

PUBLIC DISCLOSURE COPY

Form **990**

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

2017

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 for instructions and the latest information.

Department of the Treasury
Internal Revenue Service

A For the 2017 calendar year, or tax year beginning 07/01, 2017, and ending 06/30, 20 18

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

C Name of organization YOUNG MENS CHRISTIAN ASSOC. MCGAW, INC.
 Doing business as _____
 Number and street (or P.O. box if mail is not delivered to street address) Room/suite
1000 GROVE STREET
 City or town, state or province, country, and ZIP or foreign postal code
EVANSTON, IL 60201

D Employer identification number
36-2169194

E Telephone number
(847) 475-7400

F Name and address of principal officer: MONIQUE PARSONS
SAME AS C ABOVE

G Gross receipts \$ 20,984,211

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: ▶ MCGAWYMCA.ORG

K Form of organization: Corporation Trust Association Other ▶ _____

L Year of formation: 1885 **M** State of legal domicile: IL

Part I Summary

Activities & Governance	1	Briefly describe the organization's mission or most significant activities: <u>THE MCGAW YMCA IS AN OPEN CHARITABLE, MEMBERSHIP ASSOCIATION THAT PROMOTES GROWTH IN SPIRIT, MIND, AND BODY THROUGH PROGRAMS AND (CONTINUED ON SCHEDULE O)</u>		
	2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3	Number of voting members of the governing body (Part VI, line 1a)	3	<u>26</u>
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	<u>26</u>
	5	Total number of individuals employed in calendar year 2017 (Part V, line 2a)	5	<u>737</u>
	6	Total number of volunteers (estimate if necessary)	6	<u>900</u>
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	<u>0</u>
b	Net unrelated business taxable income from Form 990-T, line 34	7b	<u>0</u>	
Revenue	8	Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9	Program service revenue (Part VIII, line 2g)	<u>2,368,204</u>	<u>4,411,465</u>
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	<u>13,548,831</u>	<u>14,615,335</u>
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	<u>148,066</u>	<u>113,055</u>
	12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	<u>294,060</u>	<u>339,709</u>
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	<u>16,359,161</u>	<u>19,479,564</u>
	14	Benefits paid to or for members (Part IX, column (A), line 4)	<u>1,907,451</u>	<u>1,946,684</u>
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)		
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	<u>10,056,541</u>	<u>9,903,978</u>
	b	Total fundraising expenses (Part IX, column (D), line 25) ▶ <u>447,194</u>	<u>0</u>	<u>0</u>
	17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	<u>5,506,954</u>	<u>5,758,741</u>
	18	Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	<u>17,470,946</u>	<u>17,609,403</u>
19	Revenue less expenses. Subtract line 18 from line 12	<u>(1,111,785)</u>	<u>1,870,161</u>	
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	21	Total liabilities (Part X, line 26)	<u>20,535,706</u>	<u>21,925,888</u>
	22	Net assets or fund balances. Subtract line 21 from line 20	<u>7,827,740</u>	<u>7,318,860</u>
			<u>12,707,966</u>	<u>14,607,028</u>

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 _____

Type or print name and title CYNTHIA HOFFMAN, CHIEF FINANCIAL OFFICER

Paid Preparer Use Only

Print/Type preparer's name MARCY STEINDLER Preparer's signature _____ Date _____ Check if self-employed PTIN P00573131

Firm's name ▶ MANN, WEITZ & ASSOCIATES LLC Firm's EIN ▶ 36-3963131

Firm's address ▶ 111 DEER LAKE RD SUITE 125, DEERFIELD, IL 60015-9578 Phone no. (847) 267-3400

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** (2017)

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:

THE MCGAW YMCA IS AN OPEN CHARITABLE, MEMBERSHIP ASSOCIATION THAT PROMOTES GROWTH IN SPIRIT, MIND AND BODY THROUGH PROGRAMS AND SERVICES FOR ALL IN OUR DIVERSE COMMUNITY. THE YMCA IS A CAUSE-DRIVEN, CHARITABLE ORGANIZATION COMMITTED TO BUILDING THE FOUNDATIONS OF COMMUNITY. WE SEEK TO (CONTINUED ON SCHEDULE O)

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

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

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

If "Yes," describe these changes on Schedule O.

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

4a (Code:) (Expenses \$ 5,178,399 including grants of \$ 762,237) (Revenue \$ 5,657,745)

HEALTHY LIVING

MCGAW YMCA 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. MCGAW HAD OVER 4,250 PEOPLE ATTEND ONE OF OUR 105 EXERCISE CLASSES. OUR SWIM, SPORTS, AND PLAY PROGRAMS REACH OVER 2,400 CHILDREN AND ADULTS ANNUALLY THROUGH GROUP AND PRIVATE LESSONS. THE YZONE PROGRAM COMBINES SPORTS AND ACADEMICS TO HELP YOUTH REACH THEIR FULL POTENTIAL. WE PROVIDE HEALTH SCREENINGS AND ACCESS TO WELLNESS PROGRAMS TO OVER 170 MEN WHICH HAVE RESIDENCES AT OUR YMCA. AS A RESULT OF OUR PROGRAMS OVER 12,500 MEMBERS AND ANOTHER 8,000 PARTICIPANTS 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 NATIONAL STRUGGLES WITH AN OBESITY CRISIS, FAMILIES STRUGGLE WITH WORK/LIFE BALANCE AND INDIVIDUALS SEARCH FOR PERSONAL FULFILLMENT. OUR PROGRAMS ARE ACCESSIBLE, (CONTINUED ON SCHEDULE O)

4b (Code:) (Expenses \$ 1,205,256 including grants of \$ 57,632) (Revenue \$ 1,228,793)

SOCIAL RESPONSIBILITY:

