Cleaning	1,750.00			1,750.00
CEM Sales and Service		433.10	1,267.77	1,700.87
Mikes Small Engine			1,635.00	1,635.00
Wing Shack		94.08	1,507.46	1,601.54
Spectrum		843.00	716.01	1,559.01
Origin Brand			1,500.57	1,500.57
Costco		159.77	1,293.48	1,453.25
Ezcaterparrys Pizza		1,451.93		1,451.93

Workpaper 2

Description	2022	2023	2024	Total
Program Reclassification (No Vendor Name Listed)			1,439.46	1,439.46
Sportsengine		399.80	999.50	1,399.30
DH Pace Company		1,374.68		1,374.68
Les Mills Trading			1,322.60	1,322.60
B & M Roofing of Colorado	1,915.67	(610.98)		1,304.69
First Impression	1,302.88			1,302.88
Colorado Swimming Inc.		440.00	840.50	1,280.50
Ferguson Enterprise	1,246.42			1,246.42
Discountsch		1,232.87		1,232.87
Longmont Swim Club Inc			1,224.00	1,224.00
Top Promotions	788.34	34.45	400.65	1,223.44
Northern Colorado Swimming		723.00	475.00	1,198.00
EMPACS	1,175.38			1,175.38
Tech Electronics			1,170.00	1,170.00
University of Northern Colorado	1,158.74			1,158.74
Sherwin-Williams			1,120.50	1,120.50
Mac Equipment Inc Longmo		429.99	680.38	1,110.37
Stewart Oxygen Service, Inc.	364.50	410.40	313.20	1,088.10
AAA Steam & Sauna Inc		695.00	370.00	1,065.00
Kuck Mechanical Cont		1,062.50		1,062.50
Verizon Wireless	1,036.50	(27.58)		1,008.92
Greeley Recreation			1,000.00	1,000.00
SmartSign		982.36		982.36
Anya Wiens		980.00		980.00
Wakefield and Associates	977.82			977.82
Plantorium Greenhouse		595.30	369.00	964.30
Precor Incorporated		551.09	403.47	954.56
Life Fitness	122.11	576.77	234.10	932.98
Cody Schlagel	900.00			900.00
Golden Goodness Food Truck LLC		583.23	300.00	883.23
Jessica Clay	875.00			875.00
Big Horn Roofing, Inc			866.00	866.00
AlphaGraphics	442.70	420.48		863.18
RHAP Architecture		611.08	240.00	851.08
Tops! In Granite		850.00		850.00
FCMOD			838.00	838.00
King Soopers	282.42	386.45	147.12	815.99
Brandon Rafferty	783.00			783.00
Hannah Windholz			750.82	750.82
Professional Elevator Inspections	239.00	249.00	259.00	747.00
AJ's Backflow Testing	726.00			726.00
Eaton Red Waves			725.00	725.00
Melanie Kelsea	143.26	283.34	279.60	706.20
Ft. Collins Area Swi		697.50		697.50
Pcsedventures Co			695.00	695.00

Workpaper 2

Description	2022	2023	2024	Total
Cassidy Hiseler	325.00	325.00		650.00
Butterfly Pavilion			650.00	650.00
Sports Awards	192.66	300.08	133.57	626.31
Downtown Aquarium			617.50	617.50
Santiagos Mexican Restaurant		327.99	276.00	603.99
Tonya Anderson	418.90	146.49	34.95	600.34
Connect Solutions Group			600.00	600.00
Direct Supply , Inc.			599.00	599.00
Vortex Colorado, Inc		589.00		589.00
PostNet		562.94		562.94
WebstaurantStore		552.86		552.86
Frontier Fertilizer		550.61		550.61
Roubhie Fairchild	546.78			546.78
Patty Nagle	259.79	144.82	139.80	544.41
Colorado Dept Of Human Services	540.00			540.00
Johnstown Breeze	485.00	50.00		535.00
First National Bank - Troalson	299.00	212.46		511.46
Blaze On Site Repair			505.88	505.88
Milliken Pride LLC			500.00	500.00
21st Century Equipment		148.36	343.96	492.32
Jake Anderson	316.10	162.50		478.60
Fingersafe		462.41		462.41
Wingsairspacemsm			444.00	444.00
Global Music Rights	438.28			438.28
Loveland Rotary Club Inc			431.67	431.67
First National Bank - Anderson	424.81			424.81
First National Bank - Ebryan	423.05			423.05
First National Bank - Lswainey	420.21			420.21
First National Bank - JKSpettel	401.50			401.50
Aquatic Council			395.00	395.00
The Lifeguard Store Inc		392.00		392.00
Discount School Supply	321.34	67.99		389.33
Laundry Own			386.91	386.91
Ace of Blades	385.75			385.75
Brightly		380.29		380.29
Alarm Detection Syst	360.96			360.96
United			360.92	360.92
Rotary Club of Johnstown	240.00	120.00		360.00
Qdoba			356.96	356.96
Brocc Equipment LLC	351.00			351.00
Rex Environmental		350.00		350.00
Donna Derrera			345.00	345.00
Dollar Tree		19.80	324.48	344.28
Michaels		171.41	172.85	344.26
Greeley Lock and Key			332.50	332.50

Workpaper 2

Description	2022	2023	2024	Total
Stephanie Strafach	142.03	109.31	69.90	321.24
Cleanfreak.com			318.71	318.71
Don Donahoo		307.22		307.22
Lifecore Fitness Inc		304.94		304.94
Gabriel Benavidez	300.00			300.00
Belmire Premier Landscape Solutions, Inc.			300.00	300.00
Cash Over/Short - AAltamirano	299.95	-		299.95
Sequim Asset Solutions	298.50			298.50
Etsy			293.36	293.36
First National Bank - Hwindholz			289.98	289.98
Pumpkin Pickin' Patch		151.00	135.03	286.03
Jersey Mike's Subs			282.78	282.78
Saint Athletics Sp			282.71	282.71
The Summit Windsor		267.07		267.07
US Postal Service		262.80		262.80
Weld City Health Env			255.00	255.00
FD			253.52	253.52
Love's Travel Stops		252.09		252.09
Stacy Forbes			249.11	249.11
Flagsexpres			248.79	248.79
Pelican Jo's Pizzeria		119.94	115.38	235.32
Installerstore			234.57	234.57
Pool Supply Unlimited			227.01	227.01
Rocky Mountain Artis		221.00		221.00
Inyo Pools Products			212.79	212.79
DoorDash			211.68	211.68
American Swag	210.30			210.30
YMCA			210.00	210.00
Grubhub			200.00	200.00
YMCA of Montclair		200.00		200.00
Denver Public Parking		54.00	144.00	198.00
The Movement Shop Ra			195.78	195.78
Conoco		129.12	57.55	186.67
Angel Brinkerhoff	180.00			180.00
Chick-fil-A		177.95		177.95
Insect Lore			177.86	177.86
Cash Over/Short - AMartinez	(1.00)	54.00	123.93	176.93
The Spot Specialist			175.00	175.00
Ziggis Johnstown			168.73	168.73
Green Umbrella Archi	165.42			165.42
Cash Over/Short - Kjensen	10.75	144.00	10.00	164.75
Lowe's			162.59	162.59
Target		32.56	126.58	159.14
Southwest Airlines			157.96	157.96
Buffalo Maintenance & Repair Inc.			157.53	157.53

Workpaper 2

Description	2022	2023	2024	Total
Rmssa Rocky		156.00		156.00
Cash Over/Short - MHorihan		104.75	49.00	153.75
Taco Shop		150.81		150.81
Dodge Media Group		150.00		150.00
Party City		143.14		143.14
Burlington		140.40		140.40
Absupplynet		137.63		137.63
Chipotle		137.59		137.59
Rugrats Flooring Inc		135.26		135.26
Hobby Lobby		131.00		131.00
Escaperoomgeeks.com			129.00	129.00
Blindster			128.23	128.23
First National Bank - Bvella			125.76	125.76
Ces		121.80		121.80
eBay			121.30	121.30
Tarahumara		120.04		120.04
Fox		119.88		119.88
Dollar General			119.12	119.12
Loaf 'N Jug			119.10	119.10
The Johnstown Lunc			117.50	117.50
Inbody			115.01	115.01
Cash Over/Short - DDerrera	13.73	100.00		113.73
Gina Loudenburg	112.77			112.77
AutoZone		112.51		112.51
Leye Mag Vegas			104.94	104.94
Johnstown Lunch Box		103.79		103.79
Brady Industries of Colorado LLC			103.06	103.06
Zoro			100.55	100.55
Fitness Avenue	100.00			100.00
Kaiser Lock & Key Service, Inc.		100.00	-	100.00
April Afternoon	100.00			100.00
7-Eleven		40.00	59.17	99.17
SurveyMonkey			99.00	99.00
Ferguson Plumbing Supplies			95.98	95.98
Chapin International		95.88		95.88
City Market		95.30		95.30
Dunkin Donuts			91.49	91.49
Tanner Fasteners & Indust		89.20		89.20
O'Reilly Auto Parts		88.65		88.65
USA Swimming			85.00	85.00
Brian Coe		80.00		80.00
Mill Supply Inc		79.06		79.06
Cenex			79.05	79.05
Crumbl Cookies			78.92	78.92
Aquarium Denver Amus			78.75	78.75

Workpaper 2

Description	2022	2023	2024	Total
Safeway			72.43	72.43
Colorado Dept Of Revenue	35.61	17.26	18.33	71.20
Swimoutlet.com		70.47		70.47
Architectural Builders Supply			70.42	70.42
The Post Longmont		70.21		70.21
Amy Stibick	70.00			70.00
Cash Over/Short - MLasley			70.00	70.00
Starbucks			70.00	70.00
Scholastic			69.16	69.16
Crystal Landscape Supplies		68.75		68.75
Cassidys Sports Grill			68.63	68.63
Duck Donuts		64.86		64.86
Yard House			64.39	64.39
Whitney Schlemmer	63.26			63.26
Kona Hawaiian BBQ			62.62	62.62
Cash Over/Short - SWible		0.75	60.00	60.75
Sportsmith		60.66		60.66
Nordys BBQ and Grill		60.60		60.60
Office Depot			59.36	59.36
Wahlburgers			57.11	57.11
Nosh Deli			56.01	56.01
Mycomputermycanvas			50.95	50.95
Roosevelt High School	50.00			50.00
Prometric		50.00		50.00
Alliance of Massachusetts			50.00	50.00
Uber		49.43		49.43
Jessica Jahr		46.57		46.57
Showerrodsdirect.com		46.56		46.56
Cash Over/Short - DGardner	39.90	0.50		40.40
Office Max		40.34		40.34
Macrolease Corporation			40.14	40.14
Auten			40.01	40.01
PY Longmont		38.29		38.29
Tractor Supply			37.33	37.33
Johnstown Liquor		36.68		36.68
Curb Mobility			33.71	33.71
Ben & Jerry's			32.22	32.22
Olive Garden		30.88		30.88
Corinne Hall		30.00		30.00
Popeyes		28.87		28.87
City of Boulder Sale	28.33			28.33
Circle K		27.37		27.37
Wekneaddonuts			25.15	25.15
Taco Bell		23.25		23.25
Cash Over/Short - TDix			20.60	20.60

Workpaper 2

Description	2022	2023	2024	Total
Cafe Belle Madeline			20.20	20.20
Minnesota Department		20.00		20.00
Marina Runco		20.00		20.00
Cash Over/Short - AMastin	11.00	6.00		17.00
McDonald's		16.88		16.88
First National Bank - Unknown		16.30		16.30
Cash Over/Short - KBoberg	16.00			16.00
Johnstown			15.93	15.93
Party America Greeley		15.69		15.69
Sales tax		15.60		15.60
Kaptyn Mobility			15.00	15.00
B's Coffee		13.70		13.70
Jeanette Hollingswor	13.30			13.30
Johnstown Carwash			13.25	13.25
Cash Over/Short - MGonzaga	12.00			12.00
Cash Over/Short - DAguilar	12.00			12.00
Washme			12.00	12.00
Lazy Dog Bar and Grill		11.58		11.58
Poolweb Com		10.98		10.98
Cash Over/Short - JByrd		(5.00)	10.00	5.00
Teachers Pay Teachers			4.22	4.22
Cash Over/Short - RVilhauer	4.00			4.00
Cash Over/Short - KBowman	0.24	3.00		3.24
Cash Over/Short - HPickard	0.25			0.25
J and B Tool Sales			(0.01)	(0.01)
Cash Over/Short - DPoley	(0.50)			(0.50)
Cash Over/Short - JT	(1.50)			(1.50)
Cash Over/Short - ABurns	(4.25)	-		(4.25)
Cash Over/Short - EChavira	(5.00)			(5.00)
Cash Over/Short - Jwalter		(5.00)		(5.00)
Cash Over/Short - SBrito	(6.00)			(6.00)
Cash Over/Short - Unknown	(18.91)			(18.91)
Cash Over/Short - BSanchez	(21.00)			(21.00)
Check Writeoff			(50.00)	(50.00)
Cash Over/Short - BWheeler			(130.00)	(130.00)
FNBO CC Fees	571.50	(720.17)		(148.67)
Cash Receipts - AN			(255.16)	(255.16)
Pace		(1,374.68)		(1,374.68)
Solar Refund			(8,171.77)	(8,171.77)
Overpayment			(8,203.17)	(8,203.17)
Unknown Vendor	(4,187.50)	(5,236.99)	(2,671.32)	(12,095.81)
Totals	\$2,535,827.24	\$2,598,673.62	\$2,931,014.00	\$8,065,514.86

Town of Johnstown
Detail of Johnstown YMCA Expenses Tested
January 1, 2022 through December 31, 2024

Date	Account	Transaction Number	Journal Reference	Name	Account Description	Transaction Amount	Support	Johnstown Location Listed	Johnstown Employee	Prohibited Use	Employee Title	Notes
1/13/2022			Malissa Smith-12192021	Malissa Smith	Staff Meal Costs	551.00	Y	N/A	Y	N	Preschool Leadership	Gift bags for staff blankets and Santa snacks for Santa event
1/13/2022			Malissa Smith-12202021	Malissa Smith	Staff Meal Costs	165.16	Y	N/A	Y	N	Preschool Leadership	Christmas blankets for each staff, hot chocolate for Santa event
1/13/2022			Malissa Smith-12202021	Malissa Smith	Program Food Costs	707.87	Y	N/A	Y	N	Preschool Leadership	Snacks
1/13/2022			Roubhie Fairchild-Dec222021	Roubhie Fairchild	Program Materials & Supplies	42.06	Y	N/A	Y	N	Preschool Leadership	Program supplies
1/13/2022			Roubhie Fairchild-Dec222021	Roubhie Fairchild	Employee/Volunteer Recognition	207.50	Y	N/A	Y	N	Preschool Leadership	Program supplies
1/13/2022			Roubhie Fairchild-Dec222021	Roubhie Fairchild	Program Food Costs	297.22	Y	N/A	Y	N	Preschool Leadership	Program supplies
1/13/2022			Malissa Smith-09252021	Malissa Smith	Program Materials & Supplies	162.56	N	N/A	Y	N/A	Preschool Leadership	Missing receipt for 65.64, remainder receipts are for office supplies
1/25/2022			High Level Carpet Ca-Jan122022JTY	High Level Carpet	Janitorial Contract	513.00	Y	Y	Y	N	N/A	Water damage carpet clean & Disinfect for a water pipe burst
2/10/2022			Colorado Dept Of Hum-Licenses1744773	Colorado Dept Of Human Services	License Fees & Background Checks	540.00	Y	Y	N/A	N	N/A	Preschool continuation fee documents
2/22/2022			Jake Anderson-02142022	Jake Anderson	Employee/Volunteer Recognition	91.11	Y	N/A	Y	N	Property Superintendent	Staff lunch celebration - Pelican Jo's
2/28/2022			University of Northe-January-22	University of Northern Colorado	Work Study Expense	142.49	Y	N/A	N/A	N	N/A	Work study
2/28/2022			University of Northe-December-21	University of Northern Colorado	Work Study Expense	169.68	Y	N/A	N/A	N	N/A	Work study
3/7/2022			Cody Schlagel-220003	Cody Schlagel	Snow Removal	900.00	Y	N	N/A	N	N/A	Snow removal - no service location shown but other amount listed of \$300 is not charged to Johnstown
3/9/2022			Cassidy Hiseler-03022022	Cassidy Hiseler	Program Awards	325.00	Y	Y	N/A	N	N/A	Photos for Teen Character Awards Banquet 2022
3/14/2022			High Level Carpet Ca-Mar32022	High Level Carpet	Janitorial Contract	3,724.00	Y	Y	Y	N	N/A	Monthly flooring maintenance cleaning
3/14/2022			High Level Carpet Ca-03082022	High Level Carpet	Maintenance & Repair	3,200.00	Y	N	N/A	N	N/A	Shower face list invoice shows Boulder YMCA
3/28/2022			Brittany Mastin-03242022	Brittany Mastin	Employee/Volunteer Recognition	26.25	N	N/A	Y	N/A	Operations Manager	Not Provided
3/28/2022			Brittany Mastin-03242022	Brittany Mastin	Staff Meal Costs	55.93	N	N/A	Y	N/A	Operations Manager	Not Provided
3/29/2022			University of Northe-February-22	University of Northern Colorado	Work Study Expense	135.94	Y	N/A	N/A	N	N/A	Work study
4/30/2022			Gina Loudenburg-04282022	Gina Loudenburg	Maintenance Supplies	112.77	Y	N/A	Y	N	Bldg Supervisor	Maintenance supplies - Home Depot
4/30/2022			High Level Carpet Ca-April252022	High Level Carpet	Janitorial Contract	2,798.00	Y	Y	Y	N	N/A	Monthly flooring maintenance cleaning
4/30/2022			University of Northe-March-22	University of Northern Colorado	Work Study Expense	150.94	Y	N/A	N/A	N	N/A	Work study
4/30/2022			University of Northe-November212022	University of Northern Colorado	Work Study Expense	375.00	Y	N/A	N/A	N	N/A	Work study
4/30/2022			Capital One - Wal-Ma-262098699395319	Capital One - Walmart	Program Materials & Supplies	36.39	N	N/A	N/A	N/A	N/A	Not Provided
4/30/2022			Capital One - Wal-Ma-262098699395319	Capital One - Walmart	Program Food Costs	98.01	N	N/A	N/A	N/A	N/A	Not Provided
4/30/2022			Capital One - Wal-Ma-722110655973406	Capital One - Walmart	Program Materials & Supplies	99.86	N	N/A	N/A	N/A	N/A	Not Provided
4/30/2022			Capital One - Wal-Ma-722110655973406	Capital One - Walmart	Program Food Costs	106.20	N	N/A	N/A	N/A	N/A	Not Provided
4/30/2022			Capital One - Wal-Ma-852096783646963	Capital One - Walmart	Program Materials & Supplies	346.62	N	N/A	N/A	N/A	N/A	Not Provided
5/1/2022			Capital One - Wal-Ma-1042000314	Capital One - Walmart	Staff Meal Costs	326.11	N	N/A	N/A	N/A	N/A	Check Stub has the amount listed but no itemized invoice or receipt
5/9/2022			Associated Pool Buil-093021.42463	Associated Pool Builders	Pool Repairs	1,612.00	N	N	N/A	N/A	N/A	Support is a statement not an invoice. Invoice #093021.42463 dated 09/30/2021
5/17/2022			University of Northe-April-22	University of Northern Colorado	Work Study Expense	150.00	Y	N/A	N/A	N	N/A	Work study
5/24/2022			Jake Anderson-05242022	Jake Anderson	Employee/Volunteer Recognition	224.99	N	N/A	Y	N/A	Property Superintendent	Not Provided
5/25/2022			Gabriel Benavidez-483	Gabriel Benavidez	Events/Community Relations	300.00	Y	Y	N/A	N	N/A	Motivational speaker
6/13/2022			University of Northe-May-22	University of Northern Colorado	Work Study Expense	34.69	Y	N/A	N/A	N	N/A	Work study
6/13/2022			Capital One - Wal-Ma-06132022-7686	Capital One - Walmart	Program Materials & Supplies	414.52	Y	N	N/A	N	Preschool Leadership JTY	Toys and crafts for summer - No location listed
6/28/2022			High Level Carpet Ca-June282022Johns	High Level Carpet	Janitorial Contract	2,610.00	Y	Y	Y	N	N/A	Monthly flooring maintenance cleaning
6/29/2022			Brittany Mastin-62022	Brittany Mastin	Equipment Purchases	3,595.00	Y	Y	Y	N	Operations Manager	Selling a shed to YMCA Johnstown - original receipts were provided to show the value of the shed
7/1/2022			Capital One - Wal-Ma-06272022-7686	Capital One - Walmart	Program Materials & Supplies	55.22	N	N/A	N/A	N/A	N/A	Not Provided
7/15/2022			Associated Pool Buil-930214257	Associated Pool Builders	Maintenance & Repair	315.00	Y	Y	N/A	N	N/A	Fixing water control box due to wet spray not turning on. Service call shows YMCA Johnstown.
8/2/2022			Capital One - Wal-Ma-07212022-7686	Capital One - Walmart	Program Materials & Supplies	349.88	N	N/A	N/A	N/A	N/A	Not Provided

Date	Account	Transaction Number	Journal Reference	Name	Account Description	Transaction Amount	Support	Johnstown Location Listed	Johnstown Employee	Prohibited Use	Employee Title	Notes
8/8/2022			Brandon Rafferty-Aug2022	Brandon Rafferty	Employee/Volunteer Recognition	89.63	Y	N/A	Y	N	PD Aquatics	Snacks for the aquatics center
8/15/2022			Brandon Rafferty-08152022	Brandon Rafferty	Office Supplies	6.34	Y	N/A	Y	N	PD Aquatics	Batteries - No location listed
8/15/2022			Tonya Anderson-June2022	Tonya Anderson	Licenses & Permits	349.00	Y	N/A	Y	N	Group Exercise Instructor	Body pump certification
8/19/2022			Brandon Rafferty-08192022	Brandon Rafferty	Training Fees	60.64	Y	N/A	Y	N	PD Aquatics	Certified pool operator course and lunch during course - No location listed
8/19/2022			Brandon Rafferty-08192022	Brandon Rafferty	Staff Meal Costs	94.49	Y	N/A	Y	N	PD Aquatics	Certified pool operator course and lunch during course
8/23/2022			Jessica Clay-08232022Reim	Jessica Clay	Events/Community Relations	875.00	Y	N	N	N	Recruitment & Benefits Director	Career Fair payment - YMCA Northern Colorado is listed
8/30/2022			High Level Carpet Ca-Aug302022John	High Level Carpet	Janitorial Contract	3,714.00	Y	Y	Y	N	N/A	Monthly flooring maintenance cleaning
9/1/2022			Associated Pool Build-930214254	Associated Pool Builders	Pool Repairs	1,143.46	N	N/A	N/A	N/A	N/A	Not Provided
9/1/2022			Amy Stibick-Sept2022	Amy Stibick	Program Materials & Supplies	70.00	Y	N	N/A	N	N/A	Livestrong cancer survivor exercise class - No location listed
9/11/2022			Brandon Rafferty-09112022	Brandon Rafferty	Staff Meal Costs	161.73	Y	N/A	Y	N	PD Aquatics	Lifeguard snacks
10/1/2022			High Level Carpet Ca-Sept262022JTY	High Level Carpet	Flooring	1,005.00	Y	Y	Y	N	N/A	Deep cleaning maintenance
10/21/2022			REVERSE-Malissa Smith-05082021	Malissa Smith	Program Materials & Supplies	(76.97)	N	N/A	Y	N/A	Preschool Leadership	Not Provided
10/27/2022			Associated Pool Build-930214461	Associated Pool Builders	Pool Repairs	5,435.86	Y	Y	N/A	N	N/A	Installing 3 chemical controls on lap and activity pools. Service location is YMCA Johnstown
11/10/2022			Stephanie Strafach-11102022	Stephanie Strafach	Licenses & Permits	104.85	Y	N/A	Y	N	Group Exercise Instructor	Body pump exercise classes
11/29/2022			Brandon Rafferty-11292022	Brandon Rafferty	Staff Meal Costs	370.17	Y	N/A	Y	N	PD Aquatics	Lifeguard snacks
12/1/2022			Capital One - Wal-Ma-12012022-7686	Capital One - Walmart	Events/Community Relations	232.66	N	N/A	N/A	N/A	N/A	Not Provided
12/15/2022			High Level Carpet Ca-Dec152022-JTY	High Level Carpet	Flooring	950.00	Y	Y	Y	N	N/A	Deep cleaning maintenance
12/16/2022			Capital One - Wal-Ma-12162022-7686	Capital One - Walmart	Program Food Costs	136.49	N	N/A	N/A	N/A	N/A	Not Provided
12/18/2022			Capital One - Wal-Ma-12182022-1485	Capital One - Walmart	Employee/Volunteer Recognition	84.40	N	N/A	N/A	N/A	N/A	Not Provided
12/19/2022			Capital One - Wal-Ma-12192022-1485	Capital One - Walmart	Events/Community Relations	100.00	N	N/A	N/A	N/A	N/A	Not Provided
12/24/2022			High Level Carpet Ca-Dec242022-Jty	High Level Carpet	Flooring	1,600.00	Y	Y	N/A	N	N/A	Ora penn Fire Mitigation tree removal
12/29/2022			Associated Pool Build-930214564	Associated Pool Builders	Pool Repairs	5,711.46	N	N/A	N/A	N/A	N/A	Not Provided
12/31/2022			City of Boulder Sale-2022	City of Boulder Sale	Sales Tax	28.33	N	N/A	N/A	N/A	N/A	Not Provided
12/31/2022			Angel Brinkerhoff-2022	Angel Brinkerhoff	Training Fees	180.00	N	N/A	Y	N/A	Swim Team Coach	Not Provided
1/10/2023			Jan 2023 4613 JSpettel	Amazon	Employee/Volunteer Recognition	100.00	Y	N	Y	N	VP of Branch Ops	20 gift cards at \$25.00 only \$100 charged to Johnstown - no other information provided. Shipped to Lafayette YMCA
1/13/2023			Jan 2023 5712 PHamilton	Johnstown Liquor	Staff Meal Costs	36.68	Y	N/A	Y	Y	Executive Director	Receipt for Moscato, stella Rose, and Cali Gold Liquor - No reason for purchase
1/29/2023			Jan 2023 6544 JAnderson	Amazon	Maintenance Supplies	363.87	Y	Y	Y	N	Facilities Supervisor	Shower curtains and replacement parts
2/1/2023			Brittany Mastin-12012022	Brittany Mastin	Employee/Volunteer Recognition	279.17	Y	Y	Y	N	Operations Manager	Items for holiday party, all amazon purchases were delivered to Johnstown.
2/8/2023			Feb 2023 6544 JAnderson	Love's Travel Stops	YMCA Vehicle Operating Costs	119.06	Y	N/A	Y	N	Facilities Supervisor	Gas purchased at 5 pm
2/15/2023			Feb 2023 5712 PHamilton	Olive Garden	Staff Meal Costs	30.88	Y	N/A	Y	N	Executive Director	Meal for 2 at 1:28 pm
2/23/2023			Feb 2023 6544 JAnderson	McDonald's	Staff Meal Costs	16.88	Y	N/A	Y	N	Facilities Supervisor	Appears to be four meals purchased for breakfast no purpose
2/25/2023			Feb 2023 5712 PHamilton	Lazy Dog Bar and Grill	Meeting Costs	11.58	N	N/A	Y	N/A	Executive Director	Receipt not itemized
2/28/2023			Don Donahoo-Feb2023	Don Donahoo	Membership Dues Expense	100.00	Y	N/A	Y	N	Head Youth Swim Coach	Swim Dues
3/1/2023			Brian Coe-March2023	Brian Coe	Membership Dues Expense	80.00	N	N/A	Y	N/A	Executive Director	receipt was cut off. Email exchange from Brian Coe to Stephanie Kaus, then Brian Coe to Pamela Hamilton assigned to Johnstown. USA Swimming official membership in the email to Pamela. Email receipt cutoff shows Date of December 28, 2022 and submitted for payment on march 9, 2023.
3/2/2023			Mar 2023 6544 JAnderson	Sportsmith	Maintenance Supplies	60.66	Y	N/A	Y	N	Facilities Supervisor	Power cords
3/13/2023			Capital One - Wal-Ma-03132023-7686	Capital One - Walmart	Program Food Costs	94.14	N	N/A	N/A	N/A	N/A	Not Provided
3/16/2023			Mar 2023 6544 JAnderson	Amazon	Maintenance Supplies	367.54	Y	Y	Y	N	Facilities Supervisor	First alert gas tests
3/19/2023			Mar 2023 5712 PHamilton	Circle K	Staff Meal Costs	27.37	Y	N/A	Y	N	Executive Director	Snacks no reason for purchase

Date	Account	Transaction Number	Journal Reference	Name	Account Description	Transaction Amount	Support	Johnstown Location Listed	Johnstown Employee	Prohibited Use	Employee Title	Notes
3/21/2023			Cassidy Hiseler-March2023	Cassidy Hiseler	Events/Community Relations	325.00	Y	Y	N/A	N	N/A	Johnstown/Milken Rotary Club & Johnstown Community YMCA Teen Character Awards Banquet 2023
4/1/2023			Corinne Hall-April2023	Corinne Hall	Membership Dues Expense	30.00	Y	N/A	Y	N	Art Swim Coach	USA artistic swimming support registration
4/1/2023			Stephanie Strafach-March2023	Stephanie Strafach	Licenses & Permits	37.18	Y	N/A	Y	N	Group Exercise Instructor	Body pump exercise class
4/1/2023			Tonya Anderson-March2023	Tonya Anderson	Licenses & Permits	37.18	Y	N/A	Y	N	Group Exercise Instructor	Body pump exercise class
4/1/2023			Capital One - Wal-Ma-03262023-7685	Capital One - Walmart	Campaign Costs	75.16	N	N/A	N/A	N/A	N/A	Not Provided
4/12/2023			YMCA of Montclair-04122023	YMCA of Montclair	Training Fees	200.00	Y	Y	N/A	N	N/A	PD Aquatics Johnstown - swim lesson instructor Marina Runco
4/16/2023			Apr 2023 6544 JAnderson Nordys BBQ and Grill	Nordys BBQ and Grill	Staff Meal Costs	60.60	Y	N/A	Y	N	Facilities Supervisor	3 meals no stated reason
4/19/2023			Apr 2023 6544 JAnderson Popeyes	Popeyes	Staff Meal Costs	28.87	Y	N/A	Y	N	Facilities Supervisor	3-4 meals no stated reason why
4/28/2023			Apr 2023 6544 JAnderson Amazon	Amazon	Building Repairs	314.95	Y	Y	Y	N	Facilities Supervisor	Door locks
5/8/2023			May 2023 9634 RFairchild Walmart	Walmart	Employee/Volunteer Recognition	109.25	Y	N/A	Y	N	Preschool Leadership	Succulents
5/12/2023			May 2023 9634 RFairchild City Market	City Market	Program Materials & Supplies	95.30	Y	N/A	Y	N	Preschool Leadership	Ice packs and beach buckets
6/1/2023			Capital One - Wal-Ma-05192023-8353	Capital One - Walmart	Program Materials & Supplies	36.37	N	N/A	N/A	N/A	N/A	Not Provided
6/6/2023			Jun 2023 6544 JAnderson Love's Travel Stops	Love's Travel Stops	YMCA Vehicle Operating Costs	108.18	Y	N/A	Y	N	Facilities Supervisor	Gas fill up
6/6/2023			Stephanie Strafach-June2023	Stephanie Strafach	Licenses & Permits	37.18	Y	N/A	Y	N	Group Exercise Instructor	Body pump exercise class
6/7/2023			Jun 2023 6544 JAnderson Spectrum Aquatics	Spectrum	Building Repairs	843.00	N	N/A	Y	N/A	Facilities Supervisor	Spectrum Aquatics no detail in the receipt unsure what it is for #668
6/8/2023			Tonya Anderson-06082023	Tonya Anderson	Licenses & Permits	37.18	Y	N/A	Y	N	Group Exercise Instructor	Body pump exercise class
6/8/2023			Capital One - Wal-Ma-06082023-7686	Capital One - Walmart	Program Food Costs	80.35	N	N/A	N/A	N/A	N/A	Not Provided
6/15/2023			Jun 2023 4613 JSpettel Amazon	Amazon	Office Supplies	230.97	Y	Y	Y	N	VP of Branch Ops	Office supplies
6/28/2023			Jun 2023 6544 JAnderson Taco Bell	Taco Bell	Staff Meal Costs	23.25	Y	N/A	Y	N	Facilities Supervisor	Food items no reason why
7/1/2023			CEM Sales and Service-160487	CEM Sales and Service	Maintenance Supplies	433.10	Y	Y	N/A	N	N/A	Rotary flow switch
7/13/2023			Jake Anderson-06192023	Jake Anderson	Maintenance Supplies	162.50	N	N/A	Y	N/A	Property Superintendent	Ladder purchased in cash, no support just a copy of a bank statement showing a withdrawal for the amount
8/2/2023			Aug 2023 4613 JSpettel Amazon	Amazon	Employee/Volunteer Recognition	21.88	Y	Y	Y	N	VP of Branch Ops	VP of Branch Ops - JTY - leis no reason or purpose
8/24/2023			Aug 2023 4613 JSpettel B's Coffee	B's Coffee	Meeting Costs	13.70	Y	N/A	Y	N	VP of Branch Ops	2 drinks no purpose what it is for
9/6/2023			Sep 2023 4613 JSpettel Uber Pending Transaction	Uber	Out of Town Travel	27.48	Y	N/A	Y	N	VP of Branch Ops	Uber trip from San Diego air port to 1 Park Blvd, San Diego, CA 92101, US 09/05/2023 - Could not locate training or conference
9/7/2023			Malissa Smith-09072023	Malissa Smith	Program Food Costs	958.41	Y	N/A	Y	N	Preschool Leadership	Food supply for preschool
9/8/2023			Sep 2023 4613 JSpettel Uber Pending Transaction	Uber	Out of Town Travel	21.95	N	N/A	Y	N/A	VP of Branch Ops	Not Provided
9/9/2023			Sep 2023 4613 JSpettel Den Public Parking	Denver Public Parking	Out of Town Travel	54.00	N	N/A	Y	N/A	VP of Branch Ops	Not Provided
9/12/2023			Sep 2023 6544 JAnderson Love's Travel Stops	Love's Travel Stops	YMCA Vehicle Operating Costs	24.85	Y	N/A	Y	N	Facilities Supervisor	Gas
10/4/2023			Oct 2023 0024 LSwainey Amazon	Amazon	Program Materials & Supplies	3,105.60	N	N/A	Y	N/A	Sr VP	Community does not appear to be coded to Johnstown - No detail what was purchased
10/19/2023			Jessica Jahr-Oct2023	Jessica Jahr	Staff Meal Costs	46.57	Y	N/A	Y	N	Lead Teach	Staff lunch
10/24/2023			Malissa Smith-10242023	Malissa Smith	Program Food Costs	58.95	Y	N/A	Y	N	Preschool Leadership	Pumpkins
10/24/2023			Oct 2023 4613 JSpettel Target	Target	Office Supplies	32.56	Y	N/A	Y	N	VP of Branch Ops	Phillips
11/3/2023			Nov 2023 6544 JAnderson 7-Eleven	7-Eleven	YMCA Vehicle Operating Costs	40.00	Y	N/A	Y	N	Facilities Supervisor	Gas
11/19/2023			High Level Carpet Ca-Nov192023	High Level Carpet	Building Repairs	1,630.00	Y	Y	N/A	N	N/A	Deep floor cleaning for the pre-school carpet
12/11/2023			Capital One - Wal-Ma-12112023	Capital One - Walmart	Program Food Costs	4.90	N	N/A	N/A	N/A	N/A	Not Provided
12/14/2023			Don Donahoo-12142023	Don Donahoo	Equipment Rental/Lease	207.22	Y	Y	Y	N	Head Youth Swim Coach	Used his company he works for Arapahoe rental to get a great deal on a lift for the scoreboard that was installed in the pool
12/15/2023			Capital One - Wal-Ma-12152023	Capital One - Walmart	Program Materials & Supplies	24.00	N	N/A	N/A	N/A	N/A	Not Provided
1/31/2024			Donna Derrera	Donna Derrera	Program Food & Beverage-Johnstown-Unrestricted Operating Fund-Membership Services-General Program	345.00	Y	N/A	Y	N	Member Marketing Director	gift cards purchased does not state the reason

