

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

# Return of Organization Exempt From Income Tax

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

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

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

OMB No. 1545-0047  
**2019**  
Open to Public Inspection

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

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

**C** Name of organization  
RAPID CITY Y M C A

Doing business as  
YMCA of Rapid City

Number and street (or P.O. box if mail is not delivered to street address) Room/suite  
815 Kansas City Street

City or town, state or province, country, and ZIP or foreign postal code  
Rapid City, SD 57701

**D** Employer identification number  
46-0227218

**E** Telephone number  
(605) 718-9622

**F** Name and address of principal officer:  
Roger Gallimore  
815 Kansas City Street  
Rapid City, SD 57701

**G** Gross receipts \$ 9,382,378

**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.rcymca.org](http://www.rcymca.org)

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

**L** Year of formation: 1949 **M** State of legal domicile: SD

**Part I Summary**

**1** Briefly describe the organization's mission or most significant activities:  
TO PUT CHRISTIAN PRINCIPLES INTO PRACTICE THROUGH PROGRAMS THAT BUILD A HEALTHY SPIRIT, MIND AND BODY FOR ALL.

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

<b>3</b> Number of voting members of the governing body (Part VI, line 1a)	<b>3</b>	17
<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b>	17
<b>5</b> Total number of individuals employed in calendar year 2019 (Part V, line 2a)	<b>5</b>	478
<b>6</b> Total number of volunteers (estimate if necessary)	<b>6</b>	580
<b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12	<b>7a</b>	0
<b>7b</b> Net unrelated business taxable income from Form 990-T, line 39	<b>7b</b>	0

	Prior Year	Current Year
<b>8</b> Contributions and grants (Part VIII, line 1h)	3,162,213	2,703,696
<b>9</b> Program service revenue (Part VIII, line 2g)	4,561,709	5,657,986
<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)	14,202	49,261
<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	8,084	279,778
<b>12</b> Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	7,746,208	8,690,721
<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1–3)	0	0
<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)	0	0
<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	5,066,499	5,868,244
<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)	0	0
<b>b</b> Total fundraising expenses (Part IX, column (D), line 25) ▶196,096		
<b>17</b> Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	2,261,371	2,844,551
<b>18</b> Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	7,327,870	8,712,795
<b>19</b> Revenue less expenses. Subtract line 18 from line 12	418,338	-22,074

	Beginning of Current Year	End of Year
<b>20</b> Total assets (Part X, line 16)	16,777,790	17,853,785
<b>21</b> Total liabilities (Part X, line 26)	1,217,382	3,030,486
<b>22</b> Net assets or fund balances. Subtract line 21 from line 20	15,560,408	14,823,299

**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: 2020-09-15

Roger Gallimore CEO  
Type or print name and title

**Paid Preparer Use Only**

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Firm's name ▶			Firm's EIN ▶	
Firm's address ▶			Phone no.	

May the IRS discuss this return with the preparer shown above? (see instructions)  Yes  No

**Part III Statement of Program Service Accomplishments**

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

**1** Briefly describe the organization's mission:

THE MISSION OF THE YMCA OF RAPID CITY IS TO PUT CHRISTIAN PRINCIPLES INTO PRACTICE THROUGH PROGRAMS THAT BUILD A HEALTHY SPIRIT, MIND AND BODY FOR ALL.

**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  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  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 \$ 4,091,566 including grants of \$ ) (Revenue \$ 3,252,194 )  
See Additional Data

**4b** (Code: ) (Expenses \$ 1,929,859 including grants of \$ ) (Revenue \$ 2,405,792 )  
See Additional Data

**4c** (Code: ) (Expenses \$ 1,698,274 including grants of \$ ) (Revenue \$ )  
See Additional Data

**4d** Other program services (Describe in Schedule O.)  
(Expenses \$ including grants of \$ ) (Revenue \$ )

**4e Total program service expenses** ▶ 7,719,699

**Part IV Checklist of Required Schedules**

		Yes	No
<b>1</b>	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	Yes	
<b>2</b>	Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?	Yes	
<b>3</b>	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I		No
<b>4</b>	<b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II		No
<b>5</b>	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III		
<b>6</b>	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I		No
<b>7</b>	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II		No
<b>8</b>	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		No
<b>9</b>	Did the organization report an amount in Part X, line 21 for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV		No
<b>10</b>	Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi endowments? If "Yes," complete Schedule D, Part V	Yes	
<b>11</b>	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
<b>11a</b>	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI	Yes	
<b>11b</b>	Did the organization report an amount for investments—other securities—in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII		No
<b>11c</b>	Did the organization report an amount for investments—program related—in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII		No
<b>11d</b>	Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX		No
<b>11e</b>	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	Yes	
<b>11f</b>	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	Yes	
<b>12a</b>	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII	Yes	
<b>12b</b>	Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional		No
<b>13</b>	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		No
<b>14a</b>	Did the organization maintain an office, employees, or agents outside of the United States?		No
<b>14b</b>	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV		No
<b>15</b>	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV		No
<b>16</b>	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV		No
<b>17</b>	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I (see instructions)		No
<b>18</b>	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	Yes	
<b>19</b>	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III		No
<b>20a</b>	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H		No
<b>20b</b>	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
<b>21</b>	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II		No

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, and tax-exempt status.

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 V Statements Regarding Other IRS Filings and Tax Compliance (continued)

Main form area containing questions 2a through 16, including sub-questions like 2b, 3a, 3b, 4a, 4b, 5a, 5b, 5c, 6a, 6b, 7a, 7b, 7c, 7d, 7e, 7f, 7g, 7h, 8, 9a, 9b, 10a, 10b, 11a, 11b, 12a, 12b, 13a, 13b, 13c, 14a, 14b, 15, and 16. Includes a grid for responses (Yes/No) and a column for amounts.