MCGAW 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. OUR YMCA PROVIDES AFFORDABLE HOUSING, CASE MANAGEMENT, AND WRAP-AROUND SOCIAL SERVICES TO OVER 170 MEN. MCGAW PROVIDES EDUCATIONAL PROGRAMS FREE OF CHARGE TO CHILDREN IN THE COMMUNITY THROUGH OUR SUMMER LEARNING AND STEAM EDUCATION PROGRAMS. WE PROVIDE FOOD PROGRAMS WHICH PROVIDE ACCESS TO HEALTHY MEALS FOR LOWER INCOME INDIVIDUALS IN OUR COMMUNITY. THROUGH OUR PROGRAMS AND COMMUNITY PARTNERSHIPS, MCGAW DELIVERS THE TRAINING, RESOURCES AND SUPPORT THAT EMPOWER OUR NEIGHBORS TO EFFECT CHANGE, BRIDGE GAPS AND OVERCOME OBSTACLES. LAST YEAR, WE ENGAGED 900 YMCA MEMBERS, PARTICIPANTS, AND VOLUNTEERS IN ACTIVITIES THAT STRENGTHEN OUR COMMUNITY AND PAVE THE WAY FOR FUTURE GENERATIONS TO THRIVE.

4c (Code:) (Expenses \$ 9,253,692 including grants of \$ 1,126,815) (Revenue \$ 7,728,797)

YOUTH DEVELOPMENT

MCGAW 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 INCLUDE EARLY CHILDHOOD EDUCATION WHICH PROVIDES PROGRAMS FOR OVER 1,100 CHILDREN ANNUALLY. WE PROVIDE THE ONLY HEAD START PROGRAM IN OUR SERVICE AREA TO PREPARE PRESCHOOL CHILDREN FOR KINDERGARTEN. OUR SUMMER LEARNING PROGRAM PROVIDES EDUCATION TO 230 RISING 1ST THROUGH 4TH GRADERS FREE OF CHARGE TO HELP THEM ACHIEVE THEIR ACADEMIC POTENTIAL. WE PROVIDE SCHOOL'S OUT AND DAY CAMP PROGRAMS FOR 3RD-5TH GRADE STUDENTS IN OUR DISTRICT. TO FURTHER STEM (SCIENCE, TECHNOLOGY, ENGINEERING, AND MATH) EDUCATION, MCGAW PROVIDES A METAMEDIA MAKERSPACE PROGRAM WHICH IS FREE OF CHARGE FOR 6TH-8TH GRADE STUDENTS. MCGAW PROVIDES (CONTINUED ON SCHEDULE O)

4d Other program services (Describe in Schedule O.)

(Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses 15,637,347

Part IV Checklist of Required Schedules

	Yes	No
1 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"/>
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> (see instructions)?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
3 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"/>
4 Section 501(c)(3) organizations. 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"/>
5 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"/>
6 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"/>
7 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"/>
8 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"/>
9 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"/>
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
11 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.		
a 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 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"/>
c 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"/>
d 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"/>
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
f 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 checked="" type="checkbox"/>	<input type="checkbox"/>
12 a 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 checked="" type="checkbox"/>	<input type="checkbox"/>
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 type="checkbox"/>	<input checked="" type="checkbox"/>
13 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"/>
14 a Did the organization maintain an office, employees, or agents outside of the United States?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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"/>
15 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"/>
16 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"/>
17 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"/>
18 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"/>
19 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 type="checkbox"/>	<input checked="" type="checkbox"/>

Part IV Checklist of Required Schedules *(continued)*

	Yes	No
20 a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		✓
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21 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>		✓
22 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>	✓	
23 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>	✓	
24a 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 Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. 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 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>		✓
26 Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If "Yes," complete Schedule L, Part II</i>		✓
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>		✓
28 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):		
a A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		✓
b A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		✓
c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i>		✓
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	✓	
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		✓
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		✓
32 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>		✓
33 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>		✓
34 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>		✓
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		✓
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>		
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		✓
37 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>		✓
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O.	✓	

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		
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	1a	30		
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	✓		
2a	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	2a	737		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	2b	✓		
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a		✓	
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O	3b			
4a	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)?	4a		✓	
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).				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		✓	
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		✓	
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c			
6a	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?	6a		✓	
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b			
7	Organizations that may receive deductible contributions under section 170(c).				
a	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?	7a	✓		
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	✓		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c		✓	
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		✓	
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		✓	
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g			
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h			
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8			
9	Sponsoring organizations maintaining donor advised funds.				
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a			
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b			
10	Section 501(c)(7) organizations. Enter:				
a	Initiation fees and capital contributions included on Part VIII, line 12	10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b			
11	Section 501(c)(12) organizations. Enter:				
a	Gross income from members or shareholders	11a			
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b			
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a			
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b			
13	Section 501(c)(29) qualified nonprofit health insurance issuers.				
a	Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O.	13a			
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	13b			
c	Enter the amount of reserves on hand	13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a		✓	
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	14b			

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 in Schedule O. See instructions. Check if Schedule O contains a response or note to any line in this Part VI

Section A. Governing Body and Management

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

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

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

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed ► IL
- 18** Section 6104 requires an organization to make its Forms 1023 (or 1024 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 in Schedule O)
- 19** Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records: ►
CYNTHIA HOFFMAN, 1000 GROVE STREET, EVANSTON, IL 60201, (847) 475-7400, FAX: (847) 475-1377

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.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