Date	Account	Transaction Number	Journal Reference	Name	Account Description	Transaction Amount	Support	Johnstown Location Listed	Johnstown Employee	Prohibited Use	Employee Title	Notes
2/29/2024			Feb 2024 8363 MWifinger Walmart	Walmart	Program Supplies-Johnstown-Unrestricted Operating Fund-Youth Programs-Johnstown Childcare	165.53	N	N/A	N	N/A	Childcare Brance Program Director	Support received was 76.41 for Dominos
3/31/2024			Mar 2024 6544 JAnderson Mikes Small Engine	Mikes Small Engine	Facility Supplies-Johnstown-Unrestricted Operating Fund-Facilities-Maintenance General	735.00	Y	N/A	Y	N	Facilities Supervisor	Oil change and other car services
3/31/2024			March 24 Divvy Reclass	Program Reclassification (No Vendor Name Listed)	Program Food & Beverage-Childcare Branch-Unrestricted Operating Fund-School Age Care-Johnstown Childcare	24.46	N	N/A	N/A	N/A	N/A	Not Provided
3/31/2024			March 24 Divvy Reclass	Program Reclassification (No Vendor Name Listed)	Program Food & Beverage-Childcare Branch-Unrestricted Operating Fund-School Age Care-Johnstown Childcare	466.08	N	N/A	N/A	N/A	N/A	Not Provided
4/1/2024			Apr 2024 8363 MWifinger Etsy	Etsy	Program Supplies-Johnstown-Unrestricted Operating Fund-School Age Care-Johnstown Childcare	5.45	Y	N	N	N	Childcare Brance Program Director	Bingo Game - No Location Listed
4/1/2024			Apr 2024 8363 MWifinger Etsy	Etsy	Program Supplies-Johnstown-Unrestricted Operating Fund-School Age Care-Johnstown Childcare	30.21	Y	N	N	N	Childcare Brance Program Director	Kid activities - No Location Listed
4/1/2024			Apr 2024 0222 HWindholz Walmart	Walmart	Program Food & Beverage-Johnstown-Unrestricted Operating Fund-Early Childhood Education-Johnstown Preschool	16.44	Y	N/A	Y	N	Senior Program Director	Canning jars
4/1/2024			Apr 2024 2841 PMurray Ziggis Johnstown	Ziggis Johnstown	Program Food & Beverage-Johnstown-Unrestricted Operating Fund-Administration-Johnstown Childcare	93.73	Y	N/A	Y	N	District VP	Coffee
4/30/2024			Stacy Forbes	Stacy Forbes	Program Licenses & Permits-Johnstown-Unrestricted Operating Fund-Health, WellBeing & Fitness-Group training	74.36	N	N/A	Y	N/A	Group Ex Inst	invoice cut out but appears to be from Les Mills company used for exercise training from other employees
4/30/2024			Apr 2024 8363 MWifinger Amazon	Amazon	Program Supplies-Johnstown-Unrestricted Operating Fund-School Age Care-Pioneer Ridge-21st CCLC Pioneer Ridge	1,608.59	N	N/A	N	N/A	Childcare Brance Program Director	Invoice does not match charge, Invoice is \$999.83 and not delivered to Johnstown
4/30/2024			Stephanie Strafach	Stephanie Strafach	Program Licenses & Permits-Johnstown-Unrestricted Operating Fund-Health, WellBeing & Fitness-Group training	34.95	Y	N/A	Y	N	Group Exercise Instructor	Body pump exercise class
4/30/2024			Tonya Anderson	Tonya Anderson	Program Licenses & Permits-Johnstown-Unrestricted Operating Fund-Health, WellBeing & Fitness-Group training	34.95	Y	N/A	Y	N	Group Exercise Instructor	Body pump exercise class
4/30/2024			Apr 2024 8363 MWifinger Zigiscoffee.com	Ziggis Johnstown	Program Supplies-Johnstown-Unrestricted Operating Fund-School Age Care-Johnstown Childcare	75.00	Y	N	N	N	Childcare Brance Program Director	5 gift cards at \$15.00 - No location listed
5/31/2024			May 2024 8363 MWifinger Walmart	Walmart	Program Supplies-Johnstown-Unrestricted Operating Fund-Day Camp-Johnstown Childcare	34.50	Y	N	N	N	Childcare Brance Program Director	A broom/dustpan,
5/31/2024			May 2024 8363 MWifinger Amazon Mar	Amazon	Program Supplies-Johnstown-Unrestricted Operating Fund-School Age Care-Elwell/Letford	1,676.39	Y	Y	N	N	Childcare Brance Program Director	Toys and activities
5/31/2024			May 2024 8363 MWifinger Amazon	Amazon	Program Supplies-Johnstown-Unrestricted Operating Fund-School Age Care-Elwell/Letford-ESSER Elwell/Letford	1,298.00	Y	Y	N	N	Childcare Brance Program Director	Digital camera and memory cards delivered to Johnstown
5/31/2024			May 2024 6544 JAnderson eBay	eBay	Repairs & Maintenance Materials/Equipment-Johnstown-Unrestricted Operating Fund-Facilities-Maintenance General	121.30	Y	Y	Y	N	Facilities Supervisor	Projection screen motor
5/31/2024			May 2024 0222 HWindholz Walmart	Walmart	Program Food & Beverage-Childcare Branch-Unrestricted Operating Fund-Early Childhood Education-Johnstown Preschool	207.09	Y	N/A	Y	N	Senior Program Director	Food Items
5/31/2024			May 2024 8363 MWifinger Walmart	Walmart	Program Supplies-Johnstown-Unrestricted Operating Fund-Day Camp-Johnstown Childcare	94.49	Y	N	N	N	Childcare Brance Program Director	Step stool and beverage tubs - No location listed
5/31/2024			May 2024 8363 MWifinger Walmart	Walmart	Program Supplies-Johnstown-Unrestricted Operating Fund-Day Camp-Johnstown Childcare	97.20	Y	N	N	N	Childcare Brance Program Director	Storage Boxes - No location listed
5/31/2024			May 2024 8363 MWifinger Walmart	Walmart	Program Supplies-Johnstown-Unrestricted Operating Fund-Day Camp-Johnstown Childcare	139.14	Y	N	N	N	Childcare Brance Program Director	Boys and Girls swim trunks and bathing suits - No location listed
5/31/2024			May 2024 8363 MWifinger Walmart	Walmart	Program Supplies-Johnstown-Unrestricted Operating Fund-School Age Care-Elwell/Letford	207.10		N	N	N	Childcare Brance Program Director	Does not state where the items are going to, food items

Date	Account	Transaction Number	Journal Reference	Name	Account Description	Transaction Amount	Support	Johnstown Location Listed	Johnstown Employee	Prohibited Use	Employee Title	Notes
6/3/2024			May 2024 Divvy Recl Incomplete Transactions	Program Reclassification (No Vendor Name Listed)	Program Supplies-Childcare Branch- Unrestricted Operating Fund-Early Childhood Education-Johnstown Preschool	6.62	N	N	N/A	N/A	N/A	Craft items - amount shows 6.99 does not add up to the charge , cannot see who purchased it
6/3/2024			Jun 2024 8363 MWilfinger Starbucks	Starbucks	Program Food & Beverage-Johnstown- Unrestricted Operating Fund-Day Camp- Berthoud	10.00	Y	N	N	N	Childcare Brance Program Director	gift card for Matthew Fernandez who works for childcare branch assistant does not show as assigned to Johnstown location - No Location Listed
6/1/2024			Jun 2024 6544 JAnderson Greeley Recreation	Greeley Recreation	Facility Supplies-Johnstown-Unrestricted Operating Fund-Facilities-Maintenance General	60.00	N	N/A	Y	N/A	Facilities Supervisor	Employee was termed before the end of the month when receipts are required to be submitted
6/1/2024			Jun 2024 6544 JAnderson Greeley Recreation	Greeley Recreation	Facility Supplies-Johnstown-Unrestricted Operating Fund-Facilities-Maintenance General	400.00	N	N/A	Y	N/A	Facilities Supervisor	Employee was termed before the end of the month when receipts are required to be submitted
6/1/2024			May 2024 Divvy Recl Incomplete Transactions	Program Reclassification (No Vendor Name Listed)	Program Food & Beverage-Childcare Branch-Unrestricted Operating Fund-Early Childhood Education-Johnstown Preschool	37.45	N	N/A	Y	N/A	ED of Preschool	Not itemized
6/1/2024			Jun 2024 8363 MWilfinger Starbucks	Starbucks	Program Food & Beverage-Johnstown- Unrestricted Operating Fund-Day Camp- Berthoud	60.00	Y	N	N	N	Childcare Brance Program Director	gift cards, not sure the purpose does not appear to be all employees charged to Johnstown only 1 identified- No location listed
6/1/2024			Jun 2024 8363 MWilfinger Walmart	Walmart	Program Food & Beverage-Johnstown- Unrestricted Operating Fund-Day Camp- Johnstown Childcare	72.28	Y	N	N	N	Childcare Brance Program Director	Does not state where the items are going to, food items
6/1/2024			Jun 2024 6544 JAnderson Amazon	Amazon	Facility Supplies-Johnstown-Unrestricted Operating Fund-Facilities-Maintenance General	443.98	Y	Y	Y	N	Facilities Supervisor	Replacement filters
6/1/2024			May 2024 Divvy Recl Incomplete Transactions	Program Reclassification (No Vendor Name Listed)	Program Supplies-Childcare Branch- Unrestricted Operating Fund-Early Childhood Education-Johnstown Preschool	162.91	Y	N/A	Y	N	ED of Preschool	Food items and amazon, tj max, and target gift cards totaling 150
6/1/2024			May 2024 Divvy Recl Incomplete Transactions	Program Reclassification (No Vendor Name Listed)	Program Food & Beverage-Childcare Branch-Unrestricted Operating Fund-Early Childhood Education-Johnstown Preschool	430.23	Y	N/A	Y	N	ED of Preschool	Food items
6/1/2024			May 2024 Divvy Recl Incomplete Transactions	Program Reclassification (No Vendor Name Listed)	Program Supplies-Johnstown-Unrestricted Operating Fund-Youth Programs- Johnstown Childcare	118.79	N	N	Y	N/A	District VP	Address labels, screenshot does not show amount and cannot see full detail of delivery address
6/1/2024			May 2024 Divvy Recl Incomplete Transactions	Program Reclassification (No Vendor Name Listed)	Program Licenses & Permits-Childcare Branch-Unrestricted Operating Fund-Day Camp-Johnstown Childcare	165.00	Y	N	N	N	Childcare ED of School Age Programs	Nurse Consulting
6/1/2024			Jun 2024 8363 MWilfinger Walmart	Walmart	Program Food & Beverage-Johnstown- Unrestricted Operating Fund-Day Camp- Johnstown Childcare	234.36	Y	N	N	N	Childcare Brance Program Director	Does not state where the items are going to, food items
6/6/2024			CEM Sales and Service	CEM Sales and Service	Repairs & Maintenance Materials/Equipment-Johnstown- Unrestricted Operating Fund-Facilities- Maintenance General	961.06	Y	Y	N/A	N	N/A	Cables and replacement kit
6/30/2024			May 2024 Divvy Recl Incomplete Transactions	Program Reclassification (No Vendor Name Listed)	Office Supplies-Johnstown-Unrestricted Operating Fund-Membership Services- Johnstown Childcare	27.92	N	N	Y	N/A	District VP	Printer paper, screenshot does not show amount and cannot see full detail of delivery address
6/30/2024			Jun 2024 8363 MWilfinger Etsy	Etsy	Program Supplies-Johnstown-Unrestricted Operating Fund-School Age Care- Johnstown Childcare	86.44	Y	N	N	N	Childcare Brance Program Director	Kids craft supplies - No Location Listed
7/25/2024			FD	FD	Repairs & Maintenance Materials/Equipment-Johnstown- Unrestricted Operating Fund-Facilities- Maintenance General	253.52	N	N/A	N/A	N/A	N/A	Not Provided
7/31/2024			Jul 2024 8363 MWilfinger Etsy	Etsy	Program Supplies-Johnstown-Unrestricted Operating Fund-Day Camp-General Program	13.97	Y	N	N	N	Childcare Brance Program Director	Kids craft supplies - No Location Listed
7/31/2024			Jul 2024 8363 MWilfinger Etsy	Etsy	Program Supplies-Johnstown-Unrestricted Operating Fund-Day Camp-General Program	17.00	Y	N	N	N	Childcare Brance Program Director	Kids craft supplies - No Location Listed
7/31/2024			Jul 2024 8363 MWilfinger Etsy	Etsy	Program Supplies-Johnstown-Unrestricted Operating Fund-Day Camp-Berthoud	35.65	Y	N	N	N	Childcare Brance Program Director	Kids craft supplies - No Location Listed
7/31/2024			Jul 2024 2841 PMurray Greeley Recreation	Greeley Recreation	Special Event Other Direct Expenses- Johnstown-Unrestricted Operating Fund- Administration-Johnstown Childcare	480.00	N	N/A	Y	N/A	District VP	Not Provided
7/31/2024			Jul 2024 8363 MWilfinger Etsy	Etsy	Program Supplies-Johnstown-Unrestricted Operating Fund-Day Camp-General Program	104.64	Y	N	N	N	Childcare Brance Program Director	Kids craft supplies - No Location Listed

Date	Account	Transaction Number	Journal Reference	Name	Account Description	Transaction Amount	Support	Johnstown Location Listed	Johnstown Employee	Prohibited Use	Employee Title	Notes
7/31/2024			Jul 2024 6735 JHernandez 7-Eleven	7-Eleven	Program Food & Beverage-Childcare Branch-Unrestricted Operating Fund-School Age Care-Johnstown Childcare	22.39	Y	N/A	N	N	Bus Driver	Red bull and snacks
7/31/2024			Jul 2024 6735 JHernandez 7-Eleven	7-Eleven	Program Food & Beverage-Childcare Branch-Unrestricted Operating Fund-School Age Care-Johnstown Childcare	36.78	Y	N/A	N	N	Bus Driver	17 slurpees
7/31/2024			Jul 2024 6735 JHernandez Aquarium Denver Amus	Aquarium Denver Amus	Program Supplies-Childcare Branch-Unrestricted Operating Fund-School Age Care-Johnstown Childcare	78.75	Y	N/A	N	N	Bus Driver	21 4D theater tickets
7/31/2024			Jul 2024 8363 MWifinger DoorDash	DoorDash	Program Food & Beverage-Johnstown-Unrestricted Operating Fund-Day Camp-Berthoud	104.84	Y	Y	N	N	Childcare Brance Program Director	Delivered to 560 Bunyan Ave, Berthoud, CO 80513 (Berthoud Elementary School)
7/31/2024			Jul 2024 5248 BMastin Amazon	Amazon	Facility Supplies-Johnstown-Unrestricted Operating Fund-Health, WellBeing & Fitness-Rev Gen wellness	667.68	Y	Y	Y	N	Operations Manager	Workout mats, swimming gloves, and mats
7/31/2024			Jul 2024 5248 BMastin Kona Hawaiian BBQ	Kona Hawaiian BBQ	Employee Meals - Travel-Johnstown-Unrestricted Operating Fund-Administration-General Program	62.62	Y	N/A	Y	N	Operations Manager	Food no purpose stated
7/31/2024			Jul 2024 8363 MWifinger DoorDash	DoorDash	Program Food & Beverage-Johnstown-Unrestricted Operating Fund-Day Camp-Berthoud	106.84	Y	Y	N	N	Childcare Brance Program Director	Delivered to 560 Bunyan Ave, Berthoud, CO 80513 (Berthoud Elementary School)
7/31/2024			Jul 2024 8363 MWifinger Downtown Aquarium	Downtown Aquarium	Program Supplies-Johnstown-Unrestricted Operating Fund-Day Camp-Johnstown Childcare	(98.00)	N/A	N/A	N	N	Childcare Brance Program Director	Refunds do not require supporting documentation
7/31/2024			Jul 2024 8363 MWifinger Downtown Aquarium	Downtown Aquarium	Program Supplies-Johnstown-Unrestricted Operating Fund-Day Camp-Berthoud	(54.00)	N/A	N/A	N	N	Childcare Brance Program Director	Refunds do not require supporting documentation
7/31/2024			Jul 2024 8363 MWifinger Downtown Aquarium	Downtown Aquarium	Program Supplies-Johnstown-Unrestricted Operating Fund-Day Camp-Johnstown Childcare	(52.00)	N/A	N/A	N	N	Childcare Brance Program Director	Refunds do not require supporting documentation
7/31/2024			Jul 2024 8363 MWifinger Downtown Aquarium	Downtown Aquarium	Program Supplies-Johnstown-Unrestricted Operating Fund-Day Camp-General Program	455.00	Y	N	N	N	Childcare Brance Program Director	Summer Camp Field Trip - No Location Listed
7/31/2024			Jul 2024 8363 MWifinger Downtown Aquarium	Downtown Aquarium	Program Supplies-Johnstown-Unrestricted Operating Fund-Day Camp-Berthoud	366.50	N	N/A	N	N/A	Childcare Brance Program Director	Purchase was made over the phone no receipt available
7/31/2024			Johnstown / Miliken Pride LLC	Miliken Pride LLC	Program Supplies-Johnstown-Unrestricted Operating Fund-Administration-General Program	500.00	Y	Y	N/A	N	N/A	Pride Programming
7/31/2024			Jul 2024 0222 HWindholz Target	Target	Program Supplies-Childcare Branch-Unrestricted Operating Fund-Early Childhood Education-Johnstown Preschool	12.78	Y	N/A	Y	N	Senior Program Director	Office supplies and toys
7/31/2024			Jul 2024 2841 PMurray Cassidy's Sports Grill	Cassidy's Sports Grill	Program Food & Beverage-Johnstown-Unrestricted Operating Fund-Administration-Johnstown Childcare	68.63	N	N/A	Y	N/A	District VP	Not itemized; tip not listed but it is \$10.00
7/31/2024			Jul 2024 8363 MWifinger Amazon	Amazon	Program Supplies-Johnstown-Unrestricted Operating Fund-School Age Care-General Program	2,774.22	Y	N	N	N	Childcare Brance Program Director	Daycare Supplies - Shipped to Loveland YMCA
8/1/2024			Aug 2024 6682 BHirssig Mikes Small Engine	Mikes Small Engine	Repairs & Maintenance Materials/Equipment-Johnstown-Unrestricted Operating Fund-Facilities-Maintenance General	900.00	N	N	N	N/A	Executive Director	Not itemized not sure what it is for
8/9/2024			CEM Sales and Service	CEM Sales and Service	Repairs & Maintenance Materials/Equipment-Johnstown-Unrestricted Operating Fund-Facilities-Maintenance General	306.71	Y	Y	N/A	N	N/A	Flapper assembly and check valves
8/31/2024			Aug 2024 2841 PMurray Greeley Recreation	Greeley Recreation	Program Supplies-Johnstown-Unrestricted Operating Fund-Administration-Johnstown Childcare	60.00	N	N/A	Y	N/A	District VP	Not Provided
8/31/2024			Aug 2024 6147 BMastin Southwest Airlines	Southwest Airlines	Conference Fees-Johnstown-Unrestricted Operating Fund-Administration-General Program	157.96	Y	N/A	Y	N	Operations Manager	Flight to las Vegas - Could not locate training or conference in Las Vegas
8/31/2024			Aug 2024 0222 HWindholz Target	Target	Professional Development-Childcare Branch-Unrestricted Operating Fund-Early Childhood Education-Johnstown Preschool	64.94	Y	N/A	Y	N	Senior Program Director	Office supplies, trail mix, blanket
8/31/2024			Aug 2024 2841 PMurray United	United	Conference Fees-Johnstown-Unrestricted Operating Fund-Administration-Johnstown Childcare	360.92	Y	N/A	Y	N	District VP	Flight to las Vegas no purpose
9/30/2024			Sep 2024 2841 PMurray Curb Mobility	Curb Mobility	Transportation-Johnstown-Unrestricted Operating Fund-Administration-General Program	33.71	N	N/A	Y	N/A	District VP	Not Provided

Date	Account	Transaction Number	Journal Reference	Name	Account Description	Transaction Amount	Support	Johnstown Location Listed	Johnstown Employee	Prohibited Use	Employee Title	Notes
9/30/2024			Sep 2024 2841 PMurray Den Public Parking	Denver Public Parking	Transportation-Johnstown-Unrestricted Operating Fund-Administration-General Program	54.00	N	N/A	Y	N/A	District VP	Not Provided
9/30/2024			Sep 2024 2841 PMurray Kaptyn Mobility	Kaptyn Mobility	Transportation-Johnstown-Unrestricted Operating Fund-Administration-General Program	15.00	N	N/A	Y	N/A	District VP	Not Provided
9/30/2024			Sep 2024 2841 PMurray Nosh Deli	Nosh Deli	Conference Food & Meals-Johnstown- Unrestricted Operating Fund- Administration-General Program	29.07	N	N/A	Y	N/A	District VP	Not Provided
9/30/2024			Sep 2024 2841 PMurray Wahlburgers	Wahlburgers	Conference Food & Meals-Johnstown- Unrestricted Operating Fund- Administration-General Program	57.11	N	N/A	Y	N/A	District VP	Not Provided
9/30/2024			Sep 2024 6147 BMastin Ben & Jerry's	Ben & Jerry's	Conference Food & Meals-Johnstown- Unrestricted Operating Fund- Administration-General Program	32.22	Y	N/A	Y	N	Operations Manager	4 ice cream at 7:55 pm
9/30/2024			Sep 2024 6147 BMastin Cafe Belle Madeline	Cafe Belle Madeline	Conference Food & Meals-Johnstown- Unrestricted Operating Fund- Administration-General Program	20.20	Y	N/A	Y	N	Operations Manager	Muffin and mocha seems like 1 person
9/30/2024			Sep 2024 6147 BMastin Den Public Parking	Denver Public Parking	Conference Fees-Johnstown-Unrestricted Operating Fund-Administration-General Program	90.00	Y	N/A	Y	N	Operations Manager	Parking from airport for las Vegas trip
9/30/2024			Sep 2024 6147 BMastin Leye Mag Vegas	Leye Mag Vegas	Conference Food & Meals-Johnstown- Unrestricted Operating Fund- Administration-General Program	104.94	Y	N/A	Y	N	Operations Manager	Breakfast for las Vegas trip
9/30/2024			Sep 2024 6147 BMastin Nosh Deli	Nosh Deli	Conference Food & Meals-Johnstown- Unrestricted Operating Fund- Administration-General Program	26.94	Y	N/A	Y	N	Operations Manager	2 coffees for las Vegas trip
9/30/2024			Sep 2024 9276 Tarnhold Spectrum Products	Spectrum	Repairs & Maintenance Materials/Equipment-Johnstown- Unrestricted Operating Fund-Facilities- Maintenance General	487.83	Y	N/A	Y	N	Facilities Supervisor	Warner Linear Wired Battery
9/30/2024			Stacy Forbes	Stacy Forbes	Facility Licenses & Permits-Johnstown- Unrestricted Operating Fund-Health, WellBeing & Fitness-Group training	174.75	Y	N/A	Y	N	Group Ex Inst	Exercise training classes
9/30/2024			Sep 2024 6147 BMastin Yard House	Yard House	Conference Food & Meals-Johnstown- Unrestricted Operating Fund- Administration-General Program	64.39	Y	N/A	Y	N	Operations Manager	Meals during las Vegas trip
10/1/2024			Oct 2024 2965 Rjepson Johnstown Carwash	Johnstown Carwash	Repairs & Maintenance Materials/Equipment-Johnstown- Unrestricted Operating Fund-Facilities- Maintenance General	3.25	N	N/A	Y	N/A	Facilities Supervisor	Not Provided
10/1/2024			Oct 2024 2965 Rjepson Johnstown Carwash	Johnstown Carwash	Repairs & Maintenance Materials/Equipment-Johnstown- Unrestricted Operating Fund-Facilities- Maintenance General	10.00	N	N/A	Y	N/A	Facilities Supervisor	Not Provided
11/6/2024			11-2024-2965-Rjepson- Spectrum Products	Spectrum	Repairs & Maintenance Materials/Equipment-Johnstown- Unrestricted Operating Fund-Facilities- Maintenance General	228.18	Y	N/A	Y	N	Facilities Supervisor	Headrest Pad
11/30/2024			11-2024-6147-BMastin- Wekneaddonuts John	Wekneaddonuts John	Program Food & Beverage-Johnstown- Unrestricted Operating Fund-Health, WellBeing & Fitness-Personal training	25.15	Y	N/A	Y	N	Operations Manager	1 dozen donuts
12/1/2024			12-2024-7012-ACulver- Target	Target	Program Supplies-Childcare Branch- Unrestricted Operating Fund-Early Childhood Education-Johnstown Childcare	48.86	Y	N	N	N	Associate PD childcare	Cookies and toys - No location listed
12/1/2024			12-2024-2965-Rjepson- Washme North	Washme	Repairs & Maintenance Materials/Equipment-Johnstown- Unrestricted Operating Fund-Facilities- Maintenance General	12.00	N	N/A	Y	N/A	Facilities Supervisor	Not Provided
12/1/2024			12-2024-2965-Rjepson- Amazon	Amazon	Repairs & Maintenance Materials/Equipment-Johnstown- Unrestricted Operating Fund-Facilities- Maintenance General	1,017.58	Y	Y	Y	N	Facilities Supervisor	Outdoor lights shipped to Johnstown YMCA
					Total	580,465.50						

Town of Johnstown
 Detail of Johnstown YMCA First National Bank Expenses Tested
 January 1, 2022 through February 23, 2023

Date	Year	Cardholder	Card No.	Vendor Name	Amount	Support	Johnstown Location Listed	Johnstown Employee	Prohibited Use	Employee Title	Notes
1/4/2022	2022	Keith Williams		Wing Shack	\$120.67	Y	Y	N	N	Executive Director	Food
2/2/2022	2022	Jake Anderson		Burnout Grill	42.09	N	N/A	Y	N/A	Facilities Supervisor	Not Provided
2/18/2022	2022	Jake Anderson		McDonalds	69.00	Y	Y	Y	N	Facilities Supervisor	Food
3/8/2022	2022	Jake Anderson		BTS Equipment Services	84.33	N	N/A	Y	N/A	Facilities Supervisor	Statement not an invoice
4/6/2022	2022	Jake Anderson		AVI-SPL LLC	710.00	Y	Y	Y	N	Facilities Supervisor	Multipurpose room service call
4/14/2022	2022	Jake Anderson		Hays Market	46.36	Y	Y	Y	N	Facilities Supervisor	Bodywash and food items
5/3/2022	2022	Jake Anderson		Square - Los Rudos Tacos	47.10	N	N/A	Y	N/A	Facilities Supervisor	Not Provided
5/19/2022	2022	Roubie Fairchild		Party City	122.62	Y	N/A	Y	N	Preschool Leadership	Grad decorations Longmont location
5/31/2022	2022	Roubie Fairchild		Burlington Stores	167.83	Y	N/A	Y	N	Preschool Leadership	Rugs and kid items
6/1/2022	2022	Jake Anderson		Buffalo Brand Seed LLC	598.75	Y	Y	Y	N	Facilities Supervisor	Lawn Maintenance
6/27/2022	2022	Jake Anderson		Lowe's	249.00	Y	N/A	Y	N	Facilities Supervisor	Cart Grill
7/1/2022	2022	Keith Williams		Amazon Music	15.95	N	N/A	Y	N/A	Executive Director	Subscription no invoice listed only authorization
7/3/2022	2022	Keith Williams		Amazon Free Time	5.31	N	N/A	Y	N/A	Executive Director	Subscription no invoice listed only authorization
7/20/2022	2022	Roubie Fairchild		Taco Bell	26.73	Y	N/A	Y	N	Preschool Leadership	Food items
7/20/2022	2022	Roubie Fairchild		7-Eleven	21.79	N	N/A	Y	N/A	Preschool Leadership	Not Provided
7/21/2022	2022	Pat Hamilton		Venmo	5.66	Y	N/A	Y	N	Executive Director	Payment to witney Schlemmer emoji of coffee no itemized receipt
7/21/2022	2022	Jake Anderson		BSN Sports	106.18	Y	Y	Y	N	Facilities Supervisor	Screws
7/27/2022	2022	Pat Hamilton		Target	322.00	Y	N/A	Y	N	Executive Director	gift cards - Grant funded
7/27/2022	2022	Pat Hamilton		Dom BLK SH	50.00	Y	N/A	Y	N	Executive Director	gift cards - Grant funded
7/28/2022	2022	Pat Hamilton		Dom BLK SH	75.00	Y	N/A	Y	N	Executive Director	gift cards - Grant funded
8/2/2022	2022	Pat Hamilton		Wing Shack	94.11	Y	N/A	Y	N	Executive Director	Food Items - Grant funded
8/4/2022	2022	Pat Hamilton		Amazon	236.00	Y	Y	Y	N	Executive Director	Muscle Rack
8/5/2022	2022	Pat Hamilton		GrubHub	162.69	Y	N/A	Y	N	Executive Director	Food items
8/6/2022	2022	Pat Hamilton		SP Pool Training	349.00	Y	N/A	Y	N	Executive Director	pool training class charged to Johnstown
8/10/2022	2022	Keith Williams		Target	568.84	Y	N	N	N	Executive Director	gift cards and food items
8/10/2022	2022	Keith Williams		Target	318.00	Y	N	N	N	Executive Director	gift cards - Grant funded
8/10/2022	2022	Keith Williams		Target	275.00	Y	N	N	N	Executive Director	gift cards - Grant funded
8/10/2022	2022	Keith Williams		Target	275.00	Y	N	N	N	Executive Director	gift cards - Grant funded
8/11/2022	2022	Keith Williams		Amazon	719.55	Y	Y	N	N	Executive Director	Door mats
8/11/2022	2022	Keith Williams		Amazon	790.70	Y	Y	N	N	Executive Director	Vinyl mats
8/15/2022	2022	Keith Williams		Square - Aquatic Media	299.00	Y	N	N	N	Executive Director	Facility Operator Course
8/15/2022	2022	Roubie Fairchild		P&S Liquor	42.18	Y	N/A	Y	Y	Preschool Leadership	Volunteer appreciation corona and dos equis
8/17/2022	2022	Pat Hamilton		Venmo	10.30	Y	N/A	Y	N	Executive Director	Payment to witney Schlemmer says lunch no itemized receipt - grant funded
8/26/2022	2022	Pat Hamilton		Square - The Snowy Churro Noco	29.31	N	N/A	Y	N/A	Executive Director	Lost receipt - charged to Johnstown says plumbing repair Written note with the total and the restaurant saying the receipt could not be reprinted
8/29/2022	2022	Jake Anderson		Mi Cocina & Cantina	42.00	N	N/A	Y	N/A	Facilities Supervisor	reprinted
9/14/2022	2022	Jake Anderson		AVI-SPL LLC	710.00	Y	Y	Y	N	Facilities Supervisor	Touch Panel Service
9/14/2022	2022	Pat Hamilton		The Glass Guru	980.00	Y	Y	Y	N	Executive Director	Work done at Johnstown location not itemized
9/18/2022	2022	Pat Hamilton		Lazy Dog Bar and Grill	212.01	Y	N/A	Y	N	Executive Director	Food items - grant funded
9/19/2022	2022	Pat Hamilton		Target	530.00	Y	N/A	Y	N	Executive Director	gift cards - Grant funded
9/27/2022	2022	Roubie Fairchild		Sams Club	271.88	Y	N/A	Y	N	Preschool Leadership	Food Items
9/28/2022	2022	Jake Anderson		Target	530.00	Y	N/A	Y	N	Facilities Supervisor	gift cards
10/3/2022	2022	Jake Anderson		Court Products INC	155.00	Y	Y	Y	N	Facilities Supervisor	Computer backpack
10/4/2022	2022	Pat Hamilton		Southwest	288.96	Y	N/A	Y	N	Executive Director	Flight to phoenix charged to Johnstown 11/06/2022 - 11/08/2022
10/13/2022	2022	Jake Anderson		Robert Brooke & Associate	160.98	Y	Y	Y	N	Facilities Supervisor	Outswing keeper
10/14/2022	2022	Jake Anderson		Best Buy	29.99	Y	N/A	Y	N	Facilities Supervisor	Wireless keyboard
10/17/2022	2022	Pat Hamilton		The Melting Pot	200.00	N	N/A	Y	N/A	Executive Director	Lost receipt - charged to Johnstown lifeguard appreciation
10/24/2022	2022	Pat Hamilton		Jax Fish House	383.58	Y	N/A	Y	N	Executive Director	6:44 pm dinner
10/24/2022	2022	Pat Hamilton		Panera Bread	35.09	Y	N/A	Y	N	Executive Director	2 meals
10/31/2022	2022	Pat Hamilton		Hilton Garden Inn	2,419.11	Y	N/A	Y	N	Executive Director	Loding 10/23/2022 through 10/27//2022 in Denver Colorado
11/1/2022	2022	Pat Hamilton		Amazon Music	15.95	N	N/A	Y	N/A	Executive Director	Subscription no invoice listed only authorization
11/2/2022	2022	Pat Hamilton		Wing Shack	25.81	N	N/A	Y	N/A	Executive Director	Charged to Johnstown an authorization that says dinner with Matt Leceif
11/7/2022	2022	Pat Hamilton		Uber	43.98	Y	N/A	Y	N	Executive Director	Airport pickup in phoenix
11/24/2022	2022	Roubie Fairchild		Teaching Strategies LLC	1,200.00	Y	N/A	Y	N	Preschool Leadership	Online assessment portfolios
11/24/2022	2022	Roubie Fairchild		Teaching Strategies LLC	3,603.00	Y	N/A	Y	N	Preschool Leadership	Preschool curriculum

Date	Year	Cardholder	Card No.	Vendor Name	Amount	Support	Johnstown Location Listed	Johnstown Employee	Prohibited Use	Employee Title	Notes
11/26/2022	2022	Roubie Fairchild		Sams Club	343.01	Y	N/A	Y	N	Preschool Leadership	Food items
11/30/2022	2022	Roubie Fairchild		Sams Club	857.07	Y	N/A	Y	N	Preschool Leadership	Food items
12/1/2022	2022	Pat Hamilton		Wing Shack	29.71	Y	N/A	Y	N	Executive Director	2 meals
12/2/2022	2022	Pat Hamilton		Hobby-Lobby	74.21	Y	N/A	Y	N	Executive Director	Christmas Lobby décor
12/2/2022	2022	Pat Hamilton		Amazon	17.01	N	N/A	Y	N/A	Executive Director	Subscription no invoice listed only authorization
12/4/2022	2022	Jake Anderson		JK Wash	12.00	N	N/A	Y	N/A	Facilities Supervisor	Not Provided
12/5/2022	2022	Jake Anderson		Spectrum aquatics	592.00	N	Y	Y	N/A	Facilities Supervisor	Not itemized
12/7/2022	2022	Jake Anderson		Green CO2 Systems	545.09	Y	Y	Y	N	Facilities Supervisor	CO2
12/7/2022	2022	Pat Hamilton		Sportsengine	99.95	N	N/A	Y	N/A	Executive Director	Swim team registration
12/9/2022	2022	Pat Hamilton		Johnstown Liquor	85.06	Y	N/A	Y	Y	Executive Director	Tequila and Maste
12/10/2022	2022	Pat Hamilton		IN*RMSSA	257.00	Y	N/A	Y	N	Executive Director	Rocky mountain synchronized swimming association fees
12/11/2022	2022	Jake Anderson		Rio Grande	1,450.00	N	N/A	Y	N/A	Facilities Supervisor	Not Provided
12/12/2022	2022	Pat Hamilton		U-Haul	246.71	Y	N/A	Y	N	Executive Director	Mats form Colorado springs
12/13/2022	2022	Pat Hamilton		Visit downtown Johnstown	65.00	Y	N/A	Y	N	Executive Director	Nonprofit member plan
12/14/2022	2022	Roubie Fairchild		On the Border Loveland	130.74	Y	N/A	Y	N	Preschool Leadership	Not itemized
12/16/2022	2022	Pat Hamilton		Target	104.73	Y	N/A	Y	N	Executive Director	Kids items
12/17/2022	2022	Pat Hamilton		Doordash	157.16	Y	N/A	Y	N	Executive Director	Food not itemized
12/19/2022	2022	Keith Williams		Chipotle	784.00	Y	N	N	N	Executive Director	Food purchased at the Loveland location no purpose
12/28/2022	2022	Pat Hamilton		USA Swimming INC	70.00	Y	N/A	Y	N	Executive Director	Swimming fees
1/5/2023	2023	Roubie Fairchild		Panda Express	28.48	N	N/A	Y	N/A	Preschool Leadership	Not Provided
1/6/2023	2023	Pat Hamilton		Sportsengine	99.95	N	N/A	Y	N/A	Executive Director	Swim team registration
2/24/2023	2023	Jake Anderson		PACE Door Service	683.30	Y	Y	Y	N	Facilities Supervisor	Door maintenance
				Total	\$25,625.57						

FACILITY MANAGEMENT AGREEMENT

BETWEEN

THE TOWN OF JOHNSTOWN, COLORADO

AND

YOUNG MEN'S CHRISTIAN ASSOCIATION OF BOULDER VALLEY
D/B/A YMCA OF NORTHERN COLORADO

DATED: April 1st, 2019

This FACILITY MANAGEMENT AGREEMENT (the "Agreement"), dated as of ^{April} March 1, 2019, is made by and between the **TOWN OF JOHNSTOWN, COLORADO**, a Colorado home rule municipal corporation of the State of Colorado (the "Town"), and the **YOUNG MEN'S CHRISTIAN ASSOCIATION OF BOULDER VALLEY, d/b/a YMCA of Northern Colorado**, a Colorado non-profit corporation (the "YMCA"), through its Board of Directors. Said "Parties" or a "Party," intending to be legally bound, and for the mutual benefits and good and sufficient considerations set out below, hereby agree as follows:

RECITALS

- A. The Town is constructing a community recreation center consisting of approximately 64,000 square feet to provide its citizens a facility for recreation, meeting space and other traditional and progressive recreational and community service programs ("Facility"), which is anticipated to be completed on or about November of 2019.
- B. The YMCA has extensive experience in the areas of recreation and family-based community programs and is committed to building strong kids, strong families and strong communities.
- C. The YMCA has the resources, expertise and experience necessary to assist the Town in the management and operation of the Facility, and is ready, willing and able to provide the services contemplated herein.
- D. On May 15, 2017, the Town and the YMCA entered into a Memorandum of Understanding, wherein the YMCA agreed to provide consulting services to the Town relating to the design and construction of the Facility ("MOU").
- E. Until the Effective Date of this Agreement, as defined below, the Town and the YMCA intend to continue operating under the MOU. Upon the Effective Date, the Town and the YMCA desire to operate under this Agreement, providing for the exclusive management and operation of the Facility by the YMCA as set forth herein.
- F. The Town and the YMCA intend to share responsibilities reasonably and in good faith with a mutual intent to promote public welfare through the provision of recreation programs at the new community recreation center owned by the Town and managed by the YMCA as set out in this Agreement.