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 (17), 1b (17), 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
18 Section 6104 requires an organization to make its Form 1023 (or 1024-A if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
20 State the name, address, and telephone number of the person who possesses the organization's books and records:

**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

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

**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

**1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, or highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

See instructions for the order in which to list the persons above.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
(1) Chris Kilpatrick Board President	2.0 .....	X		X			0	0	0	
(2) Kip Larson Board Treasurer	2.0 .....	X		X			0	0	0	
(3) Pauline Sumption Board Vice President	2.0 .....	X		X			0	0	0	
(4) Peter Schmid Board Secretary	2.0 .....	X		X			0	0	0	
(5) Anjelica Sasse Director	1.0 .....	X					0	0	0	
(6) Anne Taylor Director	1.0 .....	X					0	0	0	
(7) Austin Willuweit Director	1.0 .....	X					0	0	0	
(8) Bob Scull Director	1.0 .....	X					0	0	0	
(9) Brad Lee Director	1.0 .....	X					0	0	0	
(10) Frank Smyle Director	1.0 .....	X					0	0	0	
(11) Jody Bender Director	1.0 .....	X					0	0	0	
(12) Karin Hansen Director	1.0 .....	X					0	0	0	
(13) Linda Tidball Director	1.0 .....	X					0	0	0	
(14) Lynn Kendall Director	1.0 .....	X					0	0	0	
(15) Mike Bowers Director	1.0 .....	X					0	0	0	
(16) Nancy Sueflow Director	1.0 .....	X					0	0	0	
(17) Terry Westergaard Director	1.0 .....	X					0	0	0	

**Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees** (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
(18) Roger Gallimore CEO	50.0 .....			X				123,295	0	19,301
(19) Michael Gulick Director	50.0 .....				X			122,447	0	23,813

<b>1b Sub-Total</b> . . . . .	▶			
<b>c Total from continuation sheets to Part VII, Section A</b> . . . . .	▶			
<b>d Total (add lines 1b and 1c)</b> . . . . .	▶		245,742	0 43,114

**2** Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization ▶ **2**

	Yes	No
<b>3</b> Did the organization list any <b>former</b> officer, director or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i> . . . . .		No
<b>4</b> For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i> . . . . .		No
<b>5</b> Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i> . . . . .		No

**Section B. Independent Contractors**

**1** Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
RAPID CITY AREA SCHOOLS 625 9th St Ste 620 Rapid City, SD 57701	Expenses related to the new RCEC building	2,171,200
SECO CONSTRUCTION PO Box 2921 Rapid City, SD 57709	Construction for RCEC building	1,622,131

**2** Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization ▶ **2**



**Part VIII Statement of Revenue**

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

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1a</b> Federated campaigns . . . . .	<b>1a</b> 106,446			
	<b>b</b> Membership dues . . . . .	<b>1b</b> 0			
	<b>c</b> Fundraising events . . . . .	<b>1c</b> 5,171			
	<b>d</b> Related organizations . . . . .	<b>1d</b> 0			
	<b>e</b> Government grants (contributions) . . . . .	<b>1e</b> 1,099,100			
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above . . . . .	<b>1f</b> 1,492,979			
	<b>g</b> Noncash contributions included in lines 1a - 1f: \$ . . . . .	<b>1g</b> 0			
	<b>h Total.</b> Add lines 1a-1f . . . . .		2,703,696		

<b>Program Service Revenue</b>			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
		Business Code				
<b>2a</b> Childcare Revenue -- Infant/Toddler/Preschool . . . . .			2,323,018	2,323,018		
<b>b</b> Membership Revenue . . . . .			2,089,263	2,089,263		
<b>c</b> Childcare Revenue -- School Age . . . . .			573,466	573,466		
<b>d</b> Day Camp Revenue . . . . .			355,710	355,710		
<b>e</b> Resident Camp Revenue . . . . .			0	0		
<b>f</b> All other program service revenue . . . . .			316,529	316,529	0	0
<b>g Total.</b> Add lines 2a-2f. . . . .			5,657,986			

<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts) . . . . .		141,284			141,284	
	<b>4</b> Income from investment of tax-exempt bond proceeds . . . . .		0			0	
	<b>5</b> Royalties . . . . .		0			0	
	<b>6a</b> Gross rents . . . . .	(i) Real	14,594				
		(ii) Personal					
		<b>b</b> Less: rental expenses . . . . .	<b>6b</b> 0				
		<b>c</b> Rental income or (loss) . . . . .	<b>6c</b> 14,594	0			
	<b>d</b> Net rental income or (loss) . . . . .			14,594			14,594
	<b>7a</b> Gross amount from sales of assets other than inventory . . . . .	(i) Securities	375,000				
		(ii) Other					
		<b>b</b> Less: cost or other basis and sales expenses . . . . .	<b>7b</b> 467,023				
		<b>c</b> Gain or (loss) . . . . .	<b>7c</b> -92,023	0			
	<b>d</b> Net gain or (loss) . . . . .			-92,023			-92,023
	<b>8a</b> Gross income from fundraising events (not including \$ 5,171 of contributions reported on line 1c). See Part IV, line 18 . . . . .						
		<b>8a</b>		31,568			
		<b>b</b> Less: direct expenses . . . . .	<b>8b</b>		22,233		
	<b>c</b> Net income or (loss) from fundraising events . . . . .			9,335			9,335
	<b>9a</b> Gross income from gaming activities. See Part IV, line 19 . . . . .						
		<b>9a</b>		0			
		<b>b</b> Less: direct expenses . . . . .	<b>9b</b>		0		
<b>c</b> Net income or (loss) from gaming activities . . . . .			0	0	0	0	
<b>10a</b> Gross sales of inventory, less returns and allowances . . . . .							
	<b>10a</b>		178,477				
	<b>b</b> Less: cost of goods sold . . . . .	<b>10b</b>		202,401			
<b>c</b> Net income or (loss) from sales of inventory . . . . .			-23,924			-23,924	
Miscellaneous Revenue . . . . .	Business Code						
<b>11a</b> Insurance Proceeds . . . . .	813410		279,773			279,773	
<b>b</b> . . . . .							
<b>c</b> . . . . .							
<b>d</b> All other revenue . . . . .			0	0	0	0	
<b>e Total.</b> Add lines 11a-11d . . . . .			279,773				
<b>12 Total revenue.</b> See instructions . . . . .			8,690,721	5,657,986	0	329,039	

