

PUBLIC DISCLOSURE COPY

Form **990**

**Return of Organization Exempt From Income Tax**

OMB No. 1545-0047

**2019**

**Open to Public Inspection**

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.

Department of the Treasury  
Internal Revenue Service

**A** For the 2019 calendar year, or tax year beginning **2019**, and ending **2020**

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

**C** Name of organization **YOUNG MEN'S CHRISTIAN ASSOCIATION OF THE FOX CITIES**  
 Doing business as  
 Number and street (or P.O. box if mail is not delivered to street address) Room/suite  
**218 E. LAWRENCE STREET**  
 City or town, state or province, country, and ZIP or foreign postal code  
**APPLETON, WI 54911**

**D** Employer identification number  
**39-0806191**

**E** Telephone number  
**(920) 954-7606**

**F** Name and address of principal officer: **MIKE SPENCE**  
**SAME AS C ABOVE**

**G** Gross receipts \$ **30,254,705**

**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.YMCAFOXCITIES.ORG**

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

**L** Year of formation: **1888** **M** State of legal domicile: **WI**

**Part I Summary**

Activities & Governance	<b>1</b>	Briefly describe the organization's mission or most significant activities: <u>THE YMCA IS A NONPROFIT ORGANIZATION WHOSE MISSION IS TO PUT CHRISTIAN PRINCIPLES INTO PRACTICE BY PROMOTING YOUTH, ADULT AND FAMILY ACTIVITIES THAT BUILD A HEALTHY SPIRIT, MIND AND BODY FOR ALL.</u>		
	<b>2</b>	Check this box <input type="checkbox"/> 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>	<b>35</b>
	<b>4</b>	Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b>	<b>35</b>
	<b>5</b>	Total number of individuals employed in calendar year 2019 (Part V, line 2a)	<b>5</b>	<b>2,311</b>
	<b>6</b>	Total number of volunteers (estimate if necessary)	<b>6</b>	<b>2,313</b>
	<b>7a</b>	Total unrelated business revenue from Part VIII, column (C), line 12	<b>7a</b>	<b>0</b>
<b>b</b>	Net unrelated business taxable income from Form 990-T, line 39	<b>7b</b>	<b>0</b>	
Revenue	<b>8</b>	Contributions and grants (Part VIII, line 1h)	Prior Year <b>2,688,075</b>	Current Year <b>4,327,391</b>
	<b>9</b>	Program service revenue (Part VIII, line 2g)	<b>21,611,772</b>	<b>22,218,982</b>
	<b>10</b>	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	<b>629,534</b>	<b>442,678</b>
	<b>11</b>	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	<b>401,090</b>	<b>361,813</b>
	<b>12</b>	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	<b>25,330,471</b>	<b>27,350,864</b>
Expenses	<b>13</b>	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	<b>58,465</b>	<b>0</b>
	<b>14</b>	Benefits paid to or for members (Part IX, column (A), line 4)		<b>0</b>
	<b>15</b>	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	<b>15,532,361</b>	<b>16,550,505</b>
	<b>16a</b>	Professional fundraising fees (Part IX, column (A), line 11e)	<b>0</b>	<b>0</b>
	<b>b</b>	Total fundraising expenses (Part IX, column (D), line 25) ▶ <b>341,649</b>		
	<b>17</b>	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	<b>9,804,140</b>	<b>9,691,667</b>
<b>18</b>	Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	<b>25,394,966</b>	<b>26,242,172</b>	
<b>19</b>	Revenue less expenses. Subtract line 18 from line 12	<b>(64,495)</b>	<b>1,108,692</b>	
Net Assets or Fund Balances	<b>20</b>	Total assets (Part X, line 16)	Beginning of Current Year <b>47,517,837</b>	End of Year <b>49,066,009</b>
	<b>21</b>	Total liabilities (Part X, line 26)	<b>5,361,118</b>	<b>4,895,978</b>
	<b>22</b>	Net assets or fund balances. Subtract line 21 from line 20	<b>42,156,719</b>	<b>44,170,031</b>

**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 \_\_\_\_\_  
**SHARON PICKERING, CHIEF FINANCIAL OFFICER**  
 Type or print name and title

**Paid Preparer Use Only**

Print/Type preparer's name Preparer's signature Date Check  if self-employed PTIN  
**KIMBERLY ANDERSON, CPA**  
 Firm's name ▶ **CLIFTONLARSONALLEN LLP** Firm's EIN ▶ **41-0746749**  
 Firm's address ▶ **P.O. BOX 2886, OSHKOSH, WI 54903-2886** Phone no. **(920) 231-5890**

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

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 11282Y

Form **990** (2019)

**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 YMCA IS A NONPROFIT ORGANIZATION WHOSE MISSION IS TO PUT CHRISTIAN PRINCIPLES INTO PRACTICE THROUGH PROGRAMS THAT BUILD 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 \$ 16,616,129 including grants of \$ ) (Revenue \$ 13,757,253 )  
YOUTH DEVELOPMENT : OUR YMCA 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 YMCA PROGRAMS, SUCH AS CHILD CARE, ARTS AND HUMANITIES, YOUTH SPORTS, TEEN PROGRAMS, TUTORING, WATER SAFETY FOR THIRD GRADERS, DAY, RESIDENT AND SPECIALTY CAMPS, AND CAMP HOPE OFFER A RANGE OF EXPERIENCES THAT ENRICH COGNITIVE, SOCIAL, PHYSICAL, AND EMOTIONAL GROWTH. THE YMCA OF THE FOX CITIES IS PROUD TO SERVE THEIR COMMUNITY AS THE LARGEST CHILD CARE PROVIDER AND TUTORING FOR TEENS PROGRAMS. EXPENSES INCLUDE SUBSIDIES AND DIRECT FINANCIAL ASSISTANCE THAT MAKE PARTICIPATION POSSIBLE FOR 34% OF THE YOUNG PEOPLE WE ENGAGE. IN 2019, WE PROVIDED \$637,292 IN FINANCIAL ASSISTANCE TO PEOPLE WHO OTHERWISE WOULD HAVE FACED ECONOMIC BARRIERS TO PARTICIPATION.

**4b** (Code: ) (Expenses \$ 5,361,098 including grants of \$ ) (Revenue \$ 8,467,477 )  
HEALTHY LIVING: THE Y IS A LEADING VOICE ON HEALTH AND WELL-BEING. WE BRING FAMILIES CLOSER TOGETHER, ENCOURAGE GOOD HEALTH, AND FOSTER CONNECTIONS THROUGH FITNESS, SPORTS, FUN AND SHARED INTERESTS. AS A RESULT, ON A MONTHLY AVERAGE A TOTAL OF 10,289 PEOPLE IN OUR COMMUNITY ARE RECEIVING THE SUPPORT, GUIDANCE AND RESOURCES THEY NEED TO ACHIEVE GREATER HEALTH IN SPIRIT, MIND AND BODY. THIS IS PARTICULARLY IMPORTANT AS OUR NATION STRUGGLES WITH AN OBESITY CRISIS, FAMILIES STRUGGLE WITH WORK/LIFE BALANCE AND INDIVIDUALS SEARCH FOR PERSONAL FULFILLMENT. IT IS OUR RESPONSIBILITY TO GUIDE THE HEALTH SEEKER IN THEIR JOURNEY TO A HEALTHY LIFESTYLE. OUR PROGRAMS ARE ACCESSIBLE, AFFORDABLE, AND OPEN TO ALL FAITHS, BACKGROUNDS, ABILITIES AND INCOME LEVELS. IN 2019, WE PROVIDED \$762,708 IN FINANCIAL ASSISTANCE TO PEOPLE WHO OTHERWISE WOULD HAVE FACED ECONOMIC BARRIERS TO PARTICIPATION.

**4c** (Code: ) (Expenses \$ 45,567 including grants of \$ ) (Revenue \$ 158,570 )  
SOCIAL RESPONSIBILITY: OUR YMCA BELIEVES IN GIVING BACK AND SUPPORTING OUR NEIGHBORS. WE HAVE BEEN LISTENING AND RESPONDING TO OUR COMMUNITY'S MOST CRITICAL SOCIAL NEEDS FOR MORE THAN 130 YEARS. Y PROGRAMS, SUCH AS FOSTER CARE SUPPORT, MILITARY OUTREACH, LIVESTRONG AT THE Y, ACTIVATE FOX CITIES, AND OUTREACH CHILD CARE FOR FAMILIES IN CRISIS ARE EXAMPLES OF HOW WE DELIVER TRAINING, RESOURCES, AND SUPPORT THAT EMPOWER OUR NEIGHBORS TO EFFECT CHANGE, BRIDGE GAPS, AND OVERCOME OBSTACLES. IN 2019, WE ENGAGED 67,827 YMCA MEMBERS, PARTICIPANTS, AND VOLUNTEERS IN ACTIVITIES THAT STRENGTHEN OUR COMMUNITY AND PAVE THE WAY FOR FUTURE GENERATIONS TO THRIVE. WE PROVIDED \$1,400,000 IN FINANCIAL ASSISTANCE AND AN ADDITIONAL \$1,717,000 IN PROGRAM SUBSIDY TO PEOPLE WHO OTHERWISE WOULD HAVE FACED ECONOMIC BARRIERS TO PARTICIPATION.

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

**4e** Total program service expenses ► 22,022,794

**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)? <i>If "Yes," complete Schedule A . . . . .</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>2</b> Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> (see instructions)? . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<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? <i>If "Yes," complete Schedule C, Part I . . . . .</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<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? <i>If "Yes," complete Schedule C, Part II . . . . .</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<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? <i>If "Yes," complete Schedule C, Part III . . . . .</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<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? <i>If "Yes," complete Schedule D, Part I . . . . .</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<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? <i>If "Yes," complete Schedule D, Part II . . . . .</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>8</b> Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III . . . . .</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<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? <i>If "Yes," complete Schedule D, Part IV . . . . .</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>10</b> Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? <i>If "Yes," complete Schedule D, Part V . . . . .</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<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>a</b> Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI . . . . .</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>b</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? <i>If "Yes," complete Schedule D, Part VII . . . . .</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>c</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? <i>If "Yes," complete Schedule D, Part VIII . . . . .</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>d</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? <i>If "Yes," complete Schedule D, Part IX . . . . .</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>e</b> Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X . . . . .</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>f</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)? <i>If "Yes," complete Schedule D, Part X . . . . .</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>12a</b> Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII . . . . .</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>b</b> Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional . . . . .</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>13</b> Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E . . . . .</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>14a</b> Did the organization maintain an office, employees, or agents outside of the United States? . . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>b</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? <i>If "Yes," complete Schedule F, Parts I and IV. . . . .</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<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? <i>If "Yes," complete Schedule F, Parts II and IV . . . . .</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<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? <i>If "Yes," complete Schedule F, Parts III and IV. . . . .</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<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? <i>If "Yes," complete Schedule G, Part I (see instructions) . . . . .</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<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? <i>If "Yes," complete Schedule G, Part II . . . . .</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>19</b> Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III . . . . .</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>20a</b> Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H . . . . .</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>b</b> If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? . . . . .	<input type="checkbox"/>	<input type="checkbox"/>
<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? <i>If "Yes," complete Schedule I, Parts I and II . . . . .</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

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

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

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

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

	Yes	No
<b>1a</b> Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable . . . . .	<b>1a</b>	42
<b>b</b> Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable . . . . .	<b>1b</b>	0
<b>c</b> Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? . . . . .	<b>1c</b>	✓



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

		Yes	No		
<b>2a</b>	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	<b>2a</b>	2,311		
<b>b</b>	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <b>Note:</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	<b>2b</b>		✓	
<b>3a</b>	Did the organization have unrelated business gross income of \$1,000 or more during the year?	<b>3a</b>			✓
<b>b</b>	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	<b>3b</b>			
<b>4a</b>	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	<b>4a</b>			✓
<b>b</b>	If "Yes," enter the name of the foreign country ▶ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).				
<b>5a</b>	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	<b>5a</b>			✓
<b>b</b>	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	<b>5b</b>			✓
<b>c</b>	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	<b>5c</b>			
<b>6a</b>	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	<b>6a</b>			✓
<b>b</b>	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	<b>6b</b>			
<b>7</b>	<b>Organizations that may receive deductible contributions under section 170(c).</b>				
<b>a</b>	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	<b>7a</b>		✓	
<b>b</b>	If "Yes," did the organization notify the donor of the value of the goods or services provided?	<b>7b</b>		✓	
<b>c</b>	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	<b>7c</b>			✓
<b>d</b>	If "Yes," indicate the number of Forms 8282 filed during the year	<b>7d</b>			
<b>e</b>	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	<b>7e</b>			✓
<b>f</b>	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	<b>7f</b>			✓
<b>g</b>	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	<b>7g</b>			
<b>h</b>	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	<b>7h</b>			
<b>8</b>	<b>Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	<b>8</b>			
<b>9</b>	<b>Sponsoring organizations maintaining donor advised funds.</b>				
<b>a</b>	Did the sponsoring organization make any taxable distributions under section 4966?	<b>9a</b>			
<b>b</b>	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	<b>9b</b>			
<b>10</b>	<b>Section 501(c)(7) organizations.</b> Enter:				
<b>a</b>	Initiation fees and capital contributions included on Part VIII, line 12	<b>10a</b>			
<b>b</b>	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	<b>10b</b>			
<b>11</b>	<b>Section 501(c)(12) organizations.</b> Enter:				
<b>a</b>	Gross income from members or shareholders	<b>11a</b>			
<b>b</b>	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	<b>11b</b>			
<b>12a</b>	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?	<b>12a</b>			
<b>b</b>	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	<b>12b</b>			
<b>13</b>	<b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>				
<b>a</b>	Is the organization licensed to issue qualified health plans in more than one state? <b>Note:</b> See the instructions for additional information the organization must report on Schedule O.	<b>13a</b>			
<b>b</b>	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	<b>13b</b>			
<b>c</b>	Enter the amount of reserves on hand	<b>13c</b>			
<b>14a</b>	Did the organization receive any payments for indoor tanning services during the tax year?	<b>14a</b>			✓
<b>b</b>	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	<b>14b</b>			
<b>15</b>	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N.	<b>15</b>			✓
<b>16</b>	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	<b>16</b>			✓

**Part VI Governance, Management, and Disclosure** For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on 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**

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

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

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

**Section C. Disclosure**

- 17** List the states with which a copy of this Form 990 is required to be filed ► WI
- 18** Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.  
 Own website     Another's website     Upon request     Other (explain on Schedule O)
- 19** Describe on 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 ►  
SHARON PICKERING, 229 EAST COLLEGE AVENUE, APPLETON, WI 54911, (920) 954-7606

