

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 for instructions and the latest information.

OMB No. 1545-0047
2020
Open to Public Inspection

A For the 2020 calendar year, or tax year beginning 01-01-2020, and ending 12-31-2020

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 \$ 4,688,099

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.monroecountymca.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.

3 Number of voting members of the governing body (Part VI, line 1a)	3	7
4 Number of independent voting members of the governing body (Part VI, line 1b)	4	7
5 Total number of individuals employed in calendar year 2020 (Part V, line 2a)	5	484
6 Total number of volunteers (estimate if necessary)	6	115
7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
7b Net unrelated business taxable income from Form 990-T, line 39	7b	0

	Prior Year	Current Year
8 Contributions and grants (Part VIII, line 1h)	425,621	1,003,715
9 Program service revenue (Part VIII, line 2g)	5,553,786	3,416,037
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	27,971	43,530
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	181,110	196,383
12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	6,188,488	4,659,665
13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)	191,533	149,067
14 Benefits paid to or for members (Part IX, column (A), line 4)		0
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	3,872,974	2,996,057
16a Professional fundraising fees (Part IX, column (A), line 11e)		0
b Total fundraising expenses (Part IX, column (D), line 25) ▶ 236,710		
17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	2,512,479	1,907,438
18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	6,576,986	5,052,562
19 Revenue less expenses. Subtract line 18 from line 12	-388,498	-392,897

	Beginning of Current Year	End of Year
20 Total assets (Part X, line 16)	23,916,357	23,304,581
21 Total liabilities (Part X, line 26)	2,594,570	2,192,173
22 Net assets or fund balances. Subtract line 21 from line 20	21,321,787	21,112,408

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: 2021-05-11

Shannon Kane CFO
 Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name: Preparer's signature: Date: Check if self-employed PTIN: P01330194

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.

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 \$ 1,173,579 including grants of \$) (Revenue \$ 36,797)
See Additional Data

4b (Code:) (Expenses \$ 632,737 including grants of \$) (Revenue \$ 120,618)
See Additional Data

4c (Code:) (Expenses \$ 571,039 including grants of \$) (Revenue \$ 144,206)
See Additional Data

(Code:) (Expenses \$ 1,719,141 including grants of \$ 149,067) (Revenue \$ 3,124,879)

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 2020, 968 children, teens, and adults learned how to be safer around water through YMCA swim lessons and water safety 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 Community Open Houses 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 142 children gave their parents a marriage-strengthening "date night". More than 100 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 12 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 2020 we worked with 620 students from 31 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 18,795 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. 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 2020, 100 members worked with a Wellness Coach or were participants in our YMCA Strength Training Program. 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 2020, 247 people participated in our Personal Training program. 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 2020, 18 participants were served through our adapted programming. In addition, there were 3,174 visits from ability and social service clients from 17 community agencies through Y membership access and opportunities. 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 2020, 911 children enrolled in our Youth Sports Programs, which include soccer, basketball, T-Ball, volleyball, gymnastics, martial arts, and racquetball. In addition, we had 170 adults enroll in racquetball, basketball, and volleyball programs. 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 40 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. 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. The Y-Fitness for Life program is medically based for individuals who need organized fitness for health and wellness. In 2020, approximately 42 people per month participated in the Health Hearts Active Lives Program. 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 2020, 44 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 2020, 18 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 2020 was 345. 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 2020, the Y and the community benefited from 115 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 \$ 1,719,141 including grants of \$ 149,067) (Revenue \$ 3,124,879)

4e Total program service expenses 4,096,496

Part IV Checklist of Required Schedules

Table with 3 columns: Question ID, Question Text, Yes, No. Rows include questions 1 through 21 regarding organizational requirements, such as political activities, lobbying, and financial reporting.

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question ID, Question Text, Yes, No. Rows include questions 22 through 38 regarding organizational reporting, compensation, tax-exempt bonds, and controlled entities.