AGREEMENT

NOW, THEREFORE, in consideration of the covenants and agreement contained herein, the receipt and sufficiency of which are hereby acknowledged, the Parties agree as follows:

**ARTICLE 1
RECITALS**

1.1 Recitals. The Recitals are incorporated as if fully set forth herein.

**ARTICLE 2
DEFINITIONS**

2.1 Definitions. In addition to other terms defined in this Agreement, the following terms shall have the meanings specified below for purposes of this Agreement

“**Effective Date**” means the date that this Agreement shall be effective and shall be set forth on the Effective Date Amendment, as defined herein.

31. “**Facility Fiscal Year**” means a year beginning January 1 and ending on the following December 31.

“**Facility Revenues**” means all revenues and funds, of any sort, earned or derived from activities and services offered at the Facility. Facility Revenues include, but are not limited to, membership fees, program fees, donations provided or restricted to the Town or the Facility, grants provided or restricted to the Town or the Facility, Facility rental fees, preschool fees, personal trainer fees and other incidental revenue. Facility Revenues do not include capital gifts provided to the Town or the Facility, which shall be Town property.

“**Facility Expenses**” means all costs and expenses necessary to manage and operate the Facility. The Parties anticipate that the YMCA will charge an administrative fee totaling 15.3% of the costs and expenses related to the management and operation of the Facility, which amount is subject to subsequent periodic review and adjustment at least every three (3) years (“Administrative Fee”). The Parties anticipate that the Administrative Fee may decrease over time if, among other reasons, the YMCA manages additional operations. The Administrative Fee is included in the Facility Expenses and will be paid from the Operating Funds.

“**Operating Funds**” means the Facility Revenues and the Operating Subsidy needed to fund Facility Expenses during a given Facility Fiscal Year.

“**Operating Subsidy**” means the Operating Funds less the Facility Revenues and shall not exceed \$500,000 per Facility Fiscal Year, except as otherwise permitted herein.

ARTICLE 3 **EFFECTIVE DATE AND TERM**

3.1 **Effective Date.** The Parties shall continue to operate under the MOU until approximately six (6) months prior to the opening of the Facility. When the Parties are prepared to operate pursuant to this Agreement, the Parties shall execute a written amendment setting forth the Effective Date of the Agreement, in the form attached hereto and incorporated herein by reference as Exhibit A (the “Effective Date Amendment”). The Town Manager may execute Exhibit A on behalf of the Town.

3.2 **Initial Term.** This Agreement shall commence on the Effective Date and shall terminate as of midnight on December 31, 2031 (the “Term”).

3.3 **Renewal Term(s).** Unless one party gives written notice to the other at least eighteen months prior to the end of the Term, or any renewal term then in effect, terminating this Agreement, then this Agreement shall automatically renew for additional ten (10) year terms upon the same terms and conditions as those set forth in this Agreement. “Term” shall include the then current renewal term.

ARTICLE 4 **FURNITURE, FIXTURES, COMPUTERS AND FITNESS EQUIPMENT**

4.1 **Furniture.** The Town shall purchase and own the furniture for the Facility. Prior to purchasing the furniture, the Town shall confer with the YMCA and the YMCA shall provide advice, based on its experience and expertise, regarding the furniture to be purchased. The Town shall take into

consideration the YMCA's recommendations and endeavor, without guaranteeing, to purchase the furniture recommended by the YMCA.

4.2 Fixtures. The Town shall purchase and own the fixtures for the Facility.

4.3 Computers and Telecommunications Equipment. The Town shall purchase and own the computers and telecommunications equipment for the Facility and ensure that such equipment is compatible with the YMCA's existing carrier infrastructure. Prior to purchasing such equipment, the Town shall confer with the YMCA and the YMCA shall provide advice, based on its experience and expertise, regarding the computers and telecommunications equipment to be purchased. The Town shall take into consideration the YMCA's recommendations and endeavor, without guaranteeing, to purchase the computers and telecommunications equipment recommended by the YMCA.

4.4 Exercise, Recreation and Sports Equipment. Except as set forth below, the Town shall purchase and own the exercise, recreation and sports equipment ("Wellness Equipment") for the Facility. Prior to purchasing the Wellness Equipment, the Town shall confer with the YMCA and the YMCA shall provide advice, based on its experience and expertise, regarding the Wellness Equipment to be purchased. The Town shall take into consideration the YMCA's recommendations and endeavor, without guaranteeing, to purchase the Wellness Equipment recommended by the YMCA.

Notwithstanding the foregoing, upon conferral with the Town as to the type and quantity, the YMCA may lease certain equipment ("Leased Wellness Equipment"). At this time, the Parties anticipate that the YMCA may lease the major cardiovascular and strength equipment. Within ninety (90) days after the Effective Date, the Parties shall set forth a list of the agreed-upon Leased Wellness Equipment, in the form attached hereto and incorporated herein by reference as Exhibit B. The Town Manager may execute Exhibit B on behalf of the Town. The cost of the Leased Wellness Equipment shall be paid from the Operating Funds. If this Agreement terminates for any reason, the YMCA shall endeavor to assign the leases to the Town and the Town shall, absent extraordinary circumstances, such as unacceptable or overly burdensome lease terms, assume the obligations thereunder.

4.5 Alternative Purchasing Arrangement. With respect to the purchases set forth in this Article 4, to the extent the YMCA is able to obtain a cost savings due to its existing relationships with vendors, the YMCA shall endeavor to pursue such cost savings on behalf of the Town. If the Town is not able to purchase the items directly from the vendors to achieve such cost savings, upon written approval of the Town, the YMCA agrees to purchase the items on behalf of the Town. The YMCA shall submit invoices to the Town for the purchases, and the Town shall pay or reimburse the same within forty-five (45) business days of the Town's receipt thereof.

4.6 Timing of Purchase; Removal of Items. Except for the Leased Wellness Equipment, the Town shall purchase the items set forth in this Article 4 in a timely manner so that they are delivered at least thirty (30) days prior to the opening of the Facility. The YMCA shall lease the Leased Wellness Equipment in a timely manner so that they are delivered at least thirty (30) days prior to the opening of the Facility. Upon termination or expiration of this Agreement, except for the Leased Wellness Equipment that is not otherwise assigned to the Town as set forth in Section 4.4, the items described in this Article 4 shall not be removed from the Facility.

4.7 Replacement. Subsequent to the initial purchase, the YMCA, shall replace any of the items described in this Article 4 from the Operating Funds. The Town shall own the replacement items.

ARTICLE 5
MANAGEMENT AND OPERATION

5.1 Management and Operation by YMCA. Subject to the terms and conditions of this Agreement, including receipt of the payments described herein, the YMCA shall provide services as an independent contractor to the Town with respect to the management and operation of the Facility during the Term, as more particularly set forth in this Agreement, including:

a. Facility Management. The YMCA shall manage and operate the Facility, including the provision of programs and services, in accordance with the YMCA's general operating standards and procedures, and the rules, regulations and member standards adopted by, as amended from time to time, Y-USA. The YMCA shall have the exclusive right to operate the Facility and shall be solely responsible for the programs and services offered by it at the Facility and any services provided by the YMCA off the premises of, but incidentally related to, the Facility.

The YMCA agrees to operate the Facility generally during hours in accordance with similar facilities operated by the YMCA. Notwithstanding the foregoing, such hours and manner of operations may be reasonably adjusted on a temporary basis from time-to-time by the YMCA based on weather and demand for services at the Facility, upon prior written notice to the Town.

The YMCA may establish rules and regulations governing the use of the Facility (such as those set forth in a membership handbook, staff manual, operating policy and procedures or Y-USA guidelines). At least thirty (30) days prior to the implementation of rules and regulations, the YMCA shall provide a copy to the Town for review and comment.

b. Routine Maintenance and Repair. The YMCA shall be responsible for routine maintenance of the Facility. Routine maintenance shall mean, but necessarily be limited to, regular, normal upkeep in support of preventive maintenance and minor repair of the Facility and the associated equipment, as necessary to keep or return it to its intended use or prevent further damage. Such upkeep, maintenance and minor repair shall also include, but, not be limited to, changing of filters; removal of waste; adding consumables to the pool equipment; maintenance of and repairs to the heating and air conditioning system (HVAC); maintenance of and repairs to the plumbing system; maintenance of and repairs to any other appliance, equipment, fixture or device in the Facility; and replacement of electric lights inside and outside the Facility. The YMCA shall coordinate with the Town to utilize appropriate contractors for repairs while materials and equipment are under warranty. The YMCA shall also provide janitorial and custodial services for the Facility and shall maintain all vending machines within the Facility. The cost of all labor and materials with respect to the routine maintenance set forth herein shall be the YMCA's responsibility.

c. Exterior and Site Maintenance. The YMCA shall be responsible for, and shall maintain in good, safe and operable condition, the exterior of the Facility, as well as all maintenance, upkeep, security, pursuant to Section 5.2(c) below, and other obligations and liabilities regarding the exterior of the Facility, which shall include all exterior maintenance, including, but not limited to, lawn care, snow removal, fences, roofs, roofing membrane and parking lot and lighting maintenance.

d. Building and Equipment Maintenance. The YMCA's responsibilities shall include day-to-day maintenance of the Facility, its major systems, and all improvements located thereon, including all storm and sanitary sewers, gas, water, telephone, electrical facilities and other utilities, which shall be kept in good order, repair and operating condition. Except as provided in

Section 5.2 below, the YMCA shall promptly make all necessary repairs, replacements, renewals, alterations and additions to the Facility and all improvements to the fixtures and equipment located thereon, to Town standards, as articulated by the Town, and to YMCA brand standards and expectations. The YMCA shall, including other obligations, upgrade the Facility and all improvements and appurtenances located in the Facility to accommodate a change in function or purpose, new technology, or to make the Facility compliant with changes in laws, regulation, codes or standards. The YMCA shall make foundation and structural repairs, including, but not limited, to those required to keep the Facility and all other improvements and appurtenances located in the Facility operable in a safe manner, such as, but not limited to, upgrades or improvements to the roof, walls, supporting structures, pipes, heating/air-conditioning system, plumbing system, windows, glass, doors, surveillance and security equipment, fixtures, swimming pools, parking lots and all fixtures and other miscellaneous equipment necessary for the YMCA's operation of the Facility.

All repairs and alterations on buildings and fixtures shall be and remain the sole and exclusive property of the Town.

e. Personnel. The YMCA shall be responsible for the management, supervision, hiring and discharge of all staff employed at the Facility. Without limitation, the YMCA shall employ welcome desk staff, instructors, fitness center attendants, swim instructors, lifeguards, supervisory personnel, maintenance personnel and other personnel necessary to operate the Facility. With input from the Town, the YMCA shall employ a Facility Director to manage the Facility. YMCA employees shall receive benefits pursuant to the personnel policies developed for the Facility based on YMCA Association policy. Such benefits shall include, but are not limited to, worker's compensation and unemployment insurance.

f. Supplies. The YMCA shall be responsible for purchasing and paying for all consumable supplies related to the operation of the Facility.

g. Utilities. The YMCA shall be responsible for paying the utility costs associated with the normal operation of the Facility, including, but not limited to: electric, gas, phone, cable and refuse disposal.

h. Membership and Program Fees. The YMCA shall determine the membership fees for each level of membership and the program fees based upon the cost of program delivery. The YMCA shall endeavor to ensure that the membership fees support the possibility of membership for all members of the public regardless of income and, if deemed appropriate, may employ a graduated membership fee structure based on income level. The YMCA agrees to provide the same membership benefits to Town employees that it provides to YMCA employees. At least thirty (30) days prior to the implementation of the membership fee schedule, the YMCA shall provide such schedule to the Town. The YMCA shall keep the Town apprised of membership information in its Monthly Reports, as defined below.

i. Facility Programs.

1. Traditional Programs. The YMCA shall offer traditional YMCA programs and services at the Facility. The YMCA shall provide swimming instruction, water fitness activities, and other swimming related activities and offer classes and instruction for aerobics, strength training, cardiovascular workouts and stretching.

2. Non-Traditional Programs. In addition to the traditional programs, the YMCA may offer, but is not required to offer, non-traditional programs including, but not limited to, birthday parties, family programming, senior programming and teen services. In any event, the Facility shall be available to the public to rent for birthday parties, family events, senior programs and teen programs.
3. Community Programs. The YMCA may offer community programs that involve incidental utilization of the Facility. These programs may include, but are not limited to, youth sports, camping, summer child care and educational pre-school. Upon written notice and approval of the Town, which shall be provided absent a scheduling conflict, the YMCA shall have access to all Town parks to run such programs, at no additional fee to the YMCA.
4. Cost of Participation in Facility Programs. In its discretion, the YMCA shall determine the cost of the traditional, non-traditional and community programs. Such costs shall be paid by the program participants directly to the YMCA and be part of the Facility Revenues.
5. Town Use of Facility. The Town, in its discretion and subject to availability, may use the Facility to hold Town events and functions twelve (12) times per year without payment of a fee and may, upon agreement of the YMCA, use the Facility on additional occasions.
 - j. Informational Meetings. Upon request of the Town, the Parties shall conduct informational meetings to discuss the status of the Facility, the programs and fees offered to members of the public and any other matters related to the operations and management of the Facility. The Parties anticipate that such discussions will, in any event, occur during the budgeting process.
 - k. Financials. The YMCA shall keep separate financials for the Facility and such financials shall be available to the Town upon reasonable request.
 - l. Marketing. The YMCA shall coordinate and produce basic membership and program marketing material, and the Town agrees to support such marketing efforts. Unless otherwise agreed, the Facility shall be named the "Johnstown Community YMCA." In signage and marketing material, the YMCA may indicate that the Facility is owned by the Town and operated by the YMCA. The Town reserves the right to sell naming rights to the Facility, to either a major individual or corporate donor. If the Town desires to sell the naming rights and omit the reference to the "YMCA," the Town shall be required to obtain the YMCA's prior written approval. The Town may, in its reasonable discretion, assign names to various rooms and/or areas in the Facility.
 - m. Software Systems. The YMCA shall be responsible for all software programs for the computer system, including, but not limited to, SaaS products such as personnel and payroll software, financial and accounting software and membership and programming software.
 - n. Illegal Use Prohibited. The YMCA may not use, or permit the use of, the Facility, or any part thereof, for any use or purpose that violates any applicable law, regulation or ordinance.
 - o. Inspections. The YMCA shall permit the Town and the Front Range Fire Rescue Authority to inspect the Facility at all reasonable times and make modifications necessary to comply with any applicable law, regulation or ordinance.

5.2 Service Provided by the Town. The Town shall provide the following services:

a. Telephone. The Town shall install a standard phone line and handsets for the Facility for use by the YMCA. The YMCA may, in its discretion, install additional phone lines or phone systems. Once installed and operative, the YMCA shall maintain the phone lines and pay the associated fees for the phone system. Upon expiration or termination of this Agreement: (i) the Town, if appropriate, will be responsible for terminating its telephone services for the Facility, including fire and security alarm phone line services, and will cover any associated termination fees, and (ii) the YMCA will be responsible for terminating its telephone services for the Facility and will cover any associated termination fees.

b. Information Technology ("IT") System. The Town shall purchase and own a computer hardware system and/or provide wireless internet connections for the Facility for use by the YMCA. Such systems will be consistent with Town's standard configurations as if the Town were operating the Facility and will meet the YMCA's minimum operating requirements. In its discretion, the YMCA may enhance the minimum operating requirements. Once purchased and operative, the YMCA shall maintain the computer hardware systems. Upon expiration or termination of this Agreement: (i) the Town, if appropriate, will be responsible for terminating its IT services for the Facility, including fire and security alarm phone line services, and will cover any associated termination fees, and (ii) the YMCA will be responsible for terminating its IT services for the Facility and will cover any associated termination fees.

c. Security System. The Town shall provide an operating security system for the Facility, to include video surveillance across the Facility, including, but not limited to, cameras for the parking lots and child care areas, and, if appropriate, contract with a third-party provider for the required security system monitoring and maintenance services. Once installed and operative, the YMCA shall pay the associated fees for the security system.

d. Non-Routine Maintenance. The Town shall be responsible for the non-routine maintenance of the Facility, which, if the cost to repair or replace the item exceeds Two Thousand Five Hundred Dollars (\$2,500.00) and extends the life of the item beyond one-year, shall include: (1) the major repair and replacement of the HVAC system, plumbing system, boiler, air handler, chiller, pipes, fire alarm panel or electrical panel; (2) foundation, walls and structural repairs; (3) roof repairs and replacement; and (4) capital expenditures and improvements necessary to safely maintain the Facility. Notwithstanding the foregoing, the YMCA shall be responsible for the routine maintenance of the Facility even if the cost of the maintenance of any particular item exceeds Two Thousand Five Hundred Dollars (\$2,500.00).

ARTICLE 6 **FINANCIAL CONSIDERATIONS**

6.1 Fiscally Sound Operation. The YMCA shall use commercially reasonable best efforts to operate the Facility in a fiscally sound manner to achieve break-even or surplus status during each year of the Term. All of the YMCA's obligations under this Agreement are intended to be paid for by the Operating Funds. The Parties anticipate and agree that the YMCA shall endeavor to operate the Facility with funds derived solely from the Facility Revenues and, if such revenues are not sufficient, then from the Operating Subsidy. The YMCA shall not be obligated to fund the Facility Expenses with YMCA revenue that is separate and distinct from the Facility Revenues. The YMCA shall maintain and account for Facility Revenues and Expenses within the YMCA's accounting system. Facility Revenues shall not be used to pay for any YMCA expenses except for the Facility Expenses.

6.2 Operating Subsidy. The Town recognizes and agrees that, if the Facility Revenues are not sufficient to cover the operations of the Facility, the YMCA shall not be responsible for any shortfall and the Town will be required to subsidize Facility operations through the Operating Subsidy. The Town agrees that, subject to budgeting and appropriations, it shall fund the Operating Subsidy on annual basis. The YMCA agrees that it will prudently and in a commercially reasonable manner operate the Facility to ensure the Facility Revenues and the Operating Subsidy are sufficient to cover the operations of the Facility.

The Parties agree that the Operating Subsidy shall not exceed \$500,000.00 in any given year. Upon receipt of a monthly invoice from the YMCA delivered prior to the first day of a given month, payment of the Operating Subsidy shall be made by the Town to the YMCA in the amount of \$41,666 per month on or about the first day of each calendar month and shall be deemed late if not paid by the tenth day of a given month.

Notwithstanding the foregoing, the monthly payment of \$41,666 shall not be due and payable until the Facility opens to the public. From the Effective Date until the date that the Facility opens to the public, the Town shall pay the YMCA the amounts set forth on the Effective Date Amendment.

If, at any time during a Facility Fiscal Year, the YMCA becomes aware that Facility Expenses may exceed the Operating Funds, or, stated differently, that an operational loss may exceed \$500,000, the Parties shall forthwith meet and confer and endeavor to plan a reduction of expenses to meet the anticipated deficit, while maintaining YMCA programming, safety and quality standards. If the Parties are not able to reach agreement and the YMCA seeks additional funds to operate the Facility, the matter shall forthwith be presented to the Town Council for a determination about how to proceed and/or whether to budget and appropriate additional funds for that Facility Fiscal Year.

If, at the end of a Facility Fiscal Year, the Operating Subsidy is less than \$500,000, creating an operating surplus, the Parties shall reconcile the difference during January of the following calendar year. The YMCA shall be entitled to retain an amount equal to 21.3% of the difference between \$500,000 and the actual Operating Subsidy amount as an incentive bonus administrative fee. For any remaining funds resulting from the operating surplus, the Town may direct that: (1) the YMCA return the additional funds; (2) the YMCA keep the additional funds and use such funds to offset the monthly payment of the Operating Subsidy for the then-current calendar year; or (3) the additional funds be used by the YMCA to improve the Facility in a manner agreed upon by the Town.

After three (3) operational Facility Fiscal Years, the Parties shall meet to discuss the Operating Subsidy and whether it should be adjusted based on actual Facility Revenues and Facility Expenses. If Town Council is not agreeable to an adjustment reasonably satisfactory to the YMCA, the YMCA may terminate this Agreement as set forth in Section 8.3. If the Parties agree upon an adjustment to the Operating Subsidy, such agreement shall be set forth as a written amendment to this Agreement. Otherwise, the original amounts of the Operating Subsidy will remain as is.

6.3 Reports to Town.

a. Monthly Reports. In concurrence with the YMCA's monthly finance committee meetings, the YMCA shall provide a monthly report to the Town, which shall contain financial information related to the Facility and be in same format as the reports generated for the YMCA's other branches. If the Town desires a different format, the Town agrees to pay the YMCA for the additional costs associated with the additional work. The Town may

request, and the YMCA shall thereafter provide, reports related to membership information, program participation and similar miscellaneous items at the Facility.

b. YMCA Annual Audits; Operating Statements. The YMCA shall provide the Town with an annual audit for the Facility when it is approved by the YMCA's finance committee for the prior Facility Fiscal Year. The audit shall be performed in accordance with generally acceptable accounting procedures by the YMCA's regular outside certified public accounting firm. The YMCA shall provide the Town with unaudited operating statements within sixty (60) days after the end of each calendar quarter.

6.4 Maintenance of Accounting Records; Town Audits. On an ongoing basis, the YMCA shall prepare and maintain accurate records of Facility Revenues and Facility Expenses. Such records shall specifically include, but not be limited to, and copies of bank statements, deposit slips and such documentation of Facility receipts as is customary at other YMCA branches. The YMCA agrees to keep these records for a period of seven (7) years after the conclusion of any Facility Fiscal Year and further agrees that such financial records shall be open and available to the Town Manager, the Town Finance Director and other persons authorized by them for examination upon reasonable notice during business hours. In the Town's discretion, the YMCA shall make all documentation available for examination at either the Facility, the Town or the Town's auditor's offices.

At any time within three (3) years after the conclusion of a Facility Fiscal Year, the Town may, at its sole expense, audit or have audited the YMCA's operations during such Facility Fiscal Year and the YMCA shall cooperate with any such audit by promptly making its financial records available to the auditor upon reasonable notice and during normal business hours. If the Town's audit indicates that the YMCA's records deviate in a significant manner from the Monthly Reports and audit reports provided by the YMCA to the Town, the YMCA shall pay the cost of the Town's audit.

6.5 Annual Budgets. Prior to adoption of the budget by the YMCA's Board of Directors, the YMCA shall prepare an annual budget for the Facility ("Facility Budget"). During development of the Facility Budget, the YMCA shall meet and confer with the Town. At least thirty (30) days prior to final adoption of the Facility Budget, and no later than October 1 of any given year, the YMCA shall provide a copy to the Town for review and comment. Consistent with general accounting practices, the Facility Budget shall set out the estimated revenues and expenditures for the following Facility Fiscal Year.

6.6 Tax Revenue. If, at any time, the Town obtains new tax revenue earmarked to pay for or offset the costs and expenses related to the management and operation of the Facility, the Parties shall promptly meet and, if appropriate, amend this Agreement to reflect a new financial structure that may include elimination, or a reduction, of the Operating Subsidy.

ARTICLE 7

INSURANCE/INDEMNITY

7.1 Property. The Town, at its sole cost and expense, shall obtain and maintain, throughout the Term, a policy or policies of insurance to keep the Facility, its improvements and equipment insured against loss or damage by fire, lightning and all other insurable risks, in an amount equal to the replacement cost thereof as determined by the Town and its insurer. The insurance under this Section shall name the Town as sole loss payee and shall provide that such insurance may not be canceled without at least fifteen (15) days' advance written notice to the Town and the YMCA. The insurance required pursuant to this Section may be maintained by the Town through a public entity self-insurance pool or a generally recognized responsible insurance company or companies authorized to do business in the State of Colorado, as may be selected by the Town. In the event of a loss or damage under this Section, the

Town will be responsible for any claim not fully covered by insurance due to any applicable deductible, policy limits or exclusions.

7.2 Liability. The YMCA shall obtain and maintain throughout the term of this Agreement commercial general liability insurance protecting the Town and the YMCA against claims of personal injury, death and property damage. Such commercial general liability insurance shall provide minimum protection of One Million Dollars (\$1,000,000) per occurrence and Two Million Dollars (\$2,000,000) in the aggregate with an umbrella policy of Five Million Dollars (\$5,000,000), which insurance coverage may be provided by primary and umbrella policies, and by policies with multiple locations. Any required deductible or co-insurance amount shall be paid by the YMCA. The insurance under this Section shall name the Town as an additionally insured party and shall provide that such insurance may not be canceled without at least fifteen (15) days' advance written notice to the Town. The Town has and shall maintain general liability insurance coverage in the amount of three hundred fifty thousand dollars (\$350,000.00) for injury to one person, or nine hundred, ninety thousand dollars (\$990,000.00) for injury to two or more persons in any single occurrence, or such greater amounts as may be established by the Colorado Governmental Immunity Act, C.R.S. 24-10-101 *et seq.* ("CGIA"), as may be amended from time to time.

7.3 Auto Liability. The YMCA shall obtain and maintain throughout the term of this Agreement comprehensive automobile liability insurance with minimum combined single limits for bodily injury and property damage of not less than Five Hundred Thousand Dollars (\$500,000) per person in any one occurrence and One Million Dollars (\$1,000,000) for two or more persons in any one occurrence, and auto property damage insurance of at least Fifty Thousand Dollars (\$50,000) per occurrence, with respect to each of the YMCA's owned, hired or non-owned vehicles assigned to or used in performance of services under this Agreement. Any required deductible or co-insurance amount shall be paid by the YMCA. The insurance under this Section shall name the Town as an additionally insured party and shall provide that such insurance may not be canceled without at least fifteen (15) days' advance written notice to the Town.

7.4 Workers' Compensation. The YMCA shall obtain and maintain throughout the term of this Agreement workers' compensation insurance, including employer's liability (at the minimum limits required by the state of Colorado) for all YMCA personnel employed by or at the instance of the YMCA, including waiver of subrogation by the insurance carrier with respect to the Town. Such insurance shall be in accordance with the requirements of the most current and applicable State workers' compensation insurance laws in effect from time to time.

7.5 Certificates; other Terms. Each Party shall provide the other with certificates of coverage evidencing the coverages and payment of the premium(s) for said coverage. The Certificates or other forms evidencing such insurance shall be provided on or before the beginning of the occupancy of the Facility by the YMCA, and at the time each date the insurance is renewed or the insurance company or self-insurance pool is changed. Each Party shall notify the other immediately in writing if any of the insurance policies required hereunder are canceled or become ineffective, or if a notice of cancellation or ineffectiveness is received by the Party, unless that Party has arranged for equivalent coverage to commence on or before the date of cancellation or ineffectiveness. Every policy required of the YMCA above shall be primary insurance, and any insurance carried by the Town, its officers, or its employees, shall be excess and not contributory insurance to that provided by the YMCA. Failure on the part of the YMCA to procure or maintain policies providing the required coverages, conditions, and minimum limits shall constitute a material breach of contract upon which the Town may terminate this Agreement, or at its discretion may procure or renew any such policy and may pay any premiums in connection therewith, and all monies so paid by the Town shall be repaid by the YMCA to the Town upon demand, or the Town may offset the cost of the premiums against any monies due to the YMCA from the Town.

7.6 Cooperation. The Town and the YMCA shall cooperate fully with each other in filing any proof of loss with respect to any insurance policy or insurance pool covering the events described in this Article. In no event will the YMCA voluntarily settle, or consent to the settlement of any claim of or against the Town without the written consent of the Town.

7.7 Indemnity. The YMCA shall indemnify, defend and hold harmless the Town against and from all liability for claims, damages, costs, losses and expenses resulting from, arising out of, or in any way connected with negligent or intentional acts or omissions of the YMCA, its employees, agents or invitees on or about the Facility.

7.8 Town Liability. The Town shall be responsible for liability from actions in tort in the manner and to the extent provided by the CGIA. The Town and the YMCA understand and agree that the Town is relying on, and does not waive or intend to waive by any provision of this Agreement, the monetary limitations or any other rights, immunities, and protections provided by the CGIA, as from time to time amended, or otherwise available to the Town, its officers, or its employees or authorized volunteers.

ARTICLE 8 **TERMINATION**

This Agreement shall be subject to the following termination provisions. In the event of any termination or expiration of this Agreement, neither Party shall be relieved from any financial obligations each may owe to the other as a result of liabilities incurred during the course of this Agreement.

8.1 No Termination Until After One Full Fiscal Year. Absent extraordinary circumstances and a material breach of the Agreement, neither Party may provide notice of termination of this Agreement until after December 31, 2021.

Notwithstanding the foregoing, if the Town fails to pay the Operating Subsidy as provided herein, the YMCA may provide sixty (60) days written notice to terminate. If the Operating Subsidy is thereafter paid, the YMCA shall withdraw the notice of termination. If the Operating Subsidy is not paid in full, the YMCA may, in its discretion, terminate this Agreement without participating in mediation, and such termination due to the Town's failure to pay shall be subject to the terms of Section 8.5 below.

8.2 Early Termination by Mutual Agreement. By mutual agreement, the YMCA and the Town may terminate this Agreement for any or no reason in an agreed-upon time period.

8.3 Termination by Either Party for Cause. With the exception of a default related to the Town's failure to pay the Operating Subsidy, if either Party substantially fails to honor its contractual commitments, the non-defaulting Party may provide written notice of intended termination to the other Party. Such notice shall specify the manner in which the defaulting Party has failed to perform its contractual undertakings. The defaulting Party shall have sixty (60) days after receipt of said notice in which to cure all defaults giving rise to the notice of intended termination, provided that the defaulting Party shall have an additional period to cure any default upon written notice to the non-defaulting Party to the extent such Party cannot reasonably cure such default within the sixty (60) day period, as long as such Party commences reasonable curative actions within such sixty (60) days and diligently prosecutes such actions to completion. If the non-defaulting Party reasonably determines that the defaulting Party has satisfactorily implemented corrective action, the notice of intended termination shall be withdrawn.

If, at the conclusion of the cure period, the default is not remedied to the satisfaction of the non-defaulting Party, the non-defaulting Party may commence mediation as set forth below in Section 9.2. If

mediation is not successful within sixty (60) days, unless the Parties mutually agree to an extension, the non-defaulting party may terminate this Agreement upon written notice without prejudice to any other rights and remedies.

8.4 Termination due to Casualty Loss. If the Facility is damaged by fire or other casualty and such damage prevents the Facility from being operated in substantially the same manner as it was operated prior to such casualty or damage, and such damage is not repaired by the Town within sixty (60) days after the date of such fire or casualty (or, in the case of a repair reasonably requiring more than sixty (60) days, if Town has not commenced such repair) or if such damage cannot reasonably be repaired or restored in full within one hundred eighty (180) days after the date of such fire or casualty, the Town or the YMCA shall have the right to terminate this Agreement by written notice to the other delivered not more than ninety (90) days following the occurrence of the damage. If the Facility is damaged by fire or other casualty and neither the Town nor the YMCA elects to terminate this Agreement, the Town shall promptly repair or reconstruct the damage to the Facility.

If the Facility is wholly inoperative due to fire or other casualty and the Town intends to repair the damage, the Town shall only be required to pay the reasonable portion of the Operating Subsidy necessary to meet ongoing and recurring expenses during the period of the repair. If the Facility is partially damaged by fire or other casualty and the Facility is reasonably capable of remaining open to the public, the Town shall continue to pay the Operating Subsidy to the YMCA unless an equitable adjustment is deemed to be appropriate.

In any event, if the Facility is damaged by fire or other casualty, the Parties shall promptly meet to discuss the status of the Facility, including, but not limited to, the efforts to repair the damage, the ability to use the Facility and whether an equitable adjustment to the Operating Subsidy is appropriate.

8.5 Termination Without Notice or Failure to Appropriate. If the Town were to otherwise terminate this Agreement prior to or at the end of a Term without providing eighteen (18) months' notice, or by a failure to appropriate, then the Town would be required to compensate the YMCA for the YMCA's costs related to the termination in the amount of \$150,000.

ARTICLE 9

DISPUTE RESOLUTION; REMEDIES

9.1 Conferral. The Town and the YMCA desire to attempt to reach an amicable resolution of any disputes and controversies that may arise between them under this Agreement as quickly as is reasonably practicable and in a mutually beneficial manner. To foster a positive working relationship, the Parties shall endeavor, prior to providing a written notice of intended termination as set forth in Section 8.3 above, to arrange a meeting between the senior staff of the Town and the YMCA to attempt to resolve the dispute. Such meeting shall be held within fifteen (15) days of a request, unless otherwise provided in this Agreement.