**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, and 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) JOHN KRAUSE SECRETARY	4.0	✓		✓				0	0	0
(2) LAURIE BUTZ VICE CHAIR	4.0	✓		✓				0	0	0
(3) MIKE SPENCE CHAIRMAN	4.0	✓		✓				0	0	0
(4) TOM MANGOLD TREASURER	4.0	✓		✓				0	0	0
(5) AMY CEBULSKI DIRECTOR	1.0	✓						0	0	0
(6) ANDY ROSSMEISSL DIRECTOR	1.0	✓						0	0	0
(7) BETH BURNS DIRECTOR	1.0	✓						0	0	0
(8) BRIAN FLANAGAN DIRECTOR	1.0	✓						0	0	0
(9) CHRIS SIMON DIRECTOR	1.0	✓						0	0	0
(10) CHRIS SNYDER DIRECTOR	1.0	✓						0	0	0
(11) COLLIN SMYSER DIRECTOR	1.0	✓						0	0	0
(12) DANIEL EVENSEN DIRECTOR	1.0	✓						0	0	0
(13) DEAN BASTEN DIRECTOR	1.0	✓						0	0	0
(14) DON KEELEY DIRECTOR	1.0	✓						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			
(15) JASON BERRY DIRECTOR	1.0	<input checked="" type="checkbox"/>						0	0	0
(16) JOE PEIKERT DIRECTOR	1.0	<input checked="" type="checkbox"/>						0	0	0
(17) JOEL TOONEN DIRECTOR	1.0	<input checked="" type="checkbox"/>						0	0	0
(18) JOEL ZIENER DIRECTOR	1.0	<input checked="" type="checkbox"/>						0	0	0
(19) JOHN HAGINS DIRECTOR	1.0	<input checked="" type="checkbox"/>						0	0	0
(20) KEN ANSELMANT DIRECTOR	1.0	<input checked="" type="checkbox"/>						0	0	0
(21) KRISTINE HACKBARTH HORN DIRECTOR	1.0	<input checked="" type="checkbox"/>						0	0	0
(22) MAME HEANEY DIRECTOR	1.0	<input checked="" type="checkbox"/>						0	0	0
(23) MANNY VASQUEZ DIRECTOR	1.0	<input checked="" type="checkbox"/>						0	0	0
(24) MARK THIEL DIRECTOR	1.0	<input checked="" type="checkbox"/>						0	0	0
(25) (SEE STATEMENT)										
<b>1b Subtotal</b>								0	0	0
<b>c Total from continuation sheets to Part VII, Section A</b>								458,088	0	85,776
<b>d Total (add lines 1b and 1c)</b>								458,088	0	85,776

**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 **▶** 3

	Yes	No
<b>3</b> Did the organization list any <b>former</b> officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<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>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<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>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

**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
CHAVEZ JANITORIAL, 511 W SENECA DR, APPLETON, WI 54911	JANITORIAL SERVICES	554,899
MIRON CONSTRUCTION COMPANY INC., PO BOX 1372, GREEN BAY, WI 54305-1372	CONSTRUCTION	260,147
MCMAHON ASSOCIATES INC, PO BOX 1025, NEENAH, WI 54957	ENGINEERING SERVICES	231,179
DAXKO, 600 UNIVERSITY PARK PLACE, SUITE 500, BIRMINGHAM, AL 35209	SOFTWARE	230,280
EUREST, PO BOX 91337, CHICAGO, IL 60693	FOOD SERVICE	173,365

**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 **▶** 14



**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> 617,392						
	<b>b</b>	Membership dues . . . . .	<b>1b</b> 0						
	<b>c</b>	Fundraising events . . . . .	<b>1c</b> 14,934						
	<b>d</b>	Related organizations . . . . .	<b>1d</b> 191,420						
	<b>e</b>	Government grants (contributions)	<b>1e</b> 138,649						
	<b>f</b>	All other contributions, gifts, grants, and similar amounts not included above	<b>1f</b> 3,364,996						
	<b>g</b>	Noncash contributions included in lines 1a-1f . . . . .	<b>1g</b> \$ 26,387						
	<b>h</b>	<b>Total.</b> Add lines 1a-1f . . . . . ▶		4,327,391					
	<b>Program Service Revenue</b>				Business Code				
<b>2a</b>		YOUTH DEVELOPMENT	813410	13,686,691	13,686,691				
<b>b</b>		HEALTHY LIVING	813410	8,373,723	8,373,723				
<b>c</b>		SOCIAL RESPONSIBILITY	813410	158,568	158,568				
<b>d</b>									
<b>e</b>									
<b>f</b>		All other program service revenue . . . . .		0	0	0	0		
<b>g</b>	<b>Total.</b> Add lines 2a-2f . . . . . ▶		22,218,982						
<b>Other Revenue</b>	<b>3</b>	Investment income (including dividends, interest, and other similar amounts) . . . . . ▶		270,081	0	0	270,081		
	<b>4</b>	Income from investment of tax-exempt bond proceeds ▶		0	0	0	0		
	<b>5</b>	Royalties . . . . . ▶		0	0	0	0		
	<b>6a</b>	Gross rents . . . . .	(i) Real (ii) Personal						
			<b>6a</b>	39,880					
			<b>b</b>	Less: rental expenses	<b>6b</b>				
			<b>c</b>	Rental income or (loss)	<b>6c</b>	39,880	0		
	<b>d</b>	Net rental income or (loss) . . . . . ▶		39,880			39,880		
	<b>7a</b>	Gross amount from sales of assets other than inventory	(i) Securities (ii) Other						
			<b>7a</b>	2,669,417	4,503				
			<b>b</b>	Less: cost or other basis and sales expenses . . . . .	<b>7b</b>	2,499,208	2,115		
			<b>c</b>	Gain or (loss) . . . . .	<b>7c</b>	170,209	2,388		
	<b>d</b>	Net gain or (loss) . . . . . ▶		172,597			172,597		
	<b>8a</b>	Gross income from fundraising events (not including \$ 14,934 of contributions reported on line 1c). See Part IV, line 18 . . . . .	<b>8a</b>	276,532					
			<b>b</b>	Less: direct expenses . . . . .	<b>8b</b>	291,585			
			<b>c</b>	Net income or (loss) from fundraising events . . . . . ▶		(15,053)			(15,053)
	<b>9a</b>	Gross income from gaming activities. See Part IV, line 19 . . . . .	<b>9a</b>	21,650					
<b>b</b>			Less: direct expenses . . . . .	<b>9b</b>	2,709				
<b>c</b>			Net income or (loss) from gaming activities . . . . . ▶		18,941			18,941	
<b>10a</b>	Gross sales of inventory, less returns and allowances . . . . .	<b>10a</b>	191,984						
		<b>b</b>	Less: cost of goods sold . . . . .	<b>10b</b>	108,224				
		<b>c</b>	Net income or (loss) from sales of inventory . . . . . ▶		83,760			83,760	
<b>Miscellaneous Revenue</b>				Business Code					
	<b>11a</b>	PARKING RAMP INCOME	813410	25,369			25,369		
	<b>b</b>	BUS FEES - CAMP NABS	813410	13,488	13,488				
	<b>c</b>	LOCKER ROOM	813410	93,755	93,755				
	<b>d</b>	All other revenue . . . . .	813410	101,673	57,075	0	44,598		
<b>e</b>	<b>Total.</b> Add lines 11a-11d . . . . . ▶		234,285						
<b>12</b>	<b>Total revenue.</b> See instructions . . . . . ▶		27,350,864	22,383,300	0	640,173			

**Part IX Statement of Functional Expenses**

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

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

**Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.**

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
<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 . . . . .	543,864	4,429	468,939	70,496
<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 . . . . .	12,578,358	11,619,781	797,799	160,778
<b>8</b> Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) . . . . .	829,855	657,308	163,553	8,994
<b>9</b> Other employee benefits . . . . .	1,428,390	952,369	453,102	22,919
<b>10</b> Payroll taxes . . . . .	1,170,038	845,343	315,176	9,519
<b>11</b> Fees for services (nonemployees):				
<b>a</b> Management . . . . .	0	0	0	0
<b>b</b> Legal . . . . .	10,797	0	10,797	0
<b>c</b> Accounting . . . . .	28,750	0	28,750	0
<b>d</b> Lobbying . . . . .	0	0	0	0
<b>e</b> Professional fundraising services. See Part IV, line 17 . . . . .	0			0
<b>f</b> Investment management fees . . . . .	36,398	0	35,704	694
<b>g</b> Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.) . . . . .	832,801	429,653	403,148	0
<b>12</b> Advertising and promotion . . . . .	190,334	119,889	35,204	35,241
<b>13</b> Office expenses . . . . .	523,142	494,584	26,902	1,656
<b>14</b> Information technology . . . . .	438,859	46	438,813	0
<b>15</b> Royalties . . . . .	0	0	0	0
<b>16</b> Occupancy . . . . .	1,530,107	1,525,941	4,251	(85)
<b>17</b> Travel . . . . .	211,141	190,941	19,555	645
<b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials . . . . .	0	0	0	0
<b>19</b> Conferences, conventions, and meetings . . . . .	146,896	43,563	99,825	3,508
<b>20</b> Interest . . . . .	62,867	21,989	40,878	0
<b>21</b> Payments to affiliates . . . . .	309,847	0	309,847	0
<b>22</b> Depreciation, depletion, and amortization . . . . .	2,413,263	2,332,392	80,631	240
<b>23</b> Insurance . . . . .	83,678	80,577	3,101	0
<b>24</b> Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
<b>a</b> <u>REPAIRS &amp; MAINTENANCE</u> . . . . .	1,301,671	1,301,233	438	0
<b>b</b> <u>PROGRAM SUPPLIES/FOOD</u> . . . . .	1,006,633	1,006,633		
<b>c</b> <u>EQUIPMENT</u> . . . . .	295,308	220,707	73,304	1,297
<b>d</b> <u>EMPLOYEE EXPENSES</u> . . . . .	90,477	63,201	27,236	40
<b>e</b> All other expenses . . . . .	178,698	112,215	40,776	25,707
<b>25</b> <b>Total functional expenses.</b> Add lines 1 through 24e . . . . .	26,242,172	22,022,794	3,877,729	341,649
<b>26</b> <b>Joint costs.</b> 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 X

		(A)		(B)
		Beginning of year		End of year
<b>Assets</b>	<b>1</b> Cash—non-interest-bearing . . . . .	6,006,006	<b>1</b>	6,007,466
	<b>2</b> Savings and temporary cash investments . . . . .	1,099,474	<b>2</b>	1,087,736
	<b>3</b> Pledges and grants receivable, net . . . . .	870,890	<b>3</b>	1,231,862
	<b>4</b> Accounts receivable, net . . . . .	380,087	<b>4</b>	350,708
	<b>5</b> Loans and other receivables from 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>	
	<b>8</b> Inventories for sale or use . . . . .	12,503	<b>8</b>	11,031
	<b>9</b> Prepaid expenses and deferred charges . . . . .	152,141	<b>9</b>	177,816
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D . . . . .	<b>10a</b> 66,434,053		
	<b>b</b> Less: accumulated depreciation . . . . .	<b>10b</b> 34,237,254	32,489,400	<b>10c</b> 32,196,799
	<b>11</b> Investments—publicly traded securities . . . . .	6,465,502	<b>11</b>	7,969,184
	<b>12</b> Investments—other securities. See Part IV, line 11 . . . . .	0	<b>12</b>	0
	<b>13</b> Investments—program-related. See Part IV, line 11 . . . . .	0	<b>13</b>	0
	<b>14</b> Intangible assets . . . . .	0	<b>14</b>	
	<b>15</b> Other assets. See Part IV, line 11 . . . . .	41,834	<b>15</b>	33,407
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 33) . . . . .	47,517,837	<b>16</b>	49,066,009	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses . . . . .	1,478,879	<b>17</b>	2,154,051
	<b>18</b> Grants payable . . . . .	0	<b>18</b>	0
	<b>19</b> Deferred revenue . . . . .	779,502	<b>19</b>	836,880
	<b>20</b> Tax-exempt bond liabilities . . . . .	1,695,000	<b>20</b>	1,500,000
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D . . . . .	0	<b>21</b>	0
	<b>22</b> Loans and other payables to 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 . . . . .	1,407,137	<b>23</b>	405,047
	<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 . . . . .	600	<b>25</b>	0
	<b>26 Total liabilities.</b> Add lines 17 through 25 . . . . .	5,361,118	<b>26</b>	4,895,978
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.</b>			
	<b>27</b> Net assets without donor restrictions . . . . .	38,844,897	<b>27</b>	38,563,349
	<b>28</b> Net assets with donor restrictions . . . . .	3,311,822	<b>28</b>	5,606,682
	<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 . . . . .	0	<b>29</b>	
	<b>30</b> Paid-in or capital surplus, or land, building, or equipment fund . . . . .	0	<b>30</b>	
	<b>31</b> Retained earnings, endowment, accumulated income, or other funds . . . . .	0	<b>31</b>	
<b>32</b> Total net assets or fund balances . . . . .	42,156,719	<b>32</b>	44,170,031	
<b>33</b> Total liabilities and net assets/fund balances . . . . .	47,517,837	<b>33</b>	49,066,009	

**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>	27,350,864
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	26,242,172
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1	<b>3</b>	1,108,692
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	<b>4</b>	42,156,719
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	896,500
<b>6</b>	Donated services and use of facilities	<b>6</b>	8,120
<b>7</b>	Investment expenses	<b>7</b>	
<b>8</b>	Prior period adjustments	<b>8</b>	
<b>9</b>	Other changes in net assets or fund balances (explain on 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 32, column (B))	<b>10</b>	44,170,031

**Part XII Financial Statements and Reporting**

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

		Yes	No
<b>1</b>	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
<b>2a</b>	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: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		<input checked="" type="checkbox"/>
<b>b</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: <input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	<input checked="" type="checkbox"/>	
<b>c</b>	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 on Schedule O.	<input checked="" type="checkbox"/>	
<b>3a</b>	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?		<input checked="" type="checkbox"/>
<b>b</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 on Schedule O and describe any steps taken to undergo such audits.		

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (Check all that apply)						(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			
(25) NADINE TARABISHI ----- DIRECTOR	1.0 -----	✓						0	0	0
(26) NICOLE BRADY ----- DIRECTOR	1.0 -----	✓						0	0	0
(27) PETE HIETPAS ----- DIRECTOR	1.0 -----	✓						0	0	0
(28) RANDY MAHONEY ----- DIRECTOR	1.0 -----	✓						0	0	0
(29) RICK HEARDEN ----- DIRECTOR	1.0 -----	✓						0	0	0
(30) SAM STATZ ----- DIRECTOR	1.0 -----	✓						0	0	0
(31) STEVE KLINGEMANN ----- DIRECTOR	1.0 -----	✓						0	0	0
(32) STEVE MORTON ----- DIRECTOR	1.0 -----	✓						0	0	0
(33) TIM HEYROTH ----- DIRECTOR	1.0 -----	✓						0	0	0
(34) TJ LAMERS ----- DIRECTOR	1.0 -----	✓						0	0	0
(35) TRAVIS FROSE ----- DIRECTOR	1.0 -----	✓						0	0	0
(36) WILLIAM BREIDER, III ----- PRESIDENT/CEO	45.0 -----			✓				231,004	0	39,171
(37) DANIELLE ENGLEBERT ----- COO	45.0 -----			✓				118,640	0	28,986
(38) SHARON PICKERING ----- CFO	45.0 -----			✓				108,444	0	17,619



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

Department of the Treasury  
Internal Revenue Service

**Public Charity Status and Public Support**

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ **Attach to Form 990 or Form 990-EZ.**

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

OMB No. 1545-0047

**2019**

**Open to Public Inspection**

Name of the organization <b>YOUNG MEN'S CHRISTIAN ASSOCIATION OF THE FOX CITIES</b>	Employer identification number <b>39-0806191</b>
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**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)(vii)**. (Complete Part II.)
- 9  An agricultural research organization described in **section 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<sup>1</sup>/<sub>3</sub>% 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<sup>1</sup>/<sub>3</sub>% 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		
(A)						
(B)						
(C)						
(D)						
(E)						
<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 fails 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 grants.") . . . . .						
<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 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 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 Total support.</b> Add lines 7 through 10						
<b>12</b> Gross receipts from related activities, etc. (see instructions) . . . . .					<b>12</b>	
<b>13 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 from 2018 Schedule A, Part II, line 14 . . . . .	<b>15</b>	%
<b>16a 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 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 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 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 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**

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 grants.")	6,319,034	3,065,900	2,636,205	2,688,075	4,327,391	19,036,605
<b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose . . . .	20,267,296	20,980,618	21,156,563	21,674,201	22,383,300	106,461,978
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513	354,878	291,843	337,799	739,237	560,133	2,283,890
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . . . .						0
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge . . . . .						0
<b>6 Total.</b> Add lines 1 through 5 . . . . .	26,941,208	24,338,361	24,130,567	25,101,513	27,270,824	127,782,473
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons . . . . .	1,083,189	36,950	49,401	58,206	659,604	1,887,350
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year . . . . .	0	0	0	0	0	0
<b>c</b> Add lines 7a and 7b . . . . .	1,083,189	36,950	49,401	58,206	659,604	1,887,350
<b>8 Public support.</b> (Subtract line 7c from line 6.) . . . . .						125,895,123