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 []

Table with 3 columns: Question ID, Question Text, Yes, No. Rows include questions 1a, 1b, and 1c regarding Form 1096, Forms W-2G, and backup withholding rules.

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 (7), 1b (7), 2, 3, 4, 5, 6, 7a, 7b, 8a, 8b, 9.

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, 10b, 11a, 11b, 12a, 12b, 12c, 13, 14, 15a, 15b, 16a, 16b.

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed IN
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: Shannon Kane 2125 S Highland Avenue Bloomington, IN 47401 (812) 332-5555

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	
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a	0				
	b Membership dues	1b	0				
	c Fundraising events	1c	73,175				
	d Related organizations	1d	0				
	e Government grants (contributions)	1e	778,336				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	152,204				
	g Noncash contributions included in lines 1a - 1f:\$	1g	19,143				
	h Total. Add lines 1a-1f			1,003,715			
Program Service Revenue		Business Code					
	2a Healthy Living	713940	3,120,733	3,120,733			
	b Youth Development	624110	276,388	276,388			
	c Social Responsibility	624110	18,916	18,916			
	d						
	e						
	f All other program service revenue		0	0	0	0	
g Total. Add lines 2a-2f.		3,416,037					
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		37,630			37,630	
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6a Gross rents		(i) Real				
		6a		152,773			
		b Less: rental expenses	6b	14,038			
		c Rental income or (loss)	6c	138,735	0		
	d Net rental income or (loss)			138,735		138,735	
	7a Gross amount from sales of assets other than inventory		(i) Securities				
		7a	(ii) Other		5,900		
		b Less: cost or other basis and sales expenses	7b		0		
		c Gain or (loss)	7c	0	5,900		
	d Net gain or (loss)			5,900		5,900	
	8a Gross income from fundraising events (not including \$ 73,175 of contributions reported on line 1c). See Part IV, line 18						
		8a		6,805			
b Less: direct expenses		8b	3,375				
c Net income or (loss) from fundraising events			3,430		3,430		
9a Gross income from gaming activities. See Part IV, line 19							
	9a						
	b Less: direct expenses	9b					
c Net income or (loss) from gaming activities							
10a Gross sales of inventory, less returns and allowances							
	10a		5,094				
	b Less: cost of goods sold	10b	11,021				
c Net income or (loss) from sales of inventory			-5,927		-5,927		
Miscellaneous Revenue		Business Code					
11a Other Income		900099	10,463	10,463			
b Facility Rental		713940	41,163		41,163		
c Locker Rental		713940	8,519		8,519		
d All other revenue			0	0	0	0	
e Total. Add lines 11a-11d			60,145				
12 Total revenue. See instructions			4,659,665	3,426,500	0	229,450	