**Part IX Statement of Functional Expenses**

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

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

<b>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</b>	<b>(A)</b> Total expenses	<b>(B)</b> Program service expenses	<b>(C)</b> Management and general expenses	<b>(D)</b> Fundraising expenses
<b>1</b> Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 . . . . .	0	0		
<b>2</b> Grants and other assistance to domestic individuals. See Part IV, line 22 . . . . .	0	0		
<b>3</b> Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16. . . . .	0	0		
<b>4</b> Benefits paid to or for members . . . . .	0	0		
<b>5</b> Compensation of current officers, directors, trustees, and key employees . . . . .	288,856	0	268,636	20,220
<b>6</b> Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) . . . . .	0	0	0	0
<b>7</b> Other salaries and wages . . . . .	4,450,578	4,201,703	156,176	92,699
<b>8</b> Pension plan accruals and contributions (include section 401 (k) and 403(b) employer contributions) . . . . .	287,952	256,277	25,916	5,759
<b>9</b> Other employee benefits . . . . .	494,915	425,305	59,937	9,673
<b>10</b> Payroll taxes . . . . .	345,943	310,146	28,435	7,362
<b>11</b> Fees for services (non-employees):				
<b>a</b> Management . . . . .				
<b>b</b> Legal . . . . .				
<b>c</b> Accounting . . . . .	68,464		68,464	
<b>d</b> Lobbying . . . . .				
<b>e</b> Professional fundraising services. See Part IV, line 17				
<b>f</b> Investment management fees . . . . .	8,500		8,500	
<b>g</b> Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	46,486	0	46,486	0
<b>12</b> Advertising and promotion . . . . .	0	0	0	0
<b>13</b> Office expenses . . . . .	348,038	317,569	19,129	11,340
<b>14</b> Information technology . . . . .	135,375	123,500	8,774	3,101
<b>15</b> Royalties . . . . .				
<b>16</b> Occupancy . . . . .	371,387	359,333	12,054	0
<b>17</b> Travel . . . . .	112,787	83,149	27,495	2,143
<b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials . . . . .				
<b>19</b> Conferences, conventions, and meetings . . . . .	17,266	13,882	3,023	361
<b>20</b> Interest . . . . .	24,727	21,636	3,091	0
<b>21</b> Payments to affiliates . . . . .	96,711	48,356	38,684	9,671
<b>22</b> Depreciation, depletion, and amortization . . . . .	440,310	427,110	13,200	0
<b>23</b> Insurance . . . . .	93,078	91,198	1,880	0
<b>24</b> Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
<b>a</b> Program supplies	862,388	828,176	445	33,767
<b>b</b> Equipment repairs & maintenance	219,034	212,359	6,675	0
<b>c</b>				
<b>d</b>				
<b>e</b> All other expenses	0	0	0	0
<b>25</b> Total functional expenses. Add lines 1 through 24e	8,712,795	7,719,699	797,000	196,096
<b>26</b> Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720).				

**Part X Balance Sheet**

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

		(A) Beginning of year		(B) End of year
<b>Assets</b>	<b>1</b> Cash—non-interest-bearing . . . . .	384,903	<b>1</b>	203,345
	<b>2</b> Savings and temporary cash investments . . . . .	748,112	<b>2</b>	144,661
	<b>3</b> Pledges and grants receivable, net . . . . .	594,393	<b>3</b>	526,723
	<b>4</b> Accounts receivable, net . . . . .	19,710	<b>4</b>	137,734
	<b>5</b> 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	<b>5</b>	0
	<b>6</b> 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	<b>6</b>	0
	<b>7</b> Notes and loans receivable, net . . . . .	0	<b>7</b>	0
	<b>8</b> Inventories for sale or use . . . . .	0	<b>8</b>	0
	<b>9</b> Prepaid expenses and deferred charges . . . . .	67,855	<b>9</b>	57,154
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	<b>10a</b> 22,123,662		
	<b>b</b> Less: accumulated depreciation	<b>10b</b> 6,594,977	13,841,879	<b>10c</b> 15,528,685
	<b>11</b> Investments—publicly traded securities . . . . .	1,120,938	<b>11</b>	1,255,483
	<b>12</b> Investments—other securities. See Part IV, line 11 . . . . .	0	<b>12</b>	
	<b>13</b> Investments—program-related. See Part IV, line 11 . . . . .	0	<b>13</b>	
	<b>14</b> Intangible assets . . . . .	0	<b>14</b>	
	<b>15</b> Other assets. See Part IV, line 11 . . . . .	0	<b>15</b>	0
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 34) . . . . .	16,777,790	<b>16</b>	17,853,785	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses . . . . .	899,368	<b>17</b>	599,218
	<b>18</b> Grants payable . . . . .	0	<b>18</b>	
	<b>19</b> Deferred revenue . . . . .	318,014	<b>19</b>	116,937
	<b>20</b> Tax-exempt bond liabilities . . . . .	0	<b>20</b>	0
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D	0	<b>21</b>	
	<b>22</b> 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	<b>22</b>	0
	<b>23</b> Secured mortgages and notes payable to unrelated third parties . . . . .	0	<b>23</b>	0
	<b>24</b> Unsecured notes and loans payable to unrelated third parties . . . . .	0	<b>24</b>	0
	<b>25</b> Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17 - 24). Complete Part X of Schedule D	0	<b>25</b>	2,314,331
	<b>26 Total liabilities.</b> Add lines 17 through 25 . . . . .	1,217,382	<b>26</b>	3,030,486
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 27, 28, 32, and 33.</b>			
	<b>27</b> Net assets without donor restrictions . . . . .	13,030,580	<b>27</b>	12,970,272
	<b>28</b> Net assets with donor restrictions . . . . .	2,529,828	<b>28</b>	1,853,027
	<b>Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.</b>			
	<b>29</b> Capital stock or trust principal, or current funds . . . . .		<b>29</b>	
	<b>30</b> Paid-in or capital surplus, or land, building or equipment fund . . . . .		<b>30</b>	
	<b>31</b> Retained earnings, endowment, accumulated income, or other funds		<b>31</b>	
<b>32</b> Total net assets or fund balances . . . . .	15,560,408	<b>32</b>	14,823,299	
<b>33</b> Total liabilities and net assets/fund balances . . . . .	16,777,790	<b>33</b>	17,853,785	

**Part XI Reconciliation of Net Assets**

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

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	8,690,721
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	8,712,795
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1	<b>3</b>	-22,074
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	<b>4</b>	15,560,408
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	46,809
<b>6</b>	Donated services and use of facilities	<b>6</b>	
<b>7</b>	Investment expenses	<b>7</b>	17,028
<b>8</b>	Prior period adjustments	<b>8</b>	-493,356
<b>9</b>	Other changes in net assets or fund balances (explain in Schedule O)	<b>9</b>	0
<b>10</b>	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	<b>10</b>	14,823,299

**Part XII Financial Statements and Reporting**

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

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

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

## Additional Data

**Software ID:** 19010655

**Software Version:** 2019v5.0

**EIN:** 46-0227218

**Name:** RAPID CITY Y M C A

Form 990 (2019)