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
<b>9</b> Amounts from line 6 . . . . .	26,941,208	24,338,361	24,130,567	25,101,513	27,270,824	127,782,473
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources . . . . .	128,616	200,300	198,116	343,160	309,961	1,180,153
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 . . . . .	0		0	0		0
<b>c</b> Add lines 10a and 10b . . . . .	128,616	200,300	198,116	343,160	309,961	1,180,153
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on . . . . .	0		0	0		0
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) . . . . .	0	0	0	0	0	0
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.) . . . . .	27,069,824	24,538,661	24,328,683	25,444,673	27,580,785	128,962,626
<b>14 First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> . . . . . <input type="checkbox"/>						

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

<b>15</b> Public support percentage for 2019 (line 8, column (f), divided by line 13, column (f)) . . . . .	<b>15</b>	97.62 %
<b>16</b> Public support percentage from 2018 Schedule A, Part III, line 15 . . . . .	<b>16</b>	98.16 %

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

<b>17</b> Investment income percentage for <b>2019</b> (line 10c, column (f), divided by line 13, column (f)) . . . . .	<b>17</b>	0.92 %
<b>18</b> Investment income percentage from <b>2018</b> Schedule A, Part III, line 17 . . . . .	<b>18</b>	0.79 %

- 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
- 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 in line 12 on 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
1	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>		
2	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>		
3a	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>		
3b	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>		
3c	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>		
4a	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>		
4b	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>		
4c	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>		
5a	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>		
5b	<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?		
5c	<b>Substitutions only.</b> Was the substitution the result of an event beyond the organization's control?		
6	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as 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>		
8	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>		
9a	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
9b	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>		
9c	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>		
10a	Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer 10b below.</i>		
10b	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>		

**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>11a</b>	
<b>b</b> A family member of a person described in (a) above?	<b>11b</b>	
<b>c</b> A 35% controlled entity of a person described in (a) or (b) above? If "Yes" to a, b, or c, provide detail in <b>Part VI</b> .	<b>11c</b>	

**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? If "No," describe in <b>Part VI</b> 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.	<b>1</b>	
<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? If "Yes," explain in <b>Part VI</b> how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.	<b>2</b>	

**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)? If "No," describe in <b>Part VI</b> how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).	<b>1</b>	

**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>1</b>	
<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? If "No," explain in <b>Part VI</b> how the organization maintained a close and continuous working relationship with the supported organization(s).	<b>2</b>	
<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? If "Yes," describe in <b>Part VI</b> the role the organization's supported organizations played in this regard.	<b>3</b>	

**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 (see instructions).		
<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? If "Yes," then in <b>Part VI identify those supported organizations and explain</b> 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.	<b>2a</b>	
<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? If "Yes," explain in <b>Part VI</b> the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.	<b>2b</b>	
<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? Provide details in <b>Part VI</b> .	<b>3a</b>	
<b>b</b> Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in <b>Part VI</b> the role played by the organization in this regard.	<b>3b</b>	



**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 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>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 Total</b> (add lines 1a, 1b, and 1c)	<b>1d</b>		
<b>e Discount</b> claimed for blockage or other factors (explain in detail in <b>Part VI</b> ):			
<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 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 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).			

Schedule A (Form 990 or 990-EZ) 2019

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

Section D—Distributions	Current Year
<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	

Section E—Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2019	(iii) Distributable Amount for 2019
<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. For result 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. For result 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 . . . . .			

**Schedule B**  
**(Form 990, 990-EZ,**  
**or 990-PF)**

Department of the Treasury  
Internal Revenue Service

**Schedule of Contributors**

▶ **Attach to Form 990, Form 990-EZ, or Form 990-PF.**  
▶ **Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.**

OMB No. 1545-0047

**2019**

Name of the organization

YOUNG MEN'S CHRISTIAN ASSOCIATION OF THE FOX CITIES

Employer identification number

39-0806191

**Organization type** (check one):

**Filers of:**

**Section:**

Form 990 or 990-EZ

501(c)( 3 ) (enter number) organization

4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

**Note:** Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

**General Rule**

- For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

**Special Rules**

- For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33<sup>1</sup>/<sub>3</sub>% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** \$5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I, II, and III.
- For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year . . . . . ▶ \$ \_\_\_\_\_

**Caution:** An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Name of organization <b>YOUNG MEN'S CHRISTIAN ASSOCIATION OF THE FOX CITIES</b>	Employer identification number <b>39-0806191</b>
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**Part I** **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	----- ----- -----	\$ ----- 6,730	<b>Person</b> <input checked="" type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	----- ----- -----	\$ ----- 31,500	<b>Person</b> <input checked="" type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	----- ----- -----	\$ ----- 5,000	<b>Person</b> <input checked="" type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	----- ----- -----	\$ ----- 37,480	<b>Person</b> <input checked="" type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	----- ----- -----	\$ ----- 7,817	<b>Person</b> <input checked="" type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input type="checkbox"/> (Complete Part II for noncash contributions.)
6	----- ----- -----	\$ ----- 5,953	<b>Person</b> <input checked="" type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization <b>YOUNG MEN'S CHRISTIAN ASSOCIATION OF THE FOX CITIES</b>	Employer identification number <b>39-0806191</b>
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**Part I** **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
7	----- ----- -----	\$ ----- 502,500	<b>Person</b> <input checked="" type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input type="checkbox"/> (Complete Part II for noncash contributions.)
8	----- ----- -----	\$ ----- 5,000	<b>Person</b> <input checked="" type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input type="checkbox"/> (Complete Part II for noncash contributions.)
9	----- ----- -----	\$ ----- 10,000	<b>Person</b> <input checked="" type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input type="checkbox"/> (Complete Part II for noncash contributions.)
10	----- ----- -----	\$ ----- 5,000	<b>Person</b> <input checked="" type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input type="checkbox"/> (Complete Part II for noncash contributions.)
11	----- ----- -----	\$ ----- 18,272	<b>Person</b> <input checked="" type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input type="checkbox"/> (Complete Part II for noncash contributions.)
12	----- ----- -----	\$ ----- 17,481	<b>Person</b> <input checked="" type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input type="checkbox"/> (Complete Part II for noncash contributions.)



Name of organization <b>YOUNG MEN'S CHRISTIAN ASSOCIATION OF THE FOX CITIES</b>	Employer identification number <b>39-0806191</b>
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**Part I** **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
13	----- ----- -----	\$ ----- 23,380	<b>Person</b> <input checked="" type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input type="checkbox"/> (Complete Part II for noncash contributions.)
14	----- ----- -----	\$ ----- 25,000	<b>Person</b> <input checked="" type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input type="checkbox"/> (Complete Part II for noncash contributions.)
15	----- ----- -----	\$ ----- 12,005	<b>Person</b> <input checked="" type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input type="checkbox"/> (Complete Part II for noncash contributions.)
16	----- ----- -----	\$ ----- 13,475	<b>Person</b> <input checked="" type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input type="checkbox"/> (Complete Part II for noncash contributions.)
17	----- ----- -----	\$ ----- 5,000	<b>Person</b> <input checked="" type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input type="checkbox"/> (Complete Part II for noncash contributions.)
18	----- ----- -----	\$ ----- 50,000	<b>Person</b> <input checked="" type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization <b>YOUNG MEN'S CHRISTIAN ASSOCIATION OF THE FOX CITIES</b>	Employer identification number <b>39-0806191</b>
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**Part I** **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
19	----- ----- -----	\$ 10,000	<b>Person</b> <input checked="" type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input type="checkbox"/> (Complete Part II for noncash contributions.)
20	----- ----- -----	\$ 17,500	<b>Person</b> <input checked="" type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input type="checkbox"/> (Complete Part II for noncash contributions.)
21	----- ----- -----	\$ 5,200	<b>Person</b> <input checked="" type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input type="checkbox"/> (Complete Part II for noncash contributions.)
22	----- ----- -----	\$ 5,750	<b>Person</b> <input checked="" type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input type="checkbox"/> (Complete Part II for noncash contributions.)
23	----- ----- -----	\$ 7,500	<b>Person</b> <input checked="" type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input type="checkbox"/> (Complete Part II for noncash contributions.)
24	----- ----- -----	\$ 5,000	<b>Person</b> <input checked="" type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization <b>YOUNG MEN'S CHRISTIAN ASSOCIATION OF THE FOX CITIES</b>	Employer identification number <b>39-0806191</b>
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**Part I** **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
25	----- ----- -----	\$ 18,480	<b>Person</b> <input checked="" type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input type="checkbox"/> (Complete Part II for noncash contributions.)
26	----- ----- -----	\$ 5,250	<b>Person</b> <input checked="" type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input type="checkbox"/> (Complete Part II for noncash contributions.)
27	----- ----- -----	\$ 10,000	<b>Person</b> <input checked="" type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input type="checkbox"/> (Complete Part II for noncash contributions.)
28	----- ----- -----	\$ 7,756	<b>Person</b> <input checked="" type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input type="checkbox"/> (Complete Part II for noncash contributions.)
29	----- ----- -----	\$ 6,725	<b>Person</b> <input checked="" type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input type="checkbox"/> (Complete Part II for noncash contributions.)
30	----- ----- -----	\$ 5,000	<b>Person</b> <input checked="" type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization <b>YOUNG MEN'S CHRISTIAN ASSOCIATION OF THE FOX CITIES</b>	Employer identification number <b>39-0806191</b>
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**Part I** **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
31	----- ----- -----	\$ ----- 7,730	<b>Person</b> <input checked="" type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input type="checkbox"/> (Complete Part II for noncash contributions.)
32	----- ----- -----	\$ ----- 15,000	<b>Person</b> <input checked="" type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input type="checkbox"/> (Complete Part II for noncash contributions.)
33	----- ----- -----	\$ ----- 18,000	<b>Person</b> <input checked="" type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input type="checkbox"/> (Complete Part II for noncash contributions.)
34	----- ----- -----	\$ ----- 7,500	<b>Person</b> <input checked="" type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input type="checkbox"/> (Complete Part II for noncash contributions.)
35	----- ----- -----	\$ ----- 17,281	<b>Person</b> <input checked="" type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input type="checkbox"/> (Complete Part II for noncash contributions.)
36	----- ----- -----	\$ ----- 7,500	<b>Person</b> <input checked="" type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization <b>YOUNG MEN'S CHRISTIAN ASSOCIATION OF THE FOX CITIES</b>	Employer identification number <b>39-0806191</b>
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**Part I** **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
37	----- ----- -----	\$ 10,000	<b>Person</b> <input checked="" type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input type="checkbox"/> (Complete Part II for noncash contributions.)
38	----- ----- -----	\$ 201,832	<b>Person</b> <input checked="" type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input type="checkbox"/> (Complete Part II for noncash contributions.)
39	----- ----- -----	\$ 20,000	<b>Person</b> <input checked="" type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input type="checkbox"/> (Complete Part II for noncash contributions.)
40	----- ----- -----	\$ 5,000	<b>Person</b> <input checked="" type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input type="checkbox"/> (Complete Part II for noncash contributions.)
41	----- ----- -----	\$ 5,000	<b>Person</b> <input checked="" type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input type="checkbox"/> (Complete Part II for noncash contributions.)
42	----- ----- -----	\$ 37,480	<b>Person</b> <input checked="" type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input type="checkbox"/> (Complete Part II for noncash contributions.)



Name of organization

YOUNG MEN'S CHRISTIAN ASSOCIATION OF THE FOX CITIES

Employer identification number

39-0806191

**Part I** **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
43	----- ----- -----	\$ ----- 10,000	<b>Person</b> <input checked="" type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input type="checkbox"/> (Complete Part II for noncash contributions.)
44	----- ----- -----	\$ ----- 5,000	<b>Person</b> <input checked="" type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input type="checkbox"/> (Complete Part II for noncash contributions.)
45	----- ----- -----	\$ ----- 5,480	<b>Person</b> <input checked="" type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input type="checkbox"/> (Complete Part II for noncash contributions.)
46	----- ----- -----	\$ ----- 100,000	<b>Person</b> <input checked="" type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input type="checkbox"/> (Complete Part II for noncash contributions.)
47	----- ----- -----	\$ ----- 10,117	<b>Person</b> <input checked="" type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input type="checkbox"/> (Complete Part II for noncash contributions.)
48	----- ----- -----	\$ ----- 8,000	<b>Person</b> <input checked="" type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization <b>YOUNG MEN'S CHRISTIAN ASSOCIATION OF THE FOX CITIES</b>	Employer identification number <b>39-0806191</b>
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**Part I** **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
49	----- ----- -----	\$ ----- 8,000	<b>Person</b> <input checked="" type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input type="checkbox"/> (Complete Part II for noncash contributions.)
50	----- ----- -----	\$ ----- 19,500	<b>Person</b> <input checked="" type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input type="checkbox"/> (Complete Part II for noncash contributions.)
51	----- ----- -----	\$ ----- 6,730	<b>Person</b> <input checked="" type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input type="checkbox"/> (Complete Part II for noncash contributions.)
52	----- ----- -----	\$ ----- 22,000	<b>Person</b> <input checked="" type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input type="checkbox"/> (Complete Part II for noncash contributions.)
53	----- ----- -----	\$ ----- 5,000	<b>Person</b> <input checked="" type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input type="checkbox"/> (Complete Part II for noncash contributions.)
54	----- ----- -----	\$ ----- 5,150	<b>Person</b> <input checked="" type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization <b>YOUNG MEN'S CHRISTIAN ASSOCIATION OF THE FOX CITIES</b>	Employer identification number <b>39-0806191</b>
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**Part I** **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
55	----- ----- -----	\$ ----- 30,740	<b>Person</b> <input checked="" type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input type="checkbox"/> (Complete Part II for noncash contributions.)
56	----- ----- -----	\$ ----- 5,000	<b>Person</b> <input checked="" type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input type="checkbox"/> (Complete Part II for noncash contributions.)
57	----- ----- -----	\$ ----- 7,500	<b>Person</b> <input checked="" type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input type="checkbox"/> (Complete Part II for noncash contributions.)
58	----- ----- -----	\$ ----- 14,500	<b>Person</b> <input checked="" type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input type="checkbox"/> (Complete Part II for noncash contributions.)
59	----- ----- -----	\$ ----- 5,000	<b>Person</b> <input checked="" type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input type="checkbox"/> (Complete Part II for noncash contributions.)
60	----- ----- -----	\$ ----- 74,098	<b>Person</b> <input checked="" type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization <b>YOUNG MEN'S CHRISTIAN ASSOCIATION OF THE FOX CITIES</b>	Employer identification number <b>39-0806191</b>
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**Part I** **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
61	----- ----- -----	\$ ----- 18,670	<b>Person</b> <input checked="" type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input type="checkbox"/> (Complete Part II for noncash contributions.)
62	----- ----- -----	\$ ----- 5,000	<b>Person</b> <input checked="" type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input type="checkbox"/> (Complete Part II for noncash contributions.)
63	----- ----- -----	\$ ----- 5,350	<b>Person</b> <input checked="" type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input type="checkbox"/> (Complete Part II for noncash contributions.)
64	----- ----- -----	\$ ----- 616,829	<b>Person</b> <input checked="" type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input type="checkbox"/> (Complete Part II for noncash contributions.)
65	----- ----- -----	\$ ----- 55,000	<b>Person</b> <input checked="" type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input type="checkbox"/> (Complete Part II for noncash contributions.)
66	----- ----- -----	\$ ----- 11,500	<b>Person</b> <input checked="" type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization <b>YOUNG MEN'S CHRISTIAN ASSOCIATION OF THE FOX CITIES</b>	Employer identification number <b>39-0806191</b>
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**Part I** **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
67	----- ----- -----	\$ ----- 15,700	<b>Person</b> <input checked="" type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input type="checkbox"/> (Complete Part II for noncash contributions.)
68	----- ----- -----	\$ ----- 5,000	<b>Person</b> <input checked="" type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input type="checkbox"/> (Complete Part II for noncash contributions.)
69	----- ----- -----	\$ ----- 10,000	<b>Person</b> <input checked="" type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input type="checkbox"/> (Complete Part II for noncash contributions.)
70	----- ----- -----	\$ ----- 13,129	<b>Person</b> <input checked="" type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input type="checkbox"/> (Complete Part II for noncash contributions.)
71	----- ----- -----	\$ ----- 41,000	<b>Person</b> <input checked="" type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input type="checkbox"/> (Complete Part II for noncash contributions.)
72	----- ----- -----	\$ ----- 191,420	<b>Person</b> <input checked="" type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization <b>YOUNG MEN'S CHRISTIAN ASSOCIATION OF THE FOX CITIES</b>	Employer identification number <b>39-0806191</b>
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**Part I** **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
73	----- ----- -----	\$ ----- 109,545	<b>Person</b> <input checked="" type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input type="checkbox"/> (Complete Part II for noncash contributions.)
74	----- ----- -----	\$ ----- 29,104	<b>Person</b> <input checked="" type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input type="checkbox"/> (Complete Part II for noncash contributions.)
-----	----- ----- -----	\$ -----	<b>Person</b> <input type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input type="checkbox"/> (Complete Part II for noncash contributions.)
-----	----- ----- -----	\$ -----	<b>Person</b> <input type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input type="checkbox"/> (Complete Part II for noncash contributions.)
-----	----- ----- -----	\$ -----	<b>Person</b> <input type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input type="checkbox"/> (Complete Part II for noncash contributions.)
-----	----- ----- -----	\$ -----	<b>Person</b> <input type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input type="checkbox"/> (Complete Part II for noncash contributions.)