9.2 Mediation. If a dispute arises under this Agreement that the Parties are not able to mutually resolve, prior to commencing litigation, the Parties shall first submit the matter to mediation conducted by a neutral mediator. The Parties shall attempt to agree upon a mediator and shall endeavor to find a mediator having experience in the subject matter of the dispute. If the Parties are unable to agree upon a mediator, the Parties shall apply to the Judicial Arbiter Group in Denver, Colorado, for appointment of a mediator. The cost of the mediation shall be shared equally by the Parties.

9.3 Rights and Remedies at Law and Equity; Injunctive Relief. Unless the Parties otherwise agree, if the mediation is not completed within sixty (60) days, then either Party may pursue the rights and

remedies it may have at law and equity. Notwithstanding the foregoing, a Party shall not be required to mediate with respect to an action of the type for which a Party is entitled at law or in equity to immediate judicial injunctive relief or judicial specific performance arising out of the activity to be enjoined or caused to be performed to prevent irreparable harm or injury.

9.4 Remedies Cumulative; Legal Expenses. The various rights and remedies of the Parties under this Agreement or allowed by law shall be cumulative. In the event either [or both] Party(ies) hereto shall be obligated to secure legal counsel to enforce (or defend against) any alleged default under this Agreement, then the prevailing Party, to the extent permitted by law, shall be entitled to recover against the other Party reasonable attorneys' fees, and all costs and fees so incurred through all appellate proceedings as may be required.

ARTICLE 10 **FORCE MAJEURE**

If either Party shall be delayed or hindered in or prevented from the performance of any act required under this Agreement by reason of strikes, lockouts, labor troubles, inability to procure materials, failure of power or other utilities, terrorist acts, riots, insurrection, war, fire, floods or other acts of God, providing such cause is not due to the willful act or neglect of the Party delayed in performing the work or doing the acts required under the terms of this Agreement (collectively, "Force Majeure"), then performance of such act shall be excused for the period of the delay, and the period for the performance of any such act shall be extended for a period equivalent to the period of such delay.

The provisions of this Article shall not be applicable to delays resulting from the inability of a Party to obtain financing or to proceed with its obligations under this Agreement because of a lack of funds.

ARTICLE 11 **NOTICES**

Any notice required or permitted to be given pursuant to this Agreement shall be effective and valid if in writing, and delivered personally by reputable express courier or delivery service, or sent by verifiable facsimile machine (with a copy by first class mail postage prepaid) or by certified or registered U.S. Mail postage prepaid, return receipt requested, as follows:

If to the Town:

TOWN OF JOHNSTOWN
Attn: Town Manager
450 S. Parish Avenue
Johnstown, CO 80534
Phone: (970) 587-4664
Facsimile: (970) 587-0141

If to the YMCA:

YMCA of NORTHERN COLORADO
Attn: Chief Executive Officer
2800 Dagny Way
Lafayette, CO 80026
Phone: (303) 664-5455
Facsimile: (303) 664-5456

With a copy to:

Law Office of Avi S. Rocklin, LLC
Attn: Avi S. Rocklin, Esq.
1437 N. Denver Avenue, #330
Loveland, CO 80538
Phone: (970) 419-4226
Facsimile: (970) 797-1806

With a copy to:

Inside/Out Advisors, LLC
Attn: Holden J. Bank, Esq.
1384 North Park Drive
Lafayette, CO 80026
Phone: (303) 241-4248

Unless otherwise specified, notice shall be deemed given when received, but if delivery is not accepted, on the earlier of the date delivery is refused or the third day after the same is deposited with the United States Postal Service. Notices given by counsel to either Party shall be deemed given by such Party. Any person or entity may by written notice to the others change the address for such person or entity's receipt of notices.

Notwithstanding the foregoing, either Party may give notice by E-mail delivery on the condition that the other Party acknowledges receipt of the E-mail and agrees in a responsive E-mail communication to accept notice in such manner.

ARTICLE 12

GENERAL PROVISIONS

12.1 Governing Law and Venue. This Agreement shall be governed and construed in accordance with the laws of the State of Colorado. Venue for any legal action shall be in Weld County, State of Colorado.

12.2 Modification of Agreement. The terms, covenants and conditions of this Agreement may not be amended or modified except by a subsequent written instrument signed by both Parties.

12.3 No Waiver by Prior Actions. The failure of either Party to insist upon the strict performance of any term, covenant or condition of this Agreement to be performed or observed by the other Party shall not constitute a waiver or relinquishment of the subsequent right to require strict performance of any such term, covenant or condition.

12.4 Severability. If any portion(s) of this Agreement shall, for any reason, be held invalid or unenforceable, such portion(s) shall be ineffective only to the extent of any such invalidity or unenforceability, and the remaining portion(s) shall nevertheless be valid, enforceable and of full force and effect; provided, however, that if the invalid provision is material to the overall purpose and operation of this Agreement, then this Agreement shall terminate upon the severance of such provision.

12.5 Entire Agreement. This Agreement, the exhibits attached hereto, and all amendments constitute the entire understanding and agreement of the Parties and supersede any prior written or oral agreement pertaining to the subject matter hereof.

12.6 Authorized Representatives. Until a Party provides written notice of an alternative representative or representatives, the following named persons shall be deemed an authorized representative for each Party with respect to this Agreement and the other Party shall be entitled to rely on the actions and communications of said person(s) to be those of such Party so long as the same are within the scope of this Agreement:

Town: The Town Manager shall be designated as the Town's authorized representative.

YMCA: The Chief Executive Officer or Chief Volunteer Officer, or any person subsequently designated in writing by the Chief Executive Officer, shall be designated as the YMCA's authorized representative.

12.7 Further Actions; Reasonableness and Cooperation; Time for Consent. Each Party agrees to take such further actions and to execute such additional documents or instruments as may be reasonably requested by the other Party to carry out the purpose and intent of this Agreement. Except where expressly stated to be in a Party's sole discretion, or where it is stated that a Party has the ability to act in its sole judgment or for its own uses or purposes, wherever it is provided or contemplated in this Agreement that a Party must give its consent or approval to actions or inactions by the other Party or a third person in connection with the transactions contemplated hereby, such consent or approval will not be unreasonably withheld or delayed, nor will any other determinations that must be made by a Party in the course of performing and administering this Agreement be unreasonably made. The Town and the YMCA each also agree to cooperate with and reasonably assist each other in good faith in carrying out the purpose and intent of this Agreement and the overall goals and purposes for the Facility. If no deadline is set herein for a Party to approve or consent to an action or inaction by the other Party or a third person, such approval or consent shall be given or affirmatively withheld in writing within twenty (20) days after it is requested in writing, or it shall be deemed given.

12.8 Relationship of the Parties; No Third-Party Beneficiaries. This Agreement shall not create a partnership or joint venture between the Parties and is limited to the specific purposes set out herein. Neither Party shall be the agent of, or have any rights to create any obligations or liabilities binding on, the other Party. The Parties do not intend to confer any benefit hereunder on any other person or entity other than the Parties hereto. The YMCA understands and agrees that it is an independent contractor and the Town shall not provide benefits of any kind to the YMCA, its officers, employees or agents.

12.9 Appropriation of Funds. Pursuant to Section 29-1-110, C.R.S., as amended, financial obligations of the Town payable as set forth herein, after the current fiscal year, are contingent upon funds for that purpose being appropriated, budgeted and otherwise made available. This Agreement shall be terminated effective January 1 of the first fiscal year for which funds are not appropriated.

12.10 Return of Records. Upon termination of this Agreement, the YMCA shall return to Town all records, notes, documents and other items that were provided by the Town to the YMCA or otherwise created by the Town for the YMCA to use during the term of this Agreement for the operation of the Facility. In addition, the YMCA shall provide all membership information to the Town and a listing of all Facility program participants for the last three (3) years.

12.11 Captions; Recitals and Exhibits; Agreement Preparation. Captions used throughout this Agreement are for convenience and reference only and the words contained herein shall in no way be deemed to explain, modify, amplify or aid in the interpretation or construction of the provisions of this Agreement. The Recitals found at the beginning of this Agreement and Exhibits A and B and any properly adopted amendments, supplements or replacements thereto are incorporated herein by reference and are important and material parts of this Agreement. In any interpretation, construction or determination of the meaning of any provision of this Agreement, no presumption whatsoever shall arise from the fact that the Agreement was prepared by or on behalf of any Party hereto.

12.12 Assignment/Delegation. Neither Party may assign its rights or delegate its duties under this Agreement without the prior written consent of the other Party, in its sole discretion. In such case, the assignee shall execute into a written agreement, agreeing to be bound by the terms of this Agreement.

12.13 Publicity. The YMCA shall, to the extent reasonably practicable, confer and coordinate public announcements and other publicity concerning the Facility with the Town.

12.14 Execution; Counterparts. Each person executing this Agreement in a representative capacity warrants and represents that he or she has authority to do so and, upon request by the other Party, proof of such authority in customary form will be furnished to the other Party. This Agreement may be executed at different times and in two or more counterparts and all counterparts so executed shall for all purposes constitute one agreement, binding on the Parties hereto, notwithstanding that both Parties may not have executed the same counterpart.

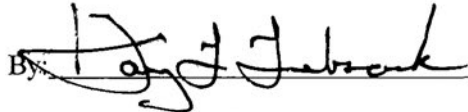
12.15 Survival. All provisions of this Agreement, which by their terms provide for or contemplate obligations or duties of a Party which are to extend beyond the expiration or termination of this Agreement (and the corresponding rights of the other Party to enforce or receive the benefit of such obligations or duties), shall survive such expiration or termination.

12.16 Sale of Facility. In the event that the Town decides to sell the Facility to a non-governmental entity or the Town receives a bona fide offer to purchase the Facility from a non-governmental entity, the Town shall provide written notice to the YMCA and provide the YMCA with a right of first refusal to purchase the Facility. If the YMCA desires to purchase the Facility, the YMCA shall have thirty (30) days from receipt of the notice to enter into a purchase and sale agreement with the Town for the purchase of the Facility upon mutually-agreeable terms. If the Parties are not able to agree upon terms, the Town may sell, or offer to sell, the Facility to a third party. If the Town were to sell the Facility to a third party, this Agreement would terminate upon the consummation of the sale.

IN WITNESS WHEREOF, the Parties have executed this Agreement.

TOWN OF JOHNSTOWN

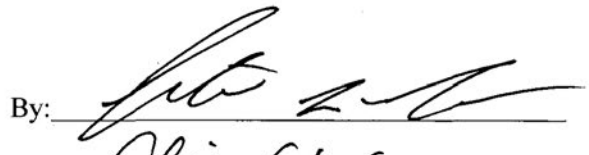
YOUNG MEN'S CHRISTIAN ASSOCIATION
OF BOULDER VALLEY
d/b/a YMCA of Northern Colorado

By: 

Name: Gary Lebsack

Title: Mayor

Date: 4/1/19

By: 

Name: Chris Colver

Title: CEO

Date: 3/14/19

Attest:



Diana Seele, Town Clerk

EXHIBIT A

EFFECTIVE DATE AMENDMENT
TO THE FACILITY MANAGEMENT AGREEMENT
BETWEEN THE TOWN OF JOHNSTOWN, COLORADO AND
YOUNG MEN'S CHRISTIAN ASSOCIATION OF BOULDER VALLEY
D/B/A YMCA OF NORTHERN COLORADO

This EFFECTIVE DATE AMENDMENT, dated as of October 1, 2019, is made by and between the TOWN OF JOHNSTOWN, COLORADO, a Colorado home rule municipal corporation of the State of Colorado (the "Town"), and the YOUNG MEN'S CHRISTIAN ASSOCIATION OF BOULDER VALLEY, d/b/a YMCA of Northern Colorado, a Colorado non-profit corporation (the "YMCA"), through its Board of Directors.

WHEREAS, the Town of Johnstown and the Young Men's Christian Association of Boulder Valley d/b/a YMCA of Northern Colorado executed a Facility Management Agreement on March ____, 2019 ("Agreement"); and

WHEREAS, the terms used herein shall have the meaning(s) set forth in the Agreement; and

WHEREAS, pursuant to Section 3.1 of the Agreement, the Parties agreed to execute an Effective Date Amendment approximately six (6) months prior to the opening of the Facility to the public; and

WHEREAS, pursuant to Section 6.2 of the Agreement, the Parties agreed to set forth the funds that would be due and owing from the Town to the YMCA during the interim period between the Effective Date of the Agreement and the date that the Facility opens to the public; and

WHEREAS, the Parties hereby desire to memorialize their intent with respect to the foregoing.

NOW, THEREFORE, in consideration of the covenants and agreement contained herein, the receipt and sufficiency of which are hereby acknowledged, the Parties agree as follows:

1. Effective Date. The Effective Date of the Agreement shall be OCTOBER 1, 2019.
2. Operating Subsidy from the Effective Date to the Date the Facility Opens to the Public. Until the Facility opens to the public, the Town shall pay the YMCA the following amounts:

<u>Month</u>	<u>Amount</u>
[To Be Inserted]	[To Be Inserted]
OCTOBER 2019	\$8,505.61
NOVEMBER 2019	\$7,175.61
DECEMBER 2019	\$7,270.61
JANUARY 2020	\$18,110.78
FEBRUARY 2020	\$21,229.20
MARCH 2020	\$27,415.61

18

IN WITNESS WHEREOF, the Parties have executed this Agreement.

TOWN OF JOHNSTOWN

YOUNG MEN'S CHRISTIAN ASSOCIATION
OF BOULDER VALLEY
d/b/a YMCA of Northern Colorado

By: *Matthew Seele*
Name:
Title: Town Manager

By: *Chris Colver*
Name: *Chris Colver*
Title: *CEO*

Attest:
Diana Seele
Diana Seele, Town Clerk

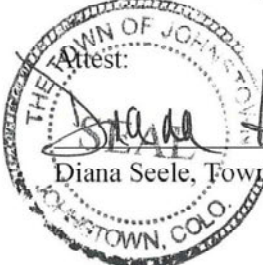


EXHIBIT B

**LEASED WELLNESS EQUIPMENT AMENDMENT
TO THE FACILITY MANAGEMENT AGREEMENT
BETWEEN THE TOWN OF JOHNSTOWN, COLORADO AND
YOUNG MEN'S CHRISTIAN ASSOCIATION OF BOULDER VALLEY
D/B/A YMCA OF NORTHERN COLORADO**

This LEASED WELLNESS EQUIPMENT AMENDMENT, dated as of _____, 2019, is made by and between the TOWN OF JOHNSTOWN, COLORADO, a Colorado home rule municipal corporation of the State of Colorado (the "Town"), and the YOUNG MEN'S CHRISTIAN ASSOCIATION OF BOULDER VALLEY, d/b/a YMCA of Northern Colorado, a Colorado non-profit corporation (the "YMCA"), through its Board of Directors.

WHEREAS, the Town of Johnstown and the Young Men's Christian Association of Boulder Valley d/b/a YMCA of Northern Colorado executed a Facility Management Agreement on March __, 2019 ("Agreement"); and

WHEREAS, the terms used herein shall have the meaning(s) set forth in the Agreement; and

WHEREAS, pursuant to Section 4.4 of the Agreement, the Parties agreed to execute an amendment to the Agreement setting forth the agreed-upon Leased Wellness Equipment; and

WHEREAS, the Parties hereby desire to memorialize their intent with respect to the foregoing.

NOW, THEREFORE, in consideration of the covenants and agreement contained herein, the receipt and sufficiency of which are hereby acknowledged, the Parties agree that the YMCA shall lease the following equipment, which shall collectively be the Leased Wellness Equipment:

Equipment

[To Be Inserted]

TOWN PURCHASED EQUIPMENT OUTRIGHT MSJ

IN WITNESS WHEREOF, the Parties have executed this Agreement.

TOWN OF JOHNSTOWN

YOUNG MEN'S CHRISTIAN ASSOCIATION
OF BOULDER VALLEY
d/b/a YMCA of Northern Colorado

By: _____
Name:
Title: Town Manager
Attest:

By: _____
Name: Chris Colner
Title: CEO

Diana Seele, Town Clerk



FOR YOUTH DEVELOPMENT®
FOR HEALTHY LIVING
FOR SOCIAL RESPONSIBILITY

July 11, 2025

Town of Johnstown
Audit Requests – Narrative – Additional Information

Natalie Wells
Manager, Eide Bailly, LLP

Dear Natalie,

As you know from our conversation last week, the last item – *Financial Reports sent to Johnstown from January 1, 2022, through December 31, 2024* - requested has taken much longer to organize for you than expected. As I am relatively new in my position, I needed to learn quite a bit about the processes and procedures for reporting to Johnstown.

There have been many personnel, software and other changes in our organization as they relate to Johnstown over the past several years. Here is a summary of the important changes:

- 1) **Chief Financial Officer (CFO):** I have been in this position since mid-April 2025. The position was vacant since August 2024 with some work being done by an interim. Tim Jones was the prior CFO from March 2021 until August 2024. During transitions the current Chief Operating Officer (COO) Jamie Holstein (March 2023 to present) as well as the former COO, Jeff Clay, filled some gaps with reporting.
- 2) **Johnstown Branch Executive:** Pat Murray is the current Branch Exec and has been in this position since January 2024. The position was vacant from May 2023 until January 2024. During this time, Jen Spettel served as an interim Branch Exec. Prior to May 2023, Pam Hamilton was Branch Exec starting January 2022. Keith Williams was the Branch Exec prior to that time.
- 3) When the Johnstown branch first opened most of the childcare was operated in offsite locations. Preschool has always been operated onsite. All childcare has been operated onsite since January 2024. The agreement with Johnstown excluded income and expenses related to offsite childcare. Please note that all 2024 reports sent were incorrect due to this change and reporting was not adjusted properly. Revised 2024 reports are included.
- 4) **Accounting Software Conversion:** As of January 1, 2024, YMCA NOCO changed accounting software platforms from Blackbaud's Financial Edge to Microsoft Dynamics 365 (D365). Data for 2022 and 2023 was converted and moved to D365. However, given the dramatic overhaul of the chart of accounts, some reporting for these years may not provide the level of detail anticipated. Additionally, Blackbaud provides no access to former clients.
- 5) **Customer Relations Management (CRM) Software:** As of February 2024, the Y converted from Active Net to Traction Rec. This software is used for membership and program registration and payments. Data is then downloaded / uploaded to the accounting software.

YMCA of Northern Colorado & Southern Wyoming • ymcanoco.org
Corporate Office: 2800 Dagny Way, Lafayette, CO 80026

- 6) **Credit Cards:** During the fall of 2022 the Y moved to Divvy as its credit card provider for employees. Currently all transactions, receipts, etc. are recorded electronically and available for review. Everything was on paper prior to this time. Every cardholder received a separate statement each month. All this information is currently stored in an off-site location.

YMCA NOCO allocates overhead / administrative costs to various locations and programs. The current allocation model calculates 21.3 % of all expenses to each location / program. The agreement with Johnstown allows for a 15.3 % allocation. Reports for 2022 and 2023 calculated and presented this information correctly. Starting January 2024, the allocation expense was a line item 'above the line' on the financial reports. This inadvertently led to higher than appropriate amounts calculated for the allocation. Reports which were sent to Johnstown for 2024 (and until April 2025) had incorrect amounts for this allocation. This has been corrected, and the revised 2024 financial reports are included.

It seems to me that the concerns on the part of Johnstown may have begun or perhaps were exacerbated due to a draft budget for 2024 which was presented early fall 2023 before the 2024 budget process had begun at YMCA NOCO. This budget was not clearly noted as a draft budget and a subsequent budget may not have been provided to Johnstown. Additionally, this budget included as revenue the full \$500,000 of Johnstown subsidy. Therefore, income and net income were overstated by this amount. Original December 2024 financial reports presented in January 2025 showed a net loss before the subsidy of \$476,070 – a dramatic change from the draft budget that was presented and incorrectly including the subsidy as income. The attached '**JTY Budget Situation Narrative & Analysis**' has been provided to Johnstown staff. However, due to the errors in reporting mentioned previously, this has been adjusted to reflect correct results.

Due to this miscalculation, invoices for January – April 2025 were indicated at \$39,672.50 – a reduction of \$1,994.17 per month from the regular amount of \$41,666.67. This was calculated based upon the incorrect net loss of \$476,070 or \$23,930 less than the subsidy divided by 12 months = \$1,994.17. **Invoice # 053125-01 reflects the additional amount due of \$7,976.78 for 2025. Please note that the May 2025 invoice and financial reports have not been provided to Johnstown at this time.**

I reviewed all payments from January 2022 to present.

2022 – total payments of \$500,000 – this is correct and represents 12 months of payments

2023 - total payments of \$583,333 – this represents two extra monthly payments

2024 – total payments of \$250,000 – this represents six months of payments – the May 2024 invoice is essentially correct and reflects an amount due of \$27,332.26. Net income before the subsidy was \$177,045 – this is reduced by 21.3 % per the agreement, which reduces the subsidy amount to \$139,334.42. The invoice indicates five months of subsidy for a total of \$208,333.35, which is reduced by \$139,334.42 and then it shows a payment of \$41,666.67 for January 2024 which shows on our books in February 2024. **With the other payments for 2024, there is a balance due of \$27,332.26.**

Expenses Not Reimbursed: As I was organizing and preparing this information, I learned about a couple of projects which our maintenance staff completed and which we paid – these are items that should have been presented to Town of Johnstown for reimbursement. One is replacement of the backflow prevention device at a cost of \$4,020.68 in April 2023. The other (3 receipts / invoices) was to replace a sauna. The total cost including the sauna and electrical works was \$5,295 and this was done in January 2025. The total for both projects is \$10,044.68. See attached invoices and receipts.

Conclusion:

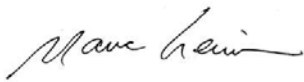
YMCA NOCO recognizes and takes responsibility for several reporting errors primarily related to 2024 budget and 2024 monthly financial reports provided to Johnstown. There are additional reporting errors through April 2025. None of these errors have created significant changes to the overall performance of the Johnstown YMCA nor the amounts invoiced and collected from Johnstown.

As mentioned previously, we believe that the requirement in the agreement to provide a budget in early fall for the subsequent year led to concerns on the part of Johnstown staff. The budget presented should have clearly been labeled as DRAFT. Additionally, YMCA NOCO staff inadvertently include \$500,000 Johnstown subsidy as revenue which overstated the anticipated year end income projections. YMCA NOCO staff should have provided an updated budget in January 2024, and this revised board approved budget should have corrected the error of including the \$500,000 subsidy as income.

However, we believe that Johnstown staff should have seen that the \$500,000 subsidy amount was included in revenue for the Y and this error could have been corrected at that time – October 2023. We would like to review and amend the current agreement to ensure that the timing issues with budget presentation and reporting are not replicated moving forward. It can take 4-6 months after the end of the fiscal year (December 31st) for the Y to complete the audit process. Therefore, any reports provided before that process is complete must be considered as ‘unaudited’ and therefore subject to change.

YMCA NOCO greatly values the relationship with the Town of Johnstown and its staff. We believe that we have demonstrated in a short period of time that Johnstown Y is a valuable asset to the people of Johnstown. We look forward to working with Johnstown in a cooperative and collaborative manner moving forward.

Sincerely,



Marc Levinson
CFO, YMCA of Northern Colorado

TABLE OF CONTENTS – Reports and Inclusions

1) 2022 JTY Combined Financial Reports and Invoices	24 pages
2) 2023 JTY Combined Invoices	12 pages
3) 2023 JTY Combined Financial Reports	12 pages
4) 2024 Budget Situation Narrative (Revised)	2 pages
5) 2024 JTY Combined Invoices (May – December)	8 pages
6) 2024 JTY Combined Original (Sent) Financial Reports (May – December)	8 pages
7) 2024 JTY Combined Financial Reports (revised)	12 pages
8) Maintenance Costs not billed -	4 pages

**YMCA of Northern Colorado
Johnstown Community YMCA
Summary Operating Statement
Month Ending January 31, 2022**

Revenue	Preschool		Operations		Consolidated	
	Month	YTD	Month	YTD	Month	YTD
Financial Assistance	(6,243)	(6,243)	(1,387)	(1,387)	(7,630)	(7,630)
Contracts & Grants	50,000	50,000	1,142	1,142	51,142	51,142
Preschool Fees	58,921	58,921	-	-	58,921	58,921
Membership	-	-	105,107	105,107	105,107	105,107
Health & Wellness	-	-	7,009	7,009	7,009	7,009
Childwatch Fees	-	-	-	-	-	-
Merchandise Sales	-	-	229	229	229	229
Other Income	-	-	5,045	5,045	5,045	5,045
Total Revenue	102,678	102,678	117,145	117,145	219,823	219,823
Expense						
Salaries & Wages	29,040	29,040	62,509	62,509	91,549	91,549
Employee Benefits	1,392	1,392	3,884	3,884	5,276	5,276
Payroll Taxes	2,467	2,467	4,871	4,871	7,338	7,338
Contract Services	-	-	156	156	156	156
Supplies	-	-	2,575	2,575	2,575	2,575
Telephone	80	80	1,265	1,265	1,345	1,345
Occupancy & Insurance	-	-	39,893	39,893	39,893	39,893
Equipment	-	-	660	660	660	660
Employee/Volunteer Costs	424	424	1,085	1,085	1,509	1,509
Program Costs	1,335	1,335	2,190	2,190	3,525	3,525
Administrative Costs	-	-	(15)	(15)	(15)	(15)
Merchandise Costs	-	-	-	-	-	-
Total Expense	34,738	34,738	119,073	119,073	153,811	153,811
Net Outcome	67,940	67,940	(1,928)	(1,928)	66,012	66,012
	15.3%		YMCA Administrative Fee		(23,533)	(23,533)
			YMCA Investment		42,479	42,479
			YMCA Cost Recovery		41,667	41,667
			Cost Recovery Variance		84,146	84,146

**YMCA of Northern Colorado
Johnstown Community YMCA
Summary Operating Statement
Month Ending February 28, 2022**

Revenue	Preschool		Operations		Consolidated	
	Month	YTD	Month	YTD	Month	YTD
Financial Assistance	(8,244)	(14,487)	(1,192)	(2,579)	(9,436)	(17,066)
Contracts & Grants	-	50,000	-	1,142	-	51,142
Preschool Fees	39,473	98,394	-	-	39,473	98,394
Membership	-	-	113,457	218,564	113,457	218,564
Health & Wellness	-	-	9,418	16,427	9,418	16,427
Childwatch Fees	-	-	12	12	12	12
Merchandise Sales	-	-	40	269	40	269
Other Income	-	-	2,568	7,613	2,568	7,613
Total Revenue	31,229	133,907	124,303	241,448	155,532	375,355
Expense						
Salaries & Wages	29,857	58,897	73,746	136,255	103,603	195,152
Employee Benefits	1,802	3,194	4,102	7,986	5,904	11,180
Payroll Taxes	2,788	5,255	5,708	10,579	8,496	15,834
Contract Services	-	-	312	468	312	468
Supplies	155	155	3,740	6,315	3,895	6,470
Telephone	80	160	1,265	2,530	1,345	2,690
Occupancy & Insurance	-	-	70,045	109,938	70,045	109,938
Equipment	-	-	685	1,345	685	1,345
Employee/Volunteer Costs	196	620	2,033	3,118	2,229	3,738
Program Costs	2,138	3,473	2,471	4,661	4,609	8,134
Administrative Costs	-	-	8	(7)	8	(7)
Merchandise Costs	-	-	-	-	-	-
Total Expense	37,016	71,754	164,115	283,188	201,131	354,942
Net Outcome	(5,787)	62,153	(39,812)	(41,740)	(45,599)	20,413
	15.3%		YMCA Administrative Fee		(30,773)	(54,306)
			YMCA Investment		(76,372)	(33,893)
			YMCA Cost Recovery		41,667	83,334
			Cost Recovery Variance		(34,705)	49,441

**YMCA of Northern Colorado
Johnstown Community YMCA
Summary Operating Statement
Month Ending March 31, 2022**

Revenue	Preschool		Operations		Consolidated	
	Month	YTD	Month	YTD	Month	YTD
Financial Assistance	(6,128)	(20,615)	(1,301)	(3,880)	(7,429)	(24,495)
Contracts & Grants	26,481	76,481	-	1,142	26,481	77,623
Preschool Fees	54,812	153,206	-	-	54,812	153,206
Membership	-	-	119,482	338,046	119,482	338,046
Health & Wellness	-	-	13,701	30,128	13,701	30,128
Childwatch Fees	-	-	-	12	-	12
Merchandise Sales	-	-	40	309	40	309
Other Income	-	-	1,235	8,848	1,235	8,848
Total Revenue	75,165	209,072	133,157	374,605	208,322	583,677
Expense						
Salaries & Wages	31,798	90,695	74,156	210,411	105,954	301,106
Employee Benefits	1,666	4,860	3,934	11,920	5,600	16,780
Payroll Taxes	3,023	8,278	5,682	16,261	8,705	24,539
Contract Services	-	-	678	1,146	678	1,146
Supplies	-	155	3,335	9,650	3,335	9,805
Telephone	80	240	613	3,143	693	3,383
Occupancy & Insurance	-	-	54,144	164,082	54,144	164,082
Equipment	-	-	667	2,012	667	2,012
Employee/Volunteer Costs	-	620	394	3,512	394	4,132
Program Costs	2,379	5,852	2,331	6,992	4,710	12,844
Administrative Costs	-	-	41	34	41	34
Merchandise Costs	-	-	4	4	4	4
Total Expense	38,946	110,700	145,979	429,167	184,925	539,867
Net Outcome	36,219	98,372	(12,822)	(54,562)	23,397	43,810
	15.3%		YMCA Administrative Fee		(28,294)	(82,600)
			YMCA Investment		(4,897)	(38,790)
			YMCA Cost Recovery		41,667	125,001
			Cost Recovery Variance		36,770	86,211

**YMCA of Northern Colorado
Johnstown Community YMCA
Summary Operating Statement
Month Ending April 30, 2022**

Revenue	Preschool		Operations		Consolidated	
	Month	YTD	Month	YTD	Month	YTD
Financial Assistance	(6,128)	(26,743)	(1,403)	(5,283)	(7,531)	(32,026)
Contracts & Grants	8,827	85,308	-	1,142	8,827	86,450
Preschool Fees	66,894	220,100	-	-	66,894	220,100
Membership	-	-	113,419	451,465	113,419	451,465
Health & Wellness	-	-	22,241	52,369	22,241	52,369
Childwatch Fees	-	-	-	12	-	12
Merchandise Sales	-	-	268	577	268	577
Other Income	-	-	4,605	13,453	4,605	13,453
Total Revenue	69,593	278,665	139,130	513,735	208,723	792,400
Expense						
Salaries & Wages	52,104	142,799	118,638	329,049	170,742	471,848
Employee Benefits	2,443	7,303	5,344	17,264	7,787	24,567
Payroll Taxes	4,845	13,123	9,345	25,606	14,190	38,729
Contract Services	-	-	526	1,672	526	1,672
Supplies	-	155	4,406	14,056	4,406	14,211
Telephone	80	320	2,606	5,749	2,686	6,069
Occupancy & Insurance	-	-	26,607	190,689	26,607	190,689
Equipment	-	-	913	2,925	913	2,925
Employee/Volunteer Costs	278	898	352	3,864	630	4,762
Program Costs	868	6,720	1,459	8,451	2,327	15,171
Administrative Costs	-	-	116	150	116	150
Merchandise Costs	-	-	-	4	-	4
Total Expense	60,618	171,318	170,312	599,479	230,930	770,797
Net Outcome	8,975	107,347	(31,182)	(85,744)	(22,207)	21,603
	15.3%		YMCA Administrative Fee		(35,332)	(117,932)
			YMCA Investment		(57,539)	(96,329)
			YMCA Cost Recovery		41,667	166,668
			Cost Recovery Variance		(15,872)	70,339

**YMCA of Northern Colorado
Johnstown Community YMCA
Summary Operating Statement
Month Ending May 31, 2022**

Revenue	Preschool		Operations		Consolidated	
	Month	YTD	Month	YTD	Month	YTD
Financial Assistance	(6,591)	(33,334)	(1,257)	(6,540)	(7,848)	(39,874)
Contracts & Grants	8,827	94,135	-	1,142	8,827	95,277
Preschool Fees	62,438	282,538	-	-	62,438	282,538
Membership	-	-	113,696	565,161	113,696	565,161
Health & Wellness	-	-	20,590	72,959	20,590	72,959
Childwatch Fees	-	-	-	12	-	12
Merchandise Sales	-	-	155	732	155	732
Other Income	-	-	1,695	15,148	1,695	15,148
Total Revenue	64,674	343,339	134,879	648,614	199,553	991,953
Expense						
Salaries & Wages	37,404	180,203	77,841	406,890	115,245	587,093
Employee Benefits	2,463	9,766	4,082	21,346	6,545	31,112
Payroll Taxes	7,421	20,544	13,953	39,559	21,374	60,103
Contract Services	-	-	7,549	9,221	7,549	9,221
Supplies	-	155	3,126	17,182	3,126	17,337
Telephone	80	400	1,305	7,054	1,385	7,454
Occupancy & Insurance	1,724	1,724	21,695	212,384	23,419	214,108
Equipment	-	-	5,101	8,026	5,101	8,026
Employee/Volunteer Costs	1,003	1,901	702	4,566	1,705	6,467
Program Costs	2,443	9,163	1,502	9,953	3,945	19,116
Administrative Costs	-	-	8,335	8,485	8,335	8,485
Merchandise Costs	-	-	-	4	-	4
Total Expense	52,538	223,856	145,191	744,670	197,729	968,526
Net Outcome	12,136	119,483	(10,312)	(96,056)	1,824	23,427
	15.3%		YMCA Administrative Fee		(30,253)	(148,184)
			YMCA Investment		(28,429)	(124,757)
			YMCA Cost Recovery		41,667	208,335
			Cost Recovery Variance		13,238	83,578

**YMCA of Northern Colorado
Johnstown Community YMCA
Summary Operating Statement
Month Ending June 30, 2022**

Revenue	Preschool		Operations		Consolidated	
	Month	YTD	Month	YTD	Month	YTD
Financial Assistance	(5,199)	(38,533)	-	(6,540)	(5,199)	(45,073)
Contracts & Grants	-	94,135	(1,184)	(42)	(1,184)	94,093
Preschool Fees	57,680	340,218	-	-	57,680	340,218
Membership	-	-	115,923	681,084	115,923	681,084
Health & Wellness	-	-	20,861	93,820	20,861	93,820
Childwatch Fees	-	-	-	12	-	12
Merchandise Sales	-	-	25	757	25	757
Other Income	-	-	2,255	17,403	2,255	17,403
Total Revenue	52,481	395,820	137,880	786,494	190,361	1,182,314

Expense	Preschool	Operations	Consolidated
Salaries & Wages	36,858	485,889	702,950
Employee Benefits	2,474	24,838	37,078
Payroll Taxes	4,082	47,660	72,286
Contract Services	-	20,930	20,930
Supplies	155	25,617	25,772
Telephone	80	8,995	9,475
Occupancy & Insurance	359	253,006	255,089
Equipment	-	11,689	11,689
Employee/Volunteer Costs	330	5,724	7,955
Program Costs	2,482	12,544	24,189
Administrative Costs	-	9,997	9,997
Merchandise Costs	-	14	14
Total Expense	46,665	906,903	1,177,424

Net Outcome	5,816	125,299	(24,353)	(120,409)	(18,537)	4,890
--------------------	--------------	----------------	-----------------	------------------	-----------------	--------------

15.3%	YMCA Administrative Fee	(31,961)	(180,146)
	YMCA Investment	(50,498)	(175,256)
	YMCA Cost Recovery	41,667	250,002
	Cost Recovery Variance	(8,831)	74,746