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

YOUTH DEVELOPMENT The YMCA of Rapid City is committed to nurturing the potential of every child and teen. We believe that all kids deserve the opportunity to discover who they are and what they can achieve. That's why we help young people cultivate the values, skills and relationships that lead to positive behaviors, better health and educational achievement. Our programs, such as afterschool, day camp, childcare, youth sports and swimming, offer a range of experiences that enrich cognitive, social, physical and emotional growth. Expenses include subsidies and direct financial assistance that make participation possible for over half of the young people we engage. For additional details regarding these critical programs and their impact, please see Schedule O. When left unsupervised during out-of-school time hours, youth and teens are at the highest risk of unhealthy choices, such as experimenting with drugs, alcohol, tobacco, sexuality and crime. YMCA programs during these critical times not only provides a positive alternative, but these also give kids good role models to help them develop strong values, respect for others, good citizenship, responsible behavior and honesty. Last year, 11,426 youth and teens participated in these highly subsidized programs. These programs include afterschool, day camp, childcare and youth sports. There was an average of over 600 kids participating each day in YMCA afterschool programs in 2019. Afterschool programs took place at the YMCA building and at 12 different elementary schools every day after school until 6pm. Activities in each of these programs included physical fitness, creative arts, science activities, tutoring, academic enrichment and just plain fun. Close relationships between school staff, parents, children and YMCA staff are fostered to better meet the needs of the youth. Y Day Camp took place at YMCA Giraffic Park, which is property that was acquired through a donation and is used for outdoor education. About 260 kids per day were bused to YMCA Giraffic Park and participated in such activities as adventure games, archaeological digs, outdoor crafts, archery, chapel, hiking and more. Y Day Camp also took place in Custer and Edgemont with 60 and 30 kids participating each day respectively. The day camp experience was made complete through positive interaction with high quality adult role models. South Dakota is well above the national average with 78% of all available parents in the workforce with children under the age of 6. This presents both an economic strain and the need for quality early childhood development to ensure that young children are healthy and well-cared for. The YMCA childcare program in Rapid City is among the largest of childcare programs in South Dakota with over 330 preschool age children participating daily. Plus, there are 45 children in the Custer YMCA childcare center, which is conducted in partnership with the Custer School District. This acclaimed early childhood development program gives young children a solid foundation upon which to build their social, academic, physical and emotional growth. Plus, this program allows parents to remain gainfully employed. Like other youth development efforts, this program requires subsidy. One reason is that this is simply an expensive program to operate. The other reason is that no child is turned away due to inability to pay. Currently, 15 percent of the participants are on YMCA financial assistance. YMCA financial assistance policies help ensure that the YMCA is a place where children of all economic levels, from the affluent to the disadvantaged, receive the same quality care in the same setting. YMCA youth sports programs have the philosophy of kids first and winning second. To achieve this aim all volunteer coaches in YMCA sports are given an orientation training that stresses the Y way of coaching, which includes placing a priority on developing physical skills, social skills, self-esteem, and just plain having fun. Sports are a proven tool in preventing risk-taking behaviors such as substance abuse, sexual activity, violent behavior and problems in school. In 2019 there were nearly 1,100 youngsters participating in youth sports, which included basketball leagues, volleyball leagues, flag football leagues, baseball and softball leagues and soccer leagues. With the focus on skill development and character-building, the YMCA provided swim lessons for over 2,100 kids in 2019. An additional 60 special needs children also participated in fun and instructional water programs along with 45 kids and adults training for Special Olympics. These lessons took place at the YMCA of Rapid City Aquatic Center, Custer outdoor pool and Edgemont outdoor pool. The latter two pools were operated by the YMCA in partnership with the respective city governments. There were also multiple other youth programs that focused on special skill sets, but were used primarily to build character and social skills. These programs included visual arts, science, unicycle and teen leadership.

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

HEALTHY LIVING The Y is a leading voice on health and well-being in the community. The Y brings families closer together, encourages good health and fosters connections through fitness, sports, fun and shared interests. As a result, over 21,725 different people in the Rapid City, Custer, and Edgemont communities received the support, guidance, and resources they needed to achieve greater health in spirit, mind, and body. This is particularly important as each community battles decreased physical activities, families struggle with work/life balance, and individuals search for personal fulfillment. Y programs are accessible, affordable and open to all ages, races, faiths, economic backgrounds, and abilities. In 2019 the Y provided \$1,522,515 in financial assistance and subsidized program services to people who otherwise would have faced economic barriers to participation. For additional details regarding these critical programs and their impact, please see Schedule O. With over half of Rapid City area adults getting less than recommended levels of physical activity, health and well-being are crucial community needs. Once again, the YMCA emerges as a leader in combating this growing concern, as the promotion of healthy living has been a part of the work of the YMCA of Rapid City since its inception in 1948. The Y is especially equipped to promote healthy living because of three primary reasons: First, the YMCA mission has always focused on a holistic approach of building up spirit, mind, and body. Second, the YMCA provides healthy living programs and activities to those that would otherwise not be able to afford such services by providing financial assistance to economically disadvantaged individuals. About 1 out of every 4 YMCA members in 2019 participated through financial assistance. Third, the YMCA mission includes bringing all kinds of people together in a sense of community. Where else can a corporate CEO and an unemployed blue collar worker workout side by side on equal terms in true fellowship? Y programs that promoted healthy living included the Randy Travis Wellness Center, Helen Davis Wellness Center in Custer, group exercise, sports, aquatics and special events. Last year over 11,400 people of all ages, races, faiths, abilities, and economic backgrounds joined together in the Randy Travis Wellness Center in Rapid City and the Helen Davis Wellness Center in Custer for cardiovascular and strength training activities. Purposefully targeting individuals that desire to develop a healthy lifestyle, Y staff actively listen and then help participants remove roadblocks and set reasonable goals toward good health. This is all done in a friendly environment that is truly welcoming to all kinds of people. Plus, nearly 2,000 elementary and middle school aged kids participated in the Y Youth Wellness activities through afterschool and day camp programs. Group exercise helps people to join a small community and thus provide positive reinforcement toward getting and staying healthy. Ensuring that the instruction and environment was conducive to people from all backgrounds, last year there were over 3,200 people each month engaged in group exercise. With an emphasis on fun, building community, and promoting sportsmanship, there were over 350 adults who played in YMCA sports in 2019. YMCA sports included basketball, volleyball, racquetball and softball. Softball took place in fields operated by the YMCA in partnership with the City of Custer. YMCA adult sports effectively bring people from across the spectrum of the community together for positive and healthy activities. YMCA Aquatics programs promote good health through regular exercise. The YMCA pool also featured opportunities for hundreds of families to enjoy splashing around together. Lap swimming and water exercise rounded out the aquatics experience that helped nearly 1,200 adults make gains in building a healthy lifestyle. In response to growing concerns over chronic disease management, the YMCA provides evidence-based programs, such as Parkinson's Wellness, LiveStrong Cancer Survivor, and the Joint Efforts Arthritis Program. These programs reached over 200 adults this last year.