Name of organization <b>YOUNG MEN'S CHRISTIAN ASSOCIATION OF THE FOX CITIES</b>	Employer identification number <b>39-0806191</b>
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**Part II** **Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
-----	----- ----- -----	\$-----	-----
-----	----- ----- -----	\$-----	-----
-----	----- ----- -----	\$-----	-----
-----	----- ----- -----	\$-----	-----
-----	----- ----- -----	\$-----	-----
-----	----- ----- -----	\$-----	-----
-----	----- ----- -----	\$-----	-----

Name of organization <b>YOUNG MEN'S CHRISTIAN ASSOCIATION OF THE FOX CITIES</b>	Employer identification number <b>39-0806191</b>
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**Part III** **Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor.** Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of *exclusively* religious, charitable, etc., contributions of **\$1,000 or less** for the year. (Enter this information once. See instructions.) ▶ \$ \_\_\_\_\_  
 Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
-----	----- ----- -----	----- ----- -----	----- ----- -----

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee
----- ----- -----	----- ----- -----

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
-----	----- ----- -----	----- ----- -----	----- ----- -----

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee
----- ----- -----	----- ----- -----

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
-----	----- ----- -----	----- ----- -----	----- ----- -----

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee
----- ----- -----	----- ----- -----

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
-----	----- ----- -----	----- ----- -----	----- ----- -----

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee
----- ----- -----	----- ----- -----

**SCHEDULE D  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Financial Statements**

▶ **Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.**  
▶ **Attach to Form 990.**

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

OMB No. 1545-0047

**2019**

**Open to Public Inspection**

<b>Name of the organization</b> YOUNG MEN'S CHRISTIAN ASSOCIATION OF THE FOX CITIES	<b>Employer identification number</b> 39-0806191
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**Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.**  
Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

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

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

1 Purpose(s) of conservation easements held by the organization (check all that apply). <input type="checkbox"/> Preservation of land for public use (for example, recreation or education) <input type="checkbox"/> Preservation of a historically important land area <input type="checkbox"/> Protection of natural habitat <input type="checkbox"/> Preservation of a certified historic structure <input type="checkbox"/> Preservation of open space	
2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.	<b>Held at the End of the Tax Year</b>
a Total number of conservation easements . . . . .	<b>2a</b>
b Total acreage restricted by conservation easements . . . . .	<b>2b</b>
c Number of conservation easements on a certified historic structure included in (a) . . . . .	<b>2c</b>
d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register . . . . .	<b>2d</b>
3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ _____	
4 Number of states where property subject to conservation easement is located ▶ _____	
5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ _____	
7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ \$ _____	
8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No
9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.	

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

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.	
b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:	
(i) Revenue included on Form 990, Part VIII, line 1 . . . . .	▶ \$ _____
(ii) Assets included in Form 990, Part X . . . . .	▶ \$ _____
2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:	
a Revenue included on Form 990, Part VIII, line 1 . . . . .	▶ \$ _____
b Assets included in Form 990, Part X . . . . .	▶ \$ _____

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

- 3** Using the organization's acquisition, accession, and other records, check any of the following that make 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 program
  - 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>1c</b> Beginning balance             |        |
| <b>1d</b> Additions during the year     |        |
| <b>1e</b> Distributions during the year |        |
| <b>1f</b> Ending balance                |        |
- 2a** Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?  **Yes**  **No**
- b** If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on 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	10,010,064	11,120,053	9,952,690	9,627,776	9,606,179
<b>b</b> Contributions	531,834	88,882	0	11,659	1,041,580
<b>c</b> Net investment earnings, gains, and losses	1,962,587	(700,980)	1,617,141	768,506	(534,872)
<b>d</b> Grants or scholarships					
<b>e</b> Other expenditures for facilities and programs	418,007	442,912	395,985	415,905	434,589
<b>f</b> Administrative expenses	53,051	54,979	53,793	39,346	50,522
<b>g</b> End of year balance	12,033,427	10,010,064	11,120,053	9,952,690	9,627,776

- 2** Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a** Board designated or quasi-endowment  69.67 %
  - b** Permanent endowment  27.51 %
  - c** Term endowment  2.82 %
- 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>(ii)</b> Related organizations   | ✓   |    |
| <b>b</b> If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? | ✓   |    |
- 4** Describe in Part XIII the intended uses of the organization's endowment funds.

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

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
<b>1a</b> Land		6,746,206		6,746,206
<b>b</b> Buildings		51,063,366	28,422,478	22,640,888
<b>c</b> Leasehold improvements				
<b>d</b> Equipment		6,401,197	4,909,190	1,492,007
<b>e</b> Other		2,223,284	905,586	1,317,698
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				32,196,799

**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. 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 FASB 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.

Table with 5 main rows and sub-rows (a-e) for adjustments. Columns include description, sub-row labels (2a-2d, 4a-4b), and final totals (1, 2e, 3, 4c, 5).

**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.

Table with 5 main rows and sub-rows (a-e) for adjustments. Columns include description, sub-row labels (2a-2d, 4a-4b), and final totals (1, 2e, 3, 4c, 5).

**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.

SEE STATEMENT

Series of horizontal dashed lines for providing supplemental information.



**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 - Identifier	Explanation
SCHEDULE D, PART V, LINE 4 - INTENDED USES OF ENDOWMENT FUNDS	THE ORGANIZATION'S ENDOWMENTS ARE EXPECTED TO EXIST INTO PERPETUITY. THERE IS A SPENDING POLICY BASED ON EARNINGS OVER A THREE YEAR PERIOD. PRINCIPAL IS NOT SPENT. THE EARNINGS ARE USED FOR CAPITAL EXPENDITURES, PROGRAM ENHANCEMENT, CAMP NAN A BO SHO, AND SCHOLARSHIPS.

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

**Supplemental Information Regarding Fundraising or Gaming Activities**

OMB No. 1545-0047

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

▶ Attach to Form 990 or Form 990-EZ.

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

**2019**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

Name of the organization

YOUNG MEN'S CHRISTIAN ASSOCIATION OF THE FOX CITIES

Employer identification number

39-0806191

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

- 1** Indicate whether the organization raised funds through any of the following activities. Check all that apply.
- a**  Mail solicitations
  - b**  Internet and email solicitations
  - c**  Phone solicitations
  - d**  In-person solicitations
  - e**  Solicitation of non-government grants
  - f**  Solicitation of government grants
  - g**  Special fundraising events
- 2a** Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services?  **Yes**  **No**
- b** If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
<b>Total</b>						

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

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**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.

		(a) Event #1 <u>GOLF OUTING</u> (event type)	(b) Event #2 <u>DANCE FUNDRAISER</u> (event type)	(c) Other events <u>42</u> (total number)	(d) Total events (add col. (a) through col. (c))
Revenue	<b>1</b> Gross receipts . . . . .	171,404	10,047	110,015	291,466
	<b>2</b> Less: Contributions . . . . .	14,934			14,934
	<b>3</b> Gross income (line 1 minus line 2) . . . . .	156,470	10,047	110,015	276,532
Direct Expenses	<b>4</b> Cash prizes . . . . .				0
	<b>5</b> Noncash prizes . . . . .				0
	<b>6</b> Rent/facility costs . . . . .				0
	<b>7</b> Food and beverages . . . . .				0
	<b>8</b> Entertainment . . . . .				0
	<b>9</b> Other direct expenses . . . . .	160,340	8,548	122,697	291,585
	<b>10</b> Direct expense summary. Add lines 4 through 9 in column (d) . . . . . ▶				291,585
<b>11</b> Net income summary. Subtract line 10 from line 3, column (d) . . . . . ▶				(15,053)	

**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.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
Revenue	<b>1</b> Gross revenue . . . . .			21,650	21,650
Direct Expenses	<b>2</b> Cash prizes . . . . .			2,305	2,305
	<b>3</b> Noncash prizes . . . . .				0
	<b>4</b> Rent/facility costs . . . . .				0
	<b>5</b> Other direct expenses . . . . .			404	404
	<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 checked="" type="checkbox"/> No	
	<b>7</b> Direct expense summary. Add lines 2 through 5 in column (d) . . . . . ▶				2,709
	<b>8</b> Net gaming income summary. Subtract line 7 from line 1, column (d) . . . . . ▶				18,941

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

**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: \_\_\_\_\_

- 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>	81 %
<b>b</b>	An outside facility	<b>13b</b>	19 %

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

Name ► MARY CHAPIN

Address ► 218 LAWRENCE ST, APPLETON, WI 54911

- 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 to be 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.

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**SCHEDULE J  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

Name of the organization

YOUNG MEN'S CHRISTIAN ASSOCIATION OF THE FOX CITIES

**Compensation Information**

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 23.

▶ Attach to Form 990.

▶ 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**

Employer identification number

39-0806191

**Part I Questions Regarding Compensation**

	Yes	No
<p><b>1a</b> Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.</p> <p> <input type="checkbox"/> First-class or charter travel                      <input type="checkbox"/> Housing allowance or residence for personal use  <input type="checkbox"/> Travel for companions                                      <input type="checkbox"/> Payments for business use of personal residence  <input type="checkbox"/> Tax indemnification and gross-up payments              <input type="checkbox"/> Health or social club dues or initiation fees  <input type="checkbox"/> Discretionary spending account                              <input type="checkbox"/> Personal services (such as maid, chauffeur, chef)                 </p>		
<p><b>b</b> If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain . . . . .</p>	<b>1b</b>	
<p><b>2</b> Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a? . . . . .</p>	<b>2</b>	
<p><b>3</b> Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.</p> <p> <input checked="" type="checkbox"/> Compensation committee                                      <input type="checkbox"/> Written employment contract  <input type="checkbox"/> Independent compensation consultant                      <input checked="" type="checkbox"/> Compensation survey or study  <input type="checkbox"/> Form 990 of other organizations                              <input checked="" type="checkbox"/> Approval by the board or compensation committee                 </p>		
<p><b>4</b> During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:</p>		
<p><b>a</b> Receive a severance payment or change-of-control payment? . . . . .</p>	<b>4a</b>	✓
<p><b>b</b> Participate in, or receive payment from, a supplemental nonqualified retirement plan? . . . . .</p>	<b>4b</b>	✓
<p><b>c</b> Participate in, or receive payment from, an equity-based compensation arrangement? . . . . .</p> <p>If "Yes" to any of lines 4a–c, list the persons and provide the applicable amounts for each item in Part III.</p>	<b>4c</b>	✓
<p><b>Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5–9.</b></p>		
<p><b>5</b> For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:</p>		
<p><b>a</b> The organization? . . . . .</p>	<b>5a</b>	✓
<p><b>b</b> Any related organization? . . . . .</p> <p>If "Yes" on line 5a or 5b, describe in Part III.</p>	<b>5b</b>	✓
<p><b>6</b> For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:</p>		
<p><b>a</b> The organization? . . . . .</p>	<b>6a</b>	✓
<p><b>b</b> Any related organization? . . . . .</p> <p>If "Yes" on line 6a or 6b, describe in Part III.</p>	<b>6b</b>	✓
<p><b>7</b> For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III . . . . .</p>	<b>7</b>	✓
<p><b>8</b> Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III . . . . .</p>	<b>8</b>	✓
<p><b>9</b> If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)? . . . . .</p>	<b>9</b>	

**Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees.** Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

**Note:** The sum of columns (B)(i)–(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)–(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1	(i)	227,307	0	3,697	27,721	11,450	270,175	0
	(ii)	0	0	0	0	0	0	0
2	(i)							
	(ii)							
3	(i)							
	(ii)							
4	(i)							
	(ii)							
5	(i)							
	(ii)							
6	(i)							
	(ii)							
7	(i)							
	(ii)							
8	(i)							
	(ii)							
9	(i)							
	(ii)							
10	(i)							
	(ii)							
11	(i)							
	(ii)							
12	(i)							
	(ii)							
13	(i)							
	(ii)							
14	(i)							
	(ii)							
15	(i)							
	(ii)							
16	(i)							
	(ii)							



**SCHEDULE K  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Information on Tax-Exempt Bonds**

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 24a. Provide descriptions, explanations, and any additional information in Part VI.  
▶ Attach to Form 990.  
▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2019**

**Open to Public Inspection**

Name of the organization

YOUNG MEN'S CHRISTIAN ASSOCIATION OF THE FOX CITIES

Employer identification number

39-0806191

**Part I Bond Issues**

	(a) Issuer name	(b) Issuer EIN	(c) CUSIP #	(d) Date issued	(e) Issue price	(f) Description of purpose	(g) Defeased		(h) On behalf of issuer		(i) Pooled financing	
							Yes	No	Yes	No	Yes	No
<b>A</b>	TOWN OF GREENVILLE, WISCONSIN	39-6085877	000000000	09/04/2008	3,500,000	(SEE STATEMENT)		✓		✓		✓
<b>B</b>												
<b>C</b>												
<b>D</b>												

**Part II Proceeds**

		A		B		C		D	
<b>1</b>	Amount of bonds retired . . . . .	2,390,000							
<b>2</b>	Amount of bonds legally defeased . . . . .	0							
<b>3</b>	Total proceeds of issue . . . . .	3,500,000							
<b>4</b>	Gross proceeds in reserve funds . . . . .	0							
<b>5</b>	Capitalized interest from proceeds . . . . .	0							
<b>6</b>	Proceeds in refunding escrows . . . . .	0							
<b>7</b>	Issuance costs from proceeds . . . . .	42,840							
<b>8</b>	Credit enhancement from proceeds . . . . .	0							
<b>9</b>	Working capital expenditures from proceeds . . . . .	0							
<b>10</b>	Capital expenditures from proceeds . . . . .	2,231,996							
<b>11</b>	Other spent proceeds . . . . .	1,225,164							
<b>12</b>	Other unspent proceeds . . . . .	0							
<b>13</b>	Year of substantial completion . . . . .	2009							
		Yes	No	Yes	No	Yes	No	Yes	No
<b>14</b>	Were the bonds issued as part of a refunding issue of tax-exempt bonds (or, if issued prior to 2018, a current refunding issue)? . . . . .		✓						
<b>15</b>	Were the bonds issued as part of a refunding issue of taxable bonds (or, if issued prior to 2018, an advance refunding issue)? . . . . .		✓						
<b>16</b>	Has the final allocation of proceeds been made? . . . . .	✓							
<b>17</b>	Does the organization maintain adequate books and records to support the final allocation of proceeds? . . . . .	✓							