**YMCA of Northern Colorado
Johnstown Community YMCA
Summary Operating Statement
Month Ending July 31, 2022**

Revenue	Preschool		Operations		Consolidated	
	Month	YTD	Month	YTD	Month	YTD
Financial Assistance	(4,646)	(43,179)	(1,390)	(7,930)	(6,036)	(51,109)
Contracts & Grants	17,654	111,789	-	(42)	17,654	111,747
Preschool Fees	47,649	387,867	-	-	47,649	387,867
Membership	-	-	116,995	798,079	116,995	798,079
Health & Wellness	-	-	12,394	106,214	12,394	106,214
Childwatch Fees	-	-	6	18	6	18
Merchandise Sales	-	-	261	1,018	261	1,018
Other Income	-	-	1,525	18,928	1,525	18,928
Total Revenue	60,657	456,477	129,791	916,285	190,448	1,372,762
Expense						
Salaries & Wages	38,102	255,163	78,542	564,431	116,644	819,594
Employee Benefits	2,459	14,699	4,021	28,859	6,480	43,558
Payroll Taxes	3,983	28,609	8,293	55,953	12,276	84,562
Contract Services	-	-	-	20,930	-	20,930
Supplies	-	155	3,856	29,473	3,856	29,628
Telephone	80	560	1,974	10,969	2,054	11,529
Occupancy & Insurance	361	2,444	41,514	294,520	41,875	296,964
Equipment	-	-	1,847	13,536	1,847	13,536
Employee/Volunteer Costs	165	2,396	441	6,165	606	8,561
Program Costs	1,432	13,077	1,971	14,515	3,403	27,592
Administrative Costs	-	-	1,740	11,737	1,740	11,737
Merchandise Costs	-	-	-	14	-	14
Total Expense	46,582	317,103	144,199	1,051,102	190,781	1,368,205
Net Outcome	14,075	139,374	(14,408)	(134,817)	(333)	4,557
	15.3%		YMCA Administrative Fee		(29,189)	(209,335)
			YMCA Investment		(29,522)	(204,778)
			YMCA Cost Recovery		41,667	291,669
			Cost Recovery Variance		12,145	86,891

**YMCA of Northern Colorado
Johnstown Community YMCA
Summary Operating Statement
Month Ending August 31, 2022**

Revenue	Preschool		Operations		Consolidated	
	Month	YTD	Month	YTD	Month	YTD
Financial Assistance	(4,597)	(47,776)	(1,292)	(10,406)	(5,889)	(58,182)
Contracts & Grants	8,827	120,616	12,500	13,642	21,327	134,258
Preschool Fees	54,995	442,862	-	-	54,995	442,862
Membership	-	-	114,431	912,510	114,431	912,510
Health & Wellness	-	-	(1,398)	104,816	(1,398)	104,816
Childwatch Fees	-	-	-	18	-	18
Merchandise Sales	-	-	252	1,270	252	1,270
Other Income	-	-	4,940	23,868	4,940	23,868
Total Revenue	59,225	515,702	129,433	1,045,718	188,658	1,561,420
Expense						
Salaries & Wages	38,408	293,571	81,341	645,772	119,749	939,343
Employee Benefits	2,485	17,184	3,624	32,483	6,109	49,667
Payroll Taxes	3,947	32,556	8,505	64,458	12,452	97,014
Contract Services	-	-	-	20,930	-	20,930
Supplies	-	155	7,346	36,819	7,346	36,974
Telephone	80	640	1,680	12,649	1,760	13,289
Occupancy & Insurance	334	2,778	51,644	346,164	51,978	348,942
Equipment	-	-	5,277	18,813	5,277	18,813
Employee/Volunteer Costs	1,188	3,584	4,813	10,978	6,001	14,562
Program Costs	1,635	14,712	1,156	15,671	2,791	30,383
Administrative Costs	-	-	1,468	13,205	1,468	13,205
Merchandise Costs	-	-	4	18	4	18
Total Expense	48,077	365,180	166,858	1,217,960	214,935	1,583,140
Net Outcome	11,148	150,522	(37,425)	(172,242)	(26,277)	(21,720)
	15.3%		YMCA Administrative Fee		(32,885)	(242,220)
			YMCA Investment		(59,162)	(263,940)
			YMCA Cost Recovery		41,667	333,336
			Cost Recovery Variance		(17,495)	69,396

**YMCA of Northern Colorado
Johnstown Community YMCA
Summary Operating Statement
Month Ending September 30, 2022**

Revenue	Preschool		Operations		Consolidated	
	Month	YTD	Month	YTD	Month	YTD
Financial Assistance	(5,100)	(52,876)	(1,370)	(11,776)	(6,470)	(64,652)
Contracts & Grants	8,827	129,443	-	13,642	8,827	143,085
Preschool Fees	62,565	505,427	-	-	62,565	505,427
Membership	-	-	112,010	1,024,520	112,010	1,024,520
Health & Wellness	-	-	17,257	122,073	17,257	122,073
Childwatch Fees	-	-	-	18	-	18
Merchandise Sales	-	-	176	1,446	176	1,446
Other Income	-	-	1,955	25,823	1,955	25,823
Total Revenue	66,292	581,994	130,028	1,175,746	196,320	1,757,740
Expense						
Salaries & Wages	56,409	349,980	98,564	744,336	154,973	1,094,316
Employee Benefits	2,850	20,034	4,330	36,813	7,180	56,847
Payroll Taxes	5,602	38,158	10,857	75,315	16,459	113,473
Contract Services	-	-	87	21,017	87	21,017
Supplies	-	155	4,679	41,498	4,679	41,653
Telephone	80	720	1,675	14,324	1,755	15,044
Occupancy & Insurance	345	3,123	40,788	386,952	41,133	390,075
Equipment	-	-	1,627	20,440	1,627	20,440
Employee/Volunteer Costs	151	3,735	2,441	13,419	2,592	17,154
Program Costs	886	15,598	637	16,308	1,523	31,906
Administrative Costs	-	-	1,677	14,882	1,677	14,882
Merchandise Costs	-	-	15	33	15	33
Total Expense	66,323	431,503	167,377	1,385,337	233,700	1,816,840
Net Outcome	(31)	150,491	(37,349)	(209,591)	(37,380)	(59,100)
	15.3%		YMCA Administrative Fee		(35,756)	(277,977)
			YMCA Investment		(73,136)	(337,077)
			YMCA Cost Recovery		41,667	375,003
			Cost Recovery Variance		(31,469)	37,926

**YMCA of Northern Colorado
Johnstown Community YMCA
Summary Operating Statement
Month Ending October 31, 2022**

Revenue	Preschool		Operations		Consolidated	
	Month	YTD	Month	YTD	Month	YTD
Financial Assistance	(7,887)	(60,763)	(1,456)	(13,232)	(9,343)	(73,995)
Contracts & Grants	9,000	138,443	28,600	42,242	37,600	180,685
Preschool Fees	61,268	566,695	-	-	61,268	566,695
Membership	-	-	107,581	1,132,101	107,581	1,132,101
Health & Wellness	-	-	6,881	128,954	6,881	128,954
Childwatch Fees	-	-	-	18	-	18
Merchandise Sales	-	-	45	1,491	45	1,491
Other Income	-	-	2,980	28,803	2,980	28,803
Total Revenue	62,381	644,375	144,631	1,320,377	207,012	1,964,752
Expense						
Salaries & Wages	37,073	387,053	80,000	824,336	117,073	1,211,389
Employee Benefits	2,371	22,405	2,991	39,804	5,362	62,209
Payroll Taxes	3,705	41,863	7,947	83,262	11,652	125,125
Contract Services	-	-	-	21,017	-	21,017
Supplies	-	155	3,901	45,399	3,901	45,554
Telephone	80	800	1,358	15,682	1,438	16,482
Occupancy & Insurance	361	3,484	97,239	484,191	97,600	487,675
Equipment	-	-	367	20,807	367	20,807
Employee/Volunteer Costs	67	3,802	2,281	15,700	2,348	19,502
Program Costs	1,552	17,150	388	16,696	1,940	33,846
Administrative Costs	-	-	1,724	16,606	1,724	16,606
Merchandise Costs	-	-	-	33	-	33
Total Expense	45,209	476,712	198,196	1,583,533	243,405	2,060,245
Net Outcome	17,172	167,663	(53,565)	(263,156)	(36,393)	(95,493)
	15.3%		YMCA Administrative Fee		(37,241)	(315,217)
			YMCA Investment		(73,634)	(410,710)
			YMCA Cost Recovery		41,667	416,670
			Cost Recovery Variance		(31,967)	5,960

**YMCA of Northern Colorado
Johnstown Community YMCA
Summary Operating Statement
Month Ending November 30, 2022**

Revenue	Preschool		Operations		Consolidated	
	Month	YTD	Month	YTD	Month	YTD
Financial Assistance	(6,371)	(67,134)	(1,606)	(14,838)	(7,977)	(81,972)
Contracts & Grants	(123)	138,320	-	42,242	(123)	180,562
Preschool Fees	62,794	629,489	-	-	62,794	629,489
Membership	-	-	111,467	1,243,568	111,467	1,243,568
Health & Wellness	-	-	21,064	150,018	21,064	150,018
Childwatch Fees	-	-	12	30	12	30
Merchandise Sales	-	-	47	1,538	47	1,538
Other Income	-	-	4,705	33,508	4,705	33,508
Total Revenue	56,300	700,675	135,689	1,456,066	191,989	2,156,741
Expense						
Salaries & Wages	37,521	424,574	85,189	909,525	122,710	1,334,099
Employee Benefits	2,670	25,075	2,650	42,454	5,320	67,529
Payroll Taxes	3,684	45,547	8,190	91,452	11,874	136,999
Contract Services	-	-	-	21,017	-	21,017
Supplies	-	155	8,711	54,110	8,711	54,265
Telephone	80	880	2,075	17,757	2,155	18,637
Occupancy & Insurance	319	3,803	56,089	540,280	56,408	544,083
Equipment	-	-	123	20,930	123	20,930
Employee/Volunteer Costs	75	3,877	7,046	22,746	7,121	26,623
Program Costs	1,265	18,415	2,545	19,241	3,810	37,656
Administrative Costs	-	-	1,796	18,402	1,796	18,402
Merchandise Costs	-	-	-	33	-	33
Total Expense	45,614	522,326	174,414	1,757,947	220,028	2,280,273
Net Outcome	10,686	178,349	(38,725)	(301,881)	(28,039)	(123,532)
	15.3%		YMCA Administrative Fee		(33,664)	(348,882)
			YMCA Investment		(61,703)	(472,414)
			YMCA Cost Recovery		41,667	458,337
			Cost Recovery Variance		(20,036)	(14,077)

**YMCA of Northern Colorado
Johnstown Community YMCA
Summary Operating Statement
Month Ending December 31, 2022**

Revenue	Preschool		Operations		Consolidated	
	Month	YTD	Month	YTD	Month	YTD
Financial Assistance	(7,019)	(74,153)	(1,500)	(16,338)	(8,519)	(90,491)
Contracts & Grants	-	138,320	12,500	54,742	12,500	193,062
Preschool Fees	67,789	697,278	-	-	67,789	697,278
Membership	-	-	114,693	1,358,261	114,693	1,358,261
Health & Wellness	-	-	9,597	159,615	9,597	159,615
Childwatch Fees	-	-	20	50	20	50
Merchandise Sales	-	-	43	1,581	43	1,581
Other Income	-	-	10,726	44,234	10,726	44,234
Total Revenue	60,770	761,445	146,079	1,602,145	206,849	2,363,590
Expense						
Salaries & Wages	46,969	471,543	104,989	1,014,514	151,958	1,486,057
Employee Benefits	2,610	27,685	2,934	45,388	5,544	73,073
Payroll Taxes	5,714	51,261	12,912	104,364	18,626	155,625
Contract Services	-	-	192	21,209	192	21,209
Supplies	38	193	2,075	56,185	2,113	56,378
Telephone	80	960	1,358	19,115	1,438	20,075
Occupancy & Insurance	360	4,163	45,788	586,068	46,148	590,231
Equipment	-	-	479	21,409	479	21,409
Employee/Volunteer Costs	3,253	7,130	3,787	26,533	7,040	33,663
Program Costs	2,863	21,278	7,081	26,322	9,944	47,600
Administrative Costs	-	-	1,507	19,909	1,507	19,909
Merchandise Costs	-	-	35	68	35	68
Total Expense	61,887	584,213	183,137	1,941,084	245,024	2,525,297
Net Outcome	(1,117)	177,232	(37,058)	(338,939)	(38,175)	(161,707)
	15.3%		YMCA Administrative Fee		(37,489)	(386,370)
			YMCA Investment		(75,664)	(548,077)
			YMCA Cost Recovery		41,667	500,004
			Cost Recovery Variance		(33,997)	(48,073)

**YMCA of Northern Colorado
Johnstown Community YMCA
Summary Operating Statement
Month Ending January 31, 2023**

Revenue	Preschool		Operations		Consolidated	
	Month	YTD	Month	YTD	Month	YTD
Financial Assistance	(7,412)	(7,412)	(1,570)	(1,570)	(8,982)	(8,982)
Contracts & Grants	35,000	35,000	-	-	35,000	35,000
Preschool Fees	66,085	66,085	-	-	66,085	66,085
Membership	-	-	126,207	126,207	126,207	126,207
Health & Wellness	-	-	13,145	13,145	13,145	13,145
Childwatch Fees	-	-	-	-	-	-
Merchandise Sales	-	-	59	59	59	59
Other Income	-	-	10,598	10,598	10,598	10,598
Total Revenue	93,673	93,673	148,439	148,439	242,112	242,112
Expense						
Salaries & Wages	34,970	34,970	85,355	85,355	120,325	120,325
Employee Benefits	2,366	2,366	2,874	2,874	5,240	5,240
Payroll Taxes	3,043	3,043	7,191	7,191	10,234	10,234
Contract Services	-	-	3,960	3,960	3,960	3,960
Supplies	38	38	3,716	3,716	3,754	3,754
Telephone	80	80	2,092	2,092	2,172	2,172
Occupancy & Insurance	-	-	46,756	46,756	46,756	46,756
Equipment	-	-	1,019	1,019	1,019	1,019
Employee/Volunteer Costs	35	35	2,295	2,295	2,330	2,330
Program Costs	1,149	1,149	2,985	2,985	4,134	4,134
Administrative Costs	-	-	(2)	(2)	(2)	(2)
Merchandise Costs	-	-	-	-	-	-
Total Expense	41,681	41,681	158,241	158,241	199,922	199,922
Net Outcome	51,992	51,992	(9,802)	(9,802)	42,190	42,190
	15.3%		YMCA Administrative Fee		(30,588)	(30,588)
			YMCA Investment		11,602	11,602
			YMCA Cost Recovery		41,667	41,667
			Cost Recovery Variance		53,269	53,269

**YMCA of Northern Colorado
Johnstown Community YMCA
Summary Operating Statement
Month Ending February 28, 2023**

Revenue	Preschool		Operations		Consolidated	
	Month	YTD	Month	YTD	Month	YTD
Financial Assistance	(7,741)	(15,153)	(1,618)	(3,188)	(9,359)	(18,341)
Contracts & Grants	2,513	37,513	-	-	2,513	37,513
Preschool Fees	59,552	125,637	-	-	59,552	125,637
Membership		-	127,181	253,388	127,181	253,388
Health & Wellness		-	16,685	29,830	16,685	29,830
Childwatch Fees		-	-	-	-	-
Merchandise Sales		-	136	195	136	195
Other Income		-	7,435	18,033	7,435	18,033
Total Revenue	54,324	147,997	149,819	298,258	204,143	446,255
Expense						
Salaries & Wages	39,327	74,297	93,897	179,252	133,224	253,549
Employee Benefits	2,397	4,763	2,764	5,638	5,161	10,401
Payroll Taxes	4,589	7,632	10,234	17,425	14,823	25,057
Contract Services	-	-	3,824	7,784	3,824	7,784
Supplies	-	38	4,990	8,706	4,990	8,744
Telephone	160	240	1,591	3,683	1,751	3,923
Occupancy & Insurance	1,270	1,270	61,801	108,557	63,071	109,827
Equipment	-	-	883	1,902	883	1,902
Employee/Volunteer Costs	186	221	2,470	4,765	2,656	4,986
Program Costs	747	1,896	150	3,135	897	5,031
Administrative Costs	1,975	1,975	4,641	4,639	6,616	6,614
Merchandise Costs	-	-	-	-	-	-
Total Expense	50,651	92,332	187,245	345,486	237,896	437,818
Net Outcome	3,673	55,665	(37,426)	(47,228)	(33,753)	8,437
	15.3%		YMCA Administrative Fee		(36,398)	(66,986)
			YMCA Investment		(70,151)	(58,549)
			YMCA Cost Recovery		41,667	83,334
			Cost Recovery Variance		(28,484)	24,785

**YMCA of Northern Colorado
Johnstown Community YMCA
Summary Operating Statement
Month Ending March 31, 2023**

Revenue	Preschool		Operations		Consolidated	
	Month	YTD	Month	YTD	Month	YTD
Financial Assistance	(7,076)	(22,229)	(1,502)	(4,690)	(8,578)	(26,919)
Contracts & Grants	-	37,513	-	-	-	37,513
Preschool Fees	66,507	192,144	-	-	66,507	192,144
Membership	-	-	129,864	383,252	129,864	383,252
Health & Wellness	-	-	16,041	45,871	16,041	45,871
Childwatch Fees	-	-	-	-	-	-
Merchandise Sales	-	-	34	229	34	229
Other Income	-	-	10,813	28,846	10,813	28,846
Total Revenue	59,431	207,428	155,250	453,508	214,681	660,936
Expense						
Salaries & Wages	57,907	132,204	138,720	317,972	196,627	450,176
Employee Benefits	2,787	7,550	4,112	9,750	6,899	17,300
Payroll Taxes	5,912	13,544	13,222	30,647	19,134	44,191
Contract Services	-	-	-	7,784	-	7,784
Supplies	-	38	6,335	15,041	6,335	15,079
Telephone	120	360	1,711	5,394	1,831	5,754
Occupancy & Insurance	743	2,013	58,368	166,925	59,111	168,938
Equipment	-	-	990	2,892	990	2,892
Employee/Volunteer Costs	62	283	2,241	7,006	2,303	7,289
Program Costs	1,774	3,670	830	3,965	2,604	7,635
Administrative Costs	-	1,975	2,872	7,511	2,872	9,486
Merchandise Costs	-	-	10	10	10	10
Total Expense	69,305	161,637	229,411	574,897	298,716	736,534
Net Outcome	(9,874)	45,791	(74,161)	(121,389)	(84,035)	(75,598)
	15.3%		YMCA Administrative Fee		(45,704)	(112,690)
			YMCA Investment		(129,739)	(188,288)
			YMCA Cost Recovery		41,667	125,001
			Cost Recovery Variance		(88,072)	(63,287)

**YMCA of Northern Colorado
Johnstown Community YMCA
Summary Operating Statement
Month Ending April 30, 2023**

Revenue	Preschool		Operations		Consolidated	
	Month	YTD	Month	YTD	Month	YTD
Financial Assistance	(7,741)	(29,970)	(1,538)	(6,228)	(9,279)	(36,198)
Contracts & Grants	-	37,513	-	-	-	37,513
Preschool Fees	66,963	259,107	-	-	66,963	259,107
Membership	-	-	128,272	511,524	128,272	511,524
Health & Wellness	-	-	15,910	61,781	15,910	61,781
Childwatch Fees	-	-	-	-	-	-
Merchandise Sales	-	-	10	239	10	239
Other Income	-	-	5,748	34,594	5,748	34,594
Total Revenue	59,222	266,650	148,402	601,910	207,624	868,560
Expense						
Salaries & Wages	39,245	171,449	88,454	406,426	127,699	577,875
Employee Benefits	3,314	10,864	3,549	13,299	6,863	24,163
Payroll Taxes	3,981	17,525	8,389	39,036	12,370	56,561
Contract Services	-	-	3,218	11,002	3,218	11,002
Supplies	-	38	1,170	16,211	1,170	16,249
Telephone	120	480	1,986	7,380	2,106	7,860
Occupancy & Insurance	613	2,626	28,216	195,141	28,829	197,767
Equipment	-	-	843	3,735	843	3,735
Employee/Volunteer Costs	119	402	1,171	8,177	1,290	8,579
Program Costs	1,478	5,148	2,475	6,440	3,953	11,588
Administrative Costs	-	1,975	24	7,535	24	9,510
Merchandise Costs	-	-	-	10	-	10
Total Expense	48,870	210,507	139,495	714,392	188,365	924,899
Net Outcome	10,352	56,143	8,907	(112,482)	19,259	(56,339)
	15.3%		YMCA Administrative Fee		(28,820)	(141,510)
			YMCA Investment		(9,561)	(197,849)
			YMCA Cost Recovery		41,667	166,668
			Cost Recovery Variance		32,106	(31,181)

**YMCA of Northern Colorado
Johnstown Community YMCA
Summary Operating Statement
Month Ending May 31, 2023**

Revenue	Preschool		Operations		Consolidated	
	Month	YTD	Month	YTD	Month	YTD
Financial Assistance	(7,461)	(37,431)	(2,409)	(8,637)	(9,870)	(46,068)
Contracts & Grants	-	37,513	-	-	-	37,513
Preschool Fees	68,433	327,540	-	-	68,433	327,540
Membership	-	-	128,166	639,690	128,166	639,690
Health & Wellness	-	-	17,123	78,904	17,123	78,904
Childwatch Fees	-	-	-	-	-	-
Merchandise Sales	-	-	20	259	20	259
Other Income	-	-	7,752	42,346	7,752	42,346
Total Revenue	60,972	327,622	150,652	752,562	211,624	1,080,184
Expense						
Salaries & Wages	39,511	210,960	89,527	495,953	129,038	706,913
Employee Benefits	3,668	14,532	4,595	17,894	8,263	32,426
Payroll Taxes	3,923	21,448	8,581	47,617	12,504	69,065
Contract Services	-	-	9,800	20,802	9,800	20,802
Supplies	-	38	6,816	23,027	6,816	23,065
Telephone	120	600	1,626	9,006	1,746	9,606
Occupancy & Insurance	682	3,308	44,999	240,140	45,681	243,448
Equipment	-	-	1,039	4,774	1,039	4,774
Employee/Volunteer Costs	392	794	194	8,371	586	9,165
Program Costs	4,378	9,526	1,890	8,330	6,268	17,856
Administrative Costs	-	1,975	-	7,535	-	9,510
Merchandise Costs	-	-	968	978	968	978
Total Expense	52,674	263,181	170,035	884,427	222,709	1,147,608
Net Outcome	8,298	64,441	(19,383)	(131,865)	(11,085)	(67,424)
	15.3%		YMCA Administrative Fee		(34,074)	(175,584)
			YMCA Investment		(45,159)	(243,008)
			YMCA Cost Recovery		41,667	208,335
			Cost Recovery Variance		(3,492)	(34,673)

YMCA of Northern Colorado
Johnstown Community YMCA
Summary Operating Statement
Month Ending June 30, 2023

Revenue	Preschool		Operations		Consolidated	
	Month	YTD	Month	YTD	Month	YTD
Financial Assistance	(5,242)	(42,673)	(5,504)	(14,141)	(10,746)	(56,814)
Contracts & Grants	24,025	61,538	-	-	24,025	61,538
Preschool Fees	64,796	392,336	-	-	64,796	392,336
Membership	-	-	128,861	768,551	128,861	768,551
Health & Wellness	-	-	22,024	100,928	22,024	100,928
Childwatch Fees	-	-	-	-	-	-
Merchandise Sales	-	-	14	273	14	273
Other Income	-	-	490	42,836	490	42,836
Total Revenue	83,579	411,201	145,885	898,447	229,464	1,309,648
Expense						
Salaries & Wages	38,642	249,602	73,347	569,300	111,989	818,902
Employee Benefits	3,529	18,061	2,960	20,854	6,489	38,915
Payroll Taxes	3,792	25,240	7,321	54,938	11,113	80,178
Contract Services	-	-	351	21,153	351	21,153
Supplies	-	38	3,930	26,957	3,930	26,995
Telephone	120	720	527	9,533	647	10,253
Occupancy & Insurance	663	3,971	28,232	268,372	28,895	272,343
Equipment	-	-	913	5,687	913	5,687
Employee/Volunteer Costs	-	794	244	8,615	244	9,409
Program Costs	1,045	10,571	1,680	10,010	2,725	20,581
Administrative Costs	-	1,975	-	7,535	-	9,510
Merchandise Costs	-	-	3	981	3	981
Total Expense	47,791	310,972	119,508	1,003,935	167,299	1,314,907
Net Outcome	35,788	100,229	26,377	(105,488)	62,165	(5,259)
	15.3%			YMCA Administrative Fee	(25,597)	(201,181)
				YMCA Investment	36,568	(206,440)
				YMCA Cost Recovery	41,667	250,002
				Cost Recovery Variance	78,235	43,562

**YMCA of Northern Colorado
Johnstown Community YMCA
Summary Operating Statement
Month Ending July 31, 2023**

Revenue	Preschool		Operations		Consolidated	
	Month	YTD	Month	YTD	Month	YTD
Financial Assistance	(4,645)	(47,318)	(8,641)	(22,782)	(13,286)	(70,100)
Contracts & Grants	9,194	70,732	8,460	8,460	17,654	79,192
Preschool Fees	47,648	439,984		-	47,648	439,984
Membership		-	141,393	909,944	141,393	909,944
Health & Wellness		-	18,383	119,311	18,383	119,311
Childwatch Fees		-	-	-	-	-
Merchandise Sales		-	86	359	86	359
Other Income		-	1,487	44,323	1,487	44,323
Total Revenue	52,197	463,398	161,168	1,059,615	213,365	1,523,013
Expense						
Salaries & Wages	38,101	287,703	76,330	645,630	114,431	933,333
Employee Benefits	2,458	20,519	3,629	24,483	6,087	45,002
Payroll Taxes	3,983	29,223	7,305	62,243	11,288	91,466
Contract Services	-	-	6,535	27,688	6,535	27,688
Supplies	-	38	6,612	33,569	6,612	33,607
Telephone	80	800	2,639	12,172	2,719	12,972
Occupancy & Insurance	361	4,332	75,729	344,101	76,090	348,433
Equipment	-	-	1,158	6,845	1,158	6,845
Employee/Volunteer Costs	165	959	165	8,780	330	9,739
Program Costs	1,432	12,003	1,076	11,086	2,508	23,089
Administrative Costs	-	1,975	100	7,635	100	9,610
Merchandise Costs	-	-	-	981	-	981
Total Expense	46,580	357,552	181,278	1,185,213	227,858	1,542,765
Net Outcome	5,617	105,846	(20,110)	(125,598)	(14,493)	(19,752)
	15.3%		YMCA Administrative Fee		(34,862)	(236,043)
			YMCA Investment		(49,355)	(255,795)
			YMCA Cost Recovery		41,667	291,669
			Cost Recovery Variance		(7,688)	35,874

**YMCA of Northern Colorado
Johnstown Community YMCA
Summary Operating Statement
Month Ending August 31, 2023**

Revenue	Preschool		Operations		Consolidated	
	Month	YTD	Month	YTD	Month	YTD
Financial Assistance	(2,796)	(50,114)	(1,516)	(24,298)	(4,312)	(74,412)
Contracts & Grants	-	70,732	-	8,460	-	79,192
Preschool Fees	21,341	461,325	-	-	21,341	461,325
Membership		-	139,065	1,049,009	139,065	1,049,009
Health & Wellness		-	513	119,824	513	119,824
Childwatch Fees		-	-	-	-	-
Merchandise Sales		-	26	385	26	385
Other Income		-	2,205	46,528	2,205	46,528
Total Revenue	18,545	481,943	140,293	1,199,908	158,838	1,681,851
Expense						
Salaries & Wages	36,812	324,515	77,961	723,591	114,773	1,048,106
Employee Benefits	2,579	23,098	3,101	27,584	5,680	50,682
Payroll Taxes	3,706	32,929	7,650	69,893	11,356	102,822
Contract Services	-	-	5,905	33,593	5,905	33,593
Supplies	-	38	4,173	37,742	4,173	37,780
Telephone	120	920	1,370	13,542	1,490	14,462
Occupancy & Insurance	688	5,020	43,656	387,757	44,344	392,777
Equipment	-	-	1,300	8,145	1,300	8,145
Employee/Volunteer Costs	189	1,148	174	8,954	363	10,102
Program Costs	865	12,868	480	11,566	1,345	24,434
Administrative Costs	-	1,975	26	7,661	26	9,636
Merchandise Costs	-	-	-	981	-	981
Total Expense	44,959	402,511	145,796	1,331,009	190,755	1,733,520
Net Outcome	(26,414)	79,432	(5,503)	(131,101)	(31,917)	(51,669)
	15.3%		YMCA Administrative Fee		(29,186)	(265,229)
			YMCA Investment		(61,103)	(316,898)
			YMCA Cost Recovery		41,667	333,336
			Cost Recovery Variance		(19,436)	16,438

**YMCA of Northern Colorado
Johnstown Community YMCA
Summary Operating Statement
Month Ending September 30, 2023**

Revenue	Preschool		Operations		Consolidated	
	Month	YTD	Month	YTD	Month	YTD
Financial Assistance	(1,796)	(51,910)	(1,568)	(25,866)	(3,364)	(77,776)
Contracts & Grants	-	70,732	-	8,460	-	79,192
Preschool Fees	80,627	541,952	-	-	80,627	541,952
Membership	-	-	127,733	1,176,742	127,733	1,176,742
Health & Wellness	-	-	10,027	129,851	10,027	129,851
Childwatch Fees	-	-	-	-	-	-
Merchandise Sales	-	-	-	385	-	385
Other Income	-	-	-	46,528	-	46,528
Total Revenue	78,831	560,774	136,192	1,336,100	215,023	1,896,874
Expense						
Salaries & Wages	54,190	378,705	111,608	835,199	165,798	1,213,904
Employee Benefits	3,149	26,247	4,016	31,600	7,165	57,847
Payroll Taxes	5,404	38,333	10,962	80,855	16,366	119,188
Contract Services	-	-	1,220	34,813	1,220	34,813
Supplies	-	38	3,356	41,098	3,356	41,136
Telephone	120	1,040	1,250	14,792	1,370	15,832
Occupancy & Insurance	687	5,707	42,761	430,518	43,448	436,225
Equipment	-	-	1,348	9,493	1,348	9,493
Employee/Volunteer Costs	2,501	3,649	292	9,246	2,793	12,895
Program Costs	9,845	22,713	695	12,261	10,540	34,974
Administrative Costs	-	1,975	10	7,671	10	9,646
Merchandise Costs	-	-	-	981	-	981
Total Expense	75,896	478,407	177,518	1,508,527	253,414	1,986,934
Net Outcome	2,935	82,367	(41,326)	(172,427)	(38,391)	(90,060)
	15.3%		YMCA Administrative Fee		(38,772)	(304,001)
			YMCA Investment		(77,163)	(394,061)
			YMCA Cost Recovery		41,667	375,003
			Cost Recovery Variance		(35,496)	(19,058)

**YMCA of Northern Colorado
Johnstown Community YMCA
Summary Operating Statement
Month Ending October 31, 2023**

Revenue	Preschool		Operations		Consolidated	
	Month	YTD	Month	YTD	Month	YTD
Financial Assistance	(1,796)	(53,706)	(1,353)	(27,219)	(3,149)	(80,925)
Contracts & Grants	-	70,732	-	8,460	-	79,192
Preschool Fees	23,537	565,489	-	-	23,537	565,489
Membership	-	-	128,647	1,305,389	128,647	1,305,389
Health & Wellness	-	-	13,961	143,812	13,961	143,812
Childwatch Fees	-	-	-	-	-	-
Merchandise Sales	-	-	5	390	5	390
Other Income	-	-	6,960	53,488	6,960	53,488
Total Revenue	21,741	582,515	148,220	1,484,320	169,961	2,066,835
Expense						
Salaries & Wages	37,739	416,444	112,096	947,295	149,835	1,363,739
Employee Benefits	2,354	28,601	3,221	34,821	5,575	63,422
Payroll Taxes	2,953	41,286	8,577	89,432	11,530	130,718
Contract Services	-	-	109	34,922	109	34,922
Supplies	-	38	4,831	45,929	4,831	45,967
Telephone	120	1,160	1,250	16,042	1,370	17,202
Occupancy & Insurance	663	6,370	32,275	462,793	32,938	469,163
Equipment	-	-	1,274	10,767	1,274	10,767
Employee/Volunteer Costs	47	3,696	106	9,352	153	13,048
Program Costs	6,609	29,322	1,693	13,954	8,302	43,276
Administrative Costs	-	1,975	37	7,708	37	9,683
Merchandise Costs	-	-	5	986	5	986
Total Expense	50,485	528,892	165,474	1,674,001	215,959	2,202,893
Net Outcome	(28,744)	53,623	(17,254)	(189,681)	(45,998)	(136,059)
	15.3%		YMCA Administrative Fee		(33,042)	(337,043)
			YMCA Investment		(79,040)	(473,101)
			YMCA Cost Recovery		41,667	416,670
			Cost Recovery Variance		(37,373)	(56,431)

**YMCA of Northern Colorado
Johnstown Community YMCA
Summary Operating Statement
Month Ending November 30, 2023**

Revenue	Preschool		Operations		Consolidated	
	Month	YTD	Month	YTD	Month	YTD
Financial Assistance	(1,796)	(55,502)	(1,358)	(28,577)	(3,154)	(84,079)
Contracts & Grants	-	70,732	2,000	10,460	2,000	81,192
Preschool Fees	79,000	644,489	-	-	79,000	644,489
Membership		-	121,996	1,427,385	121,996	1,427,385
Health & Wellness		-	77,432	221,244	77,432	221,244
Childwatch Fees		-	-	-	-	-
Merchandise Sales		-	8	398	8	398
Other Income		-	4,417	57,905	4,417	57,905
Total Revenue	77,204	659,719	204,495	1,688,815	281,699	2,348,534
Expense						
Salaries & Wages	37,638	454,082	76,011	1,023,306	113,649	1,477,388
Employee Benefits	2,368	30,969	3,303	38,124	5,671	69,093
Payroll Taxes	3,918	45,204	8,125	97,557	12,043	142,761
Contract Services	-	-	3,565	38,487	3,565	38,487
Supplies	-	38	4,616	50,545	4,616	50,583
Telephone	120	1,280	1,210	17,252	1,330	18,532
Occupancy & Insurance	650	7,020	72,261	535,054	72,911	542,074
Equipment	-	-	1,288	12,055	1,288	12,055
Employee/Volunteer Costs	259	3,955	-	9,352	259	13,307
Program Costs	573	29,895	2,489	16,443	3,062	46,338
Administrative Costs	-	1,975	-	7,708	-	9,683
Merchandise Costs	-	-	-	986	-	986
Total Expense	45,526	574,418	172,868	1,846,869	218,394	2,421,287
Net Outcome	31,678	85,301	31,627	(158,054)	63,305	(72,754)
	15.3%		YMCA Administrative Fee		(33,414)	(370,457)
			YMCA Investment		29,891	(443,211)
			YMCA Cost Recovery		41,667	458,337
			Cost Recovery Variance		71,558	15,126

**YMCA of Northern Colorado
Johnstown Community YMCA
Summary Operating Statement
Month Ending December 31, 2023**

Revenue	Preschool		Operations		Consolidated	
	Month	YTD	Month	YTD	Month	YTD
Financial Assistance	(1,670)	(57,172)	(3,029)	(31,606)	(4,699)	(88,778)
Contracts & Grants		70,732		10,460	-	81,192
Preschool Fees	198,350	842,839		-	198,350	842,839
Membership		-	119,411	1,546,796	119,411	1,546,796
Health & Wellness		-	7,557	228,801	7,557	228,801
Childwatch Fees		-		-	-	-
Merchandise Sales		-		398	-	398
Other Income		-	2,897	60,802	2,897	60,802
Total Revenue	196,680	856,399	126,836	1,815,651	323,516	2,672,050
Expense						
Salaries & Wages	39,390	493,472	72,080	1,095,386	111,470	1,588,858
Employee Benefits	3,225	34,194	3,130	41,254	6,355	75,448
Payroll Taxes	4,076	49,280	7,289	104,846	11,365	154,126
Contract Services		-	4,045	42,532	4,045	42,532
Supplies		38	3,978	54,523	3,978	54,561
Telephone	40	1,320	1,250	18,502	1,290	19,822
Occupancy & Insurance	638	7,658	29,596	564,650	30,234	572,308
Equipment		-	1,535	13,590	1,535	13,590
Employee/Volunteer Costs	175	4,130		9,352	175	13,482
Program Costs	1,935	31,830	3,910	20,353	5,845	52,183
Administrative Costs		1,975		7,708	-	9,683
Merchandise Costs		-		986	-	986
Total Expense	49,479	623,897	126,813	1,973,682	176,292	2,597,579
Net Outcome	147,201	232,502	23	(158,031)	147,224	74,470
	15.3%	YMCA Administrative Fee			(26,973)	(397,430)
		YMCA Investment			120,251	(322,959)
		YMCA Cost Recovery			41,667	500,004
		Cost Recovery Variance			161,918	177,045