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) PAT MAUNSELL CHAIR OF THE BOARD	3.0	✓		✓				0	0	0
(2) SEAN REYNOLDS VICE CHAIR OF THE BOARD	3.0	✓		✓				0	0	0
(3) CHAD LUNING TREASURER OF THE BOARD	3.0	✓		✓				0	0	0
(4) VILMA BELL SECRETARY OF THE BOARD	3.0	✓		✓				0	0	0
(5) BILL GIFFORD DIRECTOR OF THE BOARD	3.0	✓						0	0	0
(6) JABARI PORTER DIRECTOR OF THE BOARD	3.0	✓						0	0	0
(7) ANGELA EDWARDS-CAMPBELL DIRECTOR OF THE BOARD	2.0	✓						0	0	0
(8) THERESA COLLINS DIRECTOR OF THE BOARD	2.0	✓						0	0	0
(9) ISMALIS NUNEZ DIRECTOR OF THE BOARD	2.0	✓						0	0	0
(10) BRIAN SCOTT DIRECTOR OF THE BOARD	2.0	✓						0	0	0
(11) CAREY BARTELL DIRECTOR OF THE BOARD	2.0	✓						0	0	0
(12) MARCUS CAMPBELL DIRECTOR OF THE BOARD	2.0	✓						0	0	0
(13) BOB D CORBETT PCC DIRECTOR OF THE BOARD	2.0	✓						0	0	0
(14) JANET CRAWFORD DIRECTOR OF THE BOARD	2.0	✓						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) LESLIE GRANCHALEK DIRECTOR OF THE BOARD	2.0	<input checked="" type="checkbox"/>						0	0	0
(16) JANINE HILL DIRECTOR OF THE BOARD	2.0	<input checked="" type="checkbox"/>						0	0	0
(17) CASEY MILLER DIRECTOR OF THE BOARD	2.0	<input checked="" type="checkbox"/>						0	0	0
(18) NEAL MOGLIN DIRECTOR OF THE BOARD	2.0	<input checked="" type="checkbox"/>						0	0	0
(19) JOHN PRATT DIRECTOR OF THE BOARD	2.0	<input checked="" type="checkbox"/>						0	0	0
(20) ANNE REUSCHE DIRECTOR OF THE BOARD	2.0	<input checked="" type="checkbox"/>						0	0	0
(21) MARY DOLAN DIRECTOR OF THE BOARD	2.0	<input checked="" type="checkbox"/>						0	0	0
(22) SHARON ROBINSON DIRECTOR OF THE BOARD	2.0	<input checked="" type="checkbox"/>						0	0	0
(23) LYNN RYAN DIRECTOR OF THE BOARD	2.0	<input checked="" type="checkbox"/>						0	0	0
(24) TODD SWORTZEL DIRECTOR OF THE BOARD	2.0	<input checked="" type="checkbox"/>						0	0	0
(25) (SEE STATEMENT)										
1b Sub-total								0	0	0
c Total from continuation sheets to Part VII, Section A								738,077	0	131,038
d Total (add lines 1b and 1c)								738,077	0	131,038

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 **▶** 5

	Yes	No
3 Did the organization list any former officer, director, or 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"/>
4 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"/>
5 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
NONE		

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 **▶** 0

Part VIII Statement of Revenue

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

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a 0					
	b Membership dues	1b 0					
	c Fundraising events	1c 90,790					
	d Related organizations	1d 0					
	e Government grants (contributions)	1e 208,785					
	f All other contributions, gifts, grants, and similar amounts not included above	1f 4,111,890					
	g Noncash contributions included in lines 1a-1f: \$	81,164					
	h Total. Add lines 1a-1f	▶ 4,411,465					
Program Service Revenue	Business Code						
	2a YOUTH DEVELOPMENT	813410	7,728,799	7,728,799			
	b HEALTHY LIVING	813410	5,657,743	5,657,743			
	c SOCIAL RESPONSIBILITY	813410	1,228,793	1,228,793			
	d _____						
	e _____						
	f All other program service revenue .		0	0	0	0	
g Total. Add lines 2a-2f	▶ 14,615,335						
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)	▶ 72,116				72,116	
	4 Income from investment of tax-exempt bond proceeds ▶						
	5 Royalties	▶					
	6a Gross rents	(i) Real	(ii) Personal				
		b Less: rental expenses					
		c Rental income or (loss)	0	0			
	d Net rental income or (loss)	▶					
	7a Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other				
		b Less: cost or other basis and sales expenses					
		c Gain or (loss)	40,939	0			
		d Net gain or (loss)	▶ 40,939				40,939
	8a Gross income from fundraising events (not including \$ 90,790 of contributions reported on line 1c). See Part IV, line 18	a 246,271					
		b Less: direct expenses	b 132,083				
		c Net income or (loss) from fundraising events . ▶	114,188				114,188
	9a Gross income from gaming activities. See Part IV, line 19	a					
		b Less: direct expenses	b				
		c Net income or (loss) from gaming activities . . ▶					
10a Gross sales of inventory, less returns and allowances	a 97,959						
	b Less: cost of goods sold	b 48,459					
	c Net income or (loss) from sales of inventory . . ▶	49,500				49,500	
Miscellaneous Revenue		Business Code					
11a USE OF SPACE	813410	81,172			81,172		
b LOCKER RENTAL	813410	45,014			45,014		
c PARKING LOT INCOME	813410	19,276			19,276		
d All other revenue	813410	30,559	0	0	30,559		
e Total. Add lines 11a-11d	▶ 176,021						
12 Total revenue. See instructions.	▶ 19,479,564		14,615,335	0	452,764		