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

SOCIAL RESPONSIBILITY The YMCA of Rapid City believes in giving back and supporting the most vulnerable in the community and has been doing so for more than 70 years. Y programs, such as YMCA Outreach Centers, Y Jump Start for teen moms, Y Youth Institute, sponsorship campaign, Live Well Black Hills, Summer Food Program and Summer Learning Loss Prevention are examples of how the Y delivers training, resources and support that empowers the community to effect change, bridge gaps, and overcome obstacles. For additional details regarding these critical programs and their impact, please see Schedule O. YMCA outreach programs give kids good role models to help them develop strong values, respect for others, good citizenship, responsible behavior, and honesty. Y Outreach Centers were operated at the Jerry Smith Outreach Center, North Teen Center, Downtown Teen Center, South Park School, Canyon Lake School, South Canyon School and Robbinsdale School,. The centerpiece of each of these programs is top-notch staff that actively build relationships and provide direction, support and encouragement. The Jerry Smith Youth Outreach Center is the cornerstone for outreach programs that take place at the YMCA downtown building. Reaching about 75 kids each day, these youth participate in academic enrichment activities, crafts, table games, physical fitness, science projects, and more. These same activities take place at the YMCA North Teen Center and YMCA Downtown Teen Center. The YMCA North Teen center operates in partnership with Bethel Assembly of God church and had about 80 teens each day participating. The YMCA Downtown Teen Center operates in what is called the Y Church Building and had about 30 teens participating each day. This group moved to the Y's Rapid City Education Center in the fall. The remaining outreach centers are at South Park, Canyon Lake, South Canyon, Robbinsdale, Hermosa, Custer and Edgemont elementary schools. These programs also incorporate the 21st Century Community Learning Center concept that brings a community together with a focus on academic enrichment. Each of these sites serves up to 60 kids each day. YMCA Jump Start takes place at Rapid City High School and is done in partnership with Rapid City Area Schools. Childcare was provided for 14 teen moms to help each of these young women stay in school and finish their high school education. Plus, mentoring was provided to help these moms, almost none of whom has family support, to learn basic life skills and how to properly care for their babies. A YMCA education coordinator helped plan their schedule, provide direction and encouragement, and even set their sights on higher education. The result has been a nearly 90% graduation rate for teen moms. The Y Youth Institute uses media technology as a tool for building confidence, marketable skills, and social skills in teens that are largely disconnected from family and school. At the end of a summer-long program, these 45 teens published a magazine and produced 6 short films. Now in its 9th year, there are over 30 alumni engaged in advanced media technology and serve as mentors for the new students. The annual sponsorship campaign brings 150 volunteers out to the community to help raise funds to support the effort to provide the financial assistance needed to get children from low income families into the YMCA. This group of volunteers raised over \$250,000 in 2019. Live Well Black Hills is a group of 45 community leaders convened by the Y for the purpose of helping to improve the health of the community. This is accomplished through promotion of existing community-wide programs, developing new community-wide programs, and advocating for a built environment conducive to healthy living. The current focus is on developing and promoting a healthy workplace toolkit in area businesses, conducting a city-wide campaign to promote increased physical activity, and advocating the city's master walk and bike plan. With support from the USDA and a grant from the Walmart Foundation, over 80,000 free meals were given to kids who otherwise may not have had access to good nutrition during the summer months. Summer Learning Loss Prevention programming, called Summer Learners, is a partnership with Rapid City Area Schools in which the YMCA provides summer academic and enrichment programming for those students who are most at risk for experiencing summer learning loss. Last summer there were over 30 children who participated in this free program.

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

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

OMB No. 1545-0047  
**2019**  
**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

Name of the organization  
RAPID CITY Y M C A

Employer identification number  
46-0227218

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

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

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

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



**Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) 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) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
<b>1</b>	Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grant.") . . .						
<b>2</b>	Tax revenues levied for the organization's benefit and either paid to or expended on its behalf. . . .						
<b>3</b>	The value of services or facilities furnished by a governmental unit to the organization without charge..						
<b>4</b>	<b>Total.</b> Add lines 1 through 3						
<b>5</b>	The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f). . .						
<b>6</b>	<b>Public support.</b> Subtract line 5 from line 4.						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶		(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
<b>7</b>	Amounts from line 4. . .						
<b>8</b>	Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources. . . .						
<b>9</b>	Net income from unrelated business activities, whether or not the business is regularly carried on. . .						
<b>10</b>	Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.). . .						
<b>11</b>	<b>Total support.</b> Add lines 7 through 10						
<b>12</b>	Gross receipts from related activities, etc. (see instructions) . . . . .					<b>12</b>	
<b>13</b>	<b>First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> . . . . . ▶ <input type="checkbox"/>						

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

<b>14</b>	Public support percentage for 2019 (line 6, column (f) divided by line 11, column (f)) . . . . .	<b>14</b>	
<b>15</b>	Public support percentage for 2018 Schedule A, Part II, line 14 . . . . .	<b>15</b>	
<b>16a</b>	<b>33 1/3% support test—2019.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization . . . . . ▶ <input type="checkbox"/>		
<b>b</b>	<b>33 1/3% support test—2018.</b> 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 <b>stop here.</b> The organization qualifies as a publicly supported organization . . . . . ▶ <input type="checkbox"/>		
<b>17a</b>	<b>10%-facts-and-circumstances test—2019.</b> 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 <b>stop here.</b> 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>b</b>	<b>10%-facts-and-circumstances test—2018.</b> 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 <b>stop here.</b> 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>18</b>	<b>Private foundation.</b> 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

Table with 7 columns: (a) 2015, (b) 2016, (c) 2017, (d) 2018, (e) 2019, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Gross receipts from admissions, merchandise sold or services performed; 3 Gross receipts from activities that are not an unrelated trade or business under section 513; 4 Tax revenues levied for the organization's benefit; 5 The value of services or facilities furnished by a governmental unit; 6 Total. Add lines 1 through 5; 7a Amounts included on lines 1, 2, and 3 received from disqualified persons; 7b Amounts included on lines 2 and 3 received from other than disqualified persons; 7c Add lines 7a and 7b; 8 Public support. (Subtract line 7c from line 6.)

Section B. Total Support

Table with 7 columns: (a) 2015, (b) 2016, (c) 2017, (d) 2018, (e) 2019, (f) Total. Rows include: 9 Amounts from line 6; 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources; 10b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975; 10c Add lines 10a and 10b; 11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on; 12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.); 13 Total support. (Add lines 9, 10c, 11, and 12.); 14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here.

