

Form **990**  
Department of the Treasury  
Internal Revenue Service

# Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Do not enter social security numbers on this form as it may be made public

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No 1545-0047  
**2018**  
Open to Public Inspection

**A For the 2019 calendar year, or tax year beginning 01-01-2018, and ending 12-31-2018**

- B** Check if applicable  
 Address change  
 Name change  
 Initial return  
 Final return/terminated  
 Amended return  
 Application pending

**C** Name of organization  
Young Mens Christian Association of Monroe County Inc

Doing business as

Number and street (or P O box if mail is not delivered to street address) Room/suite  
2125 S Highland Avenue

City or town, state or province, country, and ZIP or foreign postal code  
Bloomington, IN 47401

**D** Employer identification number  
35-1384859

**E** Telephone number  
(812) 332-5555

**G** Gross receipts \$ 5,938,138

**F** Name and address of principal officer  
Jason Winkle  
2125 S Highland Avenue  
Bloomington, IN 47401

**H(a)** Is this a group return for subordinates?  Yes  No

**H(b)** Are all subordinates included?  Yes  No  
If "No," attach a list (see instructions)

**H(c)** Group exemption number ▶

**I** Tax-exempt status  501(c)(3)  501(c) ( ) ◀(insert no )  4947(a)(1) or  527

**J** Website: ▶ [www.monroecountyyymca.org](http://www.monroecountyyymca.org)

**K** Form of organization  Corporation  Trust  Association  Other ▶

**L** Year of formation 1977

**M** State of legal domicile IN

**Part I Summary**

**1** Briefly describe the organization's mission or most significant activities  
Put Christian principles into practice through programs that build a healthy spirit, mind, & body for all Build foundations of community through social responsibility, youth development, & healthy living

**2** Check this box  if the organization discontinued its operations or disposed of more than 25% of its net assets

<b>3</b> Number of voting members of the governing body (Part VI, line 1a)	7
<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b)	7
<b>5</b> Total number of individuals employed in calendar year 2018 (Part V, line 2a)	663
<b>6</b> Total number of volunteers (estimate if necessary)	262
<b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12	0
<b>7b</b> Net unrelated business taxable income from Form 990-T, line 34	0

	Prior Year	Current Year
<b>8</b> Contributions and grants (Part VIII, line 1h)	768,217	274,554
<b>9</b> Program service revenue (Part VIII, line 2g)	6,530,401	5,327,608
<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)	69,958	105,258
<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	175,408	195,626
<b>12</b> Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	7,543,984	5,903,046
<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3)	170,832	183,611
<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)	0	0
<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	4,811,822	3,691,795
<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)	0	0
<b>b</b> Total fundraising expenses (Part IX, column (D), line 25) ▶220,778		
<b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	3,001,417	2,490,786
<b>18</b> Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)	7,984,071	6,366,192
<b>19</b> Revenue less expenses Subtract line 18 from line 12	-440,087	-463,146
	Beginning of Current Year	End of Year
<b>20</b> Total assets (Part X, line 16)	24,754,180	24,090,945
<b>21</b> Total liabilities (Part X, line 26)	2,825,840	2,713,898
<b>22</b> Net assets or fund balances Subtract line 21 from line 20	21,928,340	21,377,047

**Part II Signature Block**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge

**Sign Here**

Signature of officer: \*\*\*\*\*  
Date: 2019-05-13

Shannon Kane CFO  
Type or print name and title

**Paid Preparer Use Only**

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN P00520729
Firm's name ▶ CROWE LLP			Firm's EIN ▶ 35-0921680	
Firm's address ▶ 135 N Pennsylvania Street Suite 200 Indianapolis, IN 46204			Phone no (317) 632-1100	

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III [X]

1 Briefly describe the organization's mission

The Y is a powerful association of men, women and children joined together by a shared commitment to nurture the potential of youth, promote healthy living and foster a sense of social responsibility Our mission is to put Christian principles into practice through programs that build a healthy spirit, mind, and body for all Y programs focus on four core values caring, honesty, respect, and responsibility See Schedule O

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? [ ] Yes [X] No

If "Yes," describe these new services on Schedule O

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? [ ] Yes [X] No

If "Yes," describe these changes on Schedule O

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported

4a (Code ) (Expenses \$ 1,247,943 including grants of \$ ) (Revenue \$ 113,867 ) See Additional Data

4b (Code ) (Expenses \$ 946,537 including grants of \$ 0 ) (Revenue \$ 361,592 ) See Additional Data

4c (Code ) (Expenses \$ 861,252 including grants of \$ ) (Revenue \$ 282,428 ) See Additional Data

(Code ) (Expenses \$ 2,355,531 including grants of \$ 183,611 ) (Revenue \$ 4,587,027 )

The following is a listing of Specific Program Descriptions and Program Service Accomplishments at our YMCA YMCA Aquatics In addition to providing specific swimming and water safety skills, YMCA Aquatics programs promote teamwork, self-confidence, and leadership These programs are offered at fees affordable to the community at large, with financial assistance for those who can't afford the full fee In 2018, more than 1,564 children, teens, and adults learned how to be safer around water through YMCA swim lessons and water safety programs YMCA Camping YMCA Day Camps help campers develop self-confidence, self-respect, socialization, and a healthy lifestyle while participating in fun, active games that challenge the spirit, mind, and body Financial assistance is available for those who cannot afford the customary fees We encourage the participation of all individuals and will make accommodations for those campers with special needs In 2018, the YMCA had 5,215 registrations in our day camp programs YMCA Family Enrichment The YMCA is proud to be a family organization We give families a safe, reliable and affordable place to go and enjoy time together Recreational opportunities such as Family Nights let families spend time together Health and wellness programs, Safe Sitter classes, birthday parties, family yoga, and family preschool programs all provide opportunities for families to learn more about a healthy lifestyle As always, all are welcome to our programs, including individuals with special needs Thanks to our Parents Night Out program 335 children gave their parents a marriage-strengthening "date night" More than 360 visits per month are made to the Zone - a safe, social, wellness area for youth ages 7 to 12 Our ENERGIZE program is a unique outreach opportunity where we educate children during the academic day as it pertains to choosing nutritious foods and healthy activities in a fun, creative environment We work hand in hand with the teachers and principals We strive to be in every 4th grade classroom in the Monroe County Community School Corporation's 13 elementary schools One focus is on teaching the basics for MyPlate Youth learn how to fill their plates with healthy color and try new foods Our other focus is on Healthy Living where kids find fun ways to exercise In 2018 we worked with over 1,300 students from 28 different classrooms within Monroe County YMCA Health Enhancement The familiar YMCA triangle emphasizes the oneness of spirit, mind, and body YMCA Health Enhancement Programs help achieve this unity through medically-based programs that highlight proper exercise, nutrition, stress management, prevention of chronic disease and health education YMCAs offer a lifelong progression of health and wellness activities, experiences and education, including programs for children, teens, families, and older adults People with disabilities, and those with chronic ailments, such as arthritis, heart disease, and cancer, can also find YMCA programs that are tailored to their needs The Y offers a welcoming atmosphere, where new exercisers can feel comfortable and receive the support they need to improve their health Y financial assistance helps low-income individuals, who are less likely to exercise and to have adequate health care, gain access to the Y Over 21,430 individuals enjoyed the benefits of a membership with the Y Wellness Coaches are available to all members They help acclimate new members into our facility which includes an orientation to all our cardiovascular and strength equipment, as well as defining policies and providing program opportunities In 2018, 83 members worked with a Wellness Coach Our Personal Training program allows members to work one-on-one with a nationally certified personal trainer This trainer creates a personalized program to focus on individual needs and goals In 2018, over 480 people participated in our Personal Training program The YMCA of the USA Medical Advisory Committee believes we should encourage youth to embrace physical activity and regularly participate in physical fitness programs which include a strength training component In 2018, 90 participants were enrolled in our YMCA Youth Strength Training Programs YMCA Adapted Programs The Y offers multiple programs for adults and children with different abilities These programs include Adapted Strength Training, Adapted Martial Arts, and Adapted Sports Clinics The goal of all Adapted Programs is to help the individual transition to a larger integrated community Participation in non-adapted programs is encouraged by the Y for people with different abilities with or without the assistance of caregivers In 2018, 55 participants were served through our adapted programming In addition, more than 1,000 different ability and social service clients from 18 community agencies received Y membership access and opportunities YMCA Adult Health and Cardiovascular Care The Healthy Hearts & Active Lives Program encompasses the Cardiopulmonary Rehab, W I S E (Cancer Recovery), and Y-Fitness for Life Programs These classes are a member benefit with no additional charge to the YMCA member In the Cardiopulmonary Rehab program, emphasis is placed on Phase III and Phase IV cardiopulmonary rehabilitation and lifelong exercise maintenance The program is a collaboration between IU Health Bloomington Hospital and the Monroe County YMCA For 38 years the program has emphasized exercise, education, counseling, and discovering how to live a healthier life Services include a staff that is supported by volunteer physicians, a Paramedic or Registered Nurse, a Clinical Exercise Physiologist, and several exercise specialists In 2018, approximately 72 people per month participated in the Cardiopulmonary Rehab Phase III/IV Program The W I S E (Working out to Increase Strength and Endurance) program is medically based for cancer patients and cancer survivors It provides a supportive environment in which individuals in all phases of treatment and recovery work to improve their functional capacity and quality of life The main goals are to improve physical and psychological function within the limitations imposed by the disease or treatment via a low-cost, community based cancer rehabilitation program In 2018, approximately 23 participants were enrolled in the W I S E program on a monthly basis The Y-Fitness for Life program is medically based for individuals who need organized fitness for health and wellness In 2018, we served over 28 participants each month of the year The Half Marathon/Endurance Training program incorporates group training with an emphasis on going long distances and competing in a half or full marathon With individual and group instruction, the athlete is able to adapt to various training situations that include improving walking/running economy, resistance training specifically for walking and running, group camaraderie, sport specific nutrition, and the Run/Walk and Walk/Run Method of training In 2018, 34 participants were enrolled in the Half Marathon Training The Triathlon/Endurance Training incorporates aspects of the three sports - swimming, biking, and running Training involves all distances of the triathlon from sprint to ironman YMCA/USA Triathlon certified coaches introduce proper techniques, principles, and practices, while incorporating lots of fun and challenges In 2018, 47 participants were enrolled in the Triathlon/Endurance, Summer Running Training Program and Fall Running Training Program CPR/AED and First Aid The Y offers lifesaving skills in CPR/AED and First Aid classes for staff, members and the community Additionally, the Y provides CPR/AED and First Aid classes for camp staff at the Y, outreach courses to community organizations and Healthcare Provider CPR/AED courses for those in the medical field The Y employs four American Safety and Health Institute Instructors, of which three are also American Heart Instructors The total number of participants certified by these Y instructors in 2018 was 420 YMCA Volunteers The Y captures the volunteers' spirit as an integral way to deepen member involvement and to provide our members with ways to give back to their community In 2018, the Y and the community benefited from 262 individuals volunteering as youth sports coaches, fundraisers, event organizers, policy makers, facility improvement assistants and much more

4d Other program services (Describe in Schedule O ) (Expenses \$ 2,355,531 including grants of \$ 183,611 ) (Revenue \$ 4,587,027 )

4e Total program service expenses 5,411,263

Part IV Checklist of Required Schedules

Table with 3 columns: Question ID, Question Text, Yes, No. Rows include questions 1 through 22 regarding organizational requirements, such as political activities, lobbying, and financial reporting.