Part IX Statement of Functional Expenses

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

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

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

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22	1,946,684	1,946,684		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16	0	0		
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	935,394	419,977	359,380	156,037
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	7,150,056	6,663,534	375,319	111,203
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	407,497	365,787	35,959	5,751
9 Other employee benefits	842,501	778,815	51,795	11,891
10 Payroll taxes	568,530	520,593	39,913	8,024
11 Fees for services (non-employees):				
a Management				
b Legal	21,503		21,503	
c Accounting	27,070		27,070	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	12,206		12,206	
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	402,137	183,785	166,788	51,564
12 Advertising and promotion	115,622	49,540	38,548	27,534
13 Office expenses	446,317	404,807	31,799	9,711
14 Information technology	302,441	249,985	15,024	37,432
15 Royalties				
16 Occupancy	1,592,316	1,533,161	59,155	
17 Travel	22,512	18,608	3,823	81
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	98,737	58,733	35,984	4,020
20 Interest	9,063	9,063		
21 Payments to affiliates	184,442	0	184,442	0
22 Depreciation, depletion, and amortization	1,119,045	1,071,382	47,663	
23 Insurance	85,130	75,447	9,683	
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a <u>DIRECT PROGRAM EXPENSES</u>	934,569	934,569		
b <u>BAD DEBT FOR PROGRAM</u>	82,771	82,771		
c <u>VEHICLE RENTAL & EXPENSES</u>	231,996	231,996		
d <u>DUES AND SUBSCRIPTION</u>	28,532	22,929	5,373	230
e All other expenses	42,332	15,180	3,436	23,716
25 Total functional expenses. Add lines 1 through 24e	17,609,403	15,637,346	1,524,863	447,194
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

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

		(A)		(B)
		Beginning of year		End of year
Assets	1 Cash—non-interest-bearing	756,028	1	299,400
	2 Savings and temporary cash investments	18,281	2	979,285
	3 Pledges and grants receivable, net	595,659	3	972,795
	4 Accounts receivable, net	359,610	4	267,204
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L	0	5	0
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L		6	0
	7 Notes and loans receivable, net	0	7	0
	8 Inventories for sale or use	39,624	8	25,842
	9 Prepaid expenses and deferred charges	224,986	9	371,559
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	31,122,461		
	b Less: accumulated depreciation	15,899,224	10c	15,223,237
	11 Investments—publicly traded securities	2,795,511	11	3,718,161
	12 Investments—other securities. See Part IV, line 11	6,189	12	5,372
	13 Investments—program-related. See Part IV, line 11	0	13	0
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	253,334	15	63,033
16 Total assets. Add lines 1 through 15 (must equal line 34)	20,535,706	16	21,925,888	
Liabilities	17 Accounts payable and accrued expenses	1,417,912	17	1,125,814
	18 Grants payable		18	
	19 Deferred revenue	1,870,048	19	2,120,268
	20 Tax-exempt bond liabilities	0	20	0
	21 Escrow or custodial account liability. Complete Part IV of Schedule D	0	21	0
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	0
	23 Secured mortgages and notes payable to unrelated third parties	4,530,641	23	4,062,051
	24 Unsecured notes and loans payable to unrelated third parties	0	24	0
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	9,139	25	10,727
	26 Total liabilities. Add lines 17 through 25	7,827,740	26	7,318,860
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	11,031,959	27	10,829,041
	28 Temporarily restricted net assets	1,167,565	28	1,377,439
	29 Permanently restricted net assets	508,442	29	2,400,548
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building, or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
	33 Total net assets or fund balances	12,707,966	33	14,607,028
34 Total liabilities and net assets/fund balances	20,535,706	34	21,925,888	

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	19,479,564
2	Total expenses (must equal Part IX, column (A), line 25)	2	17,609,403
3	Revenue less expenses. Subtract line 2 from line 1	3	1,870,161
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	12,707,966
5	Net unrealized gains (losses) on investments	5	28,901
6	Donated services and use of facilities	6	0
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	0
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	14,607,028

Part XII Financial Statements and Reporting

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

	Yes	No
1 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.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		✓
b Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	✓	
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.	✓	
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		✓
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.		

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 (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) MARK TEASDALE ----- DIRECTOR OF THE BOARD	2.0 -----	<input checked="" type="checkbox"/>						0	0	0
(26) JAMES WRIGHT ----- DIRECTOR OF THE BOARD	2.0 -----	<input checked="" type="checkbox"/>						0	0	0
(27) SCOTT LORENZ ----- V.P. PHILANTHROPY & LEADERSHIP GIFTS	50.0 -----			<input checked="" type="checkbox"/>				171,752	0	38,503
(28) MARK A. DENNIS, JR ----- PRESIDENT/CEO	50.0 -----			<input checked="" type="checkbox"/>				224,568	0	31,435
(29) MONIQUE PARSONS ----- PRESIDENT/CEO	50.0 -----			<input checked="" type="checkbox"/>				120,744	0	28,643
(30) NANCY PETRILLO ----- CHIEF ADMINISTRATOR & FINANCIAL OFFICER	50.0 -----			<input checked="" type="checkbox"/>				112,511	0	20,859
(31) BRUCE CARMICHAEL ----- CHIEF HUMAN CAPITAL DEVELOPMENT OFFICER	50.0 -----			<input checked="" type="checkbox"/>				108,502	0	11,598

SCHEDULE A
(Form 990 or 990-EZ)

Public Charity Status and Public Support

OMB No. 1545-0047

2017

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

▶ Attach to Form 990 or Form 990-EZ.