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	440	440		
2 Grants and other assistance to domestic individuals. See Part IV, line 22	148,627	148,627		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16.	0	0		
4 Benefits paid to or for members	0	0		
5 Compensation of current officers, directors, trustees, and key employees	259,257	52,656	152,465	54,136
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0	0	0	0
7 Other salaries and wages	2,184,607	1,783,494	294,289	106,824
8 Pension plan accruals and contributions (include section 401 (k) and 403(b) employer contributions)	123,512	106,527	12,435	4,550
9 Other employee benefits	245,566	203,884	30,706	10,976
10 Payroll taxes	183,115	139,735	31,891	11,489
11 Fees for services (non-employees):				
a Management				
b Legal	3,781	1,701	2,004	76
c Accounting	27,380	12,321	14,511	548
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	7,112	7,112	0	0
12 Advertising and promotion	139,347	97,543	34,837	6,967
13 Office expenses	173,833	149,586	8,243	16,004
14 Information technology	114,105	47,009	65,007	2,089
15 Royalties				
16 Occupancy	433,699	422,459	9,978	1,262
17 Travel	3,630	2,766	819	45
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	9,790	7,144	2,593	53
20 Interest	65,334	64,401	933	0
21 Payments to affiliates	60,431	30,216	30,215	
22 Depreciation, depletion, and amortization	740,694	720,130	18,803	1,761
23 Insurance	102,943	95,637	6,830	476
24 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.)				
a Fundraising	19,143			19,143
b Dues and subscriptions	6,216	3,108	2,797	311
c				
d				
e All other expenses	0	0	0	0
25 Total functional expenses. Add lines 1 through 24e	5,052,562	4,096,496	719,356	236,710
26 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
Assets	1 Cash—non-interest-bearing	1,000	1	1,000
	2 Savings and temporary cash investments	1,376,676	2	1,612,479
	3 Pledges and grants receivable, net	39,880	3	26,181
	4 Accounts receivable, net	44,159	4	12,041
	5 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons	0	5	0
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)	0	6	0
	7 Notes and loans receivable, net	0	7	0
	8 Inventories for sale or use	10,308	8	1,000
	9 Prepaid expenses and deferred charges	70,479	9	9,169
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	30,586,188		
	b Less: accumulated depreciation	11,097,994		
	11 Investments—publicly traded securities	2,208,104	11	2,154,517
	12 Investments—other securities. See Part IV, line 11	0	12	
	13 Investments—program-related. See Part IV, line 11	0	13	
	14 Intangible assets	0	14	0
	15 Other assets. See Part IV, line 11	0	15	0
16 Total assets. Add lines 1 through 15 (must equal line 33)	23,916,357	16	23,304,581	
Liabilities	17 Accounts payable and accrued expenses	122,865	17	84,364
	18 Grants payable	0	18	0
	19 Deferred revenue	496,187	19	241,276
	20 Tax-exempt bond liabilities	1,950,060	20	1,823,410
	21 Escrow or custodial account liability. Complete Part IV of Schedule D	0	21	0
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons	0	22	0
	23 Secured mortgages and notes payable to unrelated third parties	0	23	0
	24 Unsecured notes and loans payable to unrelated third parties	0	24	0
	25 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	25,458	25	43,123
	26 Total liabilities. Add lines 17 through 25	2,594,570	26	2,192,173
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	20,193,069	27	19,942,195
	28 Net assets with donor restrictions	1,128,718	28	1,170,213
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds	0	29	0
	30 Paid-in or capital surplus, or land, building or equipment fund	0	30	0
	31 Retained earnings, endowment, accumulated income, or other funds	0	31	0
32 Total net assets or fund balances	21,321,787	32	21,112,408	
33 Total liabilities and net assets/fund balances	23,916,357	33	23,304,581	

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	4,659,665
2	Total expenses (must equal Part IX, column (A), line 25)	2	5,052,562
3	Revenue less expenses. Subtract line 2 from line 1	3	-392,897
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	21,321,787
5	Net unrealized gains (losses) on investments	5	183,518
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	0
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	21,112,408

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
2a		No
2b	Yes	
2c	Yes	
3a		No
3b		

Additional Data

Software ID: 20011424

Software Version: 2020v4.0

EIN: 35-1384859

Name: Young Mens Christian Association of Monroe County Inc

Form 990 (2020)

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 10,777 child visits in 2020. 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 2020, 677 children were enrolled in our Preschool and Holiday Break Day Programs.

Form 990, Part III, Line 4b:

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 2020, the YMCA had 1,101 registrations in our day camp programs.

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 2020, there were 7,421 attendees in our YMCA Group Exercise programs. In addition, we saw a total of 20,157 visits of members to our value added classes. There is something for everyone here at the Y. 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.

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

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 for instructions and the latest information.