Section C. Computation of Public Support Percentage

Table with 2 columns: Line number, Percentage. Row 15: Public support percentage for 2019 (line 8, column (f) divided by line 13, column (f)) 98.66%. Row 16: Public support percentage from 2018 Schedule A, Part III, line 15 98.63%.

Section D. Computation of Investment Income Percentage

Table with 2 columns: Line number, Percentage. Row 17: Investment income percentage for 2019 (line 10c, column (f) divided by line 13, column (f)) 0.89%. Row 18: Investment income percentage from 2018 Schedule A, Part III, line 17 0.76%.

19a 33 1/3% support tests—2019. 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. [X]

b 33 1/3% support tests—2018. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization. [ ]

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

**Part IV Supporting Organizations**

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

**Section A. All Supporting Organizations**

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

**Part IV Supporting Organizations** (continued)

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

**Section B. Type I Supporting Organizations**

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

**Section C. Type II Supporting Organizations**

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

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

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

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

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

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

- 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.

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

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

<b>Section D - Distributions</b>	<b>Current Year</b>
<b>1</b> Amounts paid to supported organizations to accomplish exempt purposes	
<b>2</b> Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
<b>3</b> Administrative expenses paid to accomplish exempt purposes of supported organizations	
<b>4</b> Amounts paid to acquire exempt-use assets	
<b>5</b> Qualified set-aside amounts (prior IRS approval required)	
<b>6</b> Other distributions (describe in <b>Part VI</b> ). See instructions	
<b>7 Total annual distributions.</b> Add lines 1 through 6.	
<b>8</b> Distributions to attentive supported organizations to which the organization is responsive (provide details in <b>Part VI</b> ). See instructions	
<b>9</b> Distributable amount for 2019 from Section C, line 6	
<b>10</b> Line 8 amount divided by Line 9 amount	

<b>Section E - Distribution Allocations</b> (see instructions)	<b>(i)</b> <b>Excess Distributions</b>	<b>(ii)</b> <b>Underdistributions</b> <b>Pre-2019</b>	<b>(iii)</b> <b>Distributable</b> <b>Amount for 2019</b>
<b>1</b> Distributable amount for 2019 from Section C, line 6			
<b>2</b> Underdistributions, if any, for years prior to 2019 (reasonable cause required-- explain in <b>Part VI</b> ). See instructions.			
<b>3</b> Excess distributions carryover, if any, to 2019:			
<b>a</b> From 2014. . . . .			
<b>b</b> From 2015. . . . .			
<b>c</b> From 2016. . . . .			
<b>d</b> From 2017. . . . .			
<b>e</b> From 2018. . . . .			
<b>f Total</b> of lines 3a through e			
<b>g</b> Applied to underdistributions of prior years			
<b>h</b> Applied to 2019 distributable amount			
<b>i</b> Carryover from 2014 not applied (see instructions)			
<b>j</b> Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
<b>4</b> Distributions for 2019 from Section D, line 7:			
\$			
<b>a</b> Applied to underdistributions of prior years			
<b>b</b> Applied to 2019 distributable amount			
<b>c</b> Remainder. Subtract lines 4a and 4b from 4.			
<b>5</b> Remaining underdistributions for years prior to 2019, if any. Subtract lines 3g and 4a from line 2. If the amount is greater than zero, explain in <b>Part VI</b> . See instructions.			
<b>6</b> Remaining underdistributions for 2019. Subtract lines 3h and 4b from line 1. If the amount is greater than zero, explain in <b>Part VI</b> . See instructions.			
<b>7 Excess distributions carryover to 2020.</b> Add lines 3j and 4c.			
<b>8</b> Breakdown of line 7:			
<b>a</b> Excess from 2015. . . . .			
<b>b</b> Excess from 2016. . . . .			
<b>c</b> Excess from 2017. . . . .			
<b>d</b> Excess from 2018. . . . .			
<b>e</b> Excess from 2019. . . . .			

## Additional Data

**Software ID:** 19010655

**Software Version:** 2019v5.0

**EIN:** 46-0227218

**Name:** RAPID CITY Y M C A

**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 2019 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 RAPID CITY Y M C A

Employer identification number 46-0227218

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 include total number at end of year, aggregate value of contributions, grants, and end of year, and questions about donor/donor advisor notification.

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

Form for Part II Conservation Easements. Includes checkboxes for types of easements (public use, natural habitat, open space, historic area, historic structure) and a table for conservation easements held at the end of the year (2a-2d).

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.

Form for Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Includes questions about reporting art and historical treasures and amounts related to these items.



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

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

**Part IV Escrow and Custodial Arrangements.**

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

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

**Part V Endowment Funds.**

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
<b>1a</b> Beginning of year balance . . . . .	1,120,968	1,250,124	1,144,057	1,157,901	1,214,410
<b>b</b> Contributions . . . . .	6,451	970	11,725	6,680	3,650
<b>c</b> Net investment earnings, gains, and losses	141,284	-76,494	148,730	29,711	-12,951
<b>d</b> Grants or scholarships . . . . .					
<b>e</b> Other expenditures for facilities and programs . . . . .	42,400	42,400	42,400	39,100	35,500
<b>f</b> Administrative expenses . . . . .	11,176	11,232	11,988	11,135	11,708
<b>g</b> End of year balance . . . . .	1,215,127	1,120,968	1,250,124	1,144,057	1,157,901

- 2** Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a** Board designated or quasi-endowment ▶ 0 %
  - b** Permanent endowment ▶ 26 %
  - c** Temporarily restricted endowment ▶ 74 %
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a** Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- |  | Yes           | No |
|--|---------------|----|
| <b>(i)</b> unrelated organizations . . . . .   | <b>3a(i)</b>  | No |
| <b>(ii)</b> related organizations . . . . .  | <b>3a(ii)</b> | No |
| <b>b</b> If "Yes" on 3a(ii), are the related organizations listed as required on Schedule R? . . . . . | <b>3b</b>     |    |
- 4** Describe in Part XIII the intended uses of the organization's endowment funds.

