



FLAGEL HUBER FLAGEL

Certified Public Accountants | Business Advisors

CASE STUDY: YMCA of GREATER DAYTON

Mission Driven. Community Focused.

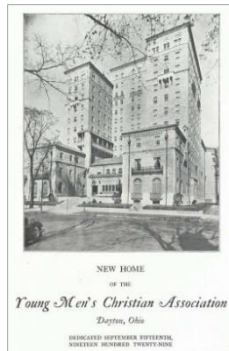
Since 1870 the mission of the YMCA of Greater Dayton (YMCA) has been to enrich the quality of family, spiritual, social, mental, and physical well-being for all. For the past 24 years, Flagel Huber Flagel (FHF) has worked side by side with them as they have navigated years of growth and challenges in the charge to deliver their mission. While the support the community needs has changed during the COVID-19 pandemic, the mission of the YMCA has not.

HISTORY

For many, when they think of the YMCA, they think of Zumba classes, swim lessons or recreational basketball. But the YMCA has a much more complex system of support with programming specific to the needs of each community they serve. That network of support includes 10 YMCA locations that serve more than 200,000 members, 52 child-care centers that see over 1,700 children each day, Camp Kern that hosts more than 30,000 guests each year, programs to combat social isolation for seniors, extensive diabetes prevention programming, and more than 7,000 biometric screenings across the region.



*First Three
Dayton
YMCA
Buildings
Opened
1870 - 1908*



*"Central
Branch"
(Downtown
YMCA)
Opened in
1929*

When the needs of the community shifted in March of 2020 with the onset of COVID-19, the YMCA responded immediately. They quickly partnered with Kettering Health Network and Premier Health to provide first responders with emergency, pandemic childcare. As their branch locations re-opened by the end of May, the YMCA went above and beyond to prioritize safety. They also added a Branch Capacity Dashboard on the website so that members can see how busy each location is at any time. Over the summer they have fed 19,000+ children, and they have continually provided outreach to their most vulnerable and isolated senior populations.



Situation at a Glance

- Founded in 1870 with a mission to build a healthy spirit, mind and body for all.
- For the last 24 years the YMCA has partnered with FHF for their not-for-profit sector expertise.
- The YMCA COVID-19 response includes everything from emergency pandemic childcare, to an on-line branch capacity dashboard, to continuous outreach for isolated and vulnerable communities.
- In a typical year, the YMCA serves 200,000+ members, operates 52 child-care centers, hosts 30,000+ guests at Camp Kern, offers 16,000 scholarships and free membership for any child entering 7th or 8th grade.



YMCA Members

Dayton Office: 3400 South Dixie Drive, Dayton, OH 45439 • 937.299.3400
Cincinnati Office: 9135 Governors Way, Cincinnati, OH 45249 • 513.774.0300



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CONSISTENCY IN TIMES OF RISK AND GROWTH

For 24 years, including both periods of rapid growth and during the more recent challenges of navigating COVID-19, the YMCA has partnered with FHF as their accounting firm. Kevin Hagstrom, FHF Partner, says, "From top to bottom everyone in the YMCA is incredibly focused on their mission and on having the biggest impact possible. This has been a challenging time, but I love that they are never content to stand still. They are always looking forward for ways they can fill a need in our community."

YMCA Executive Director, Dale Brunner, is adept at balancing both short-term and long-term needs of the community. Today, the COVID-19 response is at the forefront, but Brunner never strays from the long-term focus of expanding the YMCA community impact.

The YMCA growth story started in 2000, when they opened 6 locations in as many years. By 2010, with membership hovering at 100,000 people, the Board of Directors challenged the YMCA leadership to double their impact by doubling membership. Brunner, recalls, "In order to provide a broader service to our communities, we needed to make sure everyone could afford to attend. Even though it was risky, we lowered our membership prices and expanded our scholarships."



YMCA Members

Throughout this period of growth, the YMCA has relied on the FHF accounting team to deliver excellence in compliance and auditing. FHF has also advised on topics including bond issue funding, and accounting rules specific to not-for-profits. Hagstrom says, "We do work for almost 100 non-profit clients which makes us really good at this niche area."

As challenging as 2020 has been, when Brunner looks forward, he and his team are once again focused on growth and how they can best support the communities they serve.



Interested in learning how Flagel Huber Flagel can support you in achieving your not-for-profit mission?

Kevin Hagstrom says, "Give us a call. We'd love to share our expertise."

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