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Cat. No. 50193E

Schedule K (Form 990) 2019

**Part III Private Business Use**

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
<b>1</b> Was the organization a partner in a partnership, or a member of an LLC, which owned property financed by tax-exempt bonds? . . . . .		✓						
<b>2</b> Are there any lease arrangements that may result in private business use of bond-financed property? . . . . .		✓						
<b>3a</b> Are there any management or service contracts that may result in private business use of bond-financed property? . . . . .		✓						
<b>b</b> If "Yes" to line 3a, does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts relating to the financed property?								
<b>c</b> Are there any research agreements that may result in private business use of bond-financed property? . . . . .		✓						
<b>d</b> If "Yes" to line 3c, does the organization routinely engage bond counsel or other outside counsel to review any research agreements relating to the financed property?								
<b>4</b> Enter the percentage of financed property used in a private business use by entities other than a section 501(c)(3) organization or a state or local government . . . ▶		0.00 %		%		%		%
<b>5</b> Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government . . . ▶		0.00 %		%		%		%
<b>6</b> Total of lines 4 and 5 . . . . .		0.00 %		%		%		%
<b>7</b> Does the bond issue meet the private security or payment test? . . . . .		✓						
<b>8a</b> Has there been a sale or disposition of any of the bond-financed property to a nongovernmental person other than a 501(c)(3) organization since the bonds were issued?		✓						
<b>b</b> If "Yes" to line 8a, enter the percentage of bond-financed property sold or disposed of . . . . .				%		%		%
<b>c</b> If "Yes" to line 8a, was any remedial action taken pursuant to Regulations sections 1.141-12 and 1.145-2? . . . . .								
<b>9</b> Has the organization established written procedures to ensure that all nonqualified bonds of the issue are remediated in accordance with the requirements under Regulations sections 1.141-12 and 1.145-2? . . . . .		✓						

**Part IV Arbitrage**

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
<b>1</b> Has the issuer filed Form 8038-T, Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate? . . . . .		✓						
<b>2</b> If "No" to line 1, did the following apply?								
<b>a</b> Rebate not due yet? . . . . .		✓						
<b>b</b> Exception to rebate? . . . . .		✓						
<b>c</b> No rebate due? . . . . .		✓						
If "Yes" to line 2c, provide in Part VI the date the rebate computation was performed . . . . .								
<b>3</b> Is the bond issue a variable rate issue? . . . . .	✓							

**Part IV Arbitrage** (continued)

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
<b>4a</b> Has the organization or the governmental issuer entered into a qualified hedge with respect to the bond issue?		✓						
<b>b</b> Name of provider								
<b>c</b> Term of hedge								
<b>d</b> Was the hedge superintegrated?								
<b>e</b> Was the hedge terminated?								
<b>5a</b> Were gross proceeds invested in a guaranteed investment contract (GIC)?		✓						
<b>b</b> Name of provider								
<b>c</b> Term of GIC								
<b>d</b> Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied?								
<b>6</b> Were any gross proceeds invested beyond an available temporary period?		✓						
<b>7</b> Has the organization established written procedures to monitor the requirements of section 148?		✓						

**Part V Procedures To Undertake Corrective Action**

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

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

(SEE STATEMENT)

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Part VI

**Supplemental Information.** Supplemental Information Complete this part to provide additional information for responses to questions on Schedule K (see instructions).

Return Reference - Identifier	Explanation
SCHEDULE K, PART I, COLUMN (F) - DESCRIPTION OF PURPOSE ISSUER NAME: TOWN OF GREENVILLE, WISCONSIN	CONSTRUCTION AND EQUIPPING OF AN ADDITION TO THE YMCA FACILITY

**SCHEDULE M  
(Form 990)**

**Noncash Contributions**

OMB No. 1545-0047

**2019**

**Open to Public  
Inspection**

Department of the Treasury  
Internal Revenue Service

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

Name of the organization

YOUNG MEN'S CHRISTIAN ASSOCIATION OF THE FOX CITIES

Employer identification number

39-0806191

**Part I Types of Property**

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art—Works of art . . . . .				
2 Art—Historical treasures . . . . .				
3 Art—Fractional interests . . . . .				
4 Books and publications . . . . .				
5 Clothing and household goods . . . . .	✓		6,798	MARKET VALUE
6 Cars and other vehicles . . . . .				
7 Boats and planes . . . . .				
8 Intellectual property . . . . .				
9 Securities—Publicly traded . . . . .				
10 Securities—Closely held stock . . . . .				
11 Securities—Partnership, LLC, or trust interests . . . . .				
12 Securities—Miscellaneous . . . . .				
13 Qualified conservation contribution—Historic structures . . . . .				
14 Qualified conservation contribution—Other . . . . .				
15 Real estate—Residential . . . . .				
16 Real estate—Commercial . . . . .				
17 Real estate—Other . . . . .				
18 Collectibles . . . . .				
19 Food inventory . . . . .	✓	7	774	MARKET VALUE
20 Drugs and medical supplies . . . . .				
21 Taxidermy . . . . .				
22 Historical artifacts . . . . .				
23 Scientific specimens . . . . .				
24 Archeological artifacts . . . . .				
25 Other ▶ ( PRINTED MATERIALS )	✓	4	1,833	MARKET VALUE
26 Other ▶ ( GIFT CARD )	✓	9	1,483	MARKET VALUE
27 Other ▶ ( GIFT BASKET )	✓	11	1,674	MARKET VALUE
28 Other ▶ ( GIFT CERTIFICATE )	✓	33	13,825	MARKET VALUE

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

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

**Part II**

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

Return Reference - Identifier	Explanation
SCHEDULE M, PART I - EXPLANATIONS OF REPORTING METHOD FOR NUMBER OF CONTRIBUTIONS	CLOTHING AND HOUSEHOLD GOODS - COMBINATION OF BOTH METHODS OTHER - PRINTED MATERIALS NUMBER OF CONTRIBUTIONS FOOD INVENTORY - NUMBER OF CONTRIBUTIONS OTHER - GIFT CARD COMBINATION OF BOTH METHODS OTHER - GIFT BASKET COMBINATION OF BOTH METHODS OTHER - GIFT CERTIFICATE COMBINATION OF BOTH METHODS

**SCHEDULE O  
(Form 990 or 990-EZ)**Department of Treasury Internal  
Revenue Service**Supplemental Information to Form 990 or 990-EZ**Complete to provide information for responses to specific questions on  
Form 990 or 990-EZ or to provide any additional information.

- ▶ Attach to Form 990 or 990-EZ.
- ▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2019**

Open to Public Inspection

Name of the Organization  
**YOUNG MEN'S CHRISTIAN ASSOCIATION OF THE FOX CITIES**Employer Identification Number  
**39-0806191**

Return Reference - Identifier	Explanation
FORM 990, PART VI, LINE 11B - REVIEW OF FORM 990 BY GOVERNING BODY	MANAGEMENT REVIEWS THE 990 WITH THE TAX PREPARER. THE CORPORATE FINANCE COMMITTEE AND BOARD OF DIRECTORS REVIEWS THE 990 PRIOR TO SUBMISSION.
FORM 990, PART VI, LINE 12C - CONFLICT OF INTEREST POLICY	ALL BOARD MEMBERS ARE REQUIRED TO SIGN AN ANNUAL DISCLOSURE STATEMENT WHICH ARE FILED WITH THE CHIEF VOLUNTEER OFFICER OF THE BOARD OF DIRECTORS AND THE PRESIDENT. ALL DISCLOSURE NOTICES RECEIVED IN CONNECTION WITH AN ISSUE BEFORE THE BOARD SHALL BE NOTED FOR THE RECORD IN THE MINUTES OF A MEETING OF THE BOARD. BOARD MEMBERS MUST ALSO CONTINUE TO DISCLOSE ANY ADDITIONAL CONFLICTS THROUGHOUT THE YEAR AS THEY ARRIVE.
FORM 990, PART VI, LINE 15A - PROCESS TO ESTABLISH COMPENSATION OF TOP MANAGEMENT OFFICIAL	THE COMPENSATION COMMITTEE WAS NOTIFIED OF THE PRESIDENT/CEO PERFORMANCE. SALARY STUDIES INCLUDED COMPARISON TO LIKE SIZE YMCA'S AND OTHER LOCAL NON-PROFIT ORGANIZATIONS. THE COMMITTEE REVIEWED THE DATA, DISCUSSED AND CAME TO AGREEMENT ON A SALARY STRUCTURE. THE DECISIONS WERE DOCUMENTED IN A LETTER TO THE PRESIDENT/CEO.
FORM 990, PART VI, LINE 15B - PROCESS TO ESTABLISH COMPENSATION OF OTHER OFFICERS OR KEY EMPLOYEES	A SALARY STUDY WAS CONDUCTED IN CONJUNCTION WITH DATA OBTAINED FROM YUSA FOR LIKE SIZE YMCAS.
FORM 990, PART VI, LINE 19 - REQUIRED DOCUMENTS AVAILABLE TO THE PUBLIC	AUDITED FINANCIAL STATEMENTS ARE AVAILABLE ON THE YMCA OF THE FOX CITIES WEBSITE, ARE PRINTED IN THE ANNUAL REPORT AND ARE AVAILABLE TO THE PUBLIC UPON REQUEST. GOVERNING DOCUMENTS AND THE CONFLICT OF INTEREST POLICY ARE AVAILABLE TO THE PUBLIC UPON REQUEST.
FORM 990, PART XII, LINE 2C - OVERSIGHT	NEITHER THE OVERSIGHT NOR THE SELECTION PROCESS HAS CHANGED FROM THE PRIOR YEAR.



**SCHEDULE R  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Related Organizations and Unrelated Partnerships**

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.  
▶ Attach to Form 990.

▶ 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**

Name of the organization

YOUNG MEN'S CHRISTIAN ASSOCIATION OF THE FOX CITIES

Employer identification number

39-0806191

**Part I Identification of Disregarded Entities.** Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
(1) -----					
(2) -----					
(3) -----					
(4) -----					
(5) -----					
(6) -----					

**Part II Identification of Related Tax-Exempt Organizations.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
(1) APPLETON YMCA ENDOWMENT TRUST (39-6048905) 218 E LAWRENCE ST, APPLETON, WI 54911	ENDOWMENT SUPPORT FOR THE APPLETON BRANCH OF THE YMCA FC	WI	501(C)(3)	11	YMCA OF THE FOX CITIES	✓	
(2) -----							
(3) -----							
(4) -----							
(5) -----							
(6) -----							
(7) -----							

**Part III Identification of Related Organizations Taxable as a Partnership.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a partnership during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	
(1) -----												
(2) -----												
(3) -----												
(4) -----												
(5) -----												
(6) -----												
(7) -----												

**Part IV Identification of Related Organizations Taxable as a Corporation or Trust.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No
(1) -----									
(2) -----									
(3) -----									
(4) -----									
(5) -----									
(6) -----									
(7) -----									

**Part V Transactions With Related Organizations.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

**Note:** Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

	Yes	No
<b>1</b> During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?		
<b>a</b> Receipt of <b>(i)</b> interest, <b>(ii)</b> annuities, <b>(iii)</b> royalties, or <b>(iv)</b> rent from a controlled entity . . . . .		✓
<b>b</b> Gift, grant, or capital contribution to related organization(s) . . . . .		✓
<b>c</b> Gift, grant, or capital contribution from related organization(s) . . . . .		✓
<b>d</b> Loans or loan guarantees to or for related organization(s) . . . . .		✓
<b>e</b> Loans or loan guarantees by related organization(s) . . . . .		✓
<b>f</b> Dividends from related organization(s) . . . . .		✓
<b>g</b> Sale of assets to related organization(s) . . . . .		✓
<b>h</b> Purchase of assets from related organization(s) . . . . .		✓
<b>i</b> Exchange of assets with related organization(s) . . . . .		✓
<b>j</b> Lease of facilities, equipment, or other assets to related organization(s) . . . . .		✓
<b>k</b> Lease of facilities, equipment, or other assets from related organization(s) . . . . .		✓
<b>l</b> Performance of services or membership or fundraising solicitations for related organization(s) . . . . .		✓
<b>m</b> Performance of services or membership or fundraising solicitations by related organization(s) . . . . .		✓
<b>n</b> Sharing of facilities, equipment, mailing lists, or other assets with related organization(s) . . . . .		✓
<b>o</b> Sharing of paid employees with related organization(s) . . . . .		✓
<b>p</b> Reimbursement paid to related organization(s) for expenses . . . . .		✓
<b>q</b> Reimbursement paid by related organization(s) for expenses . . . . .		✓
<b>r</b> Other transfer of cash or property to related organization(s) . . . . .		✓
<b>s</b> Other transfer of cash or property from related organization(s) . . . . .		✓

**2** If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

	(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				

**Part VI** **Unrelated Organizations Taxable as a Partnership.** Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(e) Are all partners section 501(c)(3) organizations?		(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
				Yes	No			Yes	No		Yes	No	
(1) .....													
(2) .....													
(3) .....													
(4) .....													
(5) .....													
(6) .....													
(7) .....													
(8) .....													
(9) .....													
(10) .....													
(11) .....													
(12) .....													
(13) .....													
(14) .....													
(15) .....													
(16) .....													

Form **8453-EO**

### Exempt Organization Declaration and Signature for Electronic Filing

OMB No. 1545-0047

For calendar year 2019, or tax year beginning \_\_\_\_\_, 2019, and ending \_\_\_\_\_, 20\_\_\_\_\_

# 2019

Department of the Treasury  
Internal Revenue Service

For use with Forms 990, 990-EZ, 990-PF, 1120-POL, and 8868

Name of exempt organization

Employer identification number

YOUNG MEN'S CHRISTIAN ASSOCIATION OF THE FOX CITIES

39-0806191

#### Part I Type of Return and Return Information (Whole Dollars Only)

Check the box for the type of return being filed with Form 8453-EO and enter the applicable amount, if any, from the return. If you check the box on line 1a, 2a, 3a, 4a, or 5a below and the amount on that line of the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, or 5b, whichever is applicable, blank (do not enter -0-). If you entered -0- on the return, then enter -0- on the applicable line below. Do not complete more than one line in Part I.

1a	Form 990 check here ▶	<input checked="" type="checkbox"/>	b	Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b	27,350,864
2a	Form 990-EZ check here ▶	<input type="checkbox"/>	b	Total revenue, if any (Form 990-EZ, line 9)	2b	
3a	Form 1120-POL check here ▶	<input type="checkbox"/>	b	Total tax (Form 1120-POL, line 22)	3b	
4a	Form 990-PF check here ▶	<input type="checkbox"/>	b	Tax based on investment income (Form 990-PF, Part VI, line 5)	4b	
5a	Form 8868 check here ▶	<input type="checkbox"/>	b	Balance due (Form 8868, line 3c)	5b	

#### Part II Declaration of Officer

6  I authorize the U.S. Treasury and its designated Financial Agent to initiate an Automated Clearing House (ACH) electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the organization's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.