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

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
<b>1a</b> Land . . . . .	1,445,605			1,445,605
<b>b</b> Buildings . . . . .	19,240,913		6,125,385	13,115,528
<b>c</b> Leasehold improvements				
<b>d</b> Equipment . . . . .	1,404,141		469,592	934,549
<b>e</b> Other . . . . .	33,003			33,003
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).) . . . ▶				15,528,685

**Part VII Investments—Other Securities.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

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

**Part VIII Investments—Program Related.**

Complete if the organization answered 'Yes' on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

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

**Part IX Other Assets.**

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

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

**Part X Other Liabilities.**

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col.(B) line 25.)	2,314,331

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

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

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

<b>1</b>	Total revenue, gains, and other support per audited financial statements . . . . .		<b>1</b>	8,765,194
<b>2</b>	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
<b>a</b>	Net unrealized gains (losses) on investments . . . . .	<b>2a</b>	35,633	
<b>b</b>	Donated services and use of facilities . . . . .	<b>2b</b>		
<b>c</b>	Recoveries of prior year grants . . . . .	<b>2c</b>		
<b>d</b>	Other (Describe in Part XIII.) . . . . .	<b>2d</b>	0	
<b>e</b>	Add lines <b>2a</b> through <b>2d</b> . . . . .			<b>2e</b> 35,633
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b> . . . . .			<b>3</b> 8,729,561
<b>4</b>	Amounts included on Form 990, Part VIII, line 12, but not on line <b>1</b> :			
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b . . . . .	<b>4a</b>	11,176	
<b>b</b>	Other (Describe in Part XIII.) . . . . .	<b>4b</b>	224,634	
<b>c</b>	Add lines <b>4a</b> and <b>4b</b> . . . . .			<b>4c</b> 235,810
<b>5</b>	Total revenue. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 12.) . . . . .			<b>5</b> 8,965,371

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

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

<b>1</b>	Total expenses and losses per audited financial statements . . . . .		<b>1</b>	8,712,795
<b>2</b>	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
<b>a</b>	Donated services and use of facilities . . . . .	<b>2a</b>		
<b>b</b>	Prior year adjustments . . . . .	<b>2b</b>	-493,356	
<b>c</b>	Other losses . . . . .	<b>2c</b>		
<b>d</b>	Other (Describe in Part XIII.) . . . . .	<b>2d</b>	224,634	
<b>e</b>	Add lines <b>2a</b> through <b>2d</b> . . . . .			<b>2e</b> -268,722
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b> . . . . .			<b>3</b> 8,981,517
<b>4</b>	Amounts included on Form 990, Part IX, line 25, but not on line <b>1</b> :			
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b . . . . .	<b>4a</b>	17,028	
<b>b</b>	Other (Describe in Part XIII.) . . . . .	<b>4b</b>	0	
<b>c</b>	Add lines <b>4a</b> and <b>4b</b> . . . . .			<b>4c</b> 17,028
<b>5</b>	Total expenses. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 18.) . . . . .			<b>5</b> 8,998,545

**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:** 19010655

**Software Version:** 2019v5.0

**EIN:** 46-0227218

**Name:** RAPID CITY Y M C A

## Supplemental Information

Return Reference	Explanation
Schedule D, Part V, Line 4 Intended uses of endowment funds	ENDOWMENT FUNDS ARE USED TO SUPPORT CURRENT AND FUTURE PROGRAMS WITH AN EMPHASIS ON YOUTH DEVELOPMENT.

**Supplemental Information**

Return Reference	Explanation
Schedule D, Part X, Line 2 FIN 48 (ASC 740) footnote	<p>The YMCA is exempt from federal income taxes under section 501(c)(3) of the Internal Revenue Code. The YMCA is not liable for income taxes if it operates within the confines of its exempt status. However, the YMCA may be responsible for taxes on unrelated business activities. In the event of an examination of the income tax returns, the tax liability of the YMCA could be changed if taxing authorities make adjustments to the tax-exempt purpose of the YMCA, or if the taxing authorities determine activities are subject to unrelated business income. As of December 31, 2019, the YMCA had no uncertain tax positions that qualify for either recognition or disclosure in the financial statements. The YMCA's income tax filings are subject to audit by various taxing authorities. The YMCA is no longer subject to federal and state income tax examination by taxing authorities for years before 2015. Management continually evaluates expiring statutes of limitation, audits, proposed settlements, changes in tax law and new authoritative rulings. The YMCA believes their estimates are appropriate based on current facts and circumstances. Interest and penalties assessed by income taxing authorities, if any, are included in interest expense. There were no penalties or interest assessed by taxing authorities during the year ended December 31, 2019.</p>

## Supplemental Information

Return Reference	Explanation
Schedule D, Part XI, Line 4(b) Other revenues in form 990 not in audited financial statements	Cost of Goods Sold Netted Against Revenue - 202401 Fundraising Expenses Netted Against Revenue - 22233

## 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 Netted Against Revenue - 202401 Fundraising Expenses Netted Against Revenue - 22233





**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
	<u>Chili Feed</u> (event type)	<u>Y Arts for the Holidays</u> (event type)	(total number)	(add col. (a) through col. (c))
<b>1</b> Gross receipts . . . . .	9,671	3,086		12,757
<b>2</b> Less: Contributions . . . . .	5,171			5,171
<b>3</b> Gross income (line 1 minus line 2) . . . . .	4,500	3,086	0	7,586
<b>4</b> Cash prizes . . . . .				
<b>5</b> Noncash prizes . . . . .				
<b>6</b> Rent/facility costs . . . . .	633			633
<b>7</b> Food and beverages . . . . .	2,107			2,107
<b>8</b> Entertainment . . . . .				
<b>9</b> Other direct expenses . . . . .	1,630	1,358		2,988
<b>10</b> Direct expense summary. Add lines 4 through 9 in column (d) . . . . . ▶				5,728
<b>11</b> Net income summary. Subtract line 10 from line 3, column (d) . . . . . ▶				1,858

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

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

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

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

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

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

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

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- 11** Does the organization conduct gaming activities with nonmembers?  Yes  No
- 12** Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming?  Yes  No
- 13** Indicate the percentage of gaming activity conducted in:
 

<b>a</b> The organization's facility	<b>13a</b>	%
<b>b</b> An outside facility	<b>13b</b>	%

**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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**SCHEDULE O**  
(Form 990 or 990-EZ)**Supplemental Information to Form 990 or 990-EZ**

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

▶ Attach to Form 990 or 990-EZ.

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

OMB No. 1545-0047

**2019****Open to Public Inspection**

Department of the Treasury

Name of the organization  
RAPID CITY Y M C A

Employer identification number

46-0227218

**990 Schedule O, Supplemental Information**

Return Reference	Explanation
Form 990, Part VI, Line 6 Classes of members or stockholders	MEMBERSHIP IS OPEN TO ANYONE WITHOUT REGARD TO THE ABILITY TO PAY. LAST YEAR NEARLY ONE-THIRD OF MEMBERS BELONGED TO THE YMCA THROUGH FINANCIAL ASSISTANCE.