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

Name of the organization YOUNG MENS CHRISTIAN ASSOC. MCGAW, INC.	Employer identification number 36-2169194
--	---

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

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

- 1 A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2 A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E (Form 990 or 990-EZ).)
- 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state:
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8 A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9 An agricultural research organization described in **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 33¹/₃% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33¹/₃% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 11 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 12 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
 - a **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
 - b **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
 - c **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
 - d **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
 - e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
 - f Enter the number of supported organizations
 - g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1–10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
(A)						
(B)						
(C)						
(D)						
(E)						
Total						

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10						
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2017 (line 6, column (f) divided by line 11, column (f))	14	%
15 Public support percentage from 2016 Schedule A, Part II, line 14	15	%
16a 33 1/3% support test—2017. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
b 33 1/3% support test—2016. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
17a 10%-facts-and-circumstances test—2017. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
b 10%-facts-and-circumstances test—2016. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions		<input type="checkbox"/>

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	5,435,147	2,394,757	2,117,082	2,368,204	4,411,465	16,726,655
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	8,728,775	13,410,074	13,231,076	13,875,603	14,959,565	64,205,093
3 Gross receipts from activities that are not an unrelated trade or business under section 513						0
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						0
5 The value of services or facilities furnished by a governmental unit to the organization without charge						0
6 Total. Add lines 1 through 5	14,163,922	15,804,831	15,348,158	16,243,807	19,371,030	80,931,748
7a Amounts included on lines 1, 2, and 3 received from disqualified persons	136,798	124,212	136,170	124,367	121,042	642,589
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year	0	0	0	0	0	0
c Add lines 7a and 7b	136,798	124,212	136,170	124,367	121,042	642,589
8 Public support. (Subtract line 7c from line 6.)						80,289,159

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
9 Amounts from line 6	14,163,922	15,804,831	15,348,158	16,243,807	19,371,030	80,931,748
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	190,428	140,210	114,166	75,158	72,116	592,078
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						0
c Add lines 10a and 10b	190,428	140,210	114,166	75,158	72,116	592,078
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						0
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	287,833	168,846	252,209	200,196	176,021	1,085,105
13 Total support. (Add lines 9, 10c, 11, and 12.)	14,642,183	16,113,887	15,714,533	16,519,161	19,619,167	82,608,931
14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

15 Public support percentage for 2017 (line 8, column (f) divided by line 13, column (f))	15	97.19 %
16 Public support percentage from 2016 Schedule A, Part III, line 15	16	96.75 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2017 (line 10c, column (f) divided by line 13, column (f))	17	0.72 %
18 Investment income percentage from 2016 Schedule A, Part III, line 17	18	0.89 %
19a 33 1/3% support tests—2017. 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	<input checked="" type="checkbox"/>	
b 33 1/3% support tests—2016. 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	<input type="checkbox"/>	
20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions	<input type="checkbox"/>	

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	Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
5c	Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <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 (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
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?		
b A family member of a person described in (a) above?		
c A 35% controlled entity of a person described in (a) or (b) above? <i>If "Yes" to a, b, or c, provide detail in Part VI.</i>		

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).		
2 Activities Test. Answer (a) and (b) below.		
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>		
b Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i>		
3 Parent of Supported Organizations. Answer (a) and (b) below.		
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>Provide details in Part VI.</i>		
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>		

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

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

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

Schedule A (Form 990 or 990-EZ) 2017

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

Section D - Distributions	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required)	
6 Other distributions (describe in Part VI). See instructions.	
7 Total annual distributions. Add lines 1 through 6.	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	
9 Distributable amount for 2017 from Section C, line 6	
10 Line 8 amount divided by line 9 amount	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2017	(iii) Distributable Amount for 2017
1 Distributable amount for 2017 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2017 (reasonable cause required—explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2017			
a			
b From 2013			
c From 2014			
d From 2015			
e From 2016			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2017 distributable amount			
i Carryover from 2012 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4 Distributions for 2017 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2017 distributable amount			
c Remainder. Subtract lines 4a and 4b from 4.			
5 Remaining underdistributions for years prior to 2017, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI . See instructions.			
6 Remaining underdistributions for 2017. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI . See instructions.			
7 Excess distributions carryover to 2018. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2013			
b Excess from 2014			
c Excess from 2015			
d Excess from 2016			
e Excess from 2017			

Part VI

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

Return Reference - Identifier	Explanation
<p>SCHEDULE A, PART III, LINE 12 - OTHER INCOME</p>	<p>USE OF SPACE: \$81,172 LOCKER RENTAL: \$45,014 PARKING LOT INCOME: \$19,276 MISCELLANEOUS REVENUE: \$30,559</p>

Return Reference - Identifier	Explanation						
SCHEDULE A, PART III, LINE 12 - OTHER INCOME	Other Income Type	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
	(1) MISCELLANEOUS INCOME	287,833	168,846	252,209	200,196	176,021	1,085,105

Schedule of Contributors

2017

▶ **Attach to Form 990, Form 990-EZ, or Form 990-PF.**
 ▶ **Go to www.irs.gov/Form990 for the latest information.**