If a copy of this return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I certify that I executed the electronic disclosure consent contained within this return allowing disclosure by the IRS of this Form 990/990-EZ/990-PF (as specifically identified in Part I above) to the selected state agency(ies).

Under penalties of perjury, I declare that I am an officer of the above named organization and that I have examined a copy of the organization's 2019 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the organization's electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the organization's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund.

Sign Here ▶ Sharon Pily 19-10-20 ▶ CHIEF FINANCIAL OFFICER  
 Signature of officer Date Title

#### Part III Declaration of Electronic Return Originator (ERO) and Paid Preparer (see instructions)

I declare that I have reviewed the above organization's return and that the entries on Form 8453-EO are complete and correct to the best of my knowledge. If I am only a collector, I am not responsible for reviewing the return and only declare that this form accurately reflects the data on the return. The organization officer will have signed this form before I submit the return. I will give the officer a copy of all forms and information to be filed with the IRS, and have followed all other requirements in Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns. If I am also the Paid Preparer, under penalties of perjury I declare that I have examined the above organization's return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. This Paid Preparer declaration is based on all information of which I have any knowledge.

ERO's signature ▶ \_\_\_\_\_ Date \_\_\_\_\_ Check if also paid preparer  Check if self-employed  ERO's SSN or PTIN \_\_\_\_\_  
 Firm's name (or yours if self-employed), address, and ZIP code ▶ \_\_\_\_\_ EIN \_\_\_\_\_  
 Phone no. \_\_\_\_\_

Under penalties of perjury, I declare that I have examined the above return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer is based on all information of which the preparer has any knowledge.

Paid Preparer Use Only  
 Print/Type preparer's name: KIMBERLY ANDERSON, CPA  
 Preparer's signature: Kimberly Anderson Date: 9/1/2019 Check if self-employed  PTIN: P00188889  
 Firm's name: CLIFTONLARSONALLEN LLP  
 Firm's address: P.O. BOX 2886, OSHKOSH, WI 54903-2886  
 Firm's EIN: 41-0746749  
 Phone no.: (920) 231-5890

**YMCA OF THE FOX CITIES AND ITS AFFILIATE  
CONSOLIDATED FINANCIAL STATEMENTS  
YEARS ENDED DECEMBER 31, 2019 AND 2018**

**YMCA OF THE FOX CITIES AND ITS AFFILIATE  
TABLE OF CONTENTS  
YEARS ENDED DECEMBER 31, 2019 AND 2018**

<b>INDEPENDENT AUDITORS' REPORT</b>	<b>1</b>
<b>CONSOLIDATED FINANCIAL STATEMENTS</b>	
<b>CONSOLIDATED STATEMENTS OF FINANCIAL POSITION</b>	<b>3</b>
<b>CONSOLIDATED STATEMENTS OF ACTIVITIES</b>	<b>5</b>
<b>CONSOLIDATED STATEMENTS OF FUNCTIONAL EXPENSES</b>	<b>6</b>
<b>CONSOLIDATED STATEMENTS OF CASH FLOWS</b>	<b>7</b>
<b>NOTES TO CONSOLIDATED FINANCIAL STATEMENTS</b>	<b>8</b>



## INDEPENDENT AUDITORS' REPORT

Board of Directors  
YMCA of the Fox Cities and its Affiliate  
Appleton, Wisconsin

We have audited the accompanying consolidated financial statements of YMCA of the Fox Cities and its Affiliate, which comprise the consolidated statements of financial position as of December 31, 2019 and 2018, and the related consolidated statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the consolidated financial statements.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

### ***Auditors' Responsibility***

Our responsibility is to express an opinion on these consolidated financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



Board of Directors  
YMCA of the Fox Cities and its Affiliate

***Opinion***

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of YMCA of the Fox Cities and its Affiliate as of December 31, 2019 and 2018, and the changes in their net assets and their cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

*CliftonLarsonAllen LLP*

**CliftonLarsonAllen LLP**

Oshkosh, Wisconsin  
February 5, 2020

**YMCA OF THE FOX CITIES AND ITS AFFILIATE  
CONSOLIDATED STATEMENTS OF FINANCIAL POSITION  
DECEMBER 31, 2019 AND 2018**

	2019	2018
<b>ASSETS</b>		
<b>CURRENT ASSETS</b>		
Cash and Cash Equivalents	\$ 7,095,202	\$ 7,105,480
Accounts Receivable	350,708	380,087
Grants Receivable	21,110	17,431
Pledges Receivable, Net	676,837	682,127
Prepaid Expenses and Supplies	188,847	164,645
Total Current Assets	8,332,704	8,349,770
 <b>PROPERTY AND EQUIPMENT, NET</b>	 32,196,799	 32,489,399
 <b>INVESTMENTS</b>	 12,040,531	 10,016,978
 <b>OTHER ASSETS</b>		
Long-Term Pledges Receivable, Net	534,915	171,332
Other	33,407	41,834
Total Other Assets	568,322	213,166
  Total Assets	  \$ 53,138,356	  \$ 51,069,313

See accompanying Notes to Consolidated Financial Statements.

**YMCA OF THE FOX CITIES AND ITS AFFILIATE**  
**CONSOLIDATED STATEMENTS OF FINANCIAL POSITION (CONTINUED)**  
**DECEMBER 31, 2019 AND 2018**

	2019	2018
<b>LIABILITIES AND NET ASSETS</b>		
<b>CURRENT LIABILITIES</b>		
Accounts Payable	\$ 1,121,692	\$ 498,561
Current Maturities of Long-Term Debt	600,047	795,000
Accrued Liabilities	1,032,359	980,318
Deferred Revenue	836,880	779,502
Total Current Liabilities	3,590,978	3,053,381
<b>LONG-TERM LIABILITIES</b>		
Long-Term Debt, Less Current Maturities Above	1,305,000	2,307,137
Interest Rate Swap	-	600
Total Long-Term Liabilities	1,305,000	2,307,737
Total Liabilities	4,895,978	5,361,118
<b>NET ASSETS</b>		
Without Donor Restrictions:		
Net Investment in Property and Equipment	30,325,159	29,429,096
Board Designated for Endowment:		
Appleton YMCA Endowment Trust	4,072,347	3,551,476
Neenah - Menasha YMCA Endowment Trust	4,310,758	3,746,090
Undesignated	3,927,432	5,669,711
Total Net Assets Without Donor Restrictions	42,635,696	42,396,373
With Donor Restrictions	5,606,682	3,311,822
Total Net Assets	48,242,378	45,708,195
Total Liabilities and Net Assets	\$ 53,138,356	\$ 51,069,313

**YMCA OF THE FOX CITIES AND ITS AFFILIATE  
CONSOLIDATED STATEMENTS OF ACTIVITIES  
YEARS ENDED DECEMBER 31, 2019 AND 2018**

	2019		2018	
	Without Donor Restrictions	With Donor Restrictions	Without Donor Restrictions	With Donor Restrictions
		Total		Total
<b>REVENUES, GAINS, AND PUBLIC SUPPORT</b>				
Contributions	\$ 1,287,239	\$ 3,372,452	\$ 1,400,067	\$ 1,753,861
United Way	617,392	617,392	604,212	604,212
Grants	138,650	138,650	145,483	145,483
Fundraising, Net of Expenses	29,024	29,024	35,561	35,561
Net Assets Released from Restrictions	318,616	(318,616)	136,530	(136,530)
Program Fees	13,406,042	13,406,042	13,048,615	13,048,615
Membership	8,812,940	8,812,940	8,563,142	8,563,142
Net Investment Income (Loss)	1,468,739	1,997,002	(567,241)	(748,943)
Other	468,863	468,863	500,320	500,320
Total Revenues, Gains, and Public Support	26,547,505	28,842,365	23,866,689	23,902,251
<b>EXPENSES</b>				
Program Services	22,120,680	22,120,680	21,510,698	21,510,698
Management and General Fundraising	3,843,353	3,843,353	3,520,662	3,520,662
	344,149	344,149	368,510	368,510
Total Expenses	26,308,182	26,308,182	25,399,870	25,399,870
<b>CHANGE IN NET ASSETS</b>				
Net Assets - Beginning of Year	239,323	2,534,183	(1,533,181)	(1,497,619)
	42,396,373	45,708,195	43,929,554	47,205,814
<b>NET ASSETS - END OF YEAR</b>	\$ 42,635,696	\$ 48,242,378	\$ 42,396,373	\$ 45,708,195

See accompanying Notes to Consolidated Financial Statements.

**YMCA OF THE FOX CITIES AND ITS AFFILIATE  
CONSOLIDATED STATEMENTS OF FUNCTIONAL EXPENSES  
YEARS ENDED DECEMBER 31, 2019 AND 2018**

	2019			2018				
	Program	Management and General	Fundraising	Total	Program	Management and General	Fundraising	Total
Wages and Benefits	\$ 14,079,233	\$ 2,198,569	\$ 272,702	\$ 16,550,504	\$ 13,277,818	\$ 1,991,391	\$ 263,152	\$ 15,532,361
Program Supplies	739,501	-	-	739,501	845,756	3,246	-	849,002
Food and Related Supplies	294,247	-	-	294,247	289,895	-	-	289,895
Supplies	446,440	10,942	285	457,667	455,371	5,046	542	460,959
Marketing and Postage	119,891	35,704	35,241	190,836	138,334	34,424	33,505	206,263
Training	43,564	99,825	3,508	146,897	52,077	59,134	3,361	114,572
Telephone	118,915	15,960	1,371	136,246	114,522	15,397	1,477	131,396
Occupancy	1,525,939	4,251	(85)	1,530,105	1,581,687	4,545	140	1,586,372
Repairs and Maintenance	1,301,232	438	-	1,301,670	1,215,996	599	-	1,216,595
Equipment	220,709	73,304	1,297	295,310	268,016	30,867	3,021	301,904
Contract Services	429,886	901,351	694	1,331,931	436,189	831,774	1,545	1,269,508
Insurance	80,578	3,101	-	83,679	79,836	4,625	-	84,461
Transportation	190,941	19,555	645	211,141	186,108	25,092	511	211,711
National Support	-	309,847	-	309,847	-	314,998	-	314,998
Miscellaneous	197,211	89,875	28,251	315,337	163,217	151,197	61,016	375,430
Depreciation and Amortization	2,332,393	80,631	240	2,413,264	2,405,876	48,327	240	2,454,443
Special Events	-	-	85,404	85,404	-	-	163,967	163,967
<b>Total Expenses by Function</b>	<b>22,120,680</b>	<b>3,843,353</b>	<b>429,553</b>	<b>26,393,586</b>	<b>21,510,698</b>	<b>3,520,662</b>	<b>532,477</b>	<b>25,563,837</b>
Less: Expenses Included with Revenues on the Consolidated Statements of Activities:								
Special Events	-	-	(85,404)	(85,404)	-	-	(163,967)	(163,967)
<b>Total Expenses Included in the Expenses Section on the Consolidated Statements of Activities</b>	<b>\$ 22,120,680</b>	<b>\$ 3,843,353</b>	<b>\$ 344,149</b>	<b>\$ 26,308,182</b>	<b>\$ 21,510,698</b>	<b>\$ 3,520,662</b>	<b>\$ 368,510</b>	<b>\$ 25,399,870</b>

See accompanying Notes to Consolidated Financial Statements.

**YMCA OF THE FOX CITIES AND ITS AFFILIATE  
CONSOLIDATED STATEMENTS OF CASH FLOWS  
YEARS ENDED DECEMBER 31, 2019 AND 2018**

	2019	2018
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Change in Net Assets	\$ 2,534,183	\$ (1,497,619)
Adjustments to Reconcile Change in Net Assets to Net Cash Provided by Operating Activities:		
Depreciation and Amortization	2,413,264	2,454,443
Contributions Restricted for Capital Campaign	(1,445,086)	(301,507)
Gain on Sale of Property and Equipment	(2,388)	(12,119)
Net Realized and Unrealized (Gains) Losses on Investments	(1,651,415)	1,114,889
Gain on Interest Rate Swap Agreement	(600)	(13,382)
(Increase) Decrease in Assets:		
Accounts Receivable	29,379	2,983
Grants Receivable	(3,679)	(6,883)
Pledges Receivable	27,288	(55,586)
Prepaid Expenses and Supplies	(24,202)	(6,361)
Increase (Decrease) in Liabilities:		
Accounts Payable	(8,788)	67,779
Accrued Liabilities	52,041	294,714
Deferred Revenue	57,378	(13,613)
Net Cash Provided by Operating Activities	1,977,375	2,027,738
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase of Property and Equipment	(1,482,433)	(982,977)
Proceeds from Sale of Property and Equipment	4,503	12,948
Purchases of Investments	(884,751)	(502,293)
Proceeds from Sale of Investments	512,613	497,955
Net Cash Used by Investing Activities	(1,850,068)	(974,367)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Contributions Restricted for Capital Campaign	1,059,505	1,406,191
Proceeds from Long-Term Debt	-	36,699
Payments on Long-Term Debt	(1,197,090)	(1,151,756)
Net Cash Provided (Used) by Financing Activities	(137,585)	291,134
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	(10,278)	1,344,505
Cash and Cash Equivalents - Beginning of Year	7,105,480	5,760,975
<b>CASH AND CASH EQUIVALENTS - END OF YEAR</b>	\$ 7,095,202	\$ 7,105,480
<b>SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION</b>		
Cash Paid for Interest	\$ 62,510	\$ 87,907
<b>SUPPLEMENTAL DISCLOSURE OF NONCASH INVESTING AND FINANCING ACTIVITIES</b>		
Additions to Property and Equipment Included in Accounts Payable	\$ 659,055	\$ 27,136

See accompanying Notes to Consolidated Financial Statements.

**YMCA OF THE FOX CITIES AND ITS AFFILIATE**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**DECEMBER 31, 2019 AND 2018**

**NOTE 1 PRINCIPAL ACTIVITY**

YMCA of the Fox Cities (the Organization) is a nonprofit charitable association dedicated to building healthy spirit, mind, and body. Part of a worldwide movement, it puts Christian principles into practice through programs that promote good health, strong families, youth leadership, community development, and international understanding. The Organization is open to men, women, and children of all ages, incomes, abilities, races, and religions. It operates its programs in five locations and is available to residents of the Fox Cities, Wisconsin metropolitan area.

**NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Principles of Consolidation**

The accompanying consolidated financial statements include the accounts of the Organization and its affiliate, the Appleton YMCA Endowment Trust (the Affiliate). The Affiliate is a nonprofit organization controlled by the Organization. Its sole purpose is the support of the Organization. The fiscal year-end of the Affiliate is June 30; however, balances as of December 31 have been used in the consolidation. Significant intercompany accounts and transactions have been eliminated.

**Use of Estimates**

The preparation of consolidated financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**Cash and Cash Equivalents**

The Organization and the Affiliate define cash and cash equivalents as highly liquid, short-term investments with a maturity, at the date of acquisition, of three months or less. Excluded from this definition are cash equivalents held for long-term purposes in investments.

**Pledges Receivable**

Unconditional promises to give made to the Organization and the Affiliate are recorded in the year the pledge is made. Amounts that are expected to be collected within one year are recorded at their net realizable value. Pledges expected to be collected in future years are recorded at the present value of expected future cash flows. Discounts on those amounts are computed using interest rates applicable to the years in which the promises are received. Amortization of discounts is included in contributions revenue. An allowance for pledges receivable to give is determined based on experience.

**YMCA OF THE FOX CITIES AND ITS AFFILIATE  
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
DECEMBER 31, 2019 AND 2018**

**NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Accounts Receivable**

Accounts receivable are carried at the original invoice amount, less an estimate made for doubtful accounts based on a review of all outstanding amounts. Management determines the allowance for doubtful accounts by identifying troubled accounts and by using historical experience applied to an aging of accounts. Accounts receivable are written off when deemed uncollectible. Recoveries of accounts receivable previously written off are recorded when received.