**Part IV Checklist of Required Schedules (continued)**

		Yes	No
<b>23</b>	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i> . . . . .	<b>23</b>	No
<b>24a</b>	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i> . . . . .	<b>24a</b>	Yes
<b>b</b>	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? . . . . .	<b>24b</b>	No
<b>c</b>	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? . . . . .	<b>24c</b>	No
<b>d</b>	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? . . . . .	<b>24d</b>	No
<b>25a</b>	<b>Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i> . . . . .	<b>25a</b>	No
<b>b</b>	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i> . . . . .	<b>25b</b>	No
<b>26</b>	Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If "Yes," complete Schedule L, Part II</i> . . . . .	<b>26</b>	No
<b>27</b>	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i> . . . . .	<b>27</b>	No
<b>28</b>	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)		
<b>a</b>	A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i> . . . . .	<b>28a</b>	No
<b>b</b>	A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i> . . . . .	<b>28b</b>	No
<b>c</b>	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i> . . . . .	<b>28c</b>	No
<b>29</b>	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i> . . . . .	<b>29</b>	Yes
<b>30</b>	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i> . . . . .	<b>30</b>	No
<b>31</b>	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i> . . . . .	<b>31</b>	No
<b>32</b>	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i> . . . . .	<b>32</b>	No
<b>33</b>	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i> . . . . .	<b>33</b>	No
<b>34</b>	Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i> . . . . .	<b>34</b>	No
<b>35a</b>	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	<b>35a</b>	No
<b>b</b>	If 'Yes' to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i> . . . . .	<b>35b</b>	
<b>36</b>	<b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i> . . . . .	<b>36</b>	No
<b>37</b>	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>	<b>37</b>	No
<b>38</b>	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? <b>Note.</b> All Form 990 filers are required to complete Schedule O . . . . .	<b>38</b>	Yes

**Part V Statements Regarding Other IRS Filings and Tax Compliance**

Check if Schedule O contains a response or note to any line in this Part V

		Yes	No
<b>1a</b>	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable . . . . .	<b>1a</b>	37
<b>b</b>	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable . . . . .	<b>1b</b>	0
<b>c</b>	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? . . . . .	<b>1c</b>	Yes

<b>2a</b> Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return . . . . .		<b>2a</b>	663		
<b>b</b> If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <b>Note.</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)		<b>2b</b>		Yes	
<b>3a</b> Did the organization have unrelated business gross income of \$1,000 or more during the year? . . . . .		<b>3a</b>			No
<b>b</b> If "Yes," has it filed a Form 990-T for this year? <i>If "No" to line 3b, provide an explanation in Schedule O . . . . .</i>		<b>3b</b>			
<b>4a</b> At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? . . . . .		<b>4a</b>			No
<b>b</b> If "Yes," enter the name of the foreign country <b>▶</b> _____ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR)					
<b>5a</b> Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? . . . . .		<b>5a</b>			No
<b>b</b> Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		<b>5b</b>			No
<b>c</b> If "Yes," to line 5a or 5b, did the organization file Form 8886-T? . . . . .		<b>5c</b>			
<b>6a</b> Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions? . . . . .		<b>6a</b>			No
<b>b</b> If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? . . . . .		<b>6b</b>			
<b>7 Organizations that may receive deductible contributions under section 170(c).</b>					
<b>a</b> Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? . . . . .		<b>7a</b>		Yes	
<b>b</b> If "Yes," did the organization notify the donor of the value of the goods or services provided? . . . . .		<b>7b</b>		Yes	
<b>c</b> Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? . . . . .		<b>7c</b>		Yes	
<b>d</b> If "Yes," indicate the number of Forms 8282 filed during the year . . . . .		<b>7d</b>			
<b>e</b> Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		<b>7e</b>			No
<b>f</b> Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? . . . . .		<b>7f</b>			No
<b>g</b> If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? . . . . .		<b>7g</b>			
<b>h</b> If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? . . . . .		<b>7h</b>		Yes	
<b>8 Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year? . . . . .		<b>8</b>			
<b>9a</b> Did the sponsoring organization make any taxable distributions under section 4966? . . . . .		<b>9a</b>			
<b>b</b> Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? . . . . .		<b>9b</b>			
<b>10 Section 501(c)(7) organizations.</b> Enter					
<b>a</b> Initiation fees and capital contributions included on Part VIII, line 12 . . . . .		<b>10a</b>			
<b>b</b> Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities		<b>10b</b>			
<b>11 Section 501(c)(12) organizations.</b> Enter					
<b>a</b> Gross income from members or shareholders . . . . .		<b>11a</b>			
<b>b</b> Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them ) . . . . .		<b>11b</b>			
<b>12a Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?		<b>12a</b>			
<b>b</b> If "Yes," enter the amount of tax-exempt interest received or accrued during the year		<b>12b</b>			
<b>13 Section 501(c)(29) qualified nonprofit health insurance issuers.</b>					
<b>a</b> Is the organization licensed to issue qualified health plans in more than one state? <b>Note.</b> See the instructions for additional information the organization must report on Schedule O		<b>13a</b>			
<b>b</b> Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans . . . . .		<b>13b</b>			
<b>c</b> Enter the amount of reserves on hand . . . . .		<b>13c</b>			
<b>14a</b> Did the organization receive any payments for indoor tanning services during the tax year? . . . . .		<b>14a</b>			No
<b>b</b> If "Yes," has it filed a Form 720 to report these payments? <i>If "No," provide an explanation in Schedule O . . . . .</i>		<b>14b</b>			
<b>15</b> Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N . . . . .		<b>15</b>			No
<b>16</b> Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O . . . . .		<b>16</b>			No

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to lines 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O See instructions Check if Schedule O contains a response or note to any line in this Part VI



Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a Enter the number of voting members of the governing body at the end of the tax year; 1b Enter the number of voting members included in line 1a, above, who are independent; 2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?; 3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?; 4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?; 5 Did the organization become aware during the year of a significant diversion of the organization's assets?; 6 Did the organization have members or stockholders?; 7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?; 7b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?; 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following; 8a The governing body?; 8b Each committee with authority to act on behalf of the governing body?; 9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O.

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

Table with 3 columns: Question, Yes, No. Rows include: 10a Did the organization have local chapters, branches, or affiliates?; 10b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?; 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?; 11b Describe in Schedule O the process, if any, used by the organization to review this Form 990; 12a Did the organization have a written conflict of interest policy? If "No," go to line 13; 12b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?; 12c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done; 13 Did the organization have a written whistleblower policy?; 14 Did the organization have a written document retention and destruction policy?; 15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?; 15a The organization's CEO, Executive Director, or top management official; 15b Other officers or key employees of the organization; 16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?; 16b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?

Section C. Disclosure

Table with 2 columns: Question, Answer. Rows include: 17 List the States with which a copy of this Form 990 is required to be filed; 18 Section 6104 requires an organization to make its Form 1023 (or 1024-A if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply; 19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year; 20 State the name, address, and telephone number of the person who possesses the organization's books and records.







**Part VIII Statement of Revenue**

Check if Schedule O contains a response or note to any line in this Part VIII

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1a</b> Federated campaigns . . . . .	<b>1a</b> 0			
	<b>b</b> Membership dues . . . . .	<b>1b</b> 0			
	<b>c</b> Fundraising events . . . . .	<b>1c</b> 37,955			
	<b>d</b> Related organizations . . . . .	<b>1d</b> 0			
	<b>e</b> Government grants (contributions) . . . . .	<b>1e</b> 6,586			
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above . . . . .	<b>1f</b> 230,013			
	<b>g</b> Noncash contributions included in lines 1a - 1f \$ <u>41,873</u>				
<b>h Total.</b> Add lines 1a-1f . . . . .		274,554			

<b>Program Service Revenue</b>			Business Code				
	<b>2a</b> Healthy Living		813410	4,331,361	4,331,361		
<b>b</b> Youth Development		813410	969,780	969,780			
<b>c</b> Social Responsibility		813410	26,467	26,467			
<b>d</b> _____							
<b>e</b> _____							
<b>f</b> All other program service revenue			0	0	0	0	0
<b>g Total.</b> Add lines 2a-2f . . . . .			5,327,608				

<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts) . . . . .		59,758	0	0	59,758	
	<b>4</b> Income from investment of tax-exempt bond proceeds . . . . .		0	0	0	0	
	<b>5</b> Royalties . . . . .		0	0	0	0	
	<b>6a</b> Gross rents	(i) Real	(ii) Personal				
		160,124	0				
	<b>b</b> Less rental expenses	21,281	0				
	<b>c</b> Rental income or (loss)	138,843	0				
	<b>d</b> Net rental income or (loss) . . . . .			138,843	0	0	138,843
	<b>7a</b> Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other				
		0	45,500				
	<b>b</b> Less cost or other basis and sales expenses	0	0				
	<b>c</b> Gain or (loss)	0	45,500				
	<b>d</b> Net gain or (loss) . . . . .			45,500	0	0	45,500
	<b>8a</b> Gross income from fundraising events (not including \$ <u>37,955</u> of contributions reported on line 1c) See Part IV, line 18 . . . . .	<b>a</b>	15,285				
	<b>b</b> Less direct expenses . . . . .	<b>b</b>	3,582				
<b>c</b> Net income or (loss) from fundraising events . . . . .			11,703	0	0	11,703	
<b>9a</b> Gross income from gaming activities See Part IV, line 19 . . . . .	<b>a</b>	0					
<b>b</b> Less direct expenses . . . . .	<b>b</b>	0					
<b>c</b> Net income or (loss) from gaming activities . . . . .			0	0	0	0	
<b>10a</b> Gross sales of inventory, less returns and allowances . . . . .	<b>a</b>	13,486					
<b>b</b> Less cost of goods sold . . . . .	<b>b</b>	10,229					
<b>c</b> Net income or (loss) from sales of inventory . . . . .			3,257	0	0	3,257	
<b>Miscellaneous Revenue</b>		<b>Business Code</b>					
<b>11a</b> Other Income		813410	17,306	17,306	0	0	
<b>b</b> Facility Rental		813410	13,560	0	0	13,560	
<b>c</b> Locker Rental		813410	10,957	0	0	10,957	
<b>d</b> All other revenue . . . . .			0	0	0	0	
<b>e Total.</b> Add lines 11a-11d . . . . .			41,823				
<b>12 Total revenue.</b> See Instructions . . . . .			5,903,046	5,344,914	0	283,578	

**Part IX Statement of Functional Expenses**

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX

<b>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</b>	<b>(A)</b> Total expenses	<b>(B)</b> Program service expenses	<b>(C)</b> Management and general expenses	<b>(D)</b> Fundraising expenses
<b>1</b> Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21.	0	0		
<b>2</b> Grants and other assistance to domestic individuals. See Part IV, line 22.	183,171	183,171		
<b>3</b> Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, line 15 and 16.	440	440		
<b>4</b> Benefits paid to or for members.	0	0		
<b>5</b> Compensation of current officers, directors, trustees, and key employees.	239,266	49,233	140,543	49,490
<b>6</b> Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B).	9,027	9,027	0	0
<b>7</b> Other salaries and wages.	2,887,620	2,531,804	279,434	76,382
<b>8</b> Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions).	110,001	104,626	4,178	1,197
<b>9</b> Other employee benefits.	194,725	175,200	15,066	4,459
<b>10</b> Payroll taxes.	251,156	209,526	32,110	9,520
<b>11</b> Fees for services (non-employees)				
<b>a</b> Management.				
<b>b</b> Legal.	595	268	315	12
<b>c</b> Accounting.	28,375	12,769	15,039	567
<b>d</b> Lobbying.				
<b>e</b> Professional fundraising services. See Part IV, line 17.				
<b>f</b> Investment management fees.				
<b>g</b> Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O).	18,534	18,534	0	0
<b>12</b> Advertising and promotion.	107,281	75,097	26,820	5,364
<b>13</b> Office expenses.	369,268	314,240	15,880	39,148
<b>14</b> Information technology.	135,678	40,281	93,607	1,790
<b>15</b> Royalties.				
<b>16</b> Occupancy.	695,289	676,913	16,452	1,924
<b>17</b> Travel.	16,889	11,642	3,902	1,345
<b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials.				
<b>19</b> Conferences, conventions, and meetings.	42,978	33,322	9,344	312
<b>20</b> Interest.	73,617	72,566	1,051	
<b>21</b> Payments to affiliates.	96,118	48,059	48,059	0
<b>22</b> Depreciation, depletion, and amortization.	749,653	728,874	19,009	1,770
<b>23</b> Insurance.	119,976	110,428	8,624	924
<b>24</b> Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
<b>a</b> Fundraising	26,049			26,049
<b>b</b> Dues and subscriptions	10,486	5,243	4,718	525
<b>c</b>				
<b>d</b>				
<b>e</b> All other expenses	0	0	0	0
<b>25</b> Total functional expenses. Add lines 1 through 24e.	6,366,192	5,411,263	734,151	220,778
<b>26</b> Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720).				