Name of the organization YOUNG MENS CHRISTIAN ASSOC. MCGAW, INC.	Employer identification number 36-2169194
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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 33¹/₃% 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 YOUNG MENS CHRISTIAN ASSOC. MCGAW, INC.	Employer identification number 36-2169194
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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	----- ----- -----	\$ ----- 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	----- ----- -----	\$ ----- 15,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	----- ----- -----	\$ ----- 16,180	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	----- ----- -----	\$ ----- 17,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	----- ----- -----	\$ ----- 7,400	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
6	----- ----- -----	\$ ----- 20,081	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization YOUNG MENS CHRISTIAN ASSOC. MCGAW, INC.	Employer identification number 36-2169194
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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	----- ----- -----	\$ ----- 10,240	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
8	----- ----- -----	\$ ----- 10,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
9	----- ----- -----	\$ ----- 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
10	----- ----- -----	\$ ----- 14,010	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
11	----- ----- -----	\$ ----- 12,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
12	----- ----- -----	\$ ----- 11,350	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization YOUNG MENS CHRISTIAN ASSOC. MCGAW, INC.	Employer identification number 36-2169194
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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	----- ----- -----	\$ ----- 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
14	----- ----- -----	\$ ----- 10,330	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
15	----- ----- -----	\$ ----- 25,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
16	----- ----- -----	\$ ----- 27,643	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions.)
17	----- ----- -----	\$ ----- 10,652	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions.)
18	----- ----- -----	\$ ----- 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization YOUNG MENS CHRISTIAN ASSOC. MCGAW, INC.	Employer identification number 36-2169194
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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	----- ----- -----	\$ ----- 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
20	----- ----- -----	\$ ----- 15,500	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
21	----- ----- -----	\$ ----- 8,350	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
22	----- ----- -----	\$ ----- 44,567	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
23	----- ----- -----	\$ ----- 8,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
24	----- ----- -----	\$ ----- 200,785	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization YOUNG MENS CHRISTIAN ASSOC. MCGAW, INC.	Employer identification number 36-2169194
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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	----- ----- -----	\$ ----- 10,800	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
26	----- ----- -----	\$ ----- 25,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
27	----- ----- -----	\$ ----- 18,500	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
28	----- ----- -----	\$ ----- 150,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
29	----- ----- -----	\$ ----- 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
30	----- ----- -----	\$ ----- 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization YOUNG MENS CHRISTIAN ASSOC. MCGAW, INC.	Employer identification number 36-2169194
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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	----- ----- -----	\$ ----- 6,503	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
32	----- ----- -----	\$ ----- 7,500	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
33	----- ----- -----	\$ ----- 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
34	----- ----- -----	\$ ----- 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
35	----- ----- -----	\$ ----- 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
36	----- ----- -----	\$ ----- 6,500	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization YOUNG MENS CHRISTIAN ASSOC. MCGAW, INC.	Employer identification number 36-2169194
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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	----- ----- -----	\$ ----- 20,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
38	----- ----- -----	\$ ----- 16,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
39	----- ----- -----	\$ ----- 300,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
40	----- ----- -----	\$ ----- 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
41	----- ----- -----	\$ ----- 10,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
42	----- ----- -----	\$ ----- 12,500	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization YOUNG MENS CHRISTIAN ASSOC. MCGAW, INC.	Employer identification number 36-2169194
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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
43	----- ----- -----	\$ ----- 37,500	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
44	----- ----- -----	\$ ----- 14,310	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
45	----- ----- -----	\$ ----- 6,990	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
46	----- ----- -----	\$ ----- 15,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
47	----- ----- -----	\$ ----- 6,500	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
48	----- ----- -----	\$ ----- 101,136	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization YOUNG MENS CHRISTIAN ASSOC. MCGAW, INC.	Employer identification number 36-2169194
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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	----- ----- -----	\$ 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
50	----- ----- -----	\$ 15,575	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
51	----- ----- -----	\$ 250,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
52	----- ----- -----	\$ 7,976	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
53	----- ----- -----	\$ 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
54	----- ----- -----	\$ 27,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization YOUNG MENS CHRISTIAN ASSOC. MCGAW, INC.	Employer identification number 36-2169194
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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		\$ 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
56		\$ 70,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
57		\$ 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
58		\$ 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
59		\$ 10,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
60		\$ 17,100	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization YOUNG MENS CHRISTIAN ASSOC. MCGAW, INC.	Employer identification number 36-2169194
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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	----- ----- -----	\$ ----- 7,310	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
62	----- ----- -----	\$ ----- 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
63	----- ----- -----	\$ ----- 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
64	----- ----- -----	\$ ----- 10,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
65	----- ----- -----	\$ ----- 40,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
66	----- ----- -----	\$ ----- 21,286	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization YOUNG MENS CHRISTIAN ASSOC. MCGAW, INC.	Employer identification number 36-2169194
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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	----- ----- -----	\$ ----- 6,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
68	----- ----- -----	\$ ----- 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
69	----- ----- -----	\$ ----- 2,035,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
70	----- ----- -----	\$ ----- 7,256	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
71	----- ----- -----	\$ ----- 12,500	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
72	----- ----- -----	\$ ----- 34,150	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization YOUNG MENS CHRISTIAN ASSOC. MCGAW, INC.	Employer identification number 36-2169194
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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	----- ----- -----	\$ ----- 5,350	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
74	----- ----- -----	\$ ----- 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
75	----- ----- -----	\$ ----- 22,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
76	----- ----- -----	\$ ----- 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
77	----- ----- -----	\$ ----- 40,500	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
78	----- ----- -----	\$ ----- 144,818	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization YOUNG MENS CHRISTIAN ASSOC. MCGAW, INC.	Employer identification number 36-2169194
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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
79	----- ----- -----	\$ 7,453	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
-----	----- ----- -----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
-----	----- ----- -----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
-----	----- ----- -----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
-----	----- ----- -----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
-----	----- ----- -----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
-----	----- ----- -----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization YOUNG MENS CHRISTIAN ASSOC. MCGAW, INC.	Employer identification number 36-2169194
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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
6	232 SHARES OF WELLS FARGO	\$ 12,537	11/30/2017
16	375 SHARES OF WALGREENS BOOTS ALLIANCE	\$ 27,293	12/18/2017
17	70 SHARES ISHARES S&P 500 GROWTH ETF	\$ 10,652	12/11/2017
		\$	
		\$	
		\$	
		\$	

Name of organization YOUNG MENS CHRISTIAN ASSOC. MCGAW, INC.	Employer identification number 36-2169194
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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 for instructions and the latest information.

OMB No. 1545-0047

2017

Open to Public Inspection

Name of the organization: YOUNG MENS CHRISTIAN ASSOC. MCGAW, INC. Employer identification number: 36-2169194

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

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows 1-4: Total number at end of year, Aggregate value of contributions to (during year), Aggregate value of grants from (during year), Aggregate value at end of year. Rows 5-6: Did the organization inform all donors and donor advisors... Did the organization inform all grantees, donors, and donor advisors...