		YMCA of Northern Colorado					
		2024 Budget Presentation Analysis					
		Originally Submitted Budget 2024	Board Approved Budget 2024	Year-End Actuals 2024	Board App. Budget / YE Actuals Variance	Notes	
Situation Narrative:	Revenue:	(Incorrect)	(Correct)	(Correct)	(Correct)		
<p>First and foremost, the Y sincerely apologizes for the unacceptable confusion this issue has caused for the Town. The root issue of this situation was caused by a grossly incorrect 2024 budget submittal to the Town in early 2024. In doing so, the following key elements paint an extremely inaccurate picture of the financial performance of the Y in 2024:</p> <p>1. The originally submitted budget report was generated within our former CRM platform that we transitioned away from in February 2024, which reflects antiquated GL lines that in many cases do not align with our new GL structure. In addition, the CFO tasked to generate such reports has since been terminated.</p> <p>2. In the originally submitted budget report, there was the incorrect addition of a \$500,000 Town of Johnstown subsidy, which artificially skewed the revenue high. The Y reflects the Town subsidy in another fund and is not reflected in the branch's board approved operating budget or actuals.</p> <p>3. In the originally submitted budget report, there was the incorrect omission of the \$583,523 (revised to \$410,928) Intra Y Allocation expense, which artificially skewed the expense low. Also, please note that in the 2024 actuals, the allocation was amended to reflect the maximum 15.3% level.</p> <p>Due to errors #2 and #3 in the originally submitted budget, a \$607,080 surplus was reflected and was not anywhere resembling reality. As such, when the 2024 YE actuals are overlayed with the originally submitted budget, it reflects a variance of \$1,083,149, which is not reflective of the Y's actual financial performance. These amounts have changed due to subsequent corrections.</p> <p>The actual budget to actual variance based on the board approved budget was (\$147,933). Although we strive to never miss our budget targets, this deficit is \$935,216 better than the picture that the incorrect original budget submittal painted.</p> <p>Y leadership looks forward to working with the Town to rectify this highly unfortunate situation. In addition, the Y will come prepared to share a plan to ensure nothing like this ever happens again.</p>	Financial Assistance	-115,178	N/A	N/A	N/A	FA included in membership and program lines in approved budget & actuals	
	Contracts & Grants	69,725	12,000	30,046	18,046		
	Contributions	N/A	58,000	64,788	6,788		
	Membership	1,633,969	1,635,179	1,455,021	-180,158	2024 membership actuals were off the mark due largely to system conversion in FEB2024	
	Program Revenue	N/A	1,144,924	1,256,216	111,292	Program revenue is rolled up together in approved budget & actuals	
	Health & Wellness	224,543	N/A	N/A	N/A	Health & Wellness revenue is not stand-alone line in approved budget & actuals	
	Schoolage & Preschool	860,814	N/A	N/A	N/A	Schoolage & Preschool revenue is not stand-alone line in approved budget & actuals	
	Camping	500	N/A	N/A	N/A	No longer a line in approved budget & actuals	
	Rental Income	N/A	66,554	62,319	-4,235	Rental income is a stand-alone line in approved budget & actuals	
	Merchandise Sales	2,587	N/A	N/A	N/A	Now called sale of inventory in approved budget & actuals	
	Sales of Inventory	N/A	957	4,398	3,441		
	Other Income	63,367	0	189	189	Included rental revenue in this line but now stand-alone rental line in approved budget & actuals	
	Johnstown Support	500,000	N/A	N/A	N/A	Full \$500,000 subsidy errantly included in originally submitted budget, hence, skewing revenue inaccurately high	
	Total Revenue	3,240,327	2,917,614	2,872,977	-44,637		
		Expense:					
		Salaries & Wages	1,566,819	1,493,692	1,765,853	272,161	Negative variance due to increased # of child care staff to meet mandated ratio as well as higher than anticipated aquatics staffing cost
		Employee Benefits	87,266	107,049	115,914	8,865	
		Payroll Taxes	155,510	143,662	178,971	35,309	
	Contract Services	26,809	38,000	4,551	-33,449	Positive variance due to cost cutting efforts	
	Supplies	57,218	N/A	N/A	N/A	Supplies line now in Program Supplies & Expense line in approved budget and actuals	
	Program Supplies & Expense	N/A	67,838	103,038	35,200	Negative variance due to unbudgeted, grant-funded program supplies	
	Telephone	21,491	N/A	N/A	N/A	Telephone now in Office Expense line in approved budget & actuals	
	Postage	7	N/A	N/A	N/A		
	Occupancy & Insurance	580,903	N/A	N/A	N/A	Occupancy & Insurance now in Occupancy line in approved budget & actuals	
	Occupancy	N/A	703,252	648,532	-54,720	Positive variance due in part to cost cutting efforts	
	Special Event Expense	N/A	0	1,540	1,540		
	Equipment	10,669	N/A	N/A	N/A	Equipment now rolled in under Occupancy line in approved budget & actuals	
	Fundraising Expense	265	790	0	-790		

		YMCA of Northern Colorado				
		2024 Budget Presentation Analysis				
		Originally Submitted Budget 2024 (Incorrect)	Board Approved Budget 2024 (Correct)	Year-End Actuals 2024 (Correct)	Board App. Budget / YE Actuals Variance (Correct)	Notes
Situation Narrative:	Revenue:					
	Office Expense	N/A	22,654	15,750	-6,904	Was formally Telephone in originally submitted budget
	Technology	N/A	0	1,287	1,287	
	Marketing	5,356	N/A	N/A	N/A	
	Conferences & Training	N/A	13,462	1,501	-11,961	Positive variance due to cost cutting efforts
	Travel & Transportation	1,032	2,157	1,266	-891	
	Interest Expense	N/A	0	40	40	
	Employee/Volunteer Costs	20,080	N/A	N/A	N/A	No longer a line in approved budget & actuals
	Program Costs	53,470	N/A	N/A	N/A	Now rolled into other lines in the approved budget & actuals
	Organizational Dues	N/A	40,357	44,116	3,760	Formally was the National YMCA Support line in the originally submitted budget
	National YMCA Support	41,424	N/A	N/A	N/A	Is now the Organizational Dues line in the approved budget & actuals
	Administrative Costs	2,265	N/A	N/A	N/A	
	Merchandise Costs	983	N/A	N/A	N/A	
	Insurance	N/A	36,438	36,438	0	Is now its own separate line instead of being rolled into the Occupancy & Insurance line
	Miscellaneous	N/A	7,463	515	-6,948	
	Depreciation	N/A	8,989	9,235	246	
	Depreciation - Equipment	1,680	N/A	N/A	N/A	
	Intra Y Allocation	N/A				The Intra Y Allocation was incorrectly omitted from the originally submitted budget, hence, skewing expense inaccurately low
	Total Expense	2,633,247	2,685,803	2,928,548	242,745	
	Change in Net Assets	607,080	231,812	(55,570)	(287,382)	
	Intra Y Allocation - original	N/A - see note	583,523	443,060	(140,463)	
	Intra Y Allocation - calc at 15.3%		410,928	448,068	37,140	
	Total Expenses with Allocation		3,096,730	3,376,615		
	Change in Net Assets with Allocation		(179,116)	(503,638)		
	Note: Intra Y Allocation is referred to as Facility Expenses in the Facility Management Agreement					

Statement of Activities - Actual to Budget
YMCA of Northern Colorado
0869:All NoCo Johnstown Location

Account Group Name	May 2024				YTD 2024				Annual Budget
	Actual	Budget	Actual to Budget \$ Difference	Actual to Budget % Difference	Actual	Budget	Actual to Budget \$ Difference	Actual to Budget % Difference	2024
Revenue									
Program Revenue	6,312.12	25,823.19	(19,511.07)	(75.56%)	47,862.60	85,811.71	(37,949.11)	(44.22%)	191,682.96
Membership Revenue	143,280.77	140,731.47	2,549.30	1.81%	641,114.93	666,697.25	(25,582.32)	(3.84%)	1,659,089.23
Investment Income	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00
Rental Income	6,538.52	2,839.87	3,698.65	130.24%	28,955.02	22,169.70	6,785.32	30.61%	66,554.42
Sales of Assets	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00
Gaming	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00
Sales of Inventory	0.00	132.23	(132.23)	(100.00%)	45.00	407.97	(362.97)	(88.97%)	956.59
Other Revenue	20.00	0.00	20.00	0.00%	40.66	0.00	40.66	0.00%	0.00
Revenue Allocations	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00
Total Revenue	156,151.41	169,526.76	(13,375.35)	(7.89%)	718,018.21	775,086.63	(56,068.42)	(7.23%)	1,918,283.20
Expenses									
Salaries and Wages	88,299.69	77,013.34	11,286.35	14.66%	392,819.41	385,469.05	7,350.36	1.91%	1,040,518.92
Benefits	4,935.16	4,863.97	71.19	1.46%	19,288.17	24,860.82	(5,572.65)	(22.42%)	66,332.97
Payroll Taxes	8,287.49	7,480.21	807.28	10.79%	37,686.12	39,255.87	(1,569.75)	(4.00%)	99,867.29
Contracted Services	0.00	3,166.67	(3,166.67)	(100.00%)	4,881.00	15,833.35	(10,952.35)	(69.17%)	38,000.04
Program Supplies & Expenses	14,509.87	2,365.51	12,144.36	513.39%	32,069.32	11,095.82	20,973.50	189.02%	32,337.64
Occupancy	46,936.68	56,478.88	(9,542.20)	(16.90%)	239,021.56	285,544.29	(46,522.73)	(16.29%)	702,552.46
Fundraising Expenses	0.00	45.84	(45.84)	(100.00%)	0.00	229.20	(229.20)	(100.00%)	550.08
Office Expenses	1,779.30	1,706.36	72.94	4.27%	6,205.05	8,707.80	(2,502.75)	(28.74%)	21,214.31
Technology	99.95	0.00	99.95	0.00%	398.85	0.00	398.85	0.00%	0.00
Travel & Related Expenses	0.00	112.64	(112.64)	(100.00%)	97.61	593.40	(495.79)	(83.55%)	2,156.84
Conferences & Training	41.35	205.26	(163.91)	(79.85%)	248.09	1,116.30	(868.21)	(77.78%)	7,151.38
Organizational Dues	2,873.21	2,373.38	499.83	21.06%	13,131.11	10,851.23	2,279.88	21.01%	26,855.99
Insurance	1,859.42	1,859.42	0.00	0.00%	9,292.44	9,292.44	0.00	0.00%	25,108.48
Miscellaneous Expense	190.00	428.48	(238.48)	(55.66%)	227.01	2,085.82	(1,858.81)	(89.12%)	4,713.24
Depreciation	733.70	500.00	233.70	46.74%	3,619.14	2,500.00	1,119.14	44.77%	6,000.00
Intra Y Allocation	40,647.30	33,506.86	7,140.44	21.31%	184,880.39	153,024.84	31,855.55	20.82%	378,874.68
Total Expenses	211,193.12	192,106.82	19,086.30	9.94%	943,865.27	950,460.23	(6,494.25)	(0.68%)	2,452,234.32
Change in Net Assets	(55,041.71)	(22,580.06)	(32,461.65)	(143.76%)	(225,847.06)	(175,373.60)	(49,574.17)	(28.27%)	(533,951.12)

Statement of Activities - Actual to Budget
YMCA of Northern Colorado
0869:All NoCo Johnstown Location

Account Group Name	June 2024				YTD 2024				Annual Budget
	Actual	Budget	Actual to Budget \$	Actual to Budget %	Actual	Budget	Actual to Budget \$	Actual to Budget %	2024
Revenue									
Noncash Contributions	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00
Program Revenue	5,095.19	23,811.14	(18,715.95)	(78.60%)	52,957.79	109,622.85	(56,665.06)	(51.69%)	191,682.96
Membership Revenue	135,886.62	142,905.20	(7,018.58)	(4.91%)	777,001.55	809,602.45	(32,600.90)	(4.03%)	1,659,089.23
Investment Income	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00
Rental Income	6,120.91	3,567.49	2,553.42	71.57%	35,075.93	25,737.19	9,338.74	36.29%	66,554.42
Sales of Inventory	0.00	21.33	(21.33)	(100.00%)	45.00	429.30	(384.30)	(89.52%)	956.59
Other Revenue	27.89	0.00	27.89	0.00%	68.55	0.00	68.55	0.00%	0.00
Revenue Allocations	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00
Total Revenue	147,130.61	170,305.16	(23,174.55)	(13.61%)	865,148.82	945,391.79	(79,242.97)	(8.38%)	1,918,283.20
Expenses									
Salaries and Wages	85,569.73	81,813.10	3,756.63	4.59%	478,389.14	467,282.15	11,106.99	2.38%	1,040,518.92
Benefits	4,755.72	4,862.07	(106.35)	(2.19%)	24,043.89	29,722.89	(5,679.00)	(19.11%)	66,332.97
Payroll Taxes	10,428.19	7,817.06	2,611.13	33.40%	48,114.31	47,072.93	1,041.38	2.21%	99,867.29
Contracted Services	0.00	3,166.67	(3,166.67)	(100.00%)	4,881.00	19,000.02	(14,119.02)	(74.31%)	38,000.04
Program Supplies & Expenses	7,934.63	2,428.35	5,506.28	226.75%	40,003.95	13,524.17	26,479.78	195.80%	32,337.64
Occupancy	68,588.53	56,450.99	12,137.54	21.50%	307,610.09	341,995.28	(34,385.19)	(10.05%)	702,552.46
Fundraising Expenses	0.00	45.84	(45.84)	(100.00%)	0.00	275.04	(275.04)	(100.00%)	550.08
Office Expenses	2,334.04	1,706.36	627.68	36.78%	8,539.09	10,414.16	(1,875.07)	(18.01%)	21,214.31
Technology	99.95	0.00	99.95	0.00%	498.80	0.00	498.80	0.00%	0.00
Travel & Related Expenses	0.00	129.90	(129.90)	(100.00%)	97.61	723.30	(625.69)	(86.50%)	2,156.84
Conferences & Training	53.63	205.26	(151.63)	(73.87%)	301.72	1,321.56	(1,019.84)	(77.17%)	7,151.38
Interest Expense	0.00	0.00	0.00	0.00%	40.14	0.00	40.14	0.00%	0.00
Organizational Dues	3,014.96	2,384.28	630.68	26.45%	16,146.07	13,235.51	2,910.56	21.99%	26,855.99
Insurance	1,979.41	1,979.41	0.00	0.00%	11,271.85	11,271.85	0.00	0.00%	25,108.48
Bad Debt	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00
Miscellaneous Expense	50.00	376.67	(326.67)	(86.73%)	277.01	2,462.49	(2,185.48)	(88.75%)	4,713.24
Depreciation	733.70	500.00	233.70	46.74%	4,352.84	3,000.00	1,352.84	45.09%	6,000.00
Intra Y Allocation	42,672.22	33,662.53	9,009.69	26.76%	227,552.61	186,687.37	40,865.24	21.89%	378,874.68
Reserve Contributions	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00
Total Expenses	228,214.71	197,528.49	30,686.22	15.53%	1,172,120.12	1,147,988.72	24,131.40	2.11%	2,452,234.32
Change in Net Assets	(81,084.10)	(27,223.33)	(53,996.07)	(198.34%)	(306,971.30)	(202,596.93)	(103,570.24)	(51.12%)	(533,951.12)

Statement of Activities - Actual to Budget
YMCA of Northern Colorado
0869:All NoCo Johnstown Location

Account Group Name	July 2024			YTD 2024			Annual Budget
	Actual	Budget	Actual to Budget \$	Actual	Budget	Actual to Budget \$	2024
Revenue							
Government Grants (Contributions)	10,700.00	0.00	10,700.00	11,700.00	0.00	11,700.00	0.00
Contributions	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Noncash Contributions	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Program Revenue	7,191.02	19,402.84	(12,211.82)	60,148.81	129,025.69	(68,876.88)	191,682.96
Membership Revenue	143,787.61	144,565.10	(777.49)	920,789.16	954,167.55	(33,378.39)	1,659,089.23
Investment Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Rental Income	1,321.50	2,263.61	(942.11)	36,397.43	28,000.80	8,396.63	66,554.42
Sales of Inventory	0.00	113.42	(113.42)	45.00	542.72	(497.72)	956.59
Other Revenue	20.00	0.00	20.00	88.55	0.00	88.55	0.00
Revenue Allocations	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Revenue	163,020.13	166,344.97	(3,324.84)	1,029,168.95	1,111,736.76	(82,567.81)	1,918,283.20
Expenses							
Salaries and Wages	86,083.64	84,449.00	1,634.64	564,472.78	551,731.15	12,741.63	1,040,518.92
Benefits	4,551.51	5,179.24	(627.73)	28,595.40	34,902.13	(6,306.73)	66,332.97
Payroll Taxes	10,429.37	7,879.10	2,550.27	58,543.68	54,952.03	3,591.65	99,867.29
Contracted Services	0.00	3,166.67	(3,166.67)	4,881.00	22,166.69	(17,285.69)	38,000.04
Program Supplies & Expenses	14,898.66	2,154.32	12,744.34	54,902.61	15,678.49	39,224.12	32,337.64
Occupancy	56,442.54	59,884.45	(3,441.91)	364,052.63	401,879.73	(37,827.10)	702,552.46
Special Event Expenses	907.91	0.00	907.91	1,103.78	0.00	1,103.78	0.00
Office Expenses	1,261.79	1,750.36	(488.57)	9,800.88	12,164.52	(2,363.64)	21,214.31
Technology	99.95	0.00	99.95	598.75	0.00	598.75	0.00
Travel & Related Expenses	62.62	84.10	(21.48)	160.23	807.40	(647.17)	2,156.84
Conferences & Training	0.00	235.26	(235.26)	301.72	1,556.82	(1,255.10)	7,151.38
Interest Expense	0.00	0.00	0.00	40.14	0.00	40.14	0.00
Organizational Dues	2,328.83	2,328.83	0.00	18,474.90	15,564.34	2,910.56	26,855.99
Insurance	2,045.31	2,045.31	0.00	13,317.16	13,317.16	0.00	25,108.48
Bad Debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous Expense	165.59	341.48	(175.89)	442.60	2,803.97	(2,361.37)	4,713.24
Depreciation	733.70	500.00	233.70	5,086.54	3,500.00	1,586.54	6,000.00
Intra Y Allocation	32,870.50	32,870.50	0.00	260,423.11	219,557.87	40,865.24	378,874.68
Reserve Contributions	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenses	212,881.92	202,868.62	9,967.46	1,385,197.91	1,350,582.30	34,294.73	2,451,684.24
Change in Net Assets	(49,861.79)	(36,523.65)	(13,292.30)	(356,028.96)	(238,845.54)	(116,862.54)	(533,401.04)

Statement of Activities - Actual to Budget
YMCA of Northern Colorado
0869:All NoCo Johnstown Location

Account Group Name	August 2024			YTD 2024			Annual Budget
	Actual	Budget	Actual to Budget \$	Actual	Budget	Actual to Budget \$	2024
Revenue							
Government Grants (Contributions)	0.00	0.00	0.00	11,700.00	0.00	11,700.00	0.00
Contributions	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Noncash Contributions	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Program Revenue	5,485.09	8,092.97	(2,607.88)	65,633.90	137,118.66	(71,484.76)	191,682.96
Membership Revenue	79,224.98	141,870.83	(62,645.85)	1,000,014.14	1,096,038.38	(96,024.24)	1,659,089.23
Investment Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Rental Income	2,987.50	4,772.46	(1,784.96)	39,384.93	32,773.26	6,611.67	66,554.42
Sales of Inventory	0.00	214.99	(214.99)	45.00	757.71	(712.71)	956.59
Other Revenue	20.00	0.00	20.00	108.55	0.00	108.55	0.00
Revenue Allocations	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Revenue	87,717.57	154,951.25	(67,233.68)	1,116,886.52	1,266,688.01	(149,801.49)	1,918,283.20
Expenses							
Salaries and Wages	85,765.74	118,707.83	(32,942.09)	650,238.52	670,438.98	(20,200.46)	1,040,518.92
Benefits	7,569.21	7,250.49	318.72	36,164.61	42,152.62	(5,988.01)	66,332.97
Payroll Taxes	9,757.15	10,984.04	(1,226.89)	68,300.83	65,936.07	2,364.76	99,867.29
Contracted Services	0.00	3,166.67	(3,166.67)	4,881.00	25,333.36	(20,452.36)	38,000.04
Program Supplies & Expenses	1,063.93	3,013.52	(1,949.59)	55,966.54	18,692.01	37,274.53	32,337.64
Occupancy	38,650.75	57,898.24	(19,247.49)	402,703.38	459,777.97	(57,074.59)	702,552.46
Special Event Expenses	0.00	0.00	0.00	1,103.78	0.00	1,103.78	0.00
Fundraising Expenses	0.00	45.84	(45.84)	0.00	366.72	(366.72)	550.08
Office Expenses	0.00	1,963.68	(1,963.68)	9,800.88	14,128.20	(4,327.32)	21,214.31
Technology	0.00	0.00	0.00	598.75	0.00	598.75	0.00
Travel & Related Expenses	0.00	330.37	(330.37)	160.23	1,137.77	(977.54)	2,156.84
Conferences & Training	0.00	205.26	(205.26)	301.72	1,762.08	(1,460.36)	7,151.38
Organizational Dues	0.00	2,169.32	(2,169.32)	18,474.90	17,733.66	741.24	26,855.99
Insurance	0.00	2,868.86	(2,868.86)	13,317.16	16,186.02	(2,868.86)	25,108.48
Bad Debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous Expense	(18.00)	372.64	(390.64)	424.60	3,176.61	(2,752.01)	4,713.24
Depreciation	0.00	500.00	(500.00)	5,086.54	4,000.00	1,086.54	6,000.00
Intra Y Allocation	0.00	30,591.75	(30,591.75)	260,423.11	250,149.62	10,273.49	378,874.68
Reserve Contributions	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenses	142,788.78	240,068.51	(97,279.73)	1,527,946.55	1,590,971.69	(62,985.00)	2,452,234.32
Change in Net Assets	(55,071.21)	(85,117.26)	30,046.05	(411,060.03)	(324,283.68)	(86,816.49)	(533,951.12)

Statement of Activities - Actual to Budget
YMCA of Northern Colorado
0869:All NoCo Johnstown Location

Account Group Name	September 2024			YTD 2024			Annual Budget
	Actual	Budget	Actual to Budget \$	Actual	Budget	Actual to Budget \$	2024
Revenue							
Government Grants (Contributions)	0.00	0.00	0.00	11,700.00	0.00	11,700.00	0.00
Contributions	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Noncash Contributions	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Program Revenue	12,218.00	12,227.26	(9.26)	79,612.90	149,345.92	(69,733.02)	191,682.96
Membership Revenue	124,469.32	139,056.83	(14,587.51)	1,132,159.32	1,235,095.21	(102,935.89)	1,659,089.23
Investment Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Rental Income	3,322.50	3,240.17	82.33	42,999.93	36,013.43	6,986.50	66,554.42
Sales of Inventory	312.68	83.71	228.97	357.68	841.42	(483.74)	956.59
Other Revenue	20.00	0.00	20.00	128.55	0.00	128.55	0.00
Total Revenue	140,342.50	154,607.97	(14,265.47)	1,266,958.38	1,421,295.98	(154,337.60)	1,918,283.20
Expenses							
Salaries and Wages	80,707.95	75,943.83	4,764.12	770,274.93	746,382.81	23,892.12	1,040,518.92
Benefits	5,712.10	5,458.68	253.42	43,832.67	47,611.30	(3,778.63)	66,332.97
Payroll Taxes	9,645.71	6,982.76	2,662.95	83,380.39	72,918.83	10,461.56	99,867.29
Contracted Services	(330.00)	3,166.67	(3,496.67)	4,551.00	28,500.03	(23,949.03)	38,000.04
Program Supplies & Expenses	6,205.75	6,726.80	(521.05)	63,134.45	25,418.81	37,715.64	32,337.64
Occupancy	46,282.14	58,411.34	(12,129.20)	482,628.13	518,189.31	(35,561.18)	702,552.46
Special Event Expenses	0.00	0.00	0.00	1,103.78	0.00	1,103.78	0.00
Advertising & Promotion	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fundraising Expenses	0.00	45.84	(45.84)	0.00	412.56	(412.56)	550.08
Office Expenses	2,410.09	1,787.04	623.05	12,357.59	15,915.24	(3,557.65)	21,214.31
Technology	0.00	0.00	0.00	698.70	0.00	698.70	0.00
Travel & Related Expenses	102.71	148.46	(45.75)	262.94	1,286.23	(1,023.29)	2,156.84
Conferences & Training	424.87	955.26	(530.39)	1,245.47	2,717.34	(1,471.87)	7,151.38
Interest Expense	0.00	0.00	0.00	40.14	0.00	40.14	0.00
Organizational Dues	2,164.51	2,164.51	0.00	23,494.90	19,898.17	3,596.73	26,855.99
Insurance	1,832.68	1,832.68	0.00	18,018.70	18,018.70	0.00	25,108.48
Bad Debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous Expense	19.00	373.56	(354.56)	408.60	3,550.17	(3,141.57)	4,713.24
Depreciation	733.71	500.00	233.71	6,553.95	4,500.00	2,053.95	6,000.00
Intra Y Allocation	30,523.09	30,523.09	0.00	321,537.95	280,672.71	40,865.24	378,874.68
Reserve Contributions	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenses	186,434.31	195,020.52	(8,586.21)	1,833,524.29	1,785,992.21	47,532.08	2,452,234.32
Change in Net Assets	(46,091.81)	(40,412.55)	(5,679.26)	(566,565.91)	(364,696.23)	(201,869.68)	(533,951.12)

Statement of Activities - Actual to Budget
YMCA of Northern Colorado
0869:All NoCo Johnstown Location

Account Group Name	October 2024			YTD 2024			Annual Budget
	Actual	Budget	Actual to Budget \$	Actual	Budget	Actual to Budget \$	2024
Revenue							
Government Grants (Contributions)	(10,700.00)	0.00	(10,700.00)	1,000.00	0.00	1,000.00	0.00
Contributions	20,000.00	0.00	20,000.00	20,000.00	0.00	20,000.00	0.00
Program Revenue	9,320.62	10,864.09	(1,543.47)	88,933.52	160,210.01	(71,276.49)	191,682.96
Membership Revenue	100,012.81	133,094.34	(33,081.53)	1,232,172.13	1,368,189.55	(136,017.42)	1,659,089.23
Investment Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Rental Income	6,393.75	4,661.07	1,732.68	49,393.68	40,674.50	8,719.18	66,554.42
Sales of Inventory	494.30	38.39	455.91	851.98	879.81	(27.83)	956.59
Other Revenue	20.00	0.00	20.00	148.55	0.00	148.55	0.00
Revenue Allocations	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Revenue	125,541.48	148,657.89	(23,116.41)	1,392,499.86	1,569,953.87	(177,454.01)	1,918,283.20
Expenses							
Salaries and Wages	82,944.71	77,118.58	5,826.13	853,219.64	823,501.39	29,718.25	1,040,518.92
Benefits	4,894.85	5,460.58	(565.73)	48,727.52	53,071.88	(4,344.36)	66,332.97
Payroll Taxes	8,044.80	7,085.98	958.82	91,425.19	80,004.81	11,420.38	99,867.29
Contracted Services	0.00	3,166.67	(3,166.67)	4,551.00	31,666.70	(27,115.70)	38,000.04
Program Supplies & Expenses	6,578.52	1,848.18	4,730.34	69,712.97	27,266.99	42,445.98	32,337.64
Occupancy	52,229.78	57,274.21	(5,044.43)	534,857.91	575,463.52	(40,605.61)	702,552.46
Special Event Expenses	0.00	0.00	0.00	1,103.78	0.00	1,103.78	0.00
Advertising & Promotion	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fundraising Expenses	0.00	45.84	(45.84)	0.00	458.40	(458.40)	550.08
Office Expenses	200.13	1,750.36	(1,550.23)	12,557.72	17,665.60	(5,107.88)	21,214.31
Technology	99.95	0.00	99.95	798.65	0.00	798.65	0.00
Travel & Related Expenses	0.00	79.17	(79.17)	262.94	1,365.40	(1,102.46)	2,156.84
Conferences & Training	20.00	964.47	(944.47)	1,265.47	3,681.81	(2,416.34)	7,151.38
Interest Expense	0.00	0.00	0.00	40.14	0.00	40.14	0.00
Organizational Dues	2,159.22	2,081.22	78.00	25,654.12	21,979.39	3,674.73	26,855.99
Insurance	1,862.05	1,862.05	0.00	19,880.75	19,880.75	0.00	25,108.48
Bad Debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous Expense	36.04	404.16	(368.12)	444.64	3,954.33	(3,509.69)	4,713.24
Depreciation	733.71	500.00	233.71	7,287.66	5,000.00	2,287.66	6,000.00
Intra Y Allocation	29,333.09	29,333.09	0.00	350,871.04	310,005.80	40,865.24	378,874.68
Reserve Contributions	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenses	189,136.85	188,974.56	162.29	2,022,661.14	1,974,966.77	47,694.37	2,452,234.32
Change in Net Assets	(63,595.37)	(40,316.67)	(23,278.70)	(630,161.28)	(405,012.90)	(225,148.38)	(533,951.12)

Statement of Activities - Actual to Budget
YMCA of Northern Colorado
0869:All NoCo Johnstown Location

Account Group Name	November 2024			YTD 2024			Annual Budget
	Actual	Budget	Actual to Budget \$ Difference	Actual	Budget	Actual to Budget \$ Difference	2024
Revenue							
Government Grants (Contributions)	0.00	0.00	0.00	1,000.00	0.00	1,000.00	0.00
Contributions	0.00	0.00	0.00	20,000.00	0.00	20,000.00	0.00
Program Revenue	30,291.26	23,774.49	6,516.77	119,224.78	183,984.50	(64,759.72)	191,682.96
Membership Revenue	123,452.23	139,174.01	(15,721.78)	1,355,624.36	1,507,363.56	(151,739.20)	1,659,089.23
Investment Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Rental Income	7,980.00	7,687.19	292.81	57,373.68	48,361.69	9,011.99	66,554.42
Sales of Inventory	541.11	40.10	501.01	1,393.09	919.91	473.18	956.59
Other Revenue	20.00	0.00	20.00	168.55	0.00	168.55	0.00
Total Revenue	162,284.60	170,675.79	(8,391.19)	1,554,784.46	1,740,629.66	(185,845.20)	1,918,283.20
Expenses							
Salaries and Wages	81,013.33	76,247.08	4,766.25	934,232.97	899,748.47	34,484.50	1,040,518.92
Benefits	4,117.36	5,458.68	(1,341.32)	52,844.88	58,530.56	(5,685.68)	66,332.97
Payroll Taxes	7,900.74	6,998.76	901.98	99,325.93	87,003.57	12,322.36	99,867.29
Contracted Services	0.00	3,166.67	(3,166.67)	4,551.00	34,833.37	(30,282.37)	38,000.04
Program Supplies & Expenses	3,308.28	2,073.02	1,235.26	73,021.25	29,340.01	43,681.24	32,337.64
Occupancy	39,119.66	63,854.23	(24,734.57)	573,977.57	639,317.75	(65,340.18)	702,552.46
Special Event Expenses	0.00	0.00	0.00	1,103.78	0.00	1,103.78	0.00
Fundraising Expenses	0.00	45.84	(45.84)	0.00	504.24	(504.24)	550.08
Office Expenses	1,566.80	1,798.36	(231.56)	14,124.52	19,463.96	(5,339.44)	21,214.31
Technology	99.95	0.00	99.95	898.60	0.00	898.60	0.00
Travel & Related Expenses	0.00	79.17	(79.17)	262.94	1,444.57	(1,181.63)	2,156.84
Conferences & Training	15.00	2,046.79	(2,031.79)	1,280.47	5,728.60	(4,448.13)	7,151.38
Interest Expense	0.00	0.00	0.00	40.14	0.00	40.14	0.00
Organizational Dues	2,389.45	2,389.45	0.00	28,043.57	24,368.84	3,674.73	26,855.99
Insurance	1,840.26	1,840.26	0.00	21,721.01	21,721.01	0.00	25,108.48
Miscellaneous Expense	60.00	357.17	(297.17)	504.64	4,311.50	(3,806.86)	4,713.24
Depreciation	733.71	500.00	233.71	8,021.37	5,500.00	2,521.37	6,000.00
Intra Y Allocation	33,736.67	33,736.67	0.00	384,607.71	343,742.47	40,865.24	378,874.68
Total Expenses	175,901.21	200,592.15	(24,690.94)	2,198,562.35	2,175,558.92	23,003.43	2,452,234.32
Change in Net Assets	(13,616.61)	(29,916.36)	16,299.75	(643,777.89)	(434,929.26)	(208,848.63)	(533,951.12)

Statement of Activities - Actual to Budget
YMCA of Northern Colorado
Johnstown YMCA Year End Financials

Account Group Name	YTD 2024		Annual Budget	
	Actual	Budget	Actual to Budget \$ Difference	2024
Revenue				
Government Grants (Contributions)	30,046.00	12,000.00	18,046.00	12,000.00
Contributions	64,787.50	58,000.00	6,787.50	58,000.00
Noncash Contributions	0.00	0.00	0.00	0.00
Program Revenue	1,256,216.06	1,144,923.96	111,292.10	1,144,923.96
Membership Revenue	1,477,863.37	1,659,089.23	(181,225.86)	1,659,089.23
Investment Income	0.00	0.00	0.00	0.00
Rental Income	62,318.68	66,554.42	(4,235.74)	66,554.42
Sales of Inventory	4,397.95	956.59	3,441.36	956.59
Other Revenue	188.55	0.00	188.55	0.00
Total Revenue	2,895,818.11	2,941,524.20	(45,706.09)	2,941,524.20
Expenses				
Salaries and Wages	1,765,853.39	1,493,691.79	272,161.60	1,493,691.79
Benefits	111,557.94	107,049.49	4,508.45	107,049.49
Payroll Taxes	178,970.60	143,661.50	35,309.10	143,661.50
Contracted Services	4,551.00	38,000.04	(33,449.04)	38,000.04
Program Supplies & Expenses	103,038.21	67,837.64	35,200.57	67,837.64
Occupancy	648,532.10	703,252.46	(54,720.36)	703,252.46
Special Event Expenses	1,539.66	0.00	1,539.66	0.00
Fundraising Expenses	0.00	790.08	(790.08)	790.08
Office Expenses	15,750.20	22,654.31	(6,904.11)	22,654.31
Technology	1,286.83	0.00	1,286.83	0.00
Travel & Related Expenses	1,265.76	2,156.84	(891.08)	2,156.84
Conferences & Training	1,501.44	13,461.79	(11,960.35)	13,461.79
Interest Expense	40.14	0.00	40.14	0.00
Organizational Dues	44,451.06	40,691.33	3,759.73	40,691.33
Insurance	36,437.82	36,437.82	0.00	36,437.82
Miscellaneous Expense	514.64	7,463.24	(6,948.60)	7,463.24
Depreciation	13,536.84	8,988.96	4,547.88	8,988.96
Intra Y Allocation	443,060.17	583,522.88	(140,462.71)	583,522.88
Total Expenses	3,371,887.80	3,269,660.17	102,227.63	3,269,660.17
Change in Net Assets	(476,069.69)	(328,135.97)	(147,933.72)	(328,135.97)