**Part X Balance Sheet**

Check if Schedule O contains a response or note to any line in this Part IX

		(A) Beginning of year		(B) End of year
<b>Assets</b>	<b>1</b> Cash—non-interest-bearing . . . . .	1,100	<b>1</b>	1,000
	<b>2</b> Savings and temporary cash investments . . . . .	1,481,314	<b>2</b>	1,473,859
	<b>3</b> Pledges and grants receivable, net . . . . .	41,321	<b>3</b>	31,172
	<b>4</b> Accounts receivable, net . . . . .	23,461	<b>4</b>	19,064
	<b>5</b> Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L . . . . .	0	<b>5</b>	0
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) Complete Part II of Schedule L . . . . .	0	<b>6</b>	0
	<b>7</b> Notes and loans receivable, net . . . . .	0	<b>7</b>	0
	<b>8</b> Inventories for sale or use . . . . .	5,934	<b>8</b>	5,206
	<b>9</b> Prepaid expenses and deferred charges . . . . .	74,719	<b>9</b>	70,035
	<b>10a</b> Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	<b>10a</b> 30,835,038		
	<b>b</b> Less accumulated depreciation	<b>10b</b> 10,243,134	21,158,042	<b>10c</b> 20,591,904
	<b>11</b> Investments—publicly traded securities . . . . .	1,968,289	<b>11</b>	1,898,705
	<b>12</b> Investments—other securities See Part IV, line 11 . . . . .	0	<b>12</b>	
	<b>13</b> Investments—program-related See Part IV, line 11 . . . . .	0	<b>13</b>	
	<b>14</b> Intangible assets . . . . .	0	<b>14</b>	0
	<b>15</b> Other assets See Part IV, line 11 . . . . .	0	<b>15</b>	0
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 34) . . . . .	24,754,180	<b>16</b>	24,090,945	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses . . . . .	117,231	<b>17</b>	102,641
	<b>18</b> Grants payable . . . . .	0	<b>18</b>	0
	<b>19</b> Deferred revenue . . . . .	501,456	<b>19</b>	511,947
	<b>20</b> Tax-exempt bond liabilities . . . . .	2,185,733	<b>20</b>	2,068,530
	<b>21</b> Escrow or custodial account liability Complete Part IV of Schedule D	0	<b>21</b>	0
	<b>22</b> Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L . . . . .	0	<b>22</b>	0
	<b>23</b> Secured mortgages and notes payable to unrelated third parties . . . . .	0	<b>23</b>	0
	<b>24</b> Unsecured notes and loans payable to unrelated third parties . . . . .	0	<b>24</b>	0
	<b>25</b> Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17 - 24) Complete Part X of Schedule D	21,420	<b>25</b>	30,780
	<b>26 Total liabilities.</b> Add lines 17 through 25 . . . . .	2,825,840	<b>26</b>	2,713,898
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.</b>			
	<b>27</b> Unrestricted net assets	20,731,741	<b>27</b>	20,248,779
	<b>28</b> Temporarily restricted net assets . . . . .	613,838	<b>28</b>	536,783
	<b>29</b> Permanently restricted net assets	582,761	<b>29</b>	591,485
	<b>Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.</b>			
	<b>30</b> Capital stock or trust principal, or current funds . . . . .	0	<b>30</b>	0
	<b>31</b> Paid-in or capital surplus, or land, building or equipment fund . . . . .	0	<b>31</b>	0
	<b>32</b> Retained earnings, endowment, accumulated income, or other funds	0	<b>32</b>	0
<b>33</b> Total net assets or fund balances . . . . .	21,928,340	<b>33</b>	21,377,047	
<b>34</b> Total liabilities and net assets/fund balances . . . . .	24,754,180	<b>34</b>	24,090,945	

**Part XI Reconciliation of Net Assets**

Check if Schedule O contains a response or note to any line in this Part XI

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	5,903,046
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	6,366,192
<b>3</b>	Revenue less expenses Subtract line 2 from line 1	<b>3</b>	-463,146
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	<b>4</b>	21,928,340
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	-88,147
<b>6</b>	Donated services and use of facilities	<b>6</b>	0
<b>7</b>	Investment expenses	<b>7</b>	0
<b>8</b>	Prior period adjustments	<b>8</b>	0
<b>9</b>	Other changes in net assets or fund balances (explain in Schedule O)	<b>9</b>	0
<b>10</b>	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	<b>10</b>	21,377,047

**Part XII Financial Statements and Reporting**

Check if Schedule O contains a response or note to any line in this Part XII

- 1** Accounting method used to prepare the Form 990  Cash  Accrual  Other \_\_\_\_\_  
 If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O
- 2a** Were the organization's financial statements compiled or reviewed by an independent accountant?  
 If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both  
 Separate basis  Consolidated basis  Both consolidated and separate basis
- b** Were the organization's financial statements audited by an independent accountant?  
 If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both  
 Separate basis  Consolidated basis  Both consolidated and separate basis
- c** If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?  
 If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O
- 3a** As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?
- b** If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits

	Yes	No
<b>2a</b>		No
<b>2b</b>	Yes	
<b>2c</b>	Yes	
<b>3a</b>		No
<b>3b</b>		

## Additional Data

**Software ID:** 18007697

**Software Version:** 2018v3.1

**EIN:** 35-1384859

**Name:** Young Mens Christian Association of Monroe County Inc

Form 990 (2018)

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### **Form 990, Part III, Line 4a:**

YMCA Child Watch and Preschool The YMCA offers a quality childcare program to our members. We believe play is an essential part of a happy life and a powerful tool in a child's healthy development. Our directed play program integrates a variety of themes involving movement, crafts, games, and storytelling. The staff is trained and prepared to guide the children in activities where social skills are developed to help them learn how the world works. Our Play and Learn Child Watch, included in membership, had 39,302 child visits in 2018. We believe the early years of a child's life are of critical importance in his or her development. In our preschool programs, we strive to encourage healthy growth in spirit, mind, and body, through positive character development and movement based activities within a safe and nurturing environment. We encourage whole child development, which includes the support and resources of and for parents, teachers, family, and the community. In 2018, 1,707 children were enrolled in our Preschool, Holiday Break Day and Dance Programs.

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**Form 990, Part III, Line 4b:**

YMCA YOUTH AND ADULT SPORTS THE YMCA YOUTH AND ADULT SPORTS PROGRAMS PROMOTE AN APPRECIATION OF ONE'S OWN WORTH. WHATEVER THE SPORT, THE FOCUS IS ON FULL AND EQUAL PARTICIPATION OF ALL. EVERY CHILD PLAYS IN EVERY GAME. WIN OR LOSE, YMCA YOUTH SPORTS PROGRAMS EMPHASIZE DEVELOPMENT OF SKILL, HEALTH AND WELLNESS, SAFETY, COOPERATION, SELF ESTEEM, AND RESPECT FOR OTHERS. IN 2018, OVER 1,200 CHILDREN ENROLLED IN OUR YOUTH SPORTS PROGRAMS, WHICH INCLUDE SOCCER, BASKETBALL, t-BALL, VOLLEY BALL, GYMNASTICS, MARTIAL ARTS, AND RACQUETBALL. IN ADDITION, WE HAD OVER 810 ADULTS ENROLL IN RACQUETBALL, BASKETBALL, AND VOLLEYBALL PROGRAMS.

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**Form 990, Part III, Line 4c:**

YMCA Group Exercise Our YMCA Group Exercise instructors provide state-of-the-art exercise instruction that significantly contributes to each member's health and wellness goals. Our purpose is to develop and conduct fun, energetic, and highly motivational classes for all fitness and skill levels. These classes include aquatics, land and body/mind. In 2018, 3,257 people participated in our YMCA Group Exercise programs. In 2018, we continued to grow membership value with a total of 84 classes included in membership. We saw a total of 49,894 visits of members to our free classes. There is something for everyone here at the Y. In 2018, 1,484 people participated in the Yoga, Tai Chi, and Pilates programs. Yoga was also made available to the staff of various schools in the Monroe County Community School Corporation through the Y's outreach program. Exercise is important in comprehensive healthcare management for an individual with arthritis and related diseases. The Arthritis Aquatics Basic Program provides range of motion exercises for each major body part. Exercises improve flexibility, strength, coordination, balance, joint nutrition, and performance of daily activities. The Basic classes are all included in membership. The Arthritis Aquatics Plus Program expands the Arthritis Aquatics Program to include exercises and activities designed to promote functional endurance as well as musculoskeletal flexibility and strength. This class is included with a YMCA membership. The Deep Water Arthritis Aquatics class provides the same exercise program in a deep water setting.

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**SCHEDULE A**  
**(Form 990 or 990-EZ)**

**Public Charity Status and Public Support**

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.  
 Attach to Form 990 or Form 990-EZ.  
 Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

**2018**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

Name of the organization

Young Mens Christian Association of Monroe County Inc

Employer identification number

35-1384859

**Part I Reason for Public Charity Status** (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is (For lines 1 through 12, check only one box )

- 1  A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2  A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990 or 990-EZ) )
- 3  A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4  A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state \_\_\_\_\_
- 5  An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II )
- 6  A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7  An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II )
- 8  A community trust described in **section 170(b)(1)(A)(vi)** (Complete Part II )
- 9  An agricultural research organization described in **170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land grant college of agriculture See instructions Enter the name, city, and state of the college or university \_\_\_\_\_
- 10  An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See **section 509(a)(2).** (Complete Part III )
- 11  An organization organized and operated exclusively to test for public safety See **section 509(a)(4).**
- 12  An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g
  - a  **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization **You must complete Part IV, Sections A and B.**
  - b  **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s) **You must complete Part IV, Sections A and C.**
  - c  **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions) **You must complete Part IV, Sections A, D, and E.**
  - d  **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions) **You must complete Part IV, Sections A and D, and Part V.**
  - e  Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization
  - f Enter the number of supported organizations \_\_\_\_\_
  - g Provide the following information about the supported organization(s)

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1- 10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
<b>Total</b>						



**Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv), 170(b)(1)(A)(vi), and 170(b)(1)(A)(ix)**

(Complete only if you checked the box on line 5, 7, 8, or 9 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

**Section A. Public Support**

	Calendar year (or fiscal year beginning in) ►	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
<b>1</b>	Gifts, grants, contributions, and membership fees received (Do not include any "unusual grant")						
<b>2</b>	Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
<b>3</b>	The value of services or facilities furnished by a governmental unit to the organization without charge						
<b>4</b>	<b>Total.</b> Add lines 1 through 3						
<b>5</b>	The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
<b>6</b>	<b>Public support.</b> Subtract line 5 from line 4						