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

Table with 2 columns: Question, Held at the End of the Tax Year. Rows 1-9: Purpose(s) of conservation easements, Complete lines 2a through 2d if the organization held a qualified conservation contribution..., Number of conservation easements modified..., Number of states where property subject to conservation easement is located..., Does the organization have a written policy..., Staff and volunteer hours devoted to monitoring..., Amount of expenses incurred..., Does each conservation easement reported on line 2(d) above satisfy the requirements..., In Part XIII, describe how the organization reports 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.

Table with 2 columns: Question, Amount. Rows 1a-1b: If the organization elected, as permitted under SFAS 116 (ASC 958), not to report... If the organization elected, as permitted under SFAS 116 (ASC 958), to report... 2: If the organization received or held works of art, historical treasures, or other similar assets for financial gain...

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

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):

- a** Public exhibition
- b** Scholarly research
- c** Preservation for future generations
- d** Loan or exchange programs
- e** Other

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? **Yes** **No**

Part IV Escrow and Custodial Arrangements.

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

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? **Yes** **No**

b If "Yes," explain the arrangement in Part XIII and complete the following table:

	Amount
1c Beginning balance	
1d Additions during the year	
1e Distributions during the year	
1f 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
1a Beginning of year balance	935,546	900,425	885,473	826,958	819,974
b Contributions	2,015,570	2,982	14,952	58,515	6,984
c Net investment earnings, gains, and losses	131,354	50,061	0	0	0
d Grants or scholarships	0	0	0	0	0
e Other expenditures for facilities and programs	104,239	17,922	0	0	0
f Administrative expenses					
g End of year balance	2,978,231	935,546	900,425	885,473	826,958

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- a** Board designated or quasi-endowment ▶ 15.20 %
- b** Permanent endowment ▶ 80.60 %
- c** Temporarily restricted endowment ▶ 4.20 %

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:

- (i)** unrelated organizations
- (ii)** related organizations

	Yes	No
3a(i)	✓	
3a(ii)		✓
3b		

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
1a Land		1,142,512		1,142,512
b Buildings		23,707,120	11,744,336	11,962,784
c Leasehold improvements		340,855	59,809	281,046
d Equipment		504,116	130,886	373,230
e Other		5,427,858	3,964,193	1,463,665
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				15,223,237

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) _____		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 12.) ►		

Part VIII Investments—Program Related.

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

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

Part IX Other Assets.

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

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

Part X Other Liabilities.

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

1. (a) Description of liability	(b) Book value	
(1) Federal income taxes		
(2) FUNDS HELD YMCA SPONSORED GROUPS	10,727	
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ►	10,727	

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

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

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

1	Total revenue, gains, and other support per audited financial statements		1	17,777,158
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a	28,901	
b	Donated services and use of facilities	2b	47,041	
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d	(1,946,684)	
e	Add lines 2a through 2d			2e (1,870,742)
3	Subtract line 2e from line 1			3 19,647,900
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	12,206	
b	Other (Describe in Part XIII.)	4b	(180,542)	
c	Add lines 4a and 4b			4c (168,336)
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)			5 19,479,564

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

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

1	Total expenses and losses per audited financial statements		1	15,878,096
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a	47,041	
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d	180,542	
e	Add lines 2a through 2d			2e 227,583
3	Subtract line 2e from line 1			3 15,650,513
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	12,206	
b	Other (Describe in Part XIII.)	4b	1,946,684	
c	Add lines 4a and 4b			4c 1,958,890
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)			5 17,609,403

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

Part XIII

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 XI, LINE 2(D) - OTHER REVENUES IN AUDITED FINANCIAL STATEMENTS NOT IN FORM 990	(a) Description	(b) Amount
	FEE ASSISTANCE	- 1,946,684
SCHEDULE D, PART XI, LINE 4(B) - OTHER REVENUE	(a) Description	(b) Amount
	SPECIAL EVENT EXPENSE	- 132,083
	COST OF GOOD SOLD	- 48,459
SCHEDULE D, PART XII, LINE 2(D) - OTHER EXPENSES IN AUDITED FINANCIAL STATEMENTS NOT IN FORM 990	(a) Description	(b) Amount
	SPECIAL EVENT EXPENSE	132,083
	COST OF GOOD SOLD	48,459
SCHEDULE D, PART XII, LINE 4(B) - OTHER EXPENSES	(a) Description	(b) Amount
	FEE ASSISTANCE	1,946,684

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	PROVIDE SUPPORT FOR THE YOUTH AND FAMILY PROGRAMS.
SCHEDULE D, PART X, LINE 2 - FIN 48 (ASC 740) FOOTNOTE	THE FINANCIAL STATEMENT EFFECTS OF A TAX POSITION TAKEN OR EXPECTED TO BE TAKEN ARE RECOGNIZED IN THE CONSOLIDATED FINANCIAL STATEMENTS WHEN IT IS MORE LIKELY THAN NOT, BASED ON TECHNICAL MERITS, THAT THE POSITION WILL BE SUSTAINED UPON EXAMINATION. AS OF JUNE 30, 2018, THE ASSOCIATION HAD NO UNCERTAIN TAX POSITIONS THAT QUALIFY FOR RECOGNITION OR DISCLOSURE IN THE CONSOLIDATED FINANCIAL STATEMENTS.

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

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

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 for the latest instructions.

OMB No. 1545-0047

2017

Open to Public Inspection

Name of the organization

YOUNG MENS CHRISTIAN ASSOC. MCGAW, INC.