Statement of Activities - Actual to Budget - Main Account Categories - 086904									
YMCA of Northern Colorado									
Account Group Name	January 2024				YTD 2024				Annual Budget
	Actual	Budget	Actual to Budget \$ Difference	Actual to Budget % Difference	Actual	Budget	Actual to Budget \$ Difference	Actual to Budget % Difference	2024
086904 - Johnstown									
Revenue									
Federated campaigns	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
Special Events	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00
Related Organizations	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00
Government Grants (Contributions)	12,000.00	0.00	12,000.00	0.00%	12,000.00	0.00	12,000.00	0.00%	12,000.00
Contributions	31,662.50	23,000.00	8,662.50	37.66%	31,662.50	23,000.00	8,662.50	37.66%	58,000.00
Noncash Contributions	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00
Program Revenue	59,765.96	85,040.03	(25,274.07)	(29.72%)	59,765.96	85,040.03	(25,274.07)	(29.72%)	1,144,923.96
Membership Revenue	127,649.21	99,658.94	27,990.27	28.09%	127,649.21	99,658.94	27,990.27	28.09%	1,635,179.23
Investment Income	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00
Rental Income	6,202.50	5,652.96	549.54	9.72%	6,202.50	5,652.96	549.54	9.72%	66,554.42
Sales of Assets	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00
Gaming	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00
Sales of Inventory	20.00	93.99	(73.99)	(78.72%)	20.00	93.99	(73.99)	(78.72%)	956.59
Other Revenue	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00
Revenue Allocations	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00
Total Revenue	237,300.17	213,445.92	23,854.25	11.18%	237,300.17	213,445.92	23,854.25	11.18%	2,917,614.20
Expenses									
Salaries and Wages	62,105.91	59,538.74	2,567.17	4.31%	62,105.91	59,538.74	2,567.17	4.31%	1,493,691.79
Benefits	3,092.92	5,958.12	(2,865.20)	(48.09%)	3,092.92	5,958.12	(2,865.20)	(48.09%)	107,049.49
Payroll Taxes	5,589.05	6,332.74	(743.69)	(11.74%)	5,589.05	6,332.74	(743.69)	(11.74%)	143,661.50
Contracted Services	1,340.00	3,166.67	(1,826.67)	(57.68%)	1,340.00	3,166.67	(1,826.67)	(57.68%)	38,000.04
Program Supplies & Expenses	5,265.06	4,400.76	864.30	19.64%	5,265.06	4,400.76	864.30	19.64%	67,837.64
Occupancy	45,805.04	57,752.49	(11,947.45)	(20.69%)	45,805.04	57,752.49	(11,947.45)	(20.69%)	703,252.46
Special Event Expenses	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00
Advertising & Promotion	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00
Fundraising Expenses	0.00	45.84	(45.84)	(100.00%)	0.00	45.84	(45.84)	(100.00%)	790.08
Office Expenses	1,526.92	1,870.36	(343.44)	(18.36%)	1,526.92	1,870.36	(343.44)	(18.36%)	22,654.31
Technology	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00
Travel & Related Expenses	97.61	79.17	18.44	23.29%	97.61	79.17	18.44	23.29%	2,156.84
Conferences & Training	60.00	205.26	(145.26)	(70.77%)	60.00	205.26	(145.26)	(70.77%)	13,461.79
Interest Expense	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00
Organizational Dues	3,025.24	2,827.24	198.00	7.00%	3,025.24	2,827.24	198.00	7.00%	40,356.53
Insurance	1,440.77	1,440.77	0.00	0.00%	1,440.77	1,440.77	0.00	0.00%	36,437.82
Bad Debt	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00
Miscellaneous Expense	0.00	440.04	(440.04)	(100.00%)	0.00	440.04	(440.04)	(100.00%)	7,463.24
Depreciation	1,107.50	749.08	358.42	47.85%	1,107.50	749.08	358.42	47.85%	8,988.96
Intra Y Allocation									
Reserve Contributions	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00
Total Expenses	130,456.02	144,807.28	(12,236.86)	(6.53%)	130,456.02	144,807.28	(12,236.86)	(6.53%)	2,685,802.49
Change in Net Assets	106,844.15	68,638.64	36,091.11	139.08%	106,844.15	68,638.64	36,091.11	139.08%	231,811.71
Intra Y Allocation - Original	44,803.60	42,689.20	2,114.40	4.95%	44,803.60	42,689.20	2,114.40	4.95%	583,522.88
Intra Y Allocation at 15.3 %	19,959.77				19,959.77	22,155.51			410,927.78
Total Expenses with Allocation	150,415.79				150,415.79	166,962.79			
Change in Net Assets with Allocation	86,884.38				86,884.38	46,483.13			

Note: Intra Y Allocation is referred to as Facility Expenses in the Facility Management Agreement

Statement of Activities - Actual to Budget - Main Account Categories - 086904									
YMCA of Northern Colorado									
Account Group Name	February 2024				YTD 2024				Annual Budget
	Actual	Budget	Actual to Budget \$ Difference	Actual to Budget % Difference	Actual	Budget	Actual to Budget \$ Difference	Actual to Budget % Difference	2024
086904 - Johnstown									
Revenue									
Federated campaigns	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
Special Events	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00
Related Organizations	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00
Government Grants (Contributions)	0.00	0.00	0.00	0.00%	12,000.00	0.00	12,000.00	0.00%	12,000.00
Contributions	0.00	0.00	0.00	0.00%	31,662.50	23,000.00	8,662.50	37.66%	58,000.00
Noncash Contributions	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00
Program Revenue	42,128.00	85,458.22	(43,330.22)	(50.70%)	101,893.96	170,498.25	(68,604.29)	(40.24%)	1,144,923.96
Membership Revenue	78,057.44	138,491.57	(60,434.13)	(43.64%)	205,706.65	238,150.51	(32,443.86)	(13.62%)	1,635,179.23
Investment Income	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00
Rental Income	4,002.25	4,151.59	(149.34)	(3.60%)	10,204.75	9,804.55	400.20	4.08%	66,554.42
Sales of Assets	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00
Gaming	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00
Sales of Inventory	15.00	34.13	(19.13)	(56.05%)	35.00	128.12	(93.12)	(72.68%)	956.59
Other Revenue	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00
Revenue Allocations	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00
Total Revenue	124,202.69	228,135.51	(103,932.82)	(45.56%)	361,502.86	441,581.43	(80,078.57)	(18.13%)	2,917,614.20
Expenses									
Salaries and Wages	121,272.15	110,458.23	10,813.92	9.79%	183,378.06	169,996.97	13,381.09	7.87%	1,493,691.79
Benefits	6,377.73	7,883.49	(1,505.76)	(19.10%)	9,470.65	13,841.61	(4,370.96)	(31.58%)	107,049.49
Payroll Taxes	11,618.83	11,663.94	(45.11)	(0.39%)	17,207.88	17,996.68	(788.80)	(4.38%)	143,661.50
Contracted Services	970.80	3,166.67	(2,195.87)	(69.34%)	2,310.80	6,333.34	(4,022.54)	(63.51%)	38,000.04
Program Supplies & Expenses	4,345.40	5,073.13	(727.73)	(14.34%)	9,610.46	9,473.89	136.57	1.44%	67,837.64
Occupancy	39,808.58	60,376.30	(20,567.72)	(34.07%)	85,613.62	118,128.79	(32,515.17)	(27.53%)	703,252.46
Special Event Expenses	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00
Advertising & Promotion	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00
Fundraising Expenses	0.00	195.84	(195.84)	(100.00%)	0.00	241.68	(241.68)	(100.00%)	790.08
Office Expenses	362.54	1,870.36	(1,507.82)	(80.62%)	1,889.46	3,740.72	(1,851.26)	(49.49%)	22,654.31
Technology	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00
Travel & Related Expenses	0.00	79.17	(79.17)	(100.00%)	97.61	158.34	(60.73)	(38.35%)	2,156.84
Conferences & Training	50.00	255.26	(205.26)	(80.41%)	110.00	460.52	(350.52)	(76.11%)	13,461.79
Interest Expense	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00
Organizational Dues	3,580.83	3,193.89	386.94	12.12%	6,606.07	6,021.13	584.94	9.71%	40,356.53
Insurance	2,695.54	2,695.54	0.00	0.00%	4,136.31	4,136.31	0.00	0.00%	36,437.82
Bad Debt	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00
Miscellaneous Expense	(5.00)	469.05	(474.05)	(101.07%)	(5.00)	909.09	(914.09)	(100.55%)	7,463.24
Depreciation	1,107.50	749.08	358.42	47.85%	2,215.00	1,498.16	716.84	47.85%	8,988.96
Intra Y Allocation									
Reserve Contributions	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00
Total Expenses	192,184.90	208,129.95	(10,417.35)	(4.11%)	322,640.92	352,937.23	(22,654.21)	(5.13%)	2,685,802.49
Change in Net Assets	(67,982.21)	20,005.56	(93,515.47)	(364.99%)	38,861.94	88,644.20	(57,424.36)	(17512.23%)	231,811.71
Intra Y Allocation - Original	51,154.79	45,627.09	5,527.70	12.11%	95,958.39	88,316.29	7,642.10	8.65%	583,522.88
Intra Y Allocation at 15.3 %	29,404.29				49,364.06	53,999.40			410,927.78
Total Expenses with Allocation	221,589.19				372,004.98	406,936.63			
Change in Net Assets with Allocation	(97,386.50)				(10,502.12)	34,644.80			

Note: Intra Y Allocation is referred to as Facility Expenses in the Facility Management Agreement

Statement of Activities - Actual to Budget - Main Account Categories - 086904									
YMCA of Northern Colorado									
Account Group Name	March 2024				YTD 2024				Annual Budget
	Actual	Budget	Actual to Budget \$ Difference	Actual to Budget % Difference	Actual	Budget	Actual to Budget \$ Difference	Actual to Budget % Difference	2024
086904 - Johnstown									
Revenue									
Federated campaigns	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
Special Events	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00
Related Organizations	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00
Government Grants (Contributions)	0.00	0.00	0.00	0.00%	12,000.00	0.00	12,000.00	0.00%	12,000.00
Contributions	0.00	0.00	0.00	0.00%	31,662.50	23,000.00	8,662.50	37.66%	58,000.00
Noncash Contributions	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00
Program Revenue	53,857.38	92,670.10	(38,812.72)	(41.88%)	155,751.34	263,168.35	(107,417.01)	(40.82%)	1,144,923.96
Membership Revenue	139,631.96	143,038.41	(3,406.45)	(2.38%)	345,338.61	381,188.92	(35,850.31)	(9.40%)	1,635,179.23
Investment Income	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00
Rental Income	8,024.25	1,830.59	6,193.66	338.34%	18,229.00	11,635.14	6,593.86	56.67%	66,554.42
Sales of Assets	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00
Gaming	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00
Sales of Inventory	5.00	34.13	(29.13)	(85.35%)	40.00	162.25	(122.25)	(75.35%)	956.59
Other Revenue	0.66	0.00	0.66	0.00%	0.66	0.00	0.66	0.00%	0.00
Revenue Allocations	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00
Total Revenue	201,519.25	237,573.23	(36,053.98)	(15.18%)	563,022.11	679,154.66	(116,132.55)	(17.10%)	2,917,614.20
Expenses									
Salaries and Wages	202,002.80	166,462.32	35,540.48	21.35%	385,380.86	336,459.29	48,921.57	14.54%	1,493,691.79
Benefits	10,432.11	10,305.43	126.68	1.23%	19,902.76	24,147.04	(4,244.28)	(17.58%)	107,049.49
Payroll Taxes	19,327.86	17,035.78	2,292.08	13.45%	36,535.74	35,032.46	1,503.28	4.29%	143,661.50
Contracted Services	2,570.20	3,166.67	(596.47)	(18.84%)	4,881.00	9,500.01	(4,619.01)	(48.62%)	38,000.04
Program Supplies & Expenses	3,763.50	3,348.79	414.71	12.38%	13,373.96	12,822.68	551.28	4.30%	67,837.64
Occupancy	51,016.31	51,422.30	(405.99)	(0.79%)	136,629.93	169,551.09	(32,921.16)	(19.42%)	703,252.46
Special Event Expenses	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00
Advertising & Promotion	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00
Fundraising Expenses	0.00	45.84	(45.84)	(100.00%)	0.00	287.52	(287.52)	(100.00%)	790.08
Office Expenses	2,439.86	1,870.36	569.50	30.45%	4,329.32	5,611.08	(1,281.76)	(22.84%)	22,654.31
Technology	198.95	0.00	198.95	0.00%	198.95	0.00	198.95	0.00%	0.00
Travel & Related Expenses	0.00	183.78	(183.78)	(100.00%)	97.61	342.12	(244.51)	(71.47%)	2,156.84
Conferences & Training	58.51	235.26	(176.75)	(75.13%)	168.51	695.78	(527.27)	(75.78%)	13,461.79
Interest Expense	20.51	0.00	20.51	0.00%	20.51	0.00	20.51	0.00%	0.00
Organizational Dues	3,841.74	3,326.01	515.73	15.51%	10,447.81	9,347.14	1,100.67	11.78%	40,356.53
Insurance	4,062.73	4,062.73	0.00	0.00%	8,199.04	8,199.04	0.00	0.00%	36,437.82
Bad Debt	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00
Miscellaneous Expense	(10.00)	858.21	(868.21)	(101.17%)	(15.00)	1,767.30	(1,782.30)	(100.85%)	7,463.24
Depreciation	1,132.18	749.08	383.10	51.14%	3,347.18	2,247.24	1,099.94	48.95%	8,988.96
Intra Y Allocation									
Reserve Contributions	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00
Total Expenses	300,857.26	263,072.56	45,152.23	14.54%	623,498.18	616,009.79	22,498.02	2.99%	2,685,802.49
Change in Net Assets	(99,338.01)	(25,499.33)	(81,206.21)	(111.22%)	(60,476.07)	63,144.87	(138,630.57)	(190.73%)	231,811.71
Intra Y Allocation - Original	54,882.17	47,514.64	7,367.53	15.51%	150,840.56	135,830.93	15,009.63	11.05%	583,522.88
Intra Y Allocation at 15.3 %	46,031.16				95,395.22	94,249.50			410,927.78
Total Expenses with Allocation	346,888.42				718,893.40	710,259.29			
Change in Net Assets with Allocation	(145,369.17)				(155,871.29)	(31,104.63)			
Note: Intra Y Allocation is referred to as Facility Expenses in the Facility Management Agreement									

Statement of Activities - Actual to Budget - Main Account Categories - 086904									
YMCA of Northern Colorado									
Account Group Name	April 2024				YTD 2024				Annual Budget
	Actual	Budget	Actual to Budget \$ Difference	Actual to Budget % Difference	Actual	Budget	Actual to Budget \$ Difference	Actual to Budget % Difference	2024
086904 - Johnstown									
Revenue									
Federated campaigns	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
Special Events	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00
Related Organizations	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00
Government Grants (Contributions)	1,000.00	0.00	1,000.00	0.00%	13,000.00	0.00	13,000.00	0.00%	12,000.00
Contributions	0.00	0.00	0.00	0.00%	31,662.50	23,000.00	8,662.50	37.66%	58,000.00
Noncash Contributions	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00
Program Revenue	86,002.49	100,344.17	(14,341.68)	(14.29%)	241,753.83	363,512.52	(121,758.69)	(33.50%)	1,144,923.96
Membership Revenue	141,305.49	136,806.86	4,498.63	3.29%	486,644.10	517,995.78	(31,351.68)	(6.05%)	1,635,179.23
Investment Income	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00
Rental Income	4,187.50	7,694.69	(3,507.19)	(45.58%)	22,416.50	19,329.83	3,086.67	15.97%	66,554.42
Sales of Assets	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00
Gaming	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00
Sales of Inventory	5.00	113.49	(108.49)	(95.59%)	45.00	275.74	(230.74)	(83.68%)	956.59
Other Revenue	20.00	0.00	20.00	0.00%	20.66	0.00	20.66	0.00%	0.00
Revenue Allocations	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00
Total Revenue	232,520.48	244,959.21	(12,438.73)	(5.08%)	795,542.59	924,113.87	(128,571.28)	(13.91%)	2,917,614.20
Expenses									
Salaries and Wages	141,892.43	109,270.33	32,622.10	29.85%	527,273.29	445,729.62	81,543.67	18.29%	1,493,691.79
Benefits	8,770.48	7,887.05	883.43	11.20%	28,673.24	32,034.09	(3,360.85)	(10.49%)	107,049.49
Payroll Taxes	13,455.16	10,979.03	2,476.13	22.55%	49,990.90	46,011.49	3,979.41	8.65%	143,661.50
Contracted Services	0.00	3,166.67	(3,166.67)	(100.00%)	4,881.00	12,666.68	(7,785.68)	(61.47%)	38,000.04
Program Supplies & Expenses	12,150.69	3,512.63	8,638.06	245.91%	25,524.65	16,335.31	9,189.34	56.25%	67,837.64
Occupancy	55,454.95	59,564.32	(4,109.37)	(6.90%)	192,084.88	229,115.41	(37,030.53)	(16.16%)	703,252.46
Special Event Expenses	60.57	0.00	60.57	0.00%	60.57	0.00	60.57	0.00%	0.00
Advertising & Promotion	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00
Fundraising Expenses	0.00	45.84	(45.84)	(100.00%)	0.00	333.36	(333.36)	(100.00%)	790.08
Office Expenses	96.43	1,870.36	(1,773.93)	(94.84%)	4,425.75	7,481.44	(3,055.69)	(40.84%)	22,654.31
Technology	99.95	0.00	99.95	0.00%	298.90	0.00	298.90	0.00%	0.00
Travel & Related Expenses	0.00	138.64	(138.64)	(100.00%)	97.61	480.76	(383.15)	(79.70%)	2,156.84
Conferences & Training	38.23	315.26	(277.03)	(87.87%)	206.74	1,011.04	(804.30)	(79.55%)	13,461.79
Interest Expense	19.63	0.00	19.63	0.00%	40.14	0.00	40.14	0.00%	0.00
Organizational Dues	4,108.81	3,429.43	679.38	19.81%	14,556.62	12,776.57	1,780.05	13.93%	40,356.53
Insurance	2,665.84	2,665.84	0.00	0.00%	10,864.88	10,864.88	0.00	0.00%	36,437.82
Bad Debt	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00
Miscellaneous Expense	52.01	440.04	(388.03)	(88.18%)	37.01	2,207.34	(2,170.33)	(98.32%)	7,463.24
Depreciation	1,132.18	749.08	383.10	51.14%	4,479.36	2,996.32	1,483.04	49.50%	8,988.96
Intra Y Allocation									
Reserve Contributions	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00
Total Expenses	239,997.36	204,034.52	45,668.32	18.05%	863,495.54	820,044.31	68,166.34	6.78%	2,685,802.49
Change in Net Assets	(7,476.88)	40,924.69	(58,107.05)	(720.29%)	(67,952.95)	104,069.56	(196,737.62)	(243.63%)	231,811.71
Intra Y Allocation - Original	58,697.33	48,991.85	9,705.48	19.81%	209,537.89	184,822.78	24,715.11	13.37%	583,522.88
Intra Y Allocation at 15.3 %	36,719.60				132,114.82	125,466.78			410,927.78
Total Expenses with Allocation	276,716.96				995,610.36	945,511.09			
Change in Net Assets with Allocation	(44,196.48)				(200,067.77)	(21,397.22)			
Note: Intra Y Allocation is referred to as Facility Expenses in the Facility Management Agreement									

Statement of Activities - Actual to Budget - Main Account Categories - 086904									
YMCA of Northern Colorado									
Account Group Name	May 2024				YTD 2024				Annual Budget 2024
	Actual	Budget	to Budget \$ Diff	to Budget % Diff	Actual	Budget	to Budget \$ Diff	to Budget % Diff	
086904 - Johnstown									
Revenue									
Federated campaigns	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
Special Events	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00
Related Organizations	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00
Government Grants (Contributions)	12,023.00	0.00	12,023.00	0.00%	25,023.00	0.00	25,023.00	0.00%	12,000.00
Contributions	0.00	0.00	0.00	0.00%	31,662.50	23,000.00	8,662.50	37.66%	58,000.00
Noncash Contributions	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00
Program Revenue	69,454.30	102,944.19	(33,489.89)	(32.53%)	311,208.13	466,456.71	(155,248.58)	(33.28%)	1,144,923.96
Membership Revenue	140,833.77	138,738.97	2,094.80	1.51%	627,477.87	656,734.75	(29,256.88)	(4.45%)	1,635,179.23
Investment Income	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00
Rental Income	6,538.52	2,839.87	3,698.65	130.24%	28,955.02	22,169.70	6,785.32	30.61%	66,554.42
Sales of Assets	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00
Gaming	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00
Sales of Inventory	0.00	132.23	(132.23)	(100.00%)	45.00	407.97	(362.97)	(88.97%)	956.59
Other Revenue	20.00	0.00	20.00	0.00%	40.66	0.00	40.66	0.00%	0.00
Revenue Allocations	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00
Total Revenue	228,869.59	244,655.26	(15,785.67)	(6.45%)	1,024,412.18	1,168,769.13	(144,356.95)	(12.35%)	2,917,614.20
Expenses									
Salaries and Wages	150,211.65	111,608.49	38,603.16	34.59%	677,484.94	557,338.11	120,146.83	21.56%	1,493,691.79
Benefits	9,577.91	7,890.65	1,687.26	21.38%	38,251.15	39,924.74	(1,673.59)	(4.19%)	107,049.49
Payroll Taxes	13,911.48	10,961.93	2,949.55	26.91%	63,902.38	56,973.42	6,928.96	12.16%	143,661.50
Contracted Services	0.00	3,166.67	(3,166.67)	(100.00%)	4,881.00	15,833.35	(10,952.35)	(69.17%)	38,000.04
Program Supplies & Expenses	16,488.13	5,300.51	11,187.62	211.07%	42,012.78	21,635.82	20,376.96	94.18%	67,837.64
Occupancy	46,936.68	56,478.88	(9,542.20)	(16.90%)	239,021.56	285,594.29	(46,572.73)	(16.31%)	703,252.46
Special Event Expenses	0.00	0.00	0.00	0.00%	60.57	0.00	60.57	0.00%	0.00
Advertising & Promotion	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00
Fundraising Expenses	0.00	45.84	(45.84)	(100.00%)	0.00	379.20	(379.20)	(100.00%)	790.08
Office Expenses	1,779.30	1,826.36	(47.06)	(2.58%)	6,205.05	9,307.80	(3,102.75)	(33.33%)	22,654.31
Technology	99.95	0.00	99.95	0.00%	398.85	0.00	398.85	0.00%	0.00
Travel & Related Expenses	0.00	112.64	(112.64)	(100.00%)	97.61	593.40	(495.79)	(83.55%)	2,156.84
Conferences & Training	41.35	455.26	(413.91)	(90.92%)	248.09	1,466.30	(1,218.21)	(83.08%)	13,461.79
Interest Expense	0.00	0.00	0.00	0.00%	40.14	0.00	40.14	0.00%	0.00
Organizational Dues	3,925.00	3,425.17	499.83	14.59%	18,481.62	16,201.74	2,279.88	14.07%	40,356.53
Insurance	2,724.30	2,724.30	0.00	0.00%	13,589.18	13,589.18	0.00	0.00%	36,437.82
Bad Debt	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00
Miscellaneous Expense	190.00	528.48	(338.48)	(64.05%)	227.01	2,735.82	(2,508.81)	(91.70%)	7,463.24
Depreciation	1,132.18	749.08	383.10	51.14%	5,611.54	3,745.40	1,866.14	49.82%	8,988.96
Intra Y Allocation									
Reserve Contributions	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00
Total Expenses	247,017.93	205,274.26	48,884.11	19.23%	1,110,513.47	1,025,318.57	117,050.45	9.30%	2,685,802.49
Change in Net Assets	(18,148.34)	39,381.00	(64,669.78)	(677.17%)	(86,101.29)	143,450.56	(261,407.40)	(289.48%)	231,811.71
Intra Y Allocation - Original	56,071.50	48,931.06	7,140.44	14.59%	265,609.39	233,753.84	31,855.55	13.63%	583,522.88
Intra Y Allocation at 15.3 %	37,793.74				169,908.56	156,873.74			410,927.78
Total Expenses with Allocation	284,811.67				1,280,422.03	1,182,192.31			
Change in Net Assets with Allocation	(55,942.08)				(256,009.85)	(13,423.18)			

Note: Intra Y Allocation is referred to as Facility Expenses in the Facility Management Agreement

Statement of Activities - Actual to Budget - Main Account Categories - 086904									
YMCA of Northern Colorado									
Account Group Name	June 2024				YTD 2024				Annual Budget
	Actual	Budget	Actual to Budget \$ Difference	Actual to Budget % Difference	Actual	Budget	Actual to Budget \$ Difference	Actual to Budget % Difference	2024
086904 - Johnstown									
Revenue									
Federated campaigns	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
Special Events	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00
Related Organizations	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00
Government Grants (Contributions)	7,023.00	0.00	7,023.00	0.00%	32,046.00	0.00	32,046.00	0.00%	12,000.00
Contributions	0.00	0.00	0.00	0.00%	31,662.50	23,000.00	8,662.50	37.66%	58,000.00
Noncash Contributions	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00
Program Revenue	351,585.65	98,284.14	253,301.51	257.72%	662,793.78	564,740.85	98,052.93	17.36%	1,144,923.96
Membership Revenue	132,335.62	140,912.70	(8,577.08)	(6.09%)	759,813.49	797,647.45	(37,833.96)	(4.74%)	1,635,179.23
Investment Income	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00
Rental Income	6,120.91	3,567.49	2,553.42	71.57%	35,075.93	25,737.19	9,338.74	36.29%	66,554.42
Sales of Assets	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00
Gaming	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00
Sales of Inventory	0.00	21.33	(21.33)	(100.00%)	45.00	429.30	(384.30)	(89.52%)	956.59
Other Revenue	27.89	0.00	27.89	0.00%	68.55	0.00	68.55	0.00%	0.00
Revenue Allocations	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00
Total Revenue	497,093.07	242,785.66	254,307.41	104.75%	1,521,505.25	1,411,554.79	109,950.46	7.79%	2,917,614.20
Expenses									
Salaries and Wages	157,878.91	116,408.25	41,470.66	35.63%	835,363.85	673,746.36	161,617.49	23.99%	1,493,691.79
Benefits	9,365.45	7,887.05	1,478.40	18.74%	47,616.60	47,811.79	(195.19)	(0.41%)	107,049.49
Payroll Taxes	18,915.06	11,287.73	7,627.33	67.57%	82,817.44	68,261.15	14,556.29	21.32%	143,661.50
Contracted Services	0.00	3,166.67	(3,166.67)	(100.00%)	4,881.00	19,000.02	(14,119.02)	(74.31%)	38,000.04
Program Supplies & Expenses	11,320.95	4,413.35	6,907.60	156.52%	53,333.73	26,049.17	27,284.56	104.74%	67,837.64
Occupancy	68,588.53	56,500.99	12,087.54	21.39%	307,610.09	342,095.28	(34,485.19)	(10.08%)	703,252.46
Special Event Expenses	135.30	0.00	135.30	0.00%	195.87	0.00	195.87	0.00%	0.00
Advertising & Promotion	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00
Fundraising Expenses	0.00	45.84	(45.84)	(100.00%)	0.00	425.04	(425.04)	(100.00%)	790.08
Office Expenses	2,334.04	1,826.36	507.68	27.80%	8,539.09	11,134.16	(2,595.07)	(23.31%)	22,654.31
Technology	99.95	0.00	99.95	0.00%	498.80	0.00	498.80	0.00%	0.00
Travel & Related Expenses	252.00	129.90	122.10	94.00%	349.61	723.30	(373.69)	(51.66%)	2,156.84
Conferences & Training	53.63	205.26	(151.63)	(73.87%)	301.72	1,671.56	(1,369.84)	(81.95%)	13,461.79
Interest Expense	0.00	0.00	0.00	0.00%	40.14	0.00	40.14	0.00%	0.00
Organizational Dues	4,029.68	3,399.00	630.68	18.55%	22,511.30	19,600.74	2,910.56	14.85%	40,356.53
Insurance	2,844.29	2,844.29	0.00	0.00%	16,433.47	16,433.47	0.00	0.00%	36,437.82
Bad Debt	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00
Miscellaneous Expense	50.00	476.67	(426.67)	(89.51%)	277.01	3,212.49	(2,935.48)	(91.38%)	7,463.24
Depreciation	1,132.18	749.08	383.10	51.14%	6,743.72	4,494.48	2,249.24	50.04%	8,988.96
Intra Y Allocation									
Reserve Contributions	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00
Total Expenses	276,999.97	209,340.44	76,669.22	29.73%	1,387,513.44	1,234,659.01	193,719.67	12.77%	2,685,802.49
Change in Net Assets	220,093.10	33,445.22	177,638.19	1175.48%	133,991.81	176,895.78	(83,769.21)	(79.47%)	231,811.71
Intra Y Allocation - Original	57,566.82	48,557.13	9,009.69	18.55%	323,176.21	282,310.97	40,865.24	14.48%	583,522.88
Intra Y Allocation at 15.3 %	42,381.00				212,289.56	188,902.83			410,927.78
Total Expenses with Allocation	319,380.97				1,599,803.00	1,423,561.84			
Change in Net Assets with Allocation	177,712.10				(78,297.75)	(12,007.05)			
Note: Intra Y Allocation is referred to as Facility Expenses in the Facility Management Agreement									

Statement of Activities - Actual to Budget - Main Account Categories - 086904									
YMCA of Northern Colorado									
Account Group Name	July 2024				YTD 2024				Annual Budget
	Actual	Budget	Actual to Budget \$ Difference	Actual to Budget % Difference	Actual	Budget	Actual to Budget \$ Difference	Actual to Budget % Difference	2024
086904 - Johnstown									
Revenue									
Federated campaigns	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
Special Events	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00
Related Organizations	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00
Government Grants (Contributions)	10,700.00	0.00	10,700.00	0.00%	42,746.00	0.00	42,746.00	0.00%	12,000.00
Contributions	0.00	0.00	0.00	0.00%	31,662.50	23,000.00	8,662.50	37.66%	58,000.00
Noncash Contributions	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00
Program Revenue	167,533.55	95,778.84	71,754.71	74.92%	830,327.33	660,519.69	169,807.64	25.71%	1,144,923.96
Membership Revenue	140,294.61	142,572.60	(2,277.99)	(1.60%)	900,108.10	940,220.05	(40,111.95)	(4.27%)	1,635,179.23
Investment Income	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00
Rental Income	1,321.50	2,263.61	(942.11)	(41.62%)	36,397.43	28,000.80	8,396.63	29.99%	66,554.42
Sales of Assets	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00
Gaming	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00
Sales of Inventory	0.00	113.42	(113.42)	(100.00%)	45.00	542.72	(497.72)	(91.71%)	956.59
Other Revenue	20.00	0.00	20.00	0.00%	88.55	0.00	88.55	0.00%	0.00
Revenue Allocations	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00
Total Revenue	319,869.66	240,728.47	79,141.19	32.88%	1,841,374.91	1,652,283.26	189,091.65	11.44%	2,917,614.20
Expenses									
Salaries and Wages	149,674.69	119,044.15	30,630.54	25.73%	985,038.54	792,790.51	192,248.03	24.25%	1,493,691.79
Benefits	9,487.67	8,377.37	1,110.30	13.25%	57,104.27	56,189.16	915.11	1.63%	107,049.49
Payroll Taxes	16,922.02	11,302.12	5,619.90	49.72%	99,739.46	79,563.27	20,176.19	25.36%	143,661.50
Contracted Services	0.00	3,166.67	(3,166.67)	(100.00%)	4,881.00	22,166.69	(17,285.69)	(77.98%)	38,000.04
Program Supplies & Expenses	17,752.48	4,139.32	13,613.16	328.87%	71,086.21	30,188.49	40,897.72	135.47%	67,837.64
Occupancy	56,442.54	59,884.45	(3,441.91)	(5.75%)	364,052.63	401,979.73	(37,927.10)	(9.44%)	703,252.46
Special Event Expenses	907.91	0.00	907.91	0.00%	1,103.78	0.00	1,103.78	0.00%	0.00
Advertising & Promotion	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00
Fundraising Expenses	0.00	45.84	(45.84)	(100.00%)	0.00	470.88	(470.88)	(100.00%)	790.08
Office Expenses	1,261.79	1,870.36	(608.57)	(32.54%)	9,800.88	13,004.52	(3,203.64)	(24.63%)	22,654.31
Technology	99.95	0.00	99.95	0.00%	598.75	0.00	598.75	0.00%	0.00
Travel & Related Expenses	62.62	84.10	(21.48)	(25.54%)	412.23	807.40	(395.17)	(48.94%)	2,156.84
Conferences & Training	0.00	295.67	(295.67)	(100.00%)	301.72	1,967.23	(1,665.51)	(84.66%)	13,461.79
Interest Expense	0.00	0.00	0.00	0.00%	40.14	0.00	40.14	0.00%	0.00
Organizational Dues	3,370.19	3,370.19	0.00	0.00%	25,881.49	22,970.93	2,910.56	12.67%	40,356.53
Insurance	2,910.19	2,910.19	0.00	0.00%	19,343.66	19,343.66	0.00	0.00%	36,437.82
Bad Debt	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00
Miscellaneous Expense	165.59	541.48	(375.89)	(69.42%)	442.60	3,753.97	(3,311.37)	(88.21%)	7,463.24
Depreciation	1,132.18	749.08	383.10	51.14%	7,875.90	5,243.56	2,632.34	50.20%	8,988.96
Intra Y Allocation									
Reserve Contributions	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00
Total Expenses	260,189.82	215,780.99	44,408.83	16.83%	1,647,703.26	1,450,440.00	238,128.50	13.37%	2,685,802.49
Change in Net Assets	59,679.84	24,947.48	34,732.36	149.72%	193,671.65	201,843.26	(49,036.85)	(38.13%)	231,811.71
Intra Y Allocation - Original	48,145.70	48,145.70	0.00	0.00%	371,321.91	330,456.67	40,865.24	12.37%	583,522.88
Intra Y Allocation at 15.3 %	39,809.04				252,098.60	221,917.32			410,927.78
Total Expenses with Allocation	299,998.86				1,899,801.86	1,672,373.99			
Change in Net Assets with Allocation	19,870.80				(58,426.95)	(20,074.06)			
Note: Intra Y Allocation is referred to as Facility Expenses in the Facility Management Agreement									