**Section B. Total Support**

	Calendar year (or fiscal year beginning in) ►	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
<b>7</b>	Amounts from line 4						
<b>8</b>	Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
<b>9</b>	Net income from unrelated business activities, whether or not the business is regularly carried on						
<b>10</b>	Other income Do not include gain or loss from the sale of capital assets (Explain in Part VI )						
<b>11</b>	<b>Total support.</b> Add lines 7 through 10						
<b>12</b>	Gross receipts from related activities, etc (see instructions)					<b>12</b>	

**13 First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** . . . . .

**Section C. Computation of Public Support Percentage**

<b>14</b>	Public support percentage for 2018 (line 6, column (f) divided by line 11, column (f))	<b>14</b>	
<b>15</b>	Public support percentage for 2017 Schedule A, Part II, line 14	<b>15</b>	

- 16a 33 1/3% support test—2018.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ►
- b 33 1/3% support test—2017.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ►
- 17a 10%-facts-and-circumstances test—2018.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization ►
- b 10%-facts-and-circumstances test—2017.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization ►
- 18 Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ►

**Part III Support Schedule for Organizations Described in Section 509(a)(2)**

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶		(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
<b>1</b>	Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")	780,566	700,094	622,466	768,217	274,554	3,145,897
<b>2</b>	Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	5,644,097	5,982,985	6,251,288	6,540,872	5,344,914	29,764,156
<b>3</b>	Gross receipts from activities that are not an unrelated trade or business under section 513	53,657	54,605	38,328	37,682	38,003	222,275
<b>4</b>	Tax revenues levied for the organization's benefit and either paid to or expended on its behalf	0	0	0	0	0	0
<b>5</b>	The value of services or facilities furnished by a governmental unit to the organization without charge	0	0	0	0	0	0
<b>6</b>	<b>Total.</b> Add lines 1 through 5	6,478,320	6,737,684	6,912,082	7,346,771	5,657,471	33,132,328
<b>7a</b>	Amounts included on lines 1, 2, and 3 received from disqualified persons	0	0	7,500	7,500	7,500	22,500
<b>b</b>	Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year	0	0	0	0	0	0
<b>c</b>	Add lines 7a and 7b	0	0	7,500	7,500	7,500	22,500
<b>8</b>	<b>Public support.</b> (Subtract line 7c from line 6.)						33,109,828

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶		(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
<b>9</b>	Amounts from line 6	6,478,320	6,737,684	6,912,082	7,346,771	5,657,471	33,132,328
<b>10a</b>	Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	195,095	199,180	202,228	224,756	219,882	1,041,141
<b>b</b>	Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975	0	0	0	0	0	0
<b>c</b>	Add lines 10a and 10b	195,095	199,180	202,228	224,756	219,882	1,041,141
<b>11</b>	Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on	0	0	0	0	0	0
<b>12</b>	Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	0	0	0	0	0	0
<b>13</b>	<b>Total support.</b> (Add lines 9, 10c, 11, and 12.)	6,673,415	6,936,864	7,114,310	7,571,527	5,877,353	34,173,469
<b>14</b>	<b>First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> ▶ <input type="checkbox"/>						

**Section C. Computation of Public Support Percentage**

<b>15</b>	Public support percentage for 2018 (line 8, column (f) divided by line 13, column (f))	<b>15</b>	96.89 %
<b>16</b>	Public support percentage from 2017 Schedule A, Part III, line 15	<b>16</b>	97.93 %

**Section D. Computation of Investment Income Percentage**

<b>17</b>	Investment income percentage for <b>2018</b> (line 10c, column (f) divided by line 13, column (f))	<b>17</b>	3.05 %
<b>18</b>	Investment income percentage from <b>2017</b> Schedule A, Part III, line 17	<b>18</b>	1.94 %

**19a 33 1/3% support tests—2018.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶

**b 33 1/3% support tests—2017.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶

**20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ▶

**Part IV Supporting Organizations**

(Complete only if you checked a box on line 12 of Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of Part I, complete Sections A and D, and complete Part V.)

**Section A. All Supporting Organizations**

		Yes	No
<b>1</b>	Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in <b>Part VI</b> how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.		
	<b>1</b>		
<b>2</b>	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in <b>Part VI</b> how the organization determined that the supported organization was described in section 509(a)(1) or (2).		
	<b>2</b>		
<b>3a</b>	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer (b) and (c) below.		
	<b>3a</b>		
<b>b</b>	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in <b>Part VI</b> when and how the organization made the determination.		
	<b>3b</b>		
<b>c</b>	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in <b>Part VI</b> what controls the organization put in place to ensure such use.		
	<b>3c</b>		
<b>4a</b>	Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes" and if you checked 12a or 12b in Part I, answer (b) and (c) below.		
	<b>4a</b>		
<b>b</b>	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in <b>Part VI</b> how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.		
	<b>4b</b>		
<b>c</b>	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in <b>Part VI</b> what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.		
	<b>4c</b>		
<b>5a</b>	Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in <b>Part VI</b> , including (i) the names and EIN numbers of the supported organizations added, substituted, or removed, (ii) the reasons for each such action, (iii) the authority under the organization's organizing document authorizing such action, and (iv) how the action was accomplished (such as by amendment to the organizing document).		
	<b>5a</b>		
<b>b</b>	<b>Type I or Type II only.</b> Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
	<b>5b</b>		
<b>c</b>	<b>Substitutions only.</b> Was the substitution the result of an event beyond the organization's control?		
	<b>5c</b>		
<b>6</b>	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in <b>Part VI</b> .		
	<b>6</b>		
<b>7</b>	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).		
	<b>7</b>		
<b>8</b>	Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).		
	<b>8</b>		
<b>9a</b>	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in <b>Part VI</b> .		
	<b>9a</b>		
<b>b</b>	Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in <b>Part VI</b> .		
	<b>9b</b>		
<b>c</b>	Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in <b>Part VI</b> .		
	<b>9c</b>		
<b>10a</b>	Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer line 10b below.		
	<b>10a</b>		
<b>b</b>	Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)		
	<b>10b</b>		

**Part IV Supporting Organizations** (continued)

		Yes	No
<b>11</b>	Has the organization accepted a gift or contribution from any of the following persons?		
<b>a</b>	A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?		
<b>b</b>	A family member of a person described in (a) above?		
<b>c</b>	A 35% controlled entity of a person described in (a) or (b) above? <i>If "Yes" to a, b, or c, provide detail in Part VI</i>		

**Section B. Type I Supporting Organizations**

		Yes	No
<b>1</b>	Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? <i>If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i>		
<b>2</b>	Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? <i>If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised or controlled the supporting organization.</i>		

**Section C. Type II Supporting Organizations**

		Yes	No
<b>1</b>	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? <i>If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).</i>		

**Section D. All Type III Supporting Organizations**

		Yes	No
<b>1</b>	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
<b>2</b>	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization (s) or (ii) serving on the governing body of a supported organization? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>		
<b>3</b>	By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>		

**Section E. Type III Functionally-Integrated Supporting Organizations**

<b>1</b>	Check the box next to the method that the organization used to satisfy the Integral Part Test during the year ( <b>see instructions</b> )		
<b>a</b>	<input type="checkbox"/> The organization satisfied the Activities Test. Complete <b>line 2</b> below.		
<b>b</b>	<input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete <b>line 3</b> below.		
<b>c</b>	<input type="checkbox"/> The organization supported a governmental entity. Describe in <b>Part VI</b> how you supported a government entity (see instructions).		
<b>2</b>	Activities Test <b>Answer (a) and (b) below.</b>		
<b>a</b>	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>	Yes	No
<b>b</b>	Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i>		
<b>3</b>	Parent of Supported Organizations <b>Answer (a) and (b) below.</b>		
<b>a</b>	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>Provide details in Part VI.</i>		
<b>b</b>	Did the organization exercise a substantial degree of direction over the policies, programs and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>		

**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations**

- Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI). **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

<b>Section A - Adjusted Net Income</b>		(A) Prior Year	(B) Current Year (optional)
<b>1</b>	Net short-term capital gain	<b>1</b>	
<b>2</b>	Recoveries of prior-year distributions	<b>2</b>	
<b>3</b>	Other gross income (see instructions)	<b>3</b>	
<b>4</b>	Add lines 1 through 3	<b>4</b>	
<b>5</b>	Depreciation and depletion	<b>5</b>	
<b>6</b>	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	<b>6</b>	
<b>7</b>	Other expenses (see instructions)	<b>7</b>	
<b>8</b>	<b>Adjusted Net Income</b> (subtract lines 5, 6 and 7 from line 4)	<b>8</b>	
<b>Section B - Minimum Asset Amount</b>		(A) Prior Year	(B) Current Year (optional)
<b>1</b>	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year)	<b>1</b>	
<b>a</b>	Average monthly value of securities	<b>1a</b>	
<b>b</b>	Average monthly cash balances	<b>1b</b>	
<b>c</b>	Fair market value of other non-exempt-use assets	<b>1c</b>	
<b>d</b>	<b>Total</b> (add lines 1a, 1b, and 1c)	<b>1d</b>	
<b>e</b>	<b>Discount</b> claimed for blockage or other factors (explain in detail in Part VI)		
<b>2</b>	Acquisition indebtedness applicable to non-exempt use assets	<b>2</b>	
<b>3</b>	Subtract line 2 from line 1d	<b>3</b>	
<b>4</b>	Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions)	<b>4</b>	
<b>5</b>	Net value of non-exempt-use assets (subtract line 4 from line 3)	<b>5</b>	
<b>6</b>	Multiply line 5 by .035	<b>6</b>	
<b>7</b>	Recoveries of prior-year distributions	<b>7</b>	
<b>8</b>	<b>Minimum Asset Amount</b> (add line 7 to line 6)	<b>8</b>	
<b>Section C - Distributable Amount</b>			Current Year
<b>1</b>	Adjusted net income for prior year (from Section A, line 8, Column A)	<b>1</b>	
<b>2</b>	Enter 85% of line 1	<b>2</b>	
<b>3</b>	Minimum asset amount for prior year (from Section B, line 8, Column A)	<b>3</b>	
<b>4</b>	Enter greater of line 2 or line 3	<b>4</b>	
<b>5</b>	Income tax imposed in prior year	<b>5</b>	
<b>6</b>	<b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	<b>6</b>	
<b>7</b>	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally-integrated Type III supporting organization (see instructions)		

**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)**

<b>Section D - Distributions</b>	<b>Current Year</b>
<b>1</b> Amounts paid to supported organizations to accomplish exempt purposes	
<b>2</b> Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
<b>3</b> Administrative expenses paid to accomplish exempt purposes of supported organizations	
<b>4</b> Amounts paid to acquire exempt-use assets	
<b>5</b> Qualified set-aside amounts (prior IRS approval required)	
<b>6</b> Other distributions (describe in <b>Part VI</b> ) See instructions	
<b>7 Total annual distributions.</b> Add lines 1 through 6	
<b>8</b> Distributions to attentive supported organizations to which the organization is responsive (provide details in <b>Part VI</b> ) See instructions	
<b>9</b> Distributable amount for 2018 from Section C, line 6	
<b>10</b> Line 8 amount divided by Line 9 amount	

<b>Section E - Distribution Allocations (see instructions)</b>	<b>(i) Excess Distributions</b>	<b>(ii) Underdistributions Pre-2018</b>	<b>(iii) Distributable Amount for 2018</b>
<b>1</b> Distributable amount for 2018 from Section C, line 6			
<b>2</b> Underdistributions, if any, for years prior to 2018 (reasonable cause required-- explain in Part VI) See instructions			
<b>3</b> Excess distributions carryover, if any, to 2018			
<b>a</b> From 2013. . . . .			
<b>b</b> From 2014. . . . .			
<b>c</b> From 2015. . . . .			
<b>d</b> From 2016. . . . .			
<b>e</b> From 2017. . . . .			
<b>f Total</b> of lines 3a through e			
<b>g</b> Applied to underdistributions of prior years			
<b>h</b> Applied to 2018 distributable amount			
<b>i</b> Carryover from 2013 not applied (see instructions)			
<b>j</b> Remainder Subtract lines 3g, 3h, and 3i from 3f			
<b>4</b> Distributions for 2018 from Section D, line 7 \$			
<b>a</b> Applied to underdistributions of prior years			
<b>b</b> Applied to 2018 distributable amount			
<b>c</b> Remainder Subtract lines 4a and 4b from 4			
<b>5</b> Remaining underdistributions for years prior to 2018, if any Subtract lines 3g and 4a from line 2 If the amount is greater than zero, explain in Part VI See instructions			
<b>6</b> Remaining underdistributions for 2018 Subtract lines 3h and 4b from line 1 If the amount is greater than zero, explain in Part VI See instructions			
<b>7 Excess distributions carryover to 2019.</b> Add lines 3j and 4c			
<b>8</b> Breakdown of line 7			
<b>a</b> Excess from 2014. . . . .			
<b>b</b> Excess from 2015. . . . .			
<b>c</b> Excess from 2016. . . . .			
<b>d</b> Excess from 2017. . . . .			
<b>e</b> Excess from 2018. . . . .			