Employer identification number

36-2169194

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							
Total							

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

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

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events
		YOUTH PROGRAM GALA (event type)	YOUTH TRIATHLONS (event type)	6 (total number)	(add col. (a) through col. (c))
Revenue	1 Gross receipts	294,552	17,940	24,569	337,061
	2 Less: Contributions	55,721	10,500	24,569	90,790
	3 Gross income (line 1 minus line 2)	238,831	7,440	0	246,271
Direct Expenses	4 Cash prizes				0
	5 Noncash prizes	1,575			1,575
	6 Rent/facility costs	51,812			51,812
	7 Food and beverages	39,886			39,886
	8 Entertainment				0
	9 Other direct expenses	17,517	12,555	8,738	38,810
	10 Direct expense summary. Add lines 4 through 9 in column (d) ▶				132,083
11 Net income summary. Subtract line 10 from line 3, column (d) ▶				114,188	

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

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

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

b If "No," explain: _____

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

b If "Yes," explain: _____

- 11 Does the organization conduct gaming activities with nonmembers? Yes No
- 12 Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming? Yes No

13 Indicate the percentage of gaming activity conducted in:

a The organization's facility	13a	%
b An outside facility	13b	%

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

Name ▶ _____

Address ▶ _____

- 15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? Yes No
- b If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ _____ and the amount of gaming revenue retained by the third party ▶ \$ _____
- c If "Yes," enter name and address of the third party:

Name ▶ _____

Address ▶ _____

16 Gaming manager information:

Name ▶ _____

Gaming manager compensation ▶ \$ _____

Description of services provided ▶ _____

Director/officer Employee Independent contractor

- 17 Mandatory distributions:
- a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? Yes No
- b Enter the amount of distributions required under state law 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.

**SCHEDULE I
(Form 990)**

Department of the Treasury
Internal Revenue Service

Name of the organization

YOUNG MENS CHRISTIAN ASSOC. MCGAW, INC.

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

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

▶ Attach to Form 990.

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

OMB No. 1545-0047

2017

**Open to Public
Inspection**

Employer identification number

36-2169194

Part I General Information on Grants and Assistance

- 1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? Yes No
- 2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

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

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
(1)							
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							
(8)							
(9)							
(10)							
(11)							
(12)							

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

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

Cat. No. 50055P

Schedule I (Form 990) (2017)

Part III **Grants and Other Assistance to Domestic Individuals.** Complete if the organization answered "Yes" on Form 990, Part IV, line 22.
 Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of noncash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
1 YOUTH DEVELOPMENT FEE ASSISTANCE	927	1,126,815		BOOK	(SEE STATEMENT)
2 HEALTHY LIVING FEE ASSISTANCE	5,191	762,237		BOOK	(SEE STATEMENT)
3 SOCIAL RESPONSIBILITY FEE ASSISTANCE	52	57,632		BOOK	(SEE STATEMENT)
4					
5					
6					
7					

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

(SEE STATEMENT)

Return Reference - Identifier	Explanation
SCHEDULE I, PART I, LINE 2 - PROCEDURES FOR MONITORING USE OF GRANT FUNDS.	THE ASSOCIATION'S VISION IS TO PROVIDE AN OPPORTUNITY ACROSS OUR DIVERSE COMMUNITY FOR HEALTHY LIVING, YOUTH DEVELOPMENT AND SOCIAL RESPONSIBILITY. IN LINE WITH THIS VISION, THE ASSOCIATION HAS DEVELOPED A MEMBERSHIP FEE STRUCTURE THAT PROVIDES ASSISTANCE BASED UPON THE MEMBER'S DOCUMENTED INCOME AND HOUSEHOLD SIZE. APPLICANTS FOR PROGRAM SCHOLARSHIPS WILL BE EVALUATED BASED UPON THEIR CURRENT MEMBERSHIP LEVEL, DETERMINED BY THE ABOVE MENTIONED DOCUMENTED INCOME AND HOUSEHOLD SIZE. NON-MEMBERS APPLYING TO PROGRAMS SUCH AS CAMP ECHO, CHILDREN'S CENTER OR RESIDENCE, ARE REQUIRED TO PROVIDE DOCUMENTATION TO VERIFY INCOME. THE MCGAW YMCA CHILDREN'S CENTER PROVIDES A SCHOLARSHIP PROGRAM FOR PARENTS WHO HAVE A NEED. PARENTS MAY APPLY EACH YEAR FOR FEE ASSISTANCE WHICH IS AWARDED BASED UPON THE PARENT'S DOCUMENTED INCOME AND HOUSEHOLD SIZE, USING A SLIDING SCALE AND BUDGET ALLOCATION. AS AN OPEN, CHARITABLE, MEMBERSHIP ORGANIZATION, THE MCGAW YMCA PROVIDES AFFORDABLE HOUSING FOR LOW-INCOME MEN. FEE ASSISTANCE IS AWARDED BASED UPON THE RESIDENT'S DOCUMENTED INCOME ON A SCALE RELATING TO THE PERCENTAGE OF PUBLISHED RENT TO INCOME. RESIDENCE FEES MAY INCLUDE TEMPORARY ALLOWANCES DETERMINED BASED ON SPECIAL NEEDS. THE ASSOCIATION ESTABLISHES PROCEDURES FOR PROGRAM SCHOLARSHIP AND FEE ASSISTANCE BY PROGRAM, WHICH REFLECT APPROPRIATE AUTHORIZATION AND ADMINISTRATION MECHANISMS. A DOCUMENTED BASIS FOR GRANTING CONSISTENT FEE ASSISTANCE BASED ON INCOME AND FAMILY SIZE MUST BE DEVELOPED, UPDATED ANNUALLY, AND USED IN DETERMINING THE AMOUNT