OMB No. 1545-0047

2020

Open to Public Inspection

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		
Total						

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grant.") . . .						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf. . . .						
3 The value of services or facilities furnished by a governmental unit to the organization without charge..						
4 Total. Add lines 1 through 3						
5 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). . .						
6 Public support. Subtract line 5 from line 4.						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
7 Amounts from line 4. . .						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources. . . .						
9 Net income from unrelated business activities, whether or not the business is regularly carried on. . .						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.). . .						
11 Total support. Add lines 7 through 10						
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First 5 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 ▶ <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2020 (line 6, column (f) divided by line 11, column (f))	14	
15 Public support percentage for 2019 Schedule A, Part II, line 14	15	
16a 33 1/3% support test—2020. 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 ▶ <input type="checkbox"/>		
b 33 1/3% support test—2019. 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 ▶ <input type="checkbox"/>		
17a 10%-facts-and-circumstances test—2020. 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 ▶ <input type="checkbox"/>		
b 10%-facts-and-circumstances test—2019. 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 ▶ <input type="checkbox"/>		
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 ▶ <input type="checkbox"/>		

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) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	622,466	768,217	274,554	425,621	1,003,715	3,094,573
2 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	6,251,288	6,540,872	5,344,914	5,569,781	3,426,500	27,133,355
3 Gross receipts from activities that are not an unrelated trade or business under section 513	38,328	37,682	38,003	45,020	54,776	213,809
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf	0	0	0	0	0	0
5 The value of services or facilities furnished by a governmental unit to the organization without charge	0	0	0	0	0	0
6 Total. Add lines 1 through 5	6,912,082	7,346,771	5,657,471	6,040,422	4,484,991	30,441,737
7a Amounts included on lines 1, 2, and 3 received from disqualified persons	7,500	7,500	7,500	0	0	22,500
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
c Add lines 7a and 7b.	7,500	7,500	7,500	0	0	22,500
8 Public support. (Subtract line 7c from line 6.)						30,419,237

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
9 Amounts from line 6.	6,912,082	7,346,771	5,657,471	6,040,422	4,484,991	30,441,737
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	202,228	224,756	219,882	200,785	190,403	1,038,054
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975.	0	0	0	0	0	0
c Add lines 10a and 10b.	202,228	224,756	219,882	200,785	190,403	1,038,054
11 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
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	0	0	0	0	0	0
13 Total support. (Add lines 9, 10c, 11, and 12.)	7,114,310	7,571,527	5,877,353	6,241,207	4,675,394	31,479,791

14 First 5 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

15 Public support percentage for 2020 (line 8, column (f) divided by line 13, column (f)).	15	96.63 %
16 Public support percentage from 2019 Schedule A, Part III, line 15.	16	96.83 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2020 (line 10c, column (f) divided by line 13, column (f)).	17	3 %
18 Investment income percentage from 2019 Schedule A, Part III, line 17.	18	3.10 %

19a 33 1/3% support tests—2020. 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—2019. 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 box 12a, of Part I, complete Sections A and B. If you checked box 12b, of Part I, complete Sections A and C. If you checked box 12c, of Part I, complete Sections A, D, and E. If you checked box 12d, of Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

		Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.		
2	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 Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer lines 3b and 3c below.		
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 Part VI when and how the organization made the determination.		
c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use.		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes" and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.		
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.		
c	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 Part VI 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.		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI , 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	Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c	Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6	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 Part VI .		
7	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).		
8	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).		
9a	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 Part VI .		
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 Part VI .		
c	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 Part VI .		
10a	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	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).		

Part IV Supporting Organizations (continued)

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

Section B. Type I Supporting Organizations

		Yes	No
1	Did the officers, 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>		
2	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
1	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
1	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?		
2	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>		
3	By reason of the relationship described in line 2 above, 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

1	Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions):		
a	<input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
b	<input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
c	<input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions)		
2	Activities Test. Answer lines 2a and 2b below.		
a	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>		
b	Did the activities described in line 2a 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>		
3	Parent of Supported Organizations. Answer lines 3a and 3b below.		
a	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>If "Yes" or "No" provide details in Part VI.</i>		
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

- 1** 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.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3	4	
5	Depreciation and depletion	5	
6	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)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6 and 7 from line 4)	8	
Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):	1	
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (<i>explain in detail in Part VI</i>):		
2	Acquisition indebtedness applicable to non-exempt use assets	2	
3	Subtract line 2 from line 1d	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	
Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2	Enter 85% of line 1	2	
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3	
4	Enter greater of line 2 or line 3	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	6	
7	<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)