## Additional Data

**Software ID:** 18007697

**Software Version:** 2018v3.1

**EIN:** 35-1384859

**Name:** Young Mens Christian Association of Monroe County Inc

Schedule A (Form 990 or 990-EZ) 2018

Page **8**

**Part VI** **Supplemental Information.** Provide the explanations required by Part II, line 10, Part II, line 17a or 17b, Part III, line 12, Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c, Part IV, Section B, lines 1 and 2, Part IV, Section C, line 1, Part IV, Section D, lines 2 and 3, Part IV, Section E, lines 1c, 2a, 2b, 3a and 3b, Part V, line 1, Part V, Section B, line 1e, Part V Section D, lines 5, 6, and 8, and Part V, Section E, lines 2, 5, and 6 Also complete this part for any additional information (See instructions)

### Facts And Circumstances Test

Return Reference

Explanation

**SCHEDULE D**  
(Form 990)  
  
Department of the Treasury  
Internal Revenue Service

**Supplemental Financial Statements**  
**▶ Complete if the organization answered "Yes," on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.**  
**▶ Attach to Form 990.**  
**▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.**

OMB No 1545-0047  
**2018**  
**Open to Public Inspection**

**Name of the organization**  
Young Mens Christian Association of Monroe County Inc

**Employer identification number**  
35-1384859

**Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.**  
Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
<b>1</b> Total number at end of year		
<b>2</b> Aggregate value of contributions to (during year)		
<b>3</b> Aggregate value of grants from (during year)		
<b>4</b> Aggregate value at end of year		
<b>5</b> Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?	<input type="checkbox"/> Yes <input type="checkbox"/> No	
<b>6</b> Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?	<input type="checkbox"/> Yes <input type="checkbox"/> No	

**Part II Conservation Easements.** Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

**1** Purpose(s) of conservation easements held by the organization (check all that apply)

Preservation of land for public use (e g , recreation or education)       Preservation of an historically important land area

Protection of natural habitat       Preservation of a certified historic structure

Preservation of open space

**2** Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year

	Held at the End of the Year	
<b>a</b> Total number of conservation easements	<b>2a</b>	10
<b>b</b> Total acreage restricted by conservation easements	<b>2b</b>	42 0
<b>c</b> Number of conservation easements on a certified historic structure included in (a)	<b>2c</b>	0
<b>d</b> Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register	<b>2d</b>	0

**3** Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ 0

**4** Number of states where property subject to conservation easement is located ▶ 1

**5** Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?       Yes  No

**6** Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ \_\_\_\_\_

**7** Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ \$ 0

**8** Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?       Yes  No

**9** In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.**  
Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

**1a** If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items

**b** If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items

**(i)** Revenue included on Form 990, Part VIII, line 1      ▶ \$ \_\_\_\_\_

**(ii)** Assets included in Form 990, Part X      ▶ \$ \_\_\_\_\_

**2** If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items

**a** Revenue included on Form 990, Part VIII, line 1      ▶ \$ \_\_\_\_\_

**b** Assets included in Form 990, Part X      ▶ \$ \_\_\_\_\_



**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets** (continued)

- 3** Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply)
- a**  Public exhibition
  - b**  Scholarly research
  - c**  Preservation for future generations
  - d**  Loan or exchange programs
  - e**  Other
- 4** Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII
- 5** During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?  Yes  No

**Part IV Escrow and Custodial Arrangements.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a** Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?  Yes  No
- b** If "Yes," explain the arrangement in Part XIII and complete the following table
- |  | Amount |
|--|--------|
| <b>c</b> Beginning balance             |        |
| <b>d</b> Additions during the year     |        |
| <b>e</b> Distributions during the year |        |
| <b>f</b> Ending balance                |        |
- 2a** Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? . . .  Yes  No
- b** If "Yes," explain the arrangement in Part XIII Check here if the explanation has been provided in Part XIII . . . .

**Part V Endowment Funds.** Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
<b>1a</b> Beginning of year balance . . . . .	2,078,093	1,848,892	1,765,323	1,787,955	1,671,675
<b>b</b> Contributions . . . . .	11,660	42,812	19,765	19,702	20,162
<b>c</b> Net investment earnings, gains, and losses	-34,884	231,997	100,383	-7,792	157,081
<b>d</b> Grants or scholarships . . . . .	0	0	0	0	0
<b>e</b> Other expenditures for facilities and programs . . . . .	59,278	45,608	36,579	34,542	60,963
<b>f</b> Administrative expenses . . . . .	0	0	0	0	0
<b>g</b> End of year balance . . . . .	1,995,591	2,078,093	1,848,892	1,765,323	1,787,955

- 2** Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as
- a** Board designated or quasi-endowment ▶ 64 75 %
  - b** Permanent endowment ▶ 28 53 %
  - c** Temporarily restricted endowment ▶ 6 72 %
- The percentages on lines 2a, 2b, and 2c should equal 100%
- 3a** Are there endowment funds not in the possession of the organization that are held and administered for the organization by
- |  | Yes | No |
|--|-----|----|
| <b>(i)</b> unrelated organizations . . . . .   | No  | No |
| <b>(ii)</b> related organizations . . . . .  | No  | No |
| <b>b</b> If "Yes" on 3a(ii), are the related organizations listed as required on Schedule R? . . . . . |     |    |
- 4** Describe in Part XIII the intended uses of the organization's endowment funds

**Part VI Land, Buildings, and Equipment.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
<b>1a</b> Land . . . . .	0	1,532,803		1,532,803
<b>b</b> Buildings . . . . .	0	27,841,556	9,053,434	18,788,122
<b>c</b> Leasehold improvements	0	402,192	366,676	35,516
<b>d</b> Equipment . . . . .	0	962,487	823,024	139,463
<b>e</b> Other . . . . .		96,000		96,000
<b>Total.</b> Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c)) . . . ▶				20,591,904

**Part VII Investments—Other Securities.** Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1) Financial derivatives . . . . .		
(2) Closely-held equity interests . . . . .		
(3) Other _____		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
<b>Total.</b> (Column (b) must equal Form 990, Part X, col (B) line 12 )		

**Part VIII Investments—Program Related.** Complete if the organization answered 'Yes' on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
<b>Total.</b> (Column (b) must equal Form 990, Part X, col (B) line 13 )		

**Part IX Other Assets.** Complete if the organization answered 'Yes' on Form 990, Part IV, line 11d. See Form 990, Part X, line 15

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col (B) line 15 )	

**Part X Other Liabilities.** Complete if the organization answered 'Yes' on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

(a) Description of liability	(b) Book value
(1) Federal income taxes	
Credit Voucher Liability	2,817
Gift Certificate Liability	7,958
Other Liabilities	3,673
Capital Lease Liability	16,332
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col (B) line 25 )	30,780

**2.** Liability for uncertain tax positions In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740) Check here if the text of the footnote has been provided in Part XIII

**Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return**

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

<b>1</b>	Total revenue, gains, and other support per audited financial statements . . . . .	<b>1</b>	5,663,559
<b>2</b>	Amounts included on line 1 but not on Form 990, Part VIII, line 12		
<b>a</b>	Net unrealized gains (losses) on investments . . . . .	<b>2a</b>	-88,147
<b>b</b>	Donated services and use of facilities . . . . .	<b>2b</b>	321
<b>c</b>	Recoveries of prior year grants . . . . .	<b>2c</b>	0
<b>d</b>	Other (Describe in Part XIII ) . . . . .	<b>2d</b>	31,510
<b>e</b>	Add lines <b>2a</b> through <b>2d</b> . . . . .	<b>2e</b>	-56,316
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b> . . . . .	<b>3</b>	5,719,875
<b>4</b>	Amounts included on Form 990, Part VIII, line 12, but not on line 1		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b . . . . .	<b>4a</b>	
<b>b</b>	Other (Describe in Part XIII ) . . . . .	<b>4b</b>	183,171
<b>c</b>	Add lines <b>4a</b> and <b>4b</b> . . . . .	<b>4c</b>	183,171
<b>5</b>	Total revenue Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 12 ) . . . . .	<b>5</b>	5,903,046

**Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.**

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

<b>1</b>	Total expenses and losses per audited financial statements . . . . .	<b>1</b>	6,214,852
<b>2</b>	Amounts included on line 1 but not on Form 990, Part IX, line 25		
<b>a</b>	Donated services and use of facilities . . . . .	<b>2a</b>	321
<b>b</b>	Prior year adjustments . . . . .	<b>2b</b>	0
<b>c</b>	Other losses . . . . .	<b>2c</b>	0
<b>d</b>	Other (Describe in Part XIII ) . . . . .	<b>2d</b>	31,510
<b>e</b>	Add lines <b>2a</b> through <b>2d</b> . . . . .	<b>2e</b>	31,831
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b> . . . . .	<b>3</b>	6,183,021
<b>4</b>	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b . . . . .	<b>4a</b>	
<b>b</b>	Other (Describe in Part XIII ) . . . . .	<b>4b</b>	183,171
<b>c</b>	Add lines <b>4a</b> and <b>4b</b> . . . . .	<b>4c</b>	183,171
<b>5</b>	Total expenses Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 18 ) . . . . .	<b>5</b>	6,366,192

**Part XIII Supplemental Information**

Provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part IV, lines 1b and 2b, Part V, line 4, Part X, line 2, Part XI, lines 2d and 4b, and Part XII, lines 2d and 4b Also complete this part to provide any additional information

Return Reference	Explanation
See Additional Data Table	



## Additional Data

**Software ID:** 18007697

**Software Version:** 2018v3.1

**EIN:** 35-1384859

**Name:** Young Mens Christian Association of Monroe County Inc

## Supplemental Information

Return Reference	Explanation
Schedule D, Part II, Line 9 Conservation easements financial reporting	The conservation easements were part of a land purchase made on December 30, 2010. The purchased land is recorded on the Balance Sheet. Of the purchased land, 42.15 acres are considered to be a conservation easement. There is no footnote in the 2018 financial statements related to accounting for conservation easements.