Statement of Activities - Actual to Budget - Main Account Categories - 086904									
YMCA of Northern Colorado									
Account Group Name	August 2024				YTD 2024				Annual Budget
	Actual	Budget	Actual to Budget \$ Difference	Actual to Budget % Difference	Actual	Budget	Actual to Budget \$ Difference	Actual to Budget % Difference	2024
086904 - Johnstown									
Revenue									
Federated campaigns	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
Special Events	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00
Related Organizations	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00
Government Grants (Contributions)	0.00	12,000.00	(12,000.00)	(100.00%)	42,746.00	12,000.00	30,746.00	256.22%	12,000.00
Contributions	0.00	0.00	0.00	0.00%	31,662.50	23,000.00	8,662.50	37.66%	58,000.00
Noncash Contributions	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00
Program Revenue	106,446.50	84,468.97	21,977.53	26.02%	936,773.83	744,988.66	191,785.17	25.74%	1,144,923.96
Membership Revenue	84,739.84	139,878.33	(55,138.49)	(39.42%)	984,847.94	1,080,098.38	(95,250.44)	(8.82%)	1,635,179.23
Investment Income	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00
Rental Income	3,280.00	4,772.46	(1,492.46)	(31.27%)	39,677.43	32,773.26	6,904.17	21.07%	66,554.42
Sales of Assets	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00
Gaming	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00
Sales of Inventory	0.00	214.99	(214.99)	(100.00%)	45.00	757.71	(712.71)	(94.06%)	956.59
Other Revenue	20.00	0.00	20.00	0.00%	108.55	0.00	108.55	0.00%	0.00
Revenue Allocations	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00
Total Revenue	194,486.34	241,334.75	(46,848.41)	(19.41%)	2,035,861.25	1,893,618.01	142,243.24	7.51%	2,917,614.20
Expenses									
Salaries and Wages	214,682.86	170,600.55	44,082.31	25.84%	1,199,721.40	963,391.06	236,330.34	24.53%	1,493,691.79
Benefits	16,098.33	11,754.30	4,344.03	36.96%	73,202.60	67,943.46	5,259.14	7.74%	107,049.49
Payroll Taxes	24,422.40	15,728.46	8,693.94	55.28%	124,161.86	95,291.73	28,870.13	30.30%	143,661.50
Contracted Services	0.00	3,166.67	(3,166.67)	(100.00%)	4,881.00	25,333.36	(20,452.36)	(80.73%)	38,000.04
Program Supplies & Expenses	3,806.31	17,313.52	(13,507.21)	(78.02%)	74,892.52	47,502.01	27,390.51	57.66%	67,837.64
Occupancy	73,403.36	57,898.24	15,505.12	26.78%	437,455.99	459,877.97	(22,421.98)	(4.88%)	703,252.46
Special Event Expenses	0.00	0.00	0.00	0.00%	1,103.78	0.00	1,103.78	0.00%	0.00
Advertising & Promotion	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00
Fundraising Expenses	0.00	45.84	(45.84)	(100.00%)	0.00	516.72	(516.72)	(100.00%)	790.08
Office Expenses	146.62	2,083.68	(1,937.06)	(92.96%)	9,947.50	15,088.20	(5,140.70)	(34.07%)	22,654.31
Technology	99.95	0.00	99.95	0.00%	698.70	0.00	698.70	0.00%	0.00
Travel & Related Expenses	0.00	330.37	(330.37)	(100.00%)	412.23	1,137.77	(725.54)	(63.77%)	2,156.84
Conferences & Training	654.85	455.26	199.59	43.84%	956.57	2,422.49	(1,465.92)	(60.51%)	13,461.79
Interest Expense	0.00	0.00	0.00	0.00%	40.14	0.00	40.14	0.00%	0.00
Organizational Dues	3,980.85	3,294.68	686.17	20.83%	29,862.34	26,265.61	3,596.73	13.69%	40,356.53
Insurance	4,166.18	4,166.18	0.00	0.00%	23,509.84	23,509.84	0.00	0.00%	36,437.82
Bad Debt	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00
Miscellaneous Expense	(53.00)	472.64	(525.64)	(111.21%)	389.60	4,226.61	(3,837.01)	(90.78%)	7,463.24
Depreciation	1,132.18	749.08	383.10	51.14%	9,008.08	5,992.64	3,015.44	50.32%	8,988.96
Intra Y Allocation									
Reserve Contributions	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00
Total Expenses	342,540.89	288,059.47	54,481.42	16.20%	1,990,244.15	1,738,499.47	292,609.92	13.82%	2,685,802.49
Change in Net Assets	(148,054.55)	(46,724.72)	(101,329.83)	(106.67%)	45,617.10	155,118.54	(150,366.68)	(67.25%)	231,811.71
Intra Y Allocation - Original	48,266.95	48,266.95	0.00	0.00%	419,588.86	378,723.62	40,865.24	10.79%	583,522.88
Intra Y Allocation at 15.3 %	52,408.76				304,507.35	265,990.42			410,927.78
Total Expenses with Allocation	394,949.65				2,294,751.50	2,004,489.89			
Change in Net Assets with Allocation	(200,463.31)				(258,890.25)	(110,871.88)			

Note: Intra Y Allocation is referred to as Facility Expenses in the Facility Management Agreement

Statement of Activities - Actual to Budget - Main Account Categories - 086904									
YMCA of Northern Colorado									
Account Group Name	September 2024				YTD 2024				Annual Budget 2024
	Actual	Budget	to Budget \$ Diff	to Budget % Diff	Actual	Budget	to Budget \$ Diff	to Budget % Diff	
086904 - Johnstown									
Revenue									
Federated campaigns	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
Special Events	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00
Related Organizations	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00
Government Grants (Contributions)	0.00	0.00	0.00	0.00%	42,746.00	12,000.00	30,746.00	256.22%	12,000.00
Contributions	13,125.00	0.00	13,125.00	0.00%	44,787.50	23,000.00	21,787.50	94.73%	58,000.00
Noncash Contributions	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00
Program Revenue	112,253.03	94,838.26	17,414.77	18.36%	1,049,026.86	839,826.92	209,199.94	24.91%	1,144,923.96
Membership Revenue	124,469.32	137,064.33	(12,595.01)	(9.19%)	1,109,317.26	1,217,162.71	(107,845.45)	(8.86%)	1,635,179.23
Investment Income	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00
Rental Income	3,322.50	3,240.17	82.33	2.54%	42,999.93	36,013.43	6,986.50	19.40%	66,554.42
Sales of Assets	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00
Gaming	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00
Sales of Inventory	312.68	83.71	228.97	273.53%	357.68	841.42	(483.74)	(57.49%)	956.59
Other Revenue	20.00	0.00	20.00	0.00%	128.55	0.00	128.55	0.00%	0.00
Revenue Allocations	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00
Total Revenue	253,502.53	235,226.47	18,276.06	7.77%	2,289,363.78	2,128,844.48	160,519.30	7.54%	2,917,614.20
Expenses									
Salaries and Wages	120,708.35	110,538.98	10,169.37	9.20%	1,320,429.75	1,073,930.04	246,499.71	22.95%	1,493,691.79
Benefits	10,154.85	8,852.94	1,301.91	14.71%	83,357.45	76,796.40	6,561.05	8.54%	107,049.49
Payroll Taxes	13,652.48	10,107.35	3,545.13	35.07%	137,814.34	105,399.08	32,415.26	30.75%	143,661.50
Contracted Services	(330.00)	3,166.67	(3,496.67)	(110.42%)	4,551.00	28,500.03	(23,949.03)	(84.03%)	38,000.04
Program Supplies & Expenses	6,830.95	8,161.80	(1,330.85)	(16.31%)	81,723.47	55,663.81	26,059.66	46.82%	67,837.64
Occupancy	46,282.14	58,411.34	(12,129.20)	(20.77%)	483,738.13	518,289.31	(34,551.18)	(6.67%)	703,252.46
Special Event Expenses	0.00	0.00	0.00	0.00%	1,103.78	0.00	1,103.78	0.00%	0.00
Advertising & Promotion	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00
Fundraising Expenses	0.00	45.84	(45.84)	(100.00%)	0.00	562.56	(562.56)	(100.00%)	790.08
Office Expenses	2,410.09	1,907.04	503.05	26.38%	12,357.59	16,995.24	(4,637.65)	(27.29%)	22,654.31
Technology	0.00	0.00	0.00	0.00%	698.70	0.00	698.70	0.00%	0.00
Travel & Related Expenses	263.51	148.46	115.05	77.50%	675.74	1,286.23	(610.49)	(47.46%)	2,156.84
Conferences & Training	424.87	6,505.26	(6,080.39)	(93.47%)	1,381.44	8,927.75	(7,546.31)	(84.53%)	13,461.79
Interest Expense	0.00	0.00	0.00	0.00%	40.14	0.00	40.14	0.00%	0.00
Organizational Dues	3,293.16	3,293.16	0.00	0.00%	33,155.50	29,558.77	3,596.73	12.17%	40,356.53
Insurance	2,697.56	2,697.56	0.00	0.00%	26,207.40	26,207.40	0.00	0.00%	36,437.82
Bad Debt	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00
Miscellaneous Expense	19.00	473.56	(454.56)	(95.99%)	408.60	4,700.17	(4,291.57)	(91.31%)	7,463.24
Depreciation	1,132.19	749.08	383.11	51.14%	10,140.27	6,741.72	3,398.55	50.41%	8,988.96
Intra Y Allocation									
Reserve Contributions	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00
Total Expenses	207,539.15	215,059.04	(7,519.89)	(2.87%)	2,197,783.30	1,953,558.51	285,090.03	11.98%	2,685,802.49
Change in Net Assets	45,963.38	20,167.43	25,795.95	95.97%	91,580.48	175,285.97	(124,570.73)	(49.73%)	231,811.71
Intra Y Allocation - Original	47,045.29	47,045.29	0.00	0.00%	466,634.15	425,768.91	40,865.24	9.60%	583,522.88
Intra Y Allocation at 15.3 %	31,753.49				336,260.84	298,894.45			410,927.78
Total Expenses with Allocation	239,292.64				2,534,044.14	2,252,452.96			
Change in Net Assets with Allocation	14,209.89				(244,680.36)	(123,608.48)			
Note: Intra Y Allocation is referred to as Facility Expenses in the Facility Management Agreement									

Statement of Activities - Actual to Budget - Main Account Categories - 086904									
YMCA of Northern Colorado									
Account Group Name	October 2024				YTD 2024				Annual Budget 2024
	Actual	Budget	to Budget \$ Diff	to Budget % Diff	Actual	Budget	to Budget \$ Diff	to Budget % Diff	
086904 - Johnstown									
Revenue									
Federated campaigns	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
Special Events	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00
Related Organizations	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00
Government Grants (Contributions)	(10,700.00)	0.00	(10,700.00)	0.00%	32,046.00	12,000.00	20,046.00	167.05%	12,000.00
Contributions	20,000.00	0.00	20,000.00	0.00%	64,787.50	23,000.00	41,787.50	181.68%	58,000.00
Noncash Contributions	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00
Program Revenue	36,903.33	97,240.09	(60,336.76)	(62.05%)	1,085,930.19	937,067.01	148,863.18	15.89%	1,144,923.96
Membership Revenue	100,012.81	131,101.84	(31,089.03)	(23.71%)	1,209,330.07	1,348,264.55	(138,934.48)	(10.30%)	1,635,179.23
Investment Income	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00
Rental Income	6,393.75	4,661.07	1,732.68	37.17%	49,393.68	40,674.50	8,719.18	21.44%	66,554.42
Sales of Assets	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00
Gaming	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00
Sales of Inventory	494.30	38.39	455.91	1187.57%	851.98	879.81	(27.83)	(3.16%)	956.59
Other Revenue	20.00	0.00	20.00	0.00%	148.55	0.00	148.55	0.00%	0.00
Revenue Allocations	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00
Total Revenue	153,124.19	233,041.39	(79,917.20)	(34.29%)	2,442,487.97	2,361,885.87	80,602.10	3.41%	2,917,614.20
Expenses									
Salaries and Wages	126,334.56	111,713.73	14,620.83	13.09%	1,446,764.31	1,185,643.77	261,120.54	22.02%	1,493,691.79
Benefits	9,878.42	8,856.54	1,021.88	11.54%	93,235.87	85,652.94	7,582.93	8.85%	107,049.49
Payroll Taxes	11,872.62	10,210.57	1,662.05	16.28%	149,686.96	115,609.65	34,077.31	29.48%	143,661.50
Contracted Services	0.00	3,166.67	(3,166.67)	(100.00%)	4,551.00	31,666.70	(27,115.70)	(85.63%)	38,000.04
Program Supplies & Expenses	7,449.39	3,283.18	4,166.21	126.90%	89,172.86	58,946.99	30,225.87	51.28%	67,837.64
Occupancy	52,229.78	57,324.21	(5,094.43)	(8.89%)	535,967.91	575,613.52	(39,645.61)	(6.89%)	703,252.46
Special Event Expenses	0.00	0.00	0.00	0.00%	1,103.78	0.00	1,103.78	0.00%	0.00
Advertising & Promotion	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00
Fundraising Expenses	0.00	135.84	(135.84)	(100.00%)	0.00	698.40	(698.40)	(100.00%)	790.08
Office Expenses	200.13	1,870.36	(1,670.23)	(89.30%)	12,557.72	18,865.60	(6,307.88)	(33.44%)	22,654.31
Technology	99.95	0.00	99.95	0.00%	798.65	0.00	798.65	0.00%	0.00
Travel & Related Expenses	377.88	79.17	298.71	377.30%	1,053.62	1,365.40	(311.78)	(22.83%)	2,156.84
Conferences & Training	20.00	964.47	(944.47)	(97.93%)	1,401.44	9,892.22	(8,490.78)	(85.83%)	13,461.79
Interest Expense	0.00	0.00	0.00	0.00%	40.14	0.00	40.14	0.00%	0.00
Organizational Dues	3,340.58	3,262.58	78.00	2.39%	36,496.08	32,821.35	3,674.73	11.20%	40,356.53
Insurance	2,726.93	2,726.93	0.00	0.00%	28,934.33	28,934.33	0.00	0.00%	36,437.82
Bad Debt	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00
Miscellaneous Expense	36.04	654.16	(618.12)	(94.49%)	444.64	5,354.33	(4,909.69)	(91.70%)	7,463.24
Depreciation	1,132.19	749.08	383.11	51.14%	11,272.46	7,490.80	3,781.66	50.48%	8,988.96
Intra Y Allocation									
Reserve Contributions	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00
Total Expenses	215,698.47	204,997.49	10,700.98	4.25%	2,413,481.77	2,158,556.00	295,791.01	11.24%	2,685,802.49
Change in Net Assets	(62,574.28)	28,043.90	(90,618.18)	(488.13%)	29,006.20	203,329.87	(215,188.91)	(79.98%)	231,811.71
Intra Y Allocation - Original	46,608.29	46,608.29	0.00	0.00%	513,242.44	472,377.20	40,865.24	8.65%	583,522.88
Intra Y Allocation at 15.3 %	33,001.87				369,262.71	330,259.07			410,927.78
Total Expenses with Allocation	248,700.34				2,782,744.48	2,488,815.07			
Change in Net Assets with Allocation	(95,576.15)				(340,256.51)	(126,929.20)			
Note: Intra Y Allocation is referred to as Facility Expenses in the Facility Management Agreement									

Statement of Activities - Actual to Budget - Main Account Categories - 086904									
YMCA of Northern Colorado									
Account Group Name	November 2024				YTD 2024				Annual Budget 2024
	Actual	Budget	to Budget \$ Diff	to Budget % Diff	Actual	Budget	to Budget \$ Diff	to Budget % Diff	
086904 - Johnstown									
Revenue									
Federated campaigns	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
Special Events	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00
Related Organizations	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00
Government Grants (Contributions)	0.00	0.00	0.00	0.00%	32,046.00	12,000.00	20,046.00	167.05%	12,000.00
Contributions	0.00	0.00	0.00	0.00%	64,787.50	23,000.00	41,787.50	181.68%	58,000.00
Noncash Contributions	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00
Program Revenue	123,488.07	111,966.49	11,521.58	10.29%	1,209,418.26	1,049,033.50	160,384.76	15.29%	1,144,923.96
Membership Revenue	123,452.23	137,181.51	(13,729.28)	(10.01%)	1,332,782.30	1,485,446.06	(152,663.76)	(10.28%)	1,635,179.23
Investment Income	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00
Rental Income	7,980.00	7,687.19	292.81	3.81%	57,373.68	48,361.69	9,011.99	18.63%	66,554.42
Sales of Assets	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00
Gaming	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00
Sales of Inventory	541.11	40.10	501.01	1249.40%	1,393.09	919.91	473.18	51.44%	956.59
Other Revenue	20.00	0.00	20.00	0.00%	168.55	0.00	168.55	0.00%	0.00
Revenue Allocations	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00
Total Revenue	255,481.41	256,875.29	(1,393.88)	(0.54%)	2,697,969.38	2,618,761.16	79,208.22	3.02%	2,917,614.20
Expenses									
Salaries and Wages	124,771.98	110,842.23	13,929.75	12.57%	1,571,536.29	1,296,486.00	275,050.29	21.22%	1,493,691.79
Benefits	7,679.28	8,852.94	(1,173.66)	(13.26%)	100,915.15	94,505.88	6,409.27	6.78%	107,049.49
Payroll Taxes	11,830.32	10,123.35	1,706.97	16.86%	161,517.28	125,733.00	35,784.28	28.46%	143,661.50
Contracted Services	0.00	3,166.67	(3,166.67)	(100.00%)	4,551.00	34,833.37	(30,282.37)	(86.93%)	38,000.04
Program Supplies & Expenses	7,787.24	3,508.02	4,279.22	121.98%	96,960.10	62,455.01	34,505.09	55.25%	67,837.64
Occupancy	39,119.66	63,854.23	(24,734.57)	(38.74%)	575,087.57	639,467.75	(64,380.18)	(10.07%)	703,252.46
Special Event Expenses	0.00	0.00	0.00	0.00%	1,103.78	0.00	1,103.78	0.00%	0.00
Advertising & Promotion	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00
Fundraising Expenses	0.00	45.84	(45.84)	(100.00%)	0.00	744.24	(744.24)	(100.00%)	790.08
Office Expenses	1,566.80	1,918.36	(351.56)	(18.33%)	14,124.52	20,783.96	(6,659.44)	(32.04%)	22,654.31
Technology	99.95	0.00	99.95	0.00%	898.60	0.00	898.60	0.00%	0.00
Travel & Related Expenses	212.14	79.17	132.97	167.96%	1,265.76	1,444.57	(178.81)	(12.38%)	2,156.84
Conferences & Training	15.00	2,146.79	(2,131.79)	(99.30%)	1,416.44	12,039.01	(10,622.57)	(88.23%)	13,461.79
Interest Expense	0.00	0.00	0.00	0.00%	40.14	0.00	40.14	0.00%	0.00
Organizational Dues	3,596.24	3,596.24	0.00	0.00%	40,092.32	36,417.59	3,674.73	10.09%	40,356.53
Insurance	2,705.14	2,705.14	0.00	0.00%	31,639.47	31,639.47	0.00	0.00%	36,437.82
Bad Debt	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00
Miscellaneous Expense	60.00	707.17	(647.17)	(91.52%)	504.64	6,061.50	(5,556.86)	(91.67%)	7,463.24
Depreciation	1,132.19	749.08	383.11	51.14%	12,404.65	8,239.88	4,164.77	50.54%	8,988.96
Intra Y Allocation									
Reserve Contributions	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00
Total Expenses	200,575.94	212,295.23	(11,719.29)	(4.44%)	2,614,057.71	2,370,851.23	284,071.72	9.81%	2,685,802.49
Change in Net Assets	54,905.47	44,580.06	10,325.41	151.96%	83,911.67	247,909.93	(204,863.50)	(74.27%)	231,811.71
Intra Y Allocation - Original	51,375.07	51,375.07	0.00	0.00%	564,617.51	523,752.27	40,865.24	7.80%	583,522.88
Intra Y Allocation at 15.3 %	30,688.12				399,950.83	362,740.24			410,927.78
Total Expenses with Allocation	231,264.06				3,014,008.54	2,733,591.47			
Change in Net Assets with Allocation	24,217.35				(316,039.16)	(114,830.31)			

Note: Intra Y Allocation is referred to as Facility Expenses in the Facility Management Agreement

Statement of Activities - Actual to Budget - Main Account Categories - 086904									
YMCA of Northern Colorado									
Account Group Name	December 2024				YTD 2024				Annual Budget
	Actual	Budget	to Budget \$ Diff	to Budget % Diff	Actual	Budget	to Budget \$ Diff	to Budget % Diff	2024
086904 - Johnstown									
Revenue									
Federated campaigns	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
Special Events	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00
Related Organizations	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00
Government Grants (Contributions)	(2,000.00)	0.00	(2,000.00)	0.00%	30,046.00	12,000.00	18,046.00	150.38%	12,000.00
Contributions	0.00	35,000.00	(35,000.00)	(100.00%)	64,787.50	58,000.00	6,787.50	11.70%	58,000.00
Noncash Contributions	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00
Program Revenue	46,797.80	95,890.46	(49,092.66)	(51.20%)	1,256,216.06	1,144,923.96	111,292.10	9.72%	1,144,923.96
Membership Revenue	122,239.01	149,733.17	(27,494.16)	(18.36%)	1,455,021.31	1,635,179.23	(180,157.92)	(11.02%)	1,635,179.23
Investment Income	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00
Rental Income	4,945.00	18,192.73	(13,247.73)	(72.82%)	62,318.68	66,554.42	(4,235.74)	(6.36%)	66,554.42
Sales of Assets	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00
Gaming	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00
Sales of Inventory	3,004.86	36.68	2,968.18	8092.09%	4,397.95	956.59	3,441.36	359.75%	956.59
Other Revenue	20.00	0.00	20.00	0.00%	188.55	0.00	188.55	0.00%	0.00
Revenue Allocations	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00
Total Revenue	175,006.67	298,853.04	(123,846.37)	(41.44%)	2,872,976.05	2,917,614.20	(44,638.15)	(1.53%)	2,917,614.20
Expenses									
Salaries and Wages	194,317.10	197,205.79	(2,888.69)	(1.46%)	1,765,853.39	1,493,691.79	272,161.60	18.22%	1,493,691.79
Benefits	14,998.56	12,543.61	2,454.95	19.57%	115,913.71	107,049.49	8,864.22	8.28%	107,049.49
Payroll Taxes	17,453.32	17,928.50	(475.18)	(2.65%)	178,970.60	143,661.50	35,309.10	24.58%	143,661.50
Contracted Services	0.00	3,166.67	(3,166.67)	(100.00%)	4,551.00	38,000.04	(33,449.04)	(88.02%)	38,000.04
Program Supplies & Expenses	6,078.11	5,382.63	695.48	12.92%	103,038.21	67,837.64	35,200.57	51.89%	67,837.64
Occupancy	73,444.53	63,784.71	9,659.82	15.14%	648,532.10	703,252.46	(54,720.36)	(7.78%)	703,252.46
Special Event Expenses	435.88	0.00	435.88	0.00%	1,539.66	0.00	1,539.66	0.00%	0.00
Advertising & Promotion	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00
Fundraising Expenses	0.00	45.84	(45.84)	(100.00%)	0.00	790.08	(790.08)	(100.00%)	790.08
Office Expenses	1,625.68	1,870.35	(244.67)	(13.08%)	15,750.20	22,654.31	(6,904.11)	(30.48%)	22,654.31
Technology	388.23	0.00	388.23	0.00%	1,286.83	0.00	1,286.83	0.00%	0.00
Travel & Related Expenses	0.00	712.27	(712.27)	(100.00%)	1,265.76	2,156.84	(891.08)	(41.31%)	2,156.84
Conferences & Training	85.00	1,422.78	(1,337.78)	(94.03%)	1,501.44	13,461.79	(11,960.35)	(88.85%)	13,461.79
Interest Expense	0.00	0.00	0.00	0.00%	40.14	0.00	40.14	0.00%	0.00
Organizational Dues	4,023.94	3,938.94	85.00	2.16%	44,116.26	40,356.53	3,759.73	9.32%	40,356.53
Insurance	4,798.35	4,798.35	0.00	0.00%	36,437.82	36,437.82	0.00	0.00%	36,437.82
Bad Debt	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00
Miscellaneous Expense	10.00	1,401.74	(1,391.74)	(99.29%)	514.64	7,463.24	(6,948.60)	(93.10%)	7,463.24
Depreciation	(3,169.24)	749.08	(3,918.32)	(523.08%)	9,235.41	8,988.96	246.45	2.74%	8,988.96
Intra Y Allocation									
Reserve Contributions	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00
Total Expenses	314,489.46	314,951.26	(181,789.75)	(48.51%)	2,928,547.17	2,685,802.49	102,281.97	3.13%	2,685,802.49
Change in Net Assets	(139,482.79)	(16,098.22)	57,943.38	76.37%	(55,571.12)	231,811.71	(146,920.12)	(41.77%)	231,811.71
Intra Y Allocation - Original	(121,557.34)	59,770.61	(181,327.95)	(303.37%)	443,060.17	583,522.88	(140,462.71)	(24.07%)	583,522.88
Intra Y Allocation at 15.3 %	48,116.89				448,067.72	410,927.78			410,927.78
Total Expenses with Allocation	362,606.35				3,376,614.89	3,096,730.27			
Change in Net Assets with Allocation	(187,599.68)				(503,638.84)	(179,116.07)			
Note: Intra Y Allocation is referred to as Facility Expenses in the Facility Management Agreement									

Tri-Stone Electric, LLC

9375 Birch Road
Frederick, CO 80504

Invoice

Date	Invoice #
2/12/2024	██████████

Bill To
YMCA Johnstown Jake Anderson 165 Settler Way Johnstown, CO 80534

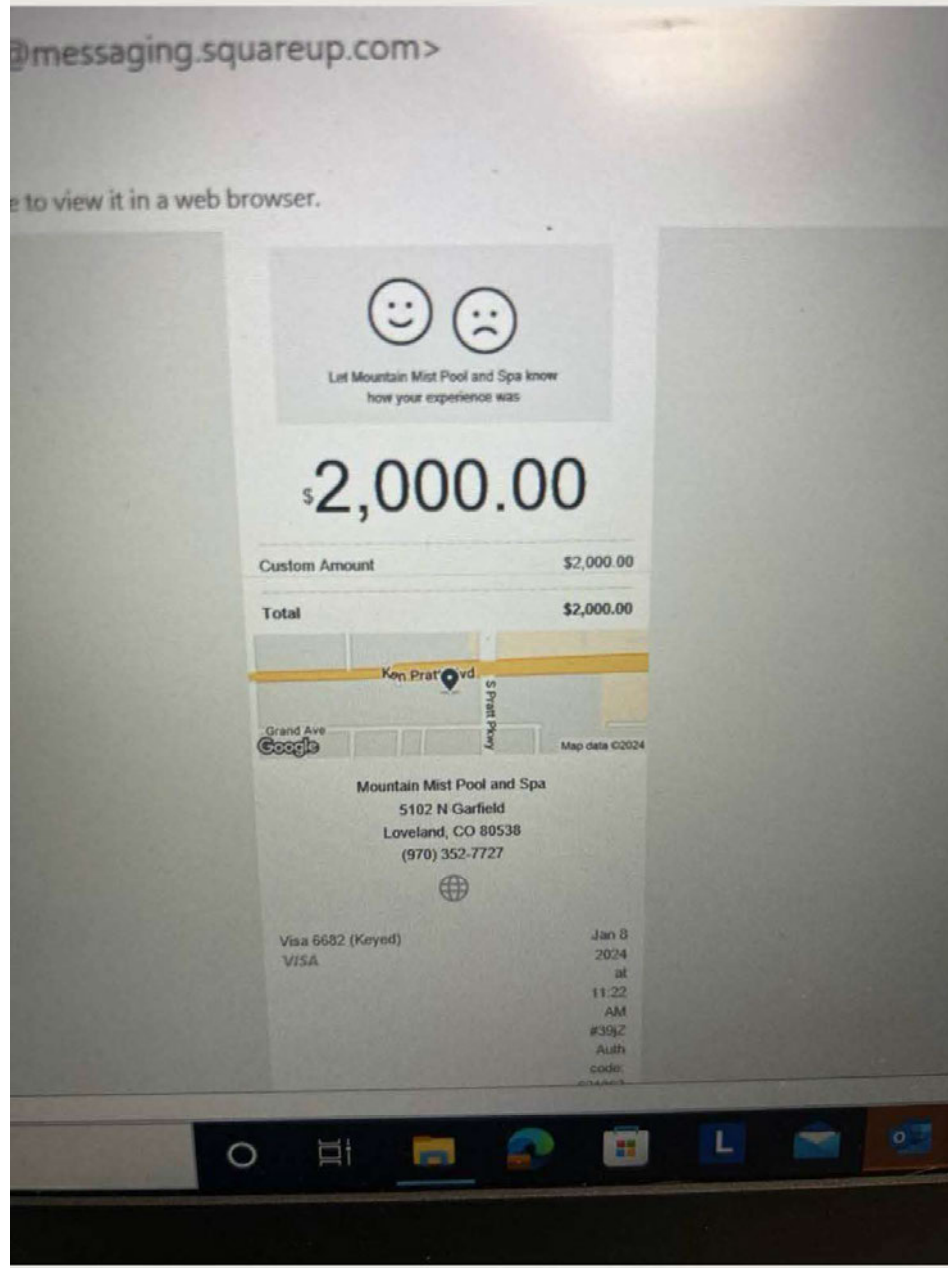
P.O. No.	Terms	Project
	Net 15	

Description	Qty	Rate	Amount
Electrical work per request to install new sauna unit and control panel. We will remove the old unit and dispose of it. New unit with sensor and control panel to be furnished by others and brought to the site by others. We will upgrade wiring from disconnect to sauna unit and make all connections per schematic as required for operation.		2,425.00	2,425.00

Call with any questions. I look forward to talking to you soon.

Total	\$2,425.00
Payments/Credits	\$0.00
Balance Due	\$2,425.00

Phone #
7202182162



Receipt from Mountain Mist Pool and Spa

Mountain Mist Pool and Spa <messenger@messaging.squareup.com>

Fri 1/26/2024 4:42 PM

To: Jake Anderson <Jake.Anderson@ymcanoco.org>

You don't often get email from messenger@messaging.squareup.com. [Learn why this is important](#)

Now when you shop at sellers who use Square, your receipts will be delivered automatically.

[Not your receipt?](#)



Mountain Mist Pool and Spa



Let Mountain Mist Pool and Spa know
how your experience was

\$1,500.00

Custom Amount \$1,500.00

Total \$1,500.00

Mountain Mist Pool and Spa
5102 N Garfield
Loveland, CO 80538
(970) 352-7727



Visa 6544 (Keyed)

Jan 26 2024 at 4:35 PM



#xsAx

Auth code: 989110

Square Just Got More Rewarding
Your favorite businesses may send you news and rewards via Square.
[Learn more and update preferences.](#)



Receipt Settings

[Not your receipt?](#) [Manage preferences](#)

[Report message to Square](#)

© 2024 Square [Privacy Policy](#)
1955 Broadway, Suite 600
Oakland, CA 94612



HIGH LEVEL CARPET CARE
 CARPETS, FINE RUGS, UPHOLSTERY,
 TILE CLEANING & RESTORATION
 303.494.1463

Mar 8, 2022

INVOICE for Boulder YMCA Men's Shower Facelift

Scope of Work: Replaced all broken/cracked tiles including failed backer board. RegROUTED and sealed. Grouted shower floor where required.

TOTAL: \$ 3200.00



Please remit payment to:

All tiles were boxed out and falling off wall.

High Level Carpet Care
 360 Creekwood Trl
 Black Hawk, CO 80422

3/14/22


Thank you!

YMCA OF BOULDER VALLEY ACCOUNTING AUTHORIZATION						
Date:	Approved By:		Requested By:			
3/9/22			KIM SM			
	Approved By:		Department/Site:			
			MAB			
Fund	Acct Code	Branch	Dept	Project	Amount	
01		05	58	0057	3,200.00	
Addtl Info:				TOTAL	3,200.00	
Rebuild broken tile walls in men shower						



Details for Order #112-4646042-9925853

Order Placed: January 9, 2023
Amazon.com order number: 112-4646042-9925853
Order Total: \$500.00

Not Yet Shipped	
Items Ordered 20 of: <i>Amazon.com Thank You Mini Envelope</i> Sold by: Amazon.com Condition: New	Price \$25.00
Shipping Address: Jen Spettel 2800 DAGNY WAY LAFAYETTE, CO 80026-8011 United States	

Payment information	
Payment Method: Visa Last digits: 4613	Item(s) Subtotal: \$500.00 Shipping & Handling: \$0.00
Billing address Jen Spettel 2800 DAGNY WAY LAFAYETTE, CO 80026-8011 United States	Total before tax: \$500.00 Estimated Tax: \$0.00
	Grand Total: \$500.00

To view the status of your order, return to [Order Summary](#) .

[Conditions of Use](#) | [Privacy Notice](#) © 1996-2020, Amazon.com, Inc.

\$2,774.22

Authorized July 11, 2024 at 01:22 AM
 Cleared July 14, 2024 at 01:28 PM

+2,774 Rewards points

Marked as synced

Transaction details Activity

* Notes

GRANT Curriculum Building-SEL

Other Fields

These are fields that have either been retired or are no longer applicable to the budget for this transaction.

Department (retired)

100 School Age Care

Fund (retired)

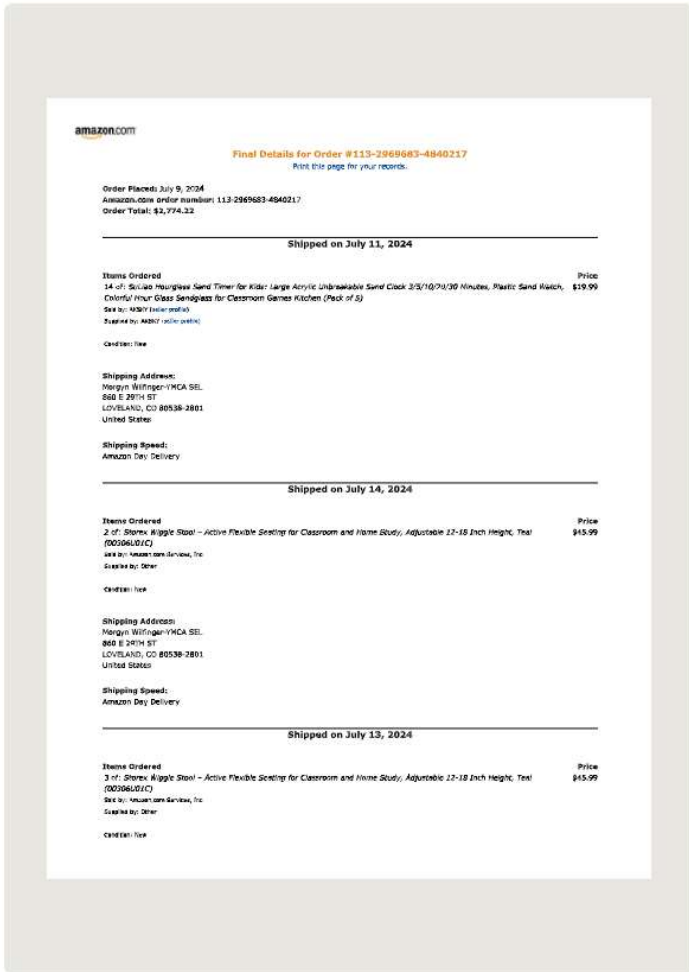
10 Unrestricted Operating Fund

Location (retired)

086930 Childcare Branch

Program (retired)

086900000 General Program



JOHNSTOWN LIQUOR
247 Johnstown Center Dr., #02
Johnstown, CO 80534
Phone: 9705872929

Receipt Date: 01/11/23 12:16:31

Sales Date: 01/11/23 12:16:25

Register #: 7 Batch #: 942

Cashier ID: Rita

Customer: [REDACTED] DERRERA, DONNA

595 ANDRE PINK MOSCATO .750			
1 @ 7.49	T		7.49
9920 STELLA ROSA ROSE N/A 750 ml			
1 @ 9.99	T		9.99
12783 19 Crime Cali Gold .750			
1 @ 16.99	T		16.99

Sub Total:	34.47
State Tax (T) :	1.00
City Tax (T) :	1.21
Tax Total:	2.21

Total Charge: 36.68

Tender [REDACTED] 36.68

Total Tendered : 36.68

Charge Account()
Balance: 0.00
Store Credit: 5.00

Opening Points: 73
Points Collected: 34
Closing Points: 107

Other Details

PAGES 150 – 478 REDACTED

27
A

P. & S LIQUORS
400 LASHLEY ST
LONGMONT, CO 80504
7202275152

Cashier: Staff
15-Aug-2022 5:22:45P

Transacti [REDACTED]

1	Corona 12Btl	\$18.89
2	Dos Equis 12oz 6pk Cn	\$19.98

Subtotal		\$38.87
Sales Tax	8.515%	\$3.31

Total **\$42.18**

CREDIT CARD SALE [REDACTED] **\$42.1**

15-Aug-2022 5:23:18P *LIMIT*
\$42.18 | Method: EMV *Volunteer appreciate*
Visa Credit XXXXXXXXXX *for*
ROUHBIE FAIRCHILD *Building*
Reference ID: 222700 *shelves*