Section D - Distributions		Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	1	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	3	
4 Amounts paid to acquire exempt-use assets	4	
5 Qualified set-aside amounts (<i>prior IRS approval required - provide details in Part VI</i>)	5	
6 Other distributions (<i>describe in Part VI</i>). See instructions	6	
7 Total annual distributions. Add lines 1 through 6.	7	
8 Distributions to attentive supported organizations to which the organization is responsive (<i>provide details in Part VI</i>). See instructions	8	
9 Distributable amount for 2020 from Section C, line 6	9	
10 Line 8 amount divided by Line 9 amount	10	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2020	(iii) Distributable Amount for 2020
1 Distributable amount for 2020 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2020 (reasonable cause required-- <i>explain in Part VI</i>). See instructions.			
3 Excess distributions carryover, if any, to 2020:			
a From 2015.			
b From 2016.			
c From 2017.			
d From 2018.			
e From 2019.			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2020 distributable amount			
i Carryover from 2015 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2020 from Section D, line 7:			
\$			
a Applied to underdistributions of prior years			
b Applied to 2020 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2020, if any. Subtract lines 3g and 4a from line 2. If the amount is greater than zero, <i>explain in Part VI</i> . See instructions.			
6 Remaining underdistributions for 2020. Subtract lines 3h and 4b from line 1. If the amount is greater than zero, <i>explain in Part VI</i> . See instructions.			
7 Excess distributions carryover to 2021. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2016.			
b Excess from 2017.			
c Excess from 2018.			
d Excess from 2019.			
e Excess from 2020.			

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

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

Supplemental Financial Statements

OMB No. 1545-0047 2020 Open to Public Inspection

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 for instructions and the latest information.

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.

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows 1-4 for total number, aggregate value of contributions, grants, and end of year.

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property... 6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes...

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, Protection of natural habitat, Preservation of open space, Preservation of an historically important land area, Preservation of a certified historic structure.

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. Table with columns: Held at the End of the Year, 2a, 2b, 2c, 2d.

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year. 4 Number of states where property subject to conservation easement is located. 5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? 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. 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)? 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 FASB 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. 1b If the organization elected, as permitted under FASB 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 FASB 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 |
|--|--------|
| c Beginning balance | |
| d Additions during the year | |
| e Distributions during the year | |
| f 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
1a Beginning of year balance	2,329,180	1,995,591	2,078,093	1,848,892	1,765,323
b Contributions	31,017	12,306	11,660	42,812	19,765
c Net investment earnings, gains, and losses	217,725	371,629	-34,884	231,997	100,383
d Grants or scholarships	0	0	0	0	0
e Other expenditures for facilities and programs	15,452	50,346	59,278	45,608	36,579
f Administrative expenses		0	0	0	0
g End of year balance	2,562,470	2,329,180	1,995,591	2,078,093	1,848,892

- 2** Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a** Board designated or quasi-endowment ▶ 69.87 %
 - b** Permanent endowment ▶ 23.91 %
 - c** Term endowment ▶ 6.22 %
- 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 |
|--|---------------|----|
| (i) Unrelated organizations | 3a(i) | No |
| (ii) Related organizations | 3a(ii) | No |
| b If "Yes" on 3a(ii), are the related organizations listed as required on Schedule R? | 3b | |
- 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
1a Land		1,532,803		1,532,803
b Buildings		27,742,119	9,974,345	17,767,774
c Leasehold improvements		409,217	372,629	36,588
d Equipment		902,049	751,020	151,029
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).) . . . ▶				19,488,194

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 _____		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
(I)		
Total. (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)		
(10)		
Total. (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)	
(10)	
Total. (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.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) Credit Voucher Liability	27,102
(3) Gift Certificate Liability	6,066
(4) Other Liabilities	500
(5) Capital Lease Liability	9,455
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col.(B) line 25.)	43,123

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.