## Supplemental Information

Return Reference	Explanation
Schedule D, Part V, Line 4 Intended uses of endowment funds	The Monroe County YMCA has established an endowment fund to provide resources for the YMCA in future years. The primary purpose of the endowment fund is to grow the fund over the long term. The fund's objective is to enhance the Monroe County YMCA's goal of strengthening youth development, healthy living, and social responsibility by supplementing the YMCA's projects, programs, and services. No part of the income generated by the endowment fund shall be used for the YMCA's annual operating budget.

**Supplemental Information**

Return Reference	Explanation
Schedule D, Part X, Line 2 FIN 48 (ASC 740) footnote	<p>The YMCA is exempt from income taxes on income from related activities under Section 501 (c) (3) of the U S Internal Revenue Code and corresponding state tax law Accordingly, no provision has been made for federal or state income taxes Additionally, the YMCA has been determined not to be a private foundation under Section 509 (a) of the Internal Revenue Code The YMCA is however subject to income taxes on income generated from activities that are unrelated to its exempt purpose Accounting standards require that the YMCA disclose the amount of potential benefit or obligation to be realized as a result of an examination performed by a taxing authority For the years ended December 31, 2018 and 2017, management has determined the YMCA does not have any uncertain tax positions that would impact the YMCA's financial statements The YMCA does not expect the total amount of unrecognized tax benefits to significantly change in the next 12 months The YMCA recognizes interest and/or penalties related to income tax matters in income tax expense The YMCA did not have any amounts accrued for interest and penalties at December 31, 2018 and 2017</p>

# Supplemental Information

Return Reference	Explanation
Schedule D, Part XI, Line 2(d) Other revenues in audited financial statements not in form 990	COGS - 10229 Rental Expense - 21281



## Supplemental Information

Return Reference	Explanation
Schedule D, Part XI, Line 4(b) Other revenues in form 990 not in audited financial statements	Scholarship - 183171

# Supplemental Information

Return Reference	Explanation
Schedule D, Part XII, Line 2(d) Other expenses in audited financial statements not in form 990	COGS - 10229 Rental Expense - 21281

## Supplemental Information

Return Reference	Explanation
Schedule D, Part XII, Line 4(b) Other expenses in form 990 not in audited financial statements	Scholarship - 183171

SCHEDULE G (Form 990 or 990-EZ)

Supplemental Information Regarding Fundraising or Gaming Activities

OMB No 1545-0047

2018

Open to Public Inspection

Complete if the organization answered "Yes" on Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a

Attach to Form 990 or Form 990-EZ.

Go to www.irs.gov/Form990 for instructions and the latest information

Department of the Treasury Internal Revenue Service

Name of the organization Young Mens Christian Association of Monroe County Inc

Employer identification number 35-1384859

Part I Fundraising Activities. Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

- 1 Indicate whether the organization raised funds through any of the following activities. Check all that apply. a Mail solicitations, b Internet and email solicitations, c Phone solicitations, d In-person solicitations, e Solicitation of non-government grants, f Solicitation of government grants, g Special fundraising events. 2a Did the organization have a written or oral agreement with any individual... 2b If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements...

Table with 6 columns: (i) Name and address of individual or entity (fundraiser), (ii) Activity, (iii) Did fundraiser have custody or control of contributions?, (iv) Gross receipts from activity, (v) Amount paid to (or retained by) fundraiser listed in col (i), (vi) Amount paid to (or retained by) organization. Includes rows 1-10 and a Total row.

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing

**Part II Fundraising Events.** Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

Revenue		(a) Event #1	(b) Event #2	(c) Other events	(d)
		Gala Signature Event (event type)	(event type)	(total number)	Total events (add col (a) through col (c))
Revenue	<b>1</b> Gross receipts . . . . .	53,240			53,240
	<b>2</b> Less Contributions . . . . .	37,955			37,955
	<b>3</b> Gross income (line 1 minus line 2) . . . . .	15,285	0	0	15,285
Direct Expenses	<b>4</b> Cash prizes . . . . .	0			0
	<b>5</b> Noncash prizes . . . . .	0			0
	<b>6</b> Rent/facility costs . . . . .	0			0
	<b>7</b> Food and beverages . . . . .	319			319
	<b>8</b> Entertainment . . . . .	1,600			1,600
	<b>9</b> Other direct expenses . . . . .	1,663			1,663
	<b>10</b> Direct expense summary Add lines 4 through 9 in column (d) . . . . . ▶				3,582
<b>11</b> Net income summary Subtract line 10 from line 3, column (d) . . . . . ▶				11,703	

**Part III Gaming.** Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

Revenue		(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col (a) through col (c))
		<b>1</b> Gross revenue . . . . .			
Direct Expenses	<b>2</b> Cash prizes . . . . .				
	<b>3</b> Noncash prizes . . . . .				
	<b>4</b> Rent/facility costs . . . . .				
	<b>5</b> Other direct expenses . . . . .				
	<b>6</b> Volunteer labor . . . . .	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	
<b>7</b> Direct expense summary Add lines 2 through 5 in column (d) . . . . . ▶					
<b>8</b> Net gaming income summary Subtract line 7 from line 1, column (d) . . . . . ▶					

**9** Enter the state(s) in which the organization conducts gaming activities \_\_\_\_\_

**a** Is the organization licensed to conduct gaming activities in each of these states?  Yes  No

**b** If "No," explain \_\_\_\_\_

---

**10a** Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?  Yes  No

**b** If "Yes," explain \_\_\_\_\_

---

- 11** Does the organization conduct gaming activities with nonmembers?  Yes  No
- 12** Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming?  Yes  No
- 13** Indicate the percentage of gaming activity conducted in
- |          |                             |   |
|----------|-----------------------------|---|
| <b>a</b> | The organization's facility | % |
| <b>b</b> | An outside facility         | % |

**14** Enter the name and address of the person who prepares the organization's gaming/special events books and records

Name ▶ .....

Address ▶ .....

**15a** Does the organization have a contract with a third party from whom the organization receives gaming revenue?  Yes  No

**b** If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ \_\_\_\_\_ and the amount of gaming revenue retained by the third party ▶ \$ \_\_\_\_\_

**c** If "Yes," enter name and address of the third party

Name ▶ .....

Address ▶ .....

**16** Gaming manager information

Name ▶ .....

Gaming manager compensation ▶ \$ .....

Description of services provided ▶ .....

Director/officer       Employee       Independent contractor

**17** Mandatory distributions

- a** Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?  Yes  No
- b** Enter the amount of distributions required under state law distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ \_\_\_\_\_

**Part IV Supplemental Information.** Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.

Return Reference	Explanation
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Note: To capture the full content of this document, please select landscape mode (11" x 8.5") when printing.

Schedule I (Form 990)

Grants and Other Assistance to Organizations, Governments and Individuals in the United States

OMB No 1545-0047

2018

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Complete if the organization answered "Yes," on Form 990, Part IV, line 21 or 22.

Attach to Form 990.

Go to www.irs.gov/Form990 for the latest information.

Name of the organization Young Mens Christian Association of Monroe County Inc

Employer identification number 35-1384859

Part I General Information on Grants and Assistance

- 1 Does the organization maintain records to substantiate the amount of the grants or assistance...
2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000 Part II can be duplicated if additional space is needed

Table with 8 columns: (a) Name and address of organization or government, (b) EIN, (c) IRC section (if applicable), (d) Amount of cash grant, (e) Amount of non-cash assistance, (f) Method of valuation (book, FMV, appraisal, other), (g) Description of noncash assistance, (h) Purpose of grant or assistance. Rows 1-12.

- 2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table
3 Enter total number of other organizations listed in the line 1 table

**Part III Grants and Other Assistance to Domestic Individuals.** Complete if the organization answered "Yes" on Form 990, Part IV, line 22

Part III can be duplicated if additional space is needed

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of noncash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
(1) Membership Assistance	284	123,271			
(2) Program Assistance	86	53,593			
(3) CARDIAC REHAB ASSISTANCE	21	6,307			
(3)					
(4)					
(5)					
(6)					
(7)					

**Part IV Supplemental Information.** Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.

Return Reference	Explanation
Schedule I, Part I, Line 2 Procedures for monitoring use of grant funds	INDIVIDUALS APPLY FOR ASSISTANCE BY COMPLETING AN APPLICATION THE APPLICATIONS ARE REVIEWED AND ASSISTANCE IS AWARDED BASED ON FINANCIAL NEED FUNDS AWARDED TO INDIVIDUALS FOR FINANCIAL ASSISTANCE ARE RAISED THROUGH OUR ANNUAL CAMPAIGN, DESIGNATED CONTRIBUTIONS, AND THE GALA SIGNATURE EVENT THE INDIVIDUAL DOES NOT RECEIVE THE ASSISTANCE DIRECTLY THEY PAY THE DIFFERENCE BETWEEN THE ASSISTANCE AWARDED AND THE ACTUAL COST SEPARATE GENERAL LEDGER ACCOUNTS ARE SET UP TO TRACK DOLLARS RAISED AND DOLLARS AWARDED REPORTS ARE PREPARED AND REVIEWED FOR ALL ASSISTANCE DOLLARS



Note: To capture the full content of this document, please select landscape mode (11" x 8.5") when printing.

**Schedule K (Form 990)**

**Supplemental Information on Tax-Exempt Bonds**

OMB No 1545-0047

**2018**

**Open to Public Inspection**

▶ Complete if the organization answered "Yes" to Form 990, Part VI, line 24a. Provide descriptions, explanations, and any additional information in Part VI.

▶ Attach to Form 990.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

Department of the Treasury  
Internal Revenue Service

Name of the organization  
Young Mens Christian Association of Monroe County Inc

Employer identification number

35-1384859

**Part I Bond Issues**

(a) Issuer name	(b) Issuer EIN	(c) CUSIP #	(d) Date issued	(e) Issue price	(f) Description of purpose	(g) Defeased		(h) On behalf of issuer		(i) Pool financing	
						Yes	No	Yes	No	Yes	No
A MONROE COUNTY INDIANA	35-1732462		06-14-2012	2,750,000	TO PROVIDE FUNDS FOR THE COST OF THE POOL RENOVATION PROJECT		X		X		X

**Part II Proceeds**

		A	B	C	D
1	Amount of bonds retired . . . . .	650,940			
2	Amount of bonds legally defeased . . . . .	0			
3	Total proceeds of issue . . . . .	2,750,000			
4	Gross proceeds in reserve funds . . . . .	0			
5	Capitalized interest from proceeds . . . . .	0			
6	Proceeds in refunding escrows . . . . .	0			
7	Issuance costs from proceeds . . . . .	45,000			
8	Credit enhancement from proceeds . . . . .	0			
9	Working capital expenditures from proceeds . . . . .	0			
10	Capital expenditures from proceeds . . . . .	2,705,000			
11	Other spent proceeds . . . . .	0			
12	Other unspent proceeds . . . . .	0			
13	Year of substantial completion . . . . .	2013			
		Yes	No	Yes	No
14	Were the bonds issued as part of a current refunding issue? . . . . .		X		
15	Were the bonds issued as part of an advance refunding issue? . . . . .		X		
16	Has the final allocation of proceeds been made? . . . . .	X			
17	Does the organization maintain adequate books and records to support the final allocation of proceeds? . . . . .	X			

**Part III Private Business Use**

		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
1	Was the organization a partner in a partnership, or a member of an LLC, which owned property financed by tax-exempt bonds? . . . . .		X						
2	Are there any lease arrangements that may result in private business use of bond-financed property? . . . . .		X						