Accounts receivable are considered past due if any portion of the receivable balance is outstanding for more than 60 days. Interest is not charged on past due accounts receivable.

**Property and Equipment**

Property and equipment are stated at cost, if purchased, or fair value at date of the gift, if donated. All acquisitions of property and equipment in excess of \$5,000 and all expenditures for improvements and betterments that materially prolong the estimated useful lives of assets are capitalized. Maintenance, repairs, and minor improvements are expensed as incurred. When assets are retired or otherwise disposed of, their costs and related accumulated depreciation are removed from the accounts and resulting gains or losses are included in income.

Property and equipment are depreciated using the straight-line method over their estimated useful lives. The principal depreciation rates are based upon the following estimated useful lives:

Land Improvements	15 Years
Buildings	20 to 40 Years
Equipment	3 to 10 Years

**Impairment of Long-Lived Assets**

The Organization reviews long-lived assets for impairment whenever events or changes in circumstances indicate the carrying amount of an asset may not be recoverable. Recoverability of assets to be held and used is measured by a comparison of the carrying amount of an asset to future undiscounted net cash flows expected to be generated by the asset. If such assets are considered to be impaired, the impairment to be recognized is measured by the amount by which the carrying amount of the assets exceeds the fair value of the assets. Assets to be disposed of are reported at the lower of carrying amount or the fair value less cost to sell.

**Investments**

Investments are presented in the accompanying consolidated financial statements at fair value using methodologies described in Note 4 – Fair Value Measurements. Realized gains and losses on the sale of investments are reported based upon the specific identification method.



**YMCA OF THE FOX CITIES AND ITS AFFILIATE**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**DECEMBER 31, 2019 AND 2018**

**NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Investments (Continued)**

Investment income is reported in the accompanying consolidated statements of activities as revenue without or with donor restrictions based upon donor-imposed restrictions or governing law.

**Agency Accounts**

Agency accounts consist of cash funds held under various agency relationships. These accounts, which included balances totaling \$48,580 and \$56,867 at December 31, 2019 and 2018, respectively, are included within accrued liabilities in the accompanying consolidated statements of financial position.

**Net Assets**

Net assets, revenues, gains, and losses are classified based on the existence or absence of donor or grantor-imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

*Net Assets Without Donor Restrictions* – Net assets available for use in general operation and not subject to donor (or certain grantor) restrictions.

*Net Assets With Donor Restrictions* – Net assets subject to donor- (or certain grantor-) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Gifts of long-lived assets and gifts of cash restricted for the acquisition of long-lived assets are recognized as revenue when the assets are placed in service. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

**Tax-Exempt Status**

The Organization and the Affiliate have received notification that they qualify as tax-exempt organizations under Section 501(c)(3) of the U.S. Internal Revenue Code and corresponding provisions of state law and accordingly, are not subject to federal or state income taxes.

**Taxes Collected and Remitted**

The Organization presents taxes collected and remitted to governmental authorities on the net basis, excluding such amounts from revenue.

**Revenue Recognition**

Contributions are recognized when cash, securities or other assets, an unconditional promise to give, or notification of a beneficial interest is received. Conditional promises to give are not recognized until the conditions on which they depend have been substantially met.

**YMCA OF THE FOX CITIES AND ITS AFFILIATE**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**DECEMBER 31, 2019 AND 2018**

**NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Revenue Recognition (Continued)**

Contributions restricted by donors are reported as increases in net assets without donor restrictions if the restrictions expire (that is, when a stipulated time restriction ends or purpose restriction is accomplished) in the reporting period in which the revenue is recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions, depending on the nature of the restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the consolidated statements of activities as Net Assets Released from Restrictions.

Program fees are recognized as revenue when the programs are held. Unearned program fees, which totaled \$688,012 and \$614,667 at December 31, 2019 and 2018, respectively, are reflected as deferred revenue on the consolidated statements of financial position. Revenue from program fees is recognized at a point in time and totaled \$13,406,042 and \$13,048,615 during the years ended December 31, 2019 and 2018, respectively.

Memberships are renewed monthly, quarterly, semi-annually, or annually and include multiple distinct performance obligations, including access to the Organization's facilities and discounts on program fees during the membership period.

Unearned membership revenue, which totaled \$148,868 and \$164,835 at December 31, 2019 and 2018, respectively, is reflected as deferred revenue on the consolidated statements of financial position. Revenue from quarterly, semi-annual, and annual membership dues is recognized over time and totaled \$384,449 and \$419,809, during the years ended December 31, 2019 and 2018, respectively. Revenue from monthly membership dues is recognized at a point in time and totaled \$8,428,491 and \$8,143,333 during the years ended December 31, 2019 and 2018, respectively.

**Donated Services and Assets**

The Organization receives contributions of services for its programs. Contributions of services are recognized if the services received (a) create or enhance nonfinancial assets or (b) require specialized skills, are provided by an individual possessing those skills, and would typically need to be purchased if not provided by donation. There were no contributed services that were recognized as revenue for the years ended December 31, 2019 and 2018.

Donated assets are recorded at fair value at the date of donation or, if sold immediately after receipt, at the amount of sales proceeds received, which are considered a reasonable approximation of the fair value at the date of donation.

**YMCA OF THE FOX CITIES AND ITS AFFILIATE**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**DECEMBER 31, 2019 AND 2018**

**NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Expense Allocation**

The costs of providing the various programs and other activities have been summarized on a functional basis in the consolidated statements of activities. The consolidated statements of functional expenses present the natural classification detail of expenses by function. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

Certain categories of expenses are attributed to more than one program or supporting function. Therefore, expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include occupancy and depreciation, which are allocated on a square footage basis, while the remaining natural expense categories are allocated on the basis of estimates of time and effort.

**Accounting Standards Updates**

In May 2014, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) 2014-09, *Revenue from Contracts with Customers (Topic 606)*. Subsequent to May 2014, the FASB issued six ASUs to clarify certain matters related to Topic 606. Topic 606 supersedes the revenue recognition requirements in FASB ASC 605, *Revenue Recognition*, and requires the recognition of revenue when promised goods or services are transferred to customers in an amount that reflects the consideration to which an entity expects to be entitled in exchange for those goods or services. The updates address the complexity of revenue recognition and provide sufficient information to enable financial statement users to understand the nature, amount, timing, and uncertainty of revenue and cash flows arising from contracts with customers.

In June 2018, the FASB issued ASU 2018-08, *Not-For-Profit Entities (Topic 958): Clarifying the Scope and Accounting Guidance for Contributions Received and Contributions Made*, to clarify and improve the scope and the accounting guidance for contributions received and contributions made.

The Organization's financial statements reflect the application of ASC 606 guidance and adoption of ASU 2018-08 using the full retrospective method beginning in 2018. No cumulative-effect adjustment in net assets was recorded because the adoption of ASUs 2014-09 and 2018-08 did not significantly impact the Organization's reported historical revenue.

In February 2016, the FASB issued ASU 2016-02, *Leases*, which is a comprehensive lease accounting standard that requires entities that lease assets (lessees) to recognize the assets and related liabilities for the rights and obligations created by the leases on the statement of financial position for leases with terms exceeding 12 months. The lessee in a lease will be required to initially measure the right-of-use asset and the lease liability at the present value of the remaining lease payments, as well as capitalize initial direct costs as part of the right-of-use asset. The guidance is required to be applied by the Organization for the year ending December 31, 2021; however, early application is permitted. The Organization is currently evaluating the impact this guidance will have on its consolidated financial statements.

**YMCA OF THE FOX CITIES AND ITS AFFILIATE  
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
DECEMBER 31, 2019 AND 2018**

**NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Reclassifications**

Certain amounts reported in the prior year's consolidated financial statements have been reclassified to conform to the current year's presentation. The reclassifications had no effect on the previously reported change in net assets or net assets.

**Subsequent Events**

The Organization has evaluated subsequent events through February 5, 2020, the date the consolidated financial statements were available to be issued.

**NOTE 3 LIQUIDITY AND AVAILABILITY**

The Organization regularly monitors liquidity required to meet its operating needs, liabilities, and other obligations as they become due. Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the statement of financial position date, comprise the following at December 31:

	<u>2019</u>	<u>2018</u>
Cash and Cash Equivalents	\$ 7,095,202	\$ 7,105,480
Accounts Receivable	350,708	380,087
Grants Receivable	21,110	17,431
Pledges Receivable	1,211,752	682,127
Investments	12,040,531	10,016,978
Endowment Spending-Rate Distributions and Appropriations	<u>397,603</u>	<u>421,454</u>
Total	21,116,906	18,623,557
Less: Agency Accounts	(48,580)	(56,867)
Less: Board-Designated Net Assets	(8,383,105)	(7,297,566)
Less: Donor Restricted Net Assets	<u>(5,606,682)</u>	<u>(3,311,822)</u>
Total Financial Assets Available for General Expenditure	<u>\$ 7,078,539</u>	<u>\$ 7,957,302</u>

Our endowment funds consist of donor-restricted endowments and funds designated by the board as endowments. Income from donor-restricted endowments is restricted for specific purposes, with the exception of the amounts available for general use. Donor-restricted endowment funds are not available for general expenditure.

The Organization's board-designated endowment of \$8,382,105 and \$7,297,566 at December 31, 2019 and 2018, respectively, is subject to an annual spending rate of 5% as described in Note 12. Although management does not intend to spend from this board-designated endowment (other than amounts appropriated for general expenditure as part of our board's annual budget approval and appropriation), these amounts could be made available if necessary.

The Organization also maintains a line of credit in the amount of \$500,000, which could be drawn upon in the event of an anticipated liquidity need.

**YMCA OF THE FOX CITIES AND ITS AFFILIATE**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**DECEMBER 31, 2019 AND 2018**

**NOTE 4 FAIR VALUE MEASUREMENTS**

In determining fair value, the Organization uses various valuation approaches within the fair value measurement framework of accounting standards. Fair value measurements are determined based on the assumptions that market participants would use in pricing an asset or liability.

Accounting standards establish a hierarchy for inputs used in measuring fair value that maximizes the use of observable inputs and minimizes the use of unobservable inputs by requiring that the most observable inputs be used when available. The standards define levels within the hierarchy based on the reliability of inputs as follows:

*Level 1* – Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets.

*Level 2* – Inputs to the valuation methodology based on quoted prices for similar assets or liabilities or identical assets or liabilities in active markets, such as dealer or broker markets.

*Level 3* – Inputs to the valuation methodology are derived from valuation techniques in which one or more significant inputs or significant value drivers are unobservable such as pricing models, discounted cash flow models, and similar techniques not based on market, exchange, dealer, or broker-traded transactions, or are supported by little or no market activity.

Following is a description of the valuation methodologies used for assets and liabilities measured at fair value. There have been no changes in the methodologies used at December 31, 2019 and 2018.

**Equity Securities and Mutual Funds**

Equity securities and mutual funds are valued at the last sales price before year-end. There are no restrictions on the redemption of these funds.

**Assets Held by the Community Foundation**

Beneficial interest in assets held by Community Foundation represents amounts held at the Community Foundation for the Fox Valley Region (the Foundation) on the Organization's behalf. The Foundation invests the assets held in the fund. The Organization has used the fair value of its pro rata share of the investment pool held by the Foundation to determine the fair value of the beneficial interest. The unobservable inputs to the valuation are the underlying assets at the Foundation; therefore, these investments are classified as Level 3 assets within the fair value hierarchy.

**Interest Rate Swap**

The fair values of the interest rate swap agreement are based on estimates using standard pricing models that take into account the present value of future cash flows as of the statement of financial position date. The fair value of the interest rate swap is based on quotes from market makers of this instrument and represents the estimated amount that the Organization would expect to receive or pay to terminate the agreement.

**YMCA OF THE FOX CITIES AND ITS AFFILIATE  
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
DECEMBER 31, 2019 AND 2018**

**NOTE 4 FAIR VALUE MEASUREMENTS (CONTINUED)**

The following table sets forth by level, within the fair value hierarchy, the Organization's assets and liabilities carried at fair value at December 31, 2019:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Assets:				
Equities	\$ 657,444	\$ -	\$ -	\$ 657,444
Mutual Funds	10,777,718	-	-	10,777,718
Assets Held by the Community Foundation	<u>-</u>	<u>-</u>	<u>8,104</u>	<u>8,104</u>
Assets Presented at Fair Value	<u>\$ 11,435,162</u>	<u>\$ -</u>	<u>\$ 8,104</u>	11,443,266
Cash Equivalents				<u>597,265</u>
Total				<u>\$ 12,040,531</u>

The following table sets forth by level, within the fair value hierarchy, the Organization's assets and liabilities carried at fair value at December 31, 2018:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Assets:				
Equities	\$ 480,691	\$ -	\$ -	\$ 480,691
Mutual Funds	9,347,076	-	-	9,347,076
Assets Held by the Community Foundation	<u>-</u>	<u>-</u>	<u>6,915</u>	<u>6,915</u>
Assets Presented at Fair Value	<u>\$ 9,827,767</u>	<u>\$ -</u>	<u>\$ 6,915</u>	9,834,682
Cash Equivalents				<u>182,296</u>
Total				<u>\$ 10,016,978</u>
Liabilities:				
Interest Rate Swap	<u>\$ -</u>	<u>\$ (600)</u>	<u>\$ -</u>	<u>\$ (600)</u>

The table below sets forth a summary of changes in the fair value of the Organization's Level 3 assets for the years ended December 31:

	<u>2019</u>	<u>2018</u>
Balance - Beginning of Year	\$ 6,915	\$ 7,476
Change in Assets Held by the Community Foundation	1,189	(561)
Balance - End of Year	<u>\$ 8,104</u>	<u>\$ 6,915</u>

**YMCA OF THE FOX CITIES AND ITS AFFILIATE  
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
DECEMBER 31, 2019 AND 2018**

**NOTE 5 PLEDGES RECEIVABLE**

Pledges receivable consisted of the following at December 31:

	2019	2018
Fox West YMCA Child Care Capital Campaign	\$ 1,042,455	\$ -
GST Capital Campaign	187,752	796,964
Other	50,442	77,730
Total Pledges Receivable	<u>1,280,649</u>	<u>874,694</u>
Less: Discount to Present Value at 3.00-3.75%	<u>(56,125)</u>	<u>(11,273)</u>
Total	1,224,524	863,421
Less: Allowance for Uncollectible Amounts	<u>(12,772)</u>	<u>(9,962)</u>
Net Pledges Receivable	<u><u>\$ 1,211,752</u></u>	<u><u>\$ 853,459</u></u>
Amounts Due in:		
Less than One Year	\$ 676,837	\$ 682,127
One to Five Years	534,915	171,332
Net Pledges Receivable	<u><u>\$ 1,211,752</u></u>	<u><u>\$ 853,459</u></u>

**NOTE 6 PROPERTY AND EQUIPMENT**

Property and equipment consisted of the following at December 31:

	2019	2018
Land and Land Improvements	\$ 8,114,888	\$ 8,061,553
Buildings	51,063,365	50,613,208
Equipment	6,401,197	6,152,785
Construction in Progress	854,602	4,800
Total, at Cost	<u>66,434,052</u>	<u>64,832,346</u>
Less: Accumulated Depreciation	<u>(34,237,253)</u>	<u>(32,342,947)</u>
Net Property and Equipment	<u><u>\$ 32,196,799</u></u>	<u><u>\$ 32,489,399</u></u>

Total depreciation expense for the years ended December 31, 2019 and 2018 was \$2,404,837 and \$2,446,016, respectively.