1	Total revenue, gains, and other support per audited financial statements		1	4,723,165
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a	183,518	
b	Donated services and use of facilities	2b	3,550	
c	Recoveries of prior year grants	2c	0	
d	Other (Describe in Part XIII.)	2d	25,059	
e	Add lines 2a through 2d			2e 212,127
3	Subtract line 2e from line 1			3 4,511,038
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	0	
b	Other (Describe in Part XIII.)	4b	148,627	
c	Add lines 4a and 4b			4c 148,627
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)			5 4,659,665

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.

1	Total expenses and losses per audited financial statements		1	4,932,544
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a	3,550	
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d	25,059	
e	Add lines 2a through 2d			2e 28,609
3	Subtract line 2e from line 1			3 4,903,935
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	0	
b	Other (Describe in Part XIII.)	4b	148,627	
c	Add lines 4a and 4b			4c 148,627
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)			5 5,052,562

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	

Part XIII Supplemental Information *(continued)*

Return Reference	Explanation

Additional Data

Software ID: 20011424

Software Version: 2020v4.0

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 2020 financial statements related to accounting for conservation easements.

Supplemental Information

Return Reference	Explanation
Schedule D, Part III, Line 4 Collections of art - description of collections	Prominent and most striking within this 80' wide stone, aluminum and steel composition is a 16' tall striding figure with a multicolor interior. Because the figure is perforated, spaced and layered the colors, the imagery within and the background landscape constantly shift and change as the viewer moves around the piece. The striding figure is positioned so that is the first thing seen as members of the Y arrive at the stop sign on Innovation Court. The figure is a powerful archetype that is intended to speak to the ideals of a healthy spirit, mind and body. It is a stylized image moving forward, resolute and positive. And, it is supported physically and visually by a composition of monumental stones that move along the landscape of the hilltop island.

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, 2020 and 2019, 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, 2020 and 2019.</p>

Supplemental Information

Return Reference	Explanation
Schedule D, Part XI, Line 2(d) Other revenues in audited financial statements not in form 990	cost of goods sold - 11021 Rental Expense - 14038

Supplemental Information

Return Reference	Explanation
Schedule D, Part XI, Line 4(b) Other revenues in form 990 not in audited financial statements	Scholarships - 148627

Supplemental Information

Return Reference	Explanation
Schedule D, Part XII, Line 2(d) Other expenses in audited financial statements not in form 990	Cost of Goods Sold - 11021 Rental Expense - 14038

Supplemental Information

Return Reference	Explanation
Schedule D, Part XII, Line 4(b) Other expenses in form 990 not in audited financial statements	Scholarships - 148627

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) Total events
		Gala (event type)	(event type)	(total number)	(add col. (a) through col. (c))
Revenue	1 Gross receipts	79,980			79,980
	2 Less: Contributions	73,175			73,175
	3 Gross income (line 1 minus line 2)	6,805	0	0	6,805
Direct Expenses	4 Cash prizes	0			0
	5 Noncash prizes	0			0
	6 Rent/facility costs	0			0
	7 Food and beverages	550			550
	8 Entertainment	100			100
	9 Other direct expenses	2,725			2,725
	10 Direct expense summary. Add lines 4 through 9 in column (d) ▶				3,375
11 Net income summary. Subtract line 10 from line 3, column (d) ▶				3,430	

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))
		1 Gross revenue			
Direct Expenses	2 Cash prizes				
	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 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	
7 Direct expense summary. Add lines 2 through 5 in column (d) ▶					
8 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:
- | | | |
|--------------------------------------|------------|---|
| a The organization's facility | 13a | % |
| b An outside facility | 13b | % |

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

2020

Open to Public Inspection

Department of the Treasury Internal Revenue Service Name of the organization

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.

Employer identification number 35-1384859

Young Mens Christian Association of Monroe County Inc

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.

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, (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	353	130,584			
(2) Program Assistance	26	13,622			
(3) Cardiac Rehab	15	4,421			
(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

▶ 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 for instructions and the latest information.