**Part III Private Business Use** (Continued)

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
<b>3a</b> Are there any management or service contracts that may result in private business use of bond-financed property? . . . . .		X						
<b>b</b> If "Yes" to line 3a, does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts relating to the financed property?								
<b>c</b> Are there any research agreements that may result in private business use of bond-financed property? . . . . .		X						
<b>d</b> If "Yes" to line 3c, does the organization routinely engage bond counsel or other outside counsel to review any research agreements relating to the financed property?								
<b>4</b> Enter the percentage of financed property used in a private business use by entities other than a section 501(c)(3) organization or a state or local government . . . . . ▶								
<b>5</b> Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government . . . . . ▶								
<b>6</b> Total of lines 4 and 5 . . . . .	0 %							
<b>7</b> Does the bond issue meet the private security or payment test? . . . . .		X						
<b>8a</b> Has there been a sale or disposition of any of the bond-financed property to a nongovernmental person other than a 501(c)(3) organization since the bonds were issued? . . . . .		X						
<b>b</b> If "Yes" to line 8a, enter the percentage of bond-financed property sold or disposed of . . . . .								
<b>c</b> If "Yes" to line 8a, was any remedial action taken pursuant to Regulations sections 1.141-12 and 1.145-2? . . . . .								
<b>9</b> Has the organization established written procedures to ensure that all nonqualified bonds of the issue are remediated in accordance with the requirements under Regulations sections 1.141-12 and 1.145-2? . . . . .	X							

**Part IV Arbitrage**

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
<b>1</b> Has the issuer filed Form 8038-T, Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate? . . . . .		X						
<b>2</b> If "No" to line 1, did the following apply? . . . . .								
<b>a</b> Rebate not due yet? . . . . .		X						
<b>b</b> Exception to rebate? . . . . .	X							
<b>c</b> No rebate due? . . . . .		X						
If "Yes" to line 2c, provide in Part VI the date the rebate computation was performed . . . . .								
<b>3</b> Is the bond issue a variable rate issue? . . . . .		X						
<b>4a</b> Has the organization or the governmental issuer entered into a qualified hedge with respect to the bond issue?		X						
<b>b</b> Name of provider . . . . .								
<b>c</b> Term of hedge . . . . .								
<b>d</b> Was the hedge superintegrated? . . . . .								
<b>e</b> Was the hedge terminated? . . . . .								

**Part IV Arbitrage** (Continued)

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
<b>5a</b> Were gross proceeds invested in a guaranteed investment contract (GIC)?		X						
<b>b</b> Name of provider . . . . .								
<b>c</b> Term of GIC . . . . .								
<b>d</b> Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied? . . . . .								
<b>6</b> Were any gross proceeds invested beyond an available temporary period?		X						
<b>7</b> Has the organization established written procedures to monitor the requirements of section 148? . . . .	X							

**Part V Procedures To Undertake Corrective Action**

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
Has the organization established written procedures to ensure that violations of federal tax requirements are timely identified and corrected through the voluntary closing agreement program if self-remediation is not available under applicable regulations?	X							

**Part VI Supplemental Information.** Provide additional information for responses to questions on Schedule K (see instructions).

Return Reference	Explanation

**SCHEDULE M  
(Form 990)**

**Noncash Contributions**

OMB No 1545-0047

**2018**

▶ **Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.**  
 ▶ **Attach to Form 990.**  
 ▶ **Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

Name of the organization  
Young Mens Christian Association of Monroe County Inc

Employer identification number  
35-1384859

**Part I Types of Property**

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art—Works of art . . . . .				
2 Art—Historical treasures . . . . .				
3 Art—Fractional interests . . . . .				
4 Books and publications . . . . .				
5 Clothing and household goods . . . . .				
6 Cars and other vehicles . . . . .	X	1	11,324	Market value
7 Boats and planes . . . . .				
8 Intellectual property . . . . .				
9 Securities—Publicly traded . . . . .				
10 Securities—Closely held stock . . . . .				
11 Securities—Partnership, LLC, or trust interests . . . . .				
12 Securities—Miscellaneous . . . . .				
13 Qualified conservation contribution—Historic structures . . . . .				
14 Qualified conservation contribution—Other . . . . .				
15 Real estate—Residential . . . . .				
16 Real estate—Commercial . . . . .				
17 Real estate—Other . . . . .				
18 Collectibles . . . . .				
19 Food inventory . . . . .				
20 Drugs and medical supplies . . . . .				
21 Taxidermy . . . . .				
22 Historical artifacts . . . . .				
23 Scientific specimens . . . . .				
24 Archeological artifacts . . . . .				
25 Other ▶ See Additional Data				
26 Other ▶ ( _____ )				
27 Other ▶ ( _____ )				
28 Other ▶ ( _____ )				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement **29** 0

	Yes	No
30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for the entire holding period? . . . . .		No
b If "Yes," describe the arrangement in Part II		
31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?	Yes	
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions? . . . . .		No
b If "Yes," describe in Part II		
33 If the organization did not report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II		

**Part II** **Supplemental Information.**

Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

Return Reference

Explanation

## Additional Data

**Software ID:** 18007697

**Software Version:** 2018v3.1

**EIN:** 35-1384859

**Name:** Young Mens Christian Association of Monroe County Inc

### Part I, Lines 25-28

(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
Other ▶ ( AQUATIC SANITIZING SYSTEM )	1	4,500	Cost
Other ▶ ( Gift Cards )	28	5,027	Cost
Other ▶ ( Event Tickets )	14	1,879	Cost
Other ▶ ( Housekeeping Supplies )	2	12,000	Cost
Other ▶ ( Spin Bike )	1	1,000	Cost
Other ▶ ( Food )	1	3,000	Cost
Other ▶ ( Carpeting )	1	670	Cost
Other ▶ ( Landscaping )	1	183	Cost
Other ▶ ( Give Aways )	4	2,290	Cost

**SCHEDULE O**  
**(Form 990 or 990-EZ)**

Department of the Treasury

**Supplemental Information to Form 990 or 990-EZ**

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No 1545-0047

**2018**

**Open to Public Inspection**

Name of the organization

Young Mens Christian Association of Monroe County Inc

Employer identification number

35-1384859

**990 Schedule O, Supplemental Information**

Return Reference	Explanation
<p>Form 990, Part III, Line 1 Other Program Services</p>	<p>At the Y, strengthening community is our cause Every day we work side-by-side with our neighbors to make sure everyone, regardless of age, income or background, has the opportunity to learn, grow and thrive In 2018, our Y served 22,848 individuals through membership, programs, health and wellness events, volunteer opportunities, health screenings, and facility usage from diverse communities throughout Bloomington and Monroe County and provided \$183,171 in membership and program financial assistance As our nation continues to face serious chronic and community challenges, the Y is in Monroe County making a difference in the areas of Youth Development Nearly 5 thousand youth are taking a greater interest in learning, making smarter life choices, and cultivating the values, skills and relationships that lead to positive behaviors, the pursuit of higher education and goal achievement Healthy Living Thousands of adults and youth receive the support, guidance and resources needed to achieve better health and well-being *Moving for a Healthier You is a program which focuses on participants exercising while making healthy lifestyle changes Main goals of the program are to increase activity while making food choices that are healthy It takes place in a group setting *Building Better Balance is a community based program incorporating the Indiana University (IU) School of Public Health students and the Monroe County YMCA membership Building Better Balance addresses the multiple dimensions that contribute to balance and mobility issues It is designed to empower people who have issues of falling and/or developing a lack of confidence to move and function in many different environments SOCIAL RESPONSIBILITY THE Y HELPS PEOPLE GIVE BACK AND ASSIST THEIR NEIGHBORS BY OFFERING THEM OPPORTUNITIES TO VOLUNTEER, ADVOCATE AND SUPPORT PROGRAMS THAT STRENGTHEN COMMUNITY THROUGH THE Y, INDIVIDUALS AND POLICYMAKERS ARE ABLE TO ADDRESS MANY OF THE MOST CRITICAL SOCIAL ISSUES THEIR COMMUNITIES FACE CHURCHES BLOOMINGTON BIBLE CHURCH, HOUSE OF PRAYER, SHERWOOD OAKS CHRISTIAN CHURCH, AND SOUTH UNION CHRISTIAN CHURCH SCHOOLS BALL STATE UNIVERSITY, BLOOMINGTON DEVELOPMENTAL LEARNING CENTER, HARMONY SCHOOL, HEAD START, HEARLAND HOME SCHOOL, INDIANA UNIVERSITY AQUATIC RESEARCH, INDIANA UNIVERSITY OFFICE OF INTERNATIONAL DEVELOPMENT, INDIANA UNIVERSITY SCHOOL OF PUBLIC HEALTH, IVY TECH COMMUNITY COLLEGE, MONROE COUNTY COMMUNITY SCHOOL CORPORATION AND ADULT EDUCATION, AND RICHLAND BEANBLOSSOM COMMUNITY SCHOOL CORPORATION COMMUNITY ORGANIZATIONS ACTIVE LIVING COALITION, ALLOPTIONS, AMERICAN CANCER SOCIETY, AMERICAN HEART ASSOCIATION, AMERICAN RED CROSS, AMERICORPS, ARTHRITIS FOUNDATION, BIG BROTHERS BIG SISTERS, BLOOMINGTON JR LEAGUE BASEBALL ASSOCIATION, BOYS AND GIRLS CLUB, BOY SCOUTS, BRADFORD WOODS, CARE SOURCE, CENTERSTONE, CITY AND COUNTY PARTS &amp; RECREATION, CIVIL AIR PATROL, COOK INC, COLLEGE INTERNSHIP, DEPARTMENT OF CHILD SERVICES IN MONROE COUNTY</p>



**990 Schedule O, Supplemental Information**

<b>Return Reference</b>	<b>Explanation</b>
Form 990, Part III, Line 1 Other Program Services	, DOWN SYNDROME FAMILY CONNECTIONS, GIRL SCOUTS, GIRLS INC , GOAL, GREATER BLOOMINGTON CHA MBER OF COMMERCE, IMA/PREMIER HEALTHCARE LLC, INDIANA SWIMMING FOUNDATION, IU CREDIT UNION , IU FOUNDATION, IU HEALTH BLOOMINGTON, IU SPEECH AND HEARING CLINIC, IU TAI CHI PROGRAM, LIFE DESIGNS, LIGHTHOUSE CHRISTIAN, MEADOWOOD, MOMS AND BABIES, MONROE COUNTY HEALTH DEPAR TMENT, MONROE COUNTY LIBRARY, NATURE'S WAY, OLIVER WINERY, PERSONAL QUALITY CARE, POLICE A ND FIRE DEPARTMENTS, PSI IOTA XI, REACH, REDBUD HILLS, SPECIAL OLYMPICS, STEPPING STONES, STONE BELT, TRANSITIONAL SERVICES, US ARMED SERVICES, WAYCROSS, WONDER LAB, YOGI SWIM CLUB , AND YOUTH SERVICES OUR COMMUNITY FACES GREAT CHALLENGES THE Y CONTINUES TO HELP REINVI GORATE OUR COMMUNITIES THROUGH COLLABORATIONS WITH SCHOOL DISTRICTS, RESIDENTS, EDUCATORS, AND OTHER COMMUNITY ORGANIZATIONS TO ENSURE THE NEEDS OF CHILDREN AND FAMILIES IN DISADVA NTAGED COMMUNITIES ARE BETTER MET IN 2018 THE Y STEPPED UP TO THE CHALLENGE BY * PROVIDI NG \$183,171 IN FULL OR PARTIAL SCHOLARSHIPS TO 1,096 INDIVIDUALS INCLUDING YOUTH, FAMILIES , AND ADULTS WHO WOULD OTHERWISE NOT HAVE BEEN ABLE TO AFFORD TO PARTICIPATE WE DID THIS THROUGH DESIGNATED CONTRIBUTIONS AND CONTRIBUTIONS TO THE YMCA'S Y FOR ALL CAMPAIGN