**990 Schedule O, Supplemental Information**

<b>Return Reference</b>	<b>Explanation</b>
Form 990, Part VI, Line 7a Members or stockholders electing members of governing body	VOTING MEMBERS ARE ANYONE 18 YEARS OF AGE OR OLDER WHO HAVE BEEN A YMCA MEMBER FOR AT LEAST 30 DAYS. THEY HAVE THE RIGHT TO CAST ONE VOTE ON ANY ITEM OF BUSINESS AS DETERMINED BY THE BOARD OF DIRECTORS AND PROPERLY PRESENTED BEFORE THE MEMBERS FOR CONSIDERATION. MEMBERS HAVE THE RIGHT TO ELECT MEMBERS OF THE BOARD, BUT DO NOT RECEIVE ANY DISTRIBUTION OF INCOME OR ASSETS FROM THE ORGANIZATION.

**990 Schedule O, Supplemental Information**

<b>Return Reference</b>	<b>Explanation</b>
Form 990, Part VI, Line 11b Review of form 990 by governing body	THE FORM 990 WAS REVIEWED IN DETAIL BY THE CHIEF EXECUTIVE OFFICER AND A LICENSED CPA. THE FORM WAS THEN E-MAILED TO THE FINANCE COMMITTEE AND BOARD OF DIRECTORS FOR REVIEW. FOLLOWING REVIEW BY THE FINANCE COMMITTEE, THE FORM 990 WAS PRESENTED FOR BOARD APPROVAL AT THE NEXT REGULARLY SCHEDULED BOARD MEETING PRIOR TO FILING WITH THE IRS.

**990 Schedule O, Supplemental Information**

<b>Return Reference</b>	<b>Explanation</b>
Form 990, Part VI, Line 12c Conflict of interest policy	THE YMCA OF RAPID CITY ACTIVELY FOLLOWS THE FOLLOWING CONFLICT OF INTEREST POLICY STATEMENT. "ANNUALLY, THE CHIEF EXECUTIVE OFFICER SHALL SEND, OR CAUSE TO BE SENT, A COPY OF THIS POLICY, TOGETHER WITH AN EXPLANATION, AND A COPY OF A DISCLOSURE STATEMENT/QUESTIONNAIRE TO ALL BOARD MEMBERS AND OFFICERS WHO SHALL COMPLETE AND RETURN A COPY OF THE DISCLOSURE STATEMENT/QUESTIONNAIRE TO THE CHIEF EXECUTIVE OFFICER OR HIS/HER DESIGNEE. THE CHIEF EXECUTIVE OFFICER SHALL SUBMIT A CONFIDENTIAL REPORT TO THE YMCA BOARD CONCERNING ANY POTENTIAL CONFLICT OF INTEREST OF ANY BOARD MEMBER OR OFFICER TOGETHER WITH HIS/HER RECOMMENDATIONS CONCERNING THE SAME. THE CHIEF EXECUTIVE OFFICER SHALL ADMINISTER THIS POLICY, AND ANY DISPUTED ACTION OF THE CHIEF EXECUTIVE OFFICER WITH RESPECT TO THE POLICY SHALL BE RESOLVED BY THE BOARD. EACH NEW BOARD MEMBER AND OFFICER SHALL PARTICIPATE IN A SIMILAR PROCEDURE IMMEDIATELY UPON ASSUMPTION OF HIS OR HER RESPONSIBILITIES."

**990 Schedule O, Supplemental Information**

<b>Return Reference</b>	<b>Explanation</b>
Form 990, Part VI, Line 15a Process to establish compensation of top management official	THE YMCA OF RAPID CITY BOARD APPROVES THE CHIEF EXECUTIVE OFFICER COMPENSATION PACKAGE AT A DULY SCHEDULED BOARD MEETING IN WHICH THERE ARE NO MEMBERS PRESENT WITH A CONFLICT OF INTEREST. THE EXECUTIVE COMMITTEE, WHICH IS COMPRISED OF BOARD OFFICERS, PRESENTS DATA TO THE BOARD THAT INCLUDES COMPENSATION STUDIES FOR CEOS OF SIMILAR-SIZED YMCAS IN THE REGION. THE APPROVAL PROCEEDINGS ARE DOCUMENTED ACCORDINGLY. THIS PROCESS WAS MOST RECENTLY COMPLETED IN JANUARY 2019.



**990 Schedule O, Supplemental Information**

<b>Return Reference</b>	<b>Explanation</b>
Form 990, Part VI, Line 19 Required documents available to the public	THE YMCA OF RAPID CITY MAKES AVAILABLE A COPY OF THE FORM 990, GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, AND FINANCIAL STATEMENTS UPON REQUEST. THE REQUEST MUST BE MADE TO THE CHIEF EXECUTIVE OFFICER OR CHIEF FINANCE OFFICER, WHICH THEN PROVIDES THE DOCUMENTS REQUESTED. FORM 990, ANNUAL REPORT, AND ANNUAL AUDIT ARE ALSO PROVIDED ON THE YMCA OF RAPID CITY'S WEBSITE <a href="http://WWW.RCYMCA.ORG">WWW.RCYMCA.ORG</a> . FORM 990 IS ALSO AVAILABLE AT <a href="http://WWW.GUIDESTAR.ORG">WWW.GUIDESTAR.ORG</a> .

**990 Schedule O, Supplemental Information**

<b>Return Reference</b>	<b>Explanation</b>
Number of Board Members	Nancy Suelflow and Linda Tidball are representatives of the Custer and Edgemont YMCA branches respectively, and as such are voting members of the Board of Directors. However, their presence or absence at board meetings are not considered in determining a quorum.

**990 Schedule O, Supplemental Information**

<b>Return Reference</b>	<b>Explanation</b>
Form 990, Part VIII, Line 2f Other Program Service Revenue	Other Program Revenue - Total Revenue: 316529, Related or Exempt Function Revenue: 316529, Unrelated Business Revenue: , Revenue Excluded from Tax Under Sections 512, 513, or 514: ; Residence Revenue - Total Revenue: 0, Related or Exempt Function Revenue: 0, Unrelated B usiness Revenue: , Revenue Excluded from Tax Under Sections 512, 513, or 514: ;

**990 Schedule O, Supplemental Information**

<b>Return Reference</b>	<b>Explanation</b>
AUDIT COMMITTEE	THE FINANCE AND PROPERTY COMMITTEE ASSUMES RESPONSIBILITY FOR SELECTION OF AUDITOR AND REVIEW OF THE AUDIT. THIS PROCESS HAS NOT CHANGED OVER THE PRIOR YEARS.