OMB No. 1545-0047

2020

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 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	900,396			
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 of tax-exempt bonds (or, if issued prior to 2019, a current refunding issue)?		X		
15	Were the bonds issued as part of an advance refunding issue of taxable bonds (or, if issued prior to 2019, 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
3a Are there any management or service contracts that may result in private business use of bond-financed property?		X						
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?								
c Are there any research agreements that may result in private business use of bond-financed property?		X						
d 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?								
4 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 ▶								
5 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 ▶								
6 Total of lines 4 and 5	0 %							
7 Does the bond issue meet the private security or payment test?		X						
8a 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 If "Yes" to line 8a, enter the percentage of bond-financed property sold or disposed of.								
c If "Yes" to line 8a, was any remedial action taken pursuant to Regulations sections 1.141-12 and 1.145-2?								
9 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
1 Has the issuer filed Form 8038-T, Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate?		X						
2 If "No" to line 1, did the following apply?								
a Rebate not due yet?		X						
b Exception to rebate?	X							
c No rebate due?		X						
If "Yes" to line 2c, provide in Part VI the date the rebate computation was performed								
3 Is the bond issue a variable rate issue?		X						
4a Has the organization or the governmental issuer entered into a qualified hedge with respect to the bond issue?		X						
b Name of provider								
c Term of hedge								
d Was the hedge superintegrated?								
e Was the hedge terminated?								

Part IV Arbitrage (Continued)

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
5a Were gross proceeds invested in a guaranteed investment contract (GIC)?		X						
b Name of provider								
c Term of GIC								
d Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied?								
6 Were any gross proceeds invested beyond an available temporary period?		X						
7 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).

**SCHEDULE M
(Form 990)**

Noncash Contributions

OMB No. 1545-0047

2020

▶ **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 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				
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 ▶ (<u>Gift Cards</u>)	X	21	2,251	Cost
26 Other ▶ (<u>Event Tickets</u>)	X	16	5,850	Cost
27 Other ▶ (<u>Food</u>)	X	1	175	Cost
Household	X	8	10,867	Cost
28 Other ▶ (<u>Items</u>)				

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 isn't 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 didn't 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
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SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

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 for the latest information.

OMB No. 1545-0047

2020

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
Form 990, Part III, Line 1 Other Program Services	<p>At the Y, strengthening community is our cause. Every day we work side-by-side with our neighbors to ensure everyone, regardless of age, income or background, has the opportunity to learn, grow and thrive. On January 30, 2020 the World Health Organization declared a Public Health Emergency of International Concern, resulting in business and social disruption. In response to the pandemic and in compliance with various state and local ordinances, the Monroe County YMCA closed its facilities on March 17, 2020 and re-opened on June 1, 2020. During the closure the Y continued to provide services to its members and the community through programs, a food drive, and a blood drive. In order to maintain social distancing and other health and safety requirements upon re-opening, program offerings were reduced for the balance of the year. In 2020, our Y served 22,416 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 \$148,627 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:</p> <ul style="list-style-type: none"> * Youth Development: 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 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. Through collaborations and partnerships with almost 80 churches, schools, and other community groups and organizations, the Y was able to extend its program opportunities into surrounding counties and deep into the heart of urban neighborhoods. Partner organizations include: Churches: Bloomington Bible Church, Pentecostal Faith Assembly, Sherwood Oaks Chris