**NOTE 7 ACCRUED LIABILITIES**

Accrued liabilities consisted of the following at December 31:

	2019	2018
Payroll-Related Items	\$ 692,913	\$ 688,845
Sales Tax Payable	622	977
Agency Accounts	48,580	56,867
Health Claims	273,162	213,921
Property Tax and Other	17,082	19,708
Total Accrued Liabilities	<u><u>\$ 1,032,359</u></u>	<u><u>\$ 980,318</u></u>

**YMCA OF THE FOX CITIES AND ITS AFFILIATE  
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
DECEMBER 31, 2019 AND 2018**

**NOTE 8 DEFERRED REVENUE**

Deferred revenue consisted of the following at December 31:

	2019	2018
Program	\$ 688,012	\$ 614,667
Membership	148,868	164,835
Total Deferred Revenue	<u>\$ 836,880</u>	<u>\$ 779,502</u>

**NOTE 9 LINE OF CREDIT**

The Organization has a \$500,000 line-of-credit financing agreement with BMO Harris Bank. Interest is payable at the one-month London Interbank Offered Rate (LIBOR) plus 2.25%. The line of credit is secured by all of the Organization's assets, has no specified due date, but is due on demand. There was no outstanding balance on the line of credit at December 31, 2019 and 2018.

**NOTE 10 LONG-TERM DEBT**

Long-term debt consisted of the following at December 31:

<u>Description</u>	<u>2019</u>	<u>2018</u>
Promissory note due to Community First Credit Union secured by capital campaign pledges receivable; terms of the note require monthly interest payments at 2.5% at December 31, 2019 and 2018, along with periodic principal payments, which are tied to the receipt of capital campaign pledges; final principal and unpaid interest due December 31, 2020.	\$ 405,047	\$ 1,407,137
Promissory note due to the Village of Kimberly, Wisconsin; secured by a letter of credit at BMO Harris Bank and certain real estate; terms of the letter require annual principal payments in varying amounts on or before April 1 of each year through April 1, 2022; interest is payable monthly at varying rates (1.81% and 1.78% at December 31, 2019 and 2018, respectively).	390,000	520,000



**YMCA OF THE FOX CITIES AND ITS AFFILIATE  
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
DECEMBER 31, 2019 AND 2018**

**NOTE 10 LONG-TERM DEBT (CONTINUED)**

<u>Description</u>	<u>2019</u>	<u>2018</u>
Promissory note due to the Town of Greenville, Wisconsin; secured by a letter of credit at BMO Harris Bank and certain real estate; terms of the letter require annual principal payments in varying amounts on or before September 1 of each year through September 1, 2032; interest is payable monthly at a variable rate (2.53% and 2.38% at December 31, 2019 and 2018, respectively).	\$ 1,110,000	\$ 1,175,000
Total	1,905,047	3,102,137
Less: Current Maturities	<u>(600,047)</u>	<u>(795,000)</u>
Long-Term Portion	<u>\$ 1,305,000</u>	<u>\$ 2,307,137</u>

Future principal requirements on long-term debt are as follows:

<u>Year Ending December 31,</u>	<u>Amount</u>
2020	\$ 600,047
2021	200,000
2022	200,000
2023	75,000
2024	80,000
Thereafter	<u>750,000</u>
Total	<u>\$ 1,905,047</u>

Certain notes described above are subject to performance and financial covenants. Management believes the Organization was in compliance with the applicable covenants at December 31, 2019. Interest expense was \$75,168 and \$104,535 for the years ended December 31, 2019 and 2018, respectively.

**Interest Rate Swap**

The Organization was party to an interest rate swap agreement with its bank to fix the interest rate on a portion of its variable rate debt. The agreement was for a 10-year period, which ended January 1, 2019. The notional amount covered by the swap was \$1,175,000 and the fair value of this agreement was \$(600) at December 31, 2018.

**YMCA OF THE FOX CITIES AND ITS AFFILIATE  
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
DECEMBER 31, 2019 AND 2018**

**NOTE 11 NET ASSETS WITH DONOR RESTRICTIONS**

Net assets with donor restrictions are restricted for the following purposes as of December 31:

	<u>2019</u>	<u>2018</u>
Subject to Expenditure for Specified Purpose:		
Programs	\$ 159,325	\$ 220,087
Capital Campaign	1,746,593	301,507
Subject to the Passage of Time:		
Pledges Receivable that are not Restricted by Donors, but which are Unavailable for Expenditures Until Due	50,442	77,730
Endowments:		
Subject to Appropriation and Expenditure when a Specified Event Occurs:		
Restricted by Donors for Programs	339,695	165,526
Subject to Endowment Spending Policy and Appropriation - Investment in Perpetuity (Including Amounts Above Original Gift Amounts of \$2,798,699 in 2019 and \$2,286,599 in 2019), Which Once Appropriated, is Expendable to Support:		
Bruce B. Purdy Nature Preserve Fund	1,810,556	1,546,972
The Making Waves Swim Program Fund	500,071	-
Bob Brown Safety Around the Water Fund	1,000,000	1,000,000
	<u>3,310,627</u>	<u>2,546,972</u>
Total Endowments	<u>3,650,322</u>	<u>2,712,498</u>
Total Net Assets with Donor Restrictions	<u>\$ 5,606,682</u>	<u>\$ 3,311,822</u>

While held in perpetuity, the Bruce B. Purdy Nature Preserve Fund balance is subject to realized and unrealized gains and losses.

Net assets were released from donor restrictions by incurring expenses satisfying the restricted purpose or occurrence of the passage of time or other events specified by the donors as follows for the years ended December 31:

	<u>2019</u>	<u>2018</u>
Expiration of Time Restrictions	\$ 77,730	\$ 22,144
Satisfaction of Purpose Restrictions:		
Programs	240,886	114,386
Total Net Assets Released from Donor	<u>\$ 318,616</u>	<u>\$ 136,530</u>

**YMCA OF THE FOX CITIES AND ITS AFFILIATE  
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
DECEMBER 31, 2019 AND 2018**

**NOTE 12 ENDOWMENTS**

The Organization's endowments consist of three funds established to support various purposes of the Organization, the Neenah Menasha Endowment Fund, the Appleton Endowment Fund, and the Bruce B Purdy Nature Preserve Fund. The endowments consist of funds intended to function as endowments. As required by generally accepted accounting principles, net assets associated with endowment funds, including funds designated by the board to function as endowments, are classified and reported based on the existence or absence of donor-imposed restrictions.

**Interpretation of Relevant Law**

The board of directors has interpreted the Uniform Prudent Management of Institutional Funds Act (UPMIFA) as requiring the preservation of the fair value of the original gift as of the gift date of the donor-restricted endowment funds, unless there are explicit donor stipulations to the contrary. At December 31, 2019, there were no such donor stipulations.

As a result of this interpretation, the Organization retains in perpetuity (a) the original value of initial and subsequent gift amounts (including promises to give net of discount and allowance for doubtful accounts) donated to the endowment and (b) any accumulations to the endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added.

Donor-restricted amounts not retained in perpetuity are subject to appropriation for expenditure by the Organization in a manner consistent with the standard of prudence prescribed by UPMIFA. The Organization considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds:

1. The duration and preservation of the fund;
2. The purpose of the Organization and the donor-restricted endowment fund;
3. General economic conditions;
4. The possible effect of inflation and deflation;
5. The expected total return from income and the appreciation of investments;
6. Other resources of the Organization; and
7. The investment policies of the Organization.

**Return Objectives and Risk Parameters**

The Organization has adopted investment and spending policies for endowment assets that attempt to provide a predictable stream of funding to programs supported by its endowment while seeking to protect principal values in terms of current dollars and, over the longer term, to increase principal values enough to offset the impact of inflation. Under an investment policy, as approved by the board of directors, the endowment assets are invested in a manner that is intended to produce results benchmarked on appropriate market indices based on the level of investment risk.

**YMCA OF THE FOX CITIES AND ITS AFFILIATE  
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
DECEMBER 31, 2019 AND 2018**

**NOTE 12 ENDOWMENTS (CONTINUED)**

**Return Objectives and Risk Parameters (Continued)**

The Organization and the Affiliate expect the Neenah Menasha Endowment Fund, the Appleton Endowment Fund, and the Bruce B Purdy Nature Preserve Fund, over time, to provide an average rate of return of approximately 5% plus inflation. The review of investment performance shall occur not less than semi-annually. Actual returns in any given year will likely vary from this amount.

**Strategies Employed for Achieving Objectives**

To satisfy its long-term rate-of-return objectives, the Organization and its Affiliate rely on a total return strategy in which investment returns are achieved through both capital appreciation (realized and unrealized) and current yield (interest and dividends). The investment policies target a diversified asset allocation that places a greater emphasis on equity-based investments to achieve its long-term return objectives within prudent risk constraints. Asset allocations for each endowment are as follows:

Equity exposure should not exceed 85% of the total portfolio market value. Fixed income securities should not exceed 35% of the total portfolio market value, and cash reserves should not exceed 10% of the total portfolio. Hedge fund securities and other alternative assets may account for up to 20% of the total portfolio.

**Spending Policy**

The Organization has a spending policy of appropriating up to 5% for distribution each year determined by using a three-year moving average of the total portfolio market values on December 31 of the prior fiscal years, not to exceed the three-year investment return average percentage. A distribution greater than the spending policy can only be made if approved by a majority of the board of directors.

**Funds with Deficiencies**

From time to time, certain donor-restricted endowment funds may have fair values less than the amounts required to be maintained by donor or by law (underwater endowments). There were no underwater endowments as of December 31, 2019 and 2018.

**YMCA OF THE FOX CITIES AND ITS AFFILIATE  
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
DECEMBER 31, 2019 AND 2018**

**NOTE 12 ENDOWMENTS (CONTINUED)**

Endowment net assets by type of fund consisted of the following at December 31:

	2019		
	Without Donor Restrictions	With Donor Restrictions	Total
Donor Restricted:			
Original Donor-Restricted Gift Amount Required to be Maintained in Perpetuity by Donor	\$ -	\$ 2,798,699	\$ 2,798,699
Endowment Earnings Required to be Maintained in Perpetuity by Donor	-	511,928	511,928
Accumulated Investment Gains	-	339,695	339,695
Board Designated	8,383,105	-	8,383,105
Total Funds	<u>\$ 8,383,105</u>	<u>\$ 3,650,322</u>	<u>\$ 12,033,427</u>
	2018		
	Without Donor Restrictions	With Donor Restrictions	Total
Donor Restricted:			
Original Donor-Restricted Gift Amount Required to be Maintained in Perpetuity by Donor	\$ -	\$ 2,286,599	\$ 2,286,599
Endowment Earnings Required to be Maintained in Perpetuity by Donor	-	260,373	260,373
Accumulated Investment Gains	-	165,526	165,526
Board Designated	7,297,566	-	7,297,566
Total Funds	<u>\$ 7,297,566</u>	<u>\$ 2,712,498</u>	<u>\$ 10,010,064</u>

Changes in endowment net assets were as follows for the year ended December 31:

	2019		
	Without Donor Restrictions	With Donor Restrictions	Total
Endowment Net Assets - Beginning of Year	\$ 7,297,566	\$ 2,712,498	\$ 10,010,064
Contributions	18,734	512,100	530,834
Investment Returns:			
Investment Income	262,660	91,111	353,771
Net Appreciation (Realized and Unrealized)	1,171,664	437,152	1,608,816
Total Investment Returns	<u>1,434,324</u>	<u>528,263</u>	<u>1,962,587</u>
Appropriation of Endowment:			
Assets for Expenditures	<u>(367,519)</u>	<u>(102,539)</u>	<u>(470,058)</u>
Endowment Net Assets - End of Year	<u>\$ 8,383,105</u>	<u>\$ 3,650,322</u>	<u>\$ 12,033,427</u>

**YMCA OF THE FOX CITIES AND ITS AFFILIATE  
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
DECEMBER 31, 2019 AND 2018**

**NOTE 12 ENDOWMENTS (CONTINUED)**

	2018		
	Without Donor Restrictions	With Donor Restrictions	Total
Endowment Net Assets - Beginning of Year	\$ 8,191,194	\$ 2,928,859	\$ 11,120,053
Contributions	88,782	100	88,882
Investment Returns:			
Investment Income	318,168	95,097	413,265
Net Depreciation (Realized and Unrealized)	(854,645)	(259,600)	(1,114,245)
Total Investment Returns	(536,477)	(164,503)	(700,980)
Appropriation of Endowment:			
Assets for Expenditures	(445,933)	(51,958)	(497,891)
Endowment Net Assets - End of Year	<u>\$ 7,297,566</u>	<u>\$ 2,712,498</u>	<u>\$ 10,010,064</u>

**NOTE 13 LEASE COMMITMENTS**

The Organization leases certain office equipment under operating leases that expire at various dates through December 2023.

Future minimum rental payments under these leases are as follows:

<u>Year Ending December 31,</u>	<u>Amount</u>
2020	\$ 60,875
2021	48,904
2022	36,559
2023	30,406
Total	<u>\$ 176,744</u>

Lease expense for the year ended December 31, 2019 and 2018 was \$52,214 and \$57,620, respectively.

**NOTE 14 RETIREMENT PLAN**

The Organization and the Affiliate participate in the National Young Men's Christian Association Retirement Plan and are contributing 12% of eligible salaries and hourly wages. Total contribution expense totaled \$885,783 and \$871,645 for the years ended December 31, 2019 and 2018, respectively.

**YMCA OF THE FOX CITIES AND ITS AFFILIATE**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**DECEMBER 31, 2019 AND 2018**

**NOTE 15 UNEMPLOYMENT COMPENSATION DEPOSIT**

The Organization is self-funded for state unemployment compensation purposes. In accordance with state laws and regulations, letters of credit in the amounts of \$336,286 and \$331,369 in favor of the Wisconsin unemployment reserve fund were maintained for the years ended December 31, 2019 and 2018, respectively.

**NOTE 16 SELF-FUNDED INSURANCE**

The Organization provides health, dental, and vision benefits to employees and their dependents through self-funded health plans. The plans are administered by a third party and maintain an excess loss policy of \$50,000 per employee per year, with an aggregate maximum limit of \$885,463 and \$1,160,537 as of December 31, 2019 and 2018, respectively.

Under its self-funded insurance plan, the Organization accrues an estimated liability based on claims filed subsequent to year-end and an additional amount for incurred but not yet reported claims based on prior experience. Accruals for such costs of \$273,162 and \$213,921 were included in accrued expenses at December 31, 2019 and 2018, respectively. Claims payments based on actual claims ultimately filed could differ materially from these estimates.

**NOTE 17 COMMITMENTS AND CONTINGENCIES**

The Organization entered into contracts totaling \$3,720,406 related to the addition to the Fox West YMCA Child Care Center. As of December 31, 2019, \$2,900,124 of the commitment had not yet been incurred.

Related to this project, the Organization entered into a letter of credit in the amount of \$35,000 in favor of the Town of Greenville. The letter expires October 15, 2021.

**NOTE 18 SIGNIFICANT ESTIMATES AND CONCENTRATIONS**

Generally accepted accounting principles require disclosure of information about certain significant estimates and current vulnerabilities due to certain concentrations. In addition to the allowance for uncollectible promises to give and the self-funded insurance liability discussed above, these matters included the following:

The Organization maintains cash balances at several institutions. Deposits are insured by the Federal Deposit Insurance Corporation up to \$250,000. As of December 31, 2019 and 2018, the Organization had balances in excess of federally insured limits; however, management believes the risk of loss is low based on the quality of the entities holding these balances.

**YMCA OF THE FOX CITIES AND ITS AFFILIATE  
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
DECEMBER 31, 2019 AND 2018**

**NOTE 19 RELATED PARTIES**

The Organization purchased products and services totaling \$923,040 and \$4,800 during the years ended December 31, 2019 and 2018, respectively, from businesses represented by members of the board of directors. As of December 31, 2019 and 2018, the Organization had accounts payable due to a business represented by a member of the board of directors in the amount of \$431,714 and \$-0-, respectively.