**990 Schedule O, Supplemental Information**

Return Reference	Explanation
<p>Form 990, Part III, Line 4d Description of other program services</p>	<p>(Expenses \$ 2,355,531 including grants of \$ 183,611)(Revenue \$ 4,587,027) The following is a listing of Specific Program Descriptions and Program Service Accomplishments at our YMCA A YMCA Aquatics In addition to providing specific swimming and water safety skills, YMCA Aquatics programs promote teamwork, self-confidence, and leadership These programs are offered at fees affordable to the community at large, with financial assistance for those who can't afford the full fee In 2018, more than 1,564 children, teens, and adults learned how to be safer around water through YMCA swim lessons and water safety programs YMCA Camping YMCA Day Camps help campers develop self-confidence, self-respect, socialization, and a healthy lifestyle while participating in fun, active games that challenge the spirit, mind, and body Financial assistance is available for those who cannot afford the customary fees We encourage the participation of all individuals and will make accommodations for those campers with special needs In 2018, the YMCA had 5,215 registrations in our day camp programs YMCA Family Enrichment The YMCA is proud to be a family organization We give families a safe, reliable and affordable place to go and enjoy time together Recreational opportunities such as Family Nights let families spend time together Health and wellness programs, Safe Sitter classes, birthday parties, family yoga, and family preschool programs all provide opportunities for families to learn more about a healthy lifestyle As always, all are welcome to our programs, including individuals with special needs Thanks to our Parents Night Out program 335 children gave their parents a marriage-strengthening "date night" More than 360 visits per month are made to the Zone - a safe, social, wellness area for youth ages 7 to 12 Our ENERGIZE program is a unique outreach opportunity where we educate children during the academic day as it pertains to choosing nutritious foods and healthy activities in a fun, creative environment We work hand in hand with the teachers and principals We strive to be in every 4th grade classroom in the Monroe County Community School Corporation's 13 elementary schools One focus is on teaching the basics for MyPlate Youth learn how to fill their plates with healthy color and try new foods Our other focus is on Healthy Living where kids find fun ways to exercise In 2018 we worked with over 1,300 students from 28 different classrooms within Monroe County YMCA Health Enhancement The familiar YMCA triangle emphasizes the oneness of spirit, mind, and body YMCA Health Enhancement Programs help achieve this unity through medically-based programs that highlight proper exercise, nutrition, stress management, prevention of chronic disease and health education YMCAs offer a lifelong progression of health and wellness activities, experiences and education, including programs for children, teens, families, and older adults People with disabilities, and t</p>

**990 Schedule O, Supplemental Information**

<b>Return Reference</b>	<b>Explanation</b>
Form 990, Part III, Line 4d Description of other program services	<p>Individuals with chronic ailments, such as arthritis, heart disease, and cancer, can also find YMCA programs that are tailored to their needs. The Y offers a welcoming atmosphere, where new exercisers can feel comfortable and receive the support they need to improve their health. Y financial assistance helps low-income individuals, who are less likely to exercise and to have adequate health care, gain access to the Y. Over 21,430 individuals enjoyed the benefits of a membership with the Y. Wellness Coaches are available to all members. They help acclimate new members into our facility which includes an orientation to all our cardiovascular and strength equipment, as well as defining policies and providing program opportunities. In 2018, 83 members worked with a Wellness Coach. Our Personal Training program allows members to work one-on-one with a nationally certified personal trainer. This trainer creates a personalized program to focus on individual needs and goals. In 2018, over 480 people participated in our Personal Training program. The YMCA of the USA Medical Advisory Committee believes we should encourage youth to embrace physical activity and regularly participate in physical fitness programs which include a strength training component. In 2018, 90 participants were enrolled in our YMCA Youth Strength Training Programs. YMCA Adapted Programs: The Y offers multiple programs for adults and children with different abilities. These programs include Adapted Strength Training, Adapted Martial Arts, and Adapted Sports Clinics. The goal of all Adapted Programs is to help the individual transition to a larger integrated community. Participation in non-adapted programs is encouraged by the Y for people with different abilities with or without the assistance of caregivers. In 2018, 55 participants were served through our adapted programming. In addition, more than 1,000 different ability and social service clients from 18 community agencies received Y membership access and opportunities. YMCA Adult Health and Cardiovascular Care: The Healthy Hearts &amp; Active Lives Program encompasses the Cardiopulmonary Rehab, WISE (Cancer Recovery), and Y-Fitness for Life Programs. These classes are a member benefit with no additional charge to the YMCA member. In the Cardiopulmonary Rehab program, emphasis is placed on Phase III and Phase IV cardiopulmonary rehabilitation and lifelong exercise maintenance. The program is a collaboration between IU Health Bloomington Hospital and the Monroe County YMCA. For 38 years the program has emphasized exercise, education, counseling, and discovering how to live a healthier life. Services include a staff that is supported by volunteer physicians, a Paramedic or Registered Nurse, a Clinical Exercise Physiologist, and several exercise specialists. In 2018, approximately 72 people per month participated in the Cardiopulmonary Rehab Phase III/IV Program. The WISE (Working out to Increase Strength and Endurance) program is medical.</p>

**990 Schedule O, Supplemental Information**

Return Reference	Explanation
<p>Form 990, Part III, Line 4d Description of other program services</p>	<p>y based for cancer patients and cancer survivors. It provides a supportive environment in which individuals in all phases of treatment and recovery work to improve their functional capacity and quality of life. The main goals are to improve physical and psychological function within the limitations imposed by the disease or treatment via a low-cost, community based cancer rehabilitation program. In 2018, approximately 23 participants were enrolled in the WISE program on a monthly basis. The Y-Fitness for Life program is medically based for individuals who need organized fitness for health and wellness. In 2018, we served over 28 participants each month of the year. The Half Marathon/Endurance Training program incorporates group training with an emphasis on going long distances and competing in a half or full marathon. With individual and group instruction, the athlete is able to adapt to various training situations that include improving walking/running economy, resistance training specifically for walking and running, group camaraderie, sport specific nutrition, and the Run/Walk and Walk/Run Method of training. In 2018, 34 participants were enrolled in the Half Marathon Training. The Triathlon/Endurance Training incorporates aspects of the three sports - swimming, biking, and running. Training involves all distances of the triathlon from sprint to ironman. YMCA/USA Triathlon certified coaches introduce proper techniques, principles, and practices, while incorporating lots of fun and challenges. In 2018, 47 participants were enrolled in the Triathlon/Endurance, Summer Running Training Program and Fall Running Training Program. CPR/AED and First Aid. The Y offers lifesaving skills in CPR/AED and First Aid classes for staff, members and the community. Additionally, the Y provides CPR/AED and First Aid classes for camp staff at the Y, outreach courses to community organizations and Healthcare Provider CPR/AED courses for those in the medical field. The Y employs four American Safety and Health Institute Instructors, of which three are also American Heart Instructors. The total number of participants certified by these Y instructors in 2018 was 420. YMCA Volunteers. The Y captures the volunteers' spirit as an integral way to deepen member involvement and to provide our members with ways to give back to their community. In 2018, the Y and the community benefited from 262 individuals volunteering as youth sports coaches, fundraisers, event organizers, policy makers, facility improvement assistants and much more.</p>

**990 Schedule O, Supplemental Information**

<b>Return Reference</b>	<b>Explanation</b>
Form 990, Part VI, Line 1a Delegate broad authority to a committee	The Association Board is ultimately responsible for all financial and policy decisions. There are three Committees - Finance Committee, Mission Advancement Committee, and Development Committee. All committees report to the Association Board.

**990 Schedule O, Supplemental Information**

<b>Return Reference</b>	<b>Explanation</b>
Form 990, Part VI, Line 8b Documentation of meetings held by committees of governing body	The organization does not have committees with the authority to act on behalf of the governing body

**990 Schedule O, Supplemental Information**

<b>Return Reference</b>	<b>Explanation</b>
Form 990, Part VI, Line 11b Review of form 990 by governing body	Staff prepared the Form 990 and the CFO performed a detailed review. The 990 was also reviewed by the tax side of our audit firm. Prior to the Form 990 being filed electronically, it was e-mailed to the Association Board for their review and staff from the tax side of our audit firm provided an oral report to the Association Board, CEO, and CFO. The Association Board serves as the Audit Committee.

**990 Schedule O, Supplemental Information**

<b>Return Reference</b>	<b>Explanation</b>
Form 990, Part VI, Line 12c Conflict of interest policy	The Young Men's Christian Association of Monroe County, Inc has a Conflict of Interest Policy that is completed by all directors and officers when they first begin their position and then again annually. The conflict of interest policies are reviewed by the CFO and then potential conflicts are brought to the attention of the audit committee. The audit committee determines by majority vote of disinterested persons whether a disclosed interest may result in a conflict of interest.



**990 Schedule O, Supplemental Information**

<b>Return Reference</b>	<b>Explanation</b>
Form 990, Part VI, Line 15a Process to establish compensation of top management official	The CEO reports to the Association Board. The Association Board is responsible for annually conducting a performance evaluation of the CEO and setting the salary for this position. The Association Board provides feedback into the CEO's annual review. The CEO receives a 360 degree evaluation from the other Monroe County YMCA management staff and the Committee and Task Force members. The staff and governance evaluations are submitted to the Executive Administrative Assistant. The Executive Administrative Assistant compiles all information and presents the results of the evaluations to the Association Board. The Association Board President meets with the CEO to present the full evaluation. The written evaluation documents the deliberation process.

**990 Schedule O, Supplemental Information**

<b>Return Reference</b>	<b>Explanation</b>
Form 990, Part VI, Line 15b Process to establish compensation of other employees	The CEO is responsible for annually conducting a performance evaluation of the CFO, COO, and Development Director. In addition to the annual performance evaluation, salary survey work is performed gathering comparative data from organizations in our community, both for profit and not for profit, as well as other YMCA's for the positions chosen to be researched for that year. In 2017 A SALARY SURVEY WAS CONDUCTED FOR THE CEO and CFO positions. The end result of the annual performance evaluation process is a written, signed document representing the past year of work and the deliberation process. The above salaries are part of the Professional Salary line presented to the Association Board in the overall budget approval process.

**990 Schedule O, Supplemental Information**

<b>Return Reference</b>	<b>Explanation</b>
Form 990, Part VI, Line 19 Required documents available to the public	Requests for documents should be made to the CFO. The documents will be PROVIDED TO THE REQUESTER AS SOON AS POSSIBLE. The following documents will be made available upon request - Form 1023, Application For Recognition of Exemption Under Section 501(C)(3) of the Internal Revenue Code - Form 990, Return of Organization Exempt From Income Tax - Determination Letter - Audited Financial Statements - Conflict of Interest Policy - Key Governing Documents - Articles of Incorporation - By Laws. The Form 990 is made available to the public via The Guidestar website, <a href="http://www.guidestar.org">www.guidestar.org</a> . A financial report, as well as contribution, scholarship, and membership information is published in our Annual Report that is POSTED TO OUR WEBSITE.

**990 Schedule O, Supplemental Information**

<b>Return Reference</b>	<b>Explanation</b>
Form 990, Part VIII, Line 2f Other Program Service Revenue	- Total Revenue , Related or Exempt Function Revenue , Unrelated Business Revenue , Revenue Excluded from Tax Under Sections 512, 513, or 514 , - Total Revenue , Related or Exempt Function Revenue , Unrelated Business Revenue , Revenue Excluded from Tax Under Sections 512, 513, or 514 ,