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part III, Line 1 Other Program Services	<p>tian Church, South Union Christian Church and St. Charles Borromeo Catholic Church. Schools: Ball State University, Bloomington Montessori, Community Development Institute, Head Start, Harmony School, Head Start, Heartland Home School, Indiana University Aquatic Research, Indiana University Baseball Club, Indiana University School of Public Health, Ivy Tech Community College, Monroe County Community School Corporation, and Richland Bean Blossom Community School Corporation. Community Organizations: 4-H, Access Abilities, Active Living Coalition, All Options, American Association of Retired Persons, American Heart Association, American Red Cross, Arthritis Foundation, Big Brothers Big Sisters, Bloomington Health Foundation, Boys and Girls Club, Boy Scouts, Bradford Woods, Care Source, Centerstone, City and County Parks & Recreation, Civil Air Patrol, College Internship, Cook Inc., Department of Child Services in Monroe County, Family Solutions, GOAL, Greater Bloomington Chamber of Commerce, Haley Brothers, Home Owners Association, Hoosier Home Health, Hopebridge Autism Therapy Center, IMA/Premier Healthcare LLC, Indiana Quarries and Stone Carvers, Indiana Swimming Foundation, IU Credit Union, IU Foundation, IU Health Bloomington, IU Speech and Hearing Clinic, LEL Home Services, Life Designs, Lighthouse Christian, Meadowood, Moms and Babies, Monroe County Health Department, Monroe County Library, Monroe County United Ministries, Nature's Way, Oliver Winery, Personal Quality Care, Police and Fire Departments, Psi Chi, REACH, Redbud Hills, Special Olympics, Stepping Stones, Stone Belt, Transitional Services, US Armed Services, Wonder Lab, YOGI Swim Club, Young Life and Youth Services. Our community faces great challenges. The Y continues to help reinvigorate our communities through collaborations with school districts, residents, educators, and other community organizations to ensure the needs of children and families in disadvantaged communities are better met. In 2020 the Y stepped up to the challenge by: * Providing \$148,627 in full or partial scholarships to 1,450 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.</p>

990 Schedule O, Supplemental Information

Return Reference	Explanation
<p>Form 990, Part III, Line 4d Description of other program services</p>	<p>(Expenses \$ 1,719,141 including grants of \$ 149,067)(Revenue \$ 3,124,879) 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 2020, 968 children, teens, and adults learned how to be safer around water through YMCA swim lessons and water safety programs.</p> <p>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 Community Open Houses 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 142 children gave their parents a marriage-strengthening "date night". More than 100 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 12 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 2020 we worked with 620 students from 31 different classrooms within Monroe County.</p> <p>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 18,795 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</p>

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part III, Line 4d Description of other program services	<p>includes an orientation to all our cardiovascular and strength equipment, as well as defining policies and providing program opportunities. 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 2020, 100 members worked with a Wellness Coach or were participants in our YMCA Strength Training Program. 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 2020, 247 people participated in our Personal Training program. 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 2020, 18 participants were served through our adapted programming. In addition, there were 3,174 visits from ability and social service clients from 17 community agencies through Y membership access and opportunities. 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 2020, 911 children enrolled in our Youth Sports Programs, which include soccer, basketball, T-Ball, volleyball, gymnastics, martial arts, and racquetball. In addition, we had 170 adults enroll in racquetball, basketball, and volleyball programs. 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 40 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. 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 individual</p>

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part III, Line 4d Description of other program services	<p>s 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. The Y-Fitness for Life program is medically based for individuals who need organized fitness for health and wellness. In 2020, approximately 42 people per month participated in the Health Hearts Active Lives Program. 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 2020, 44 participants were enrolled in the Half Marathon Training. The Triathlon/Endurance Training incorporate 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 2020, 18 participants were enrolled in the Triathlon/Endurance, Summer Running Training Program and Fall Running Training Program. CPR/AED and First Aid The Y offers life saving 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 2020 was 345. 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 2020, the Y and the community benefited from 115 individuals volunteering as youth sports coaches, fundraisers, event organizers, policy makers, facility improvement assistants and much more.</p>

990 Schedule O, Supplemental Information

Return Reference	Explanation
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 two Committees - Finance Committee, and development Committee. All committees report to the Association Board.

990 Schedule O, Supplemental Information

Return Reference	Explanation
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

Return Reference	Explanation
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

Return Reference	Explanation
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

Return Reference	Explanation
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

Return Reference	Explanation
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 2018 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

Return Reference	Explanation
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, www.guidestar.org . 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

Return Reference	Explanation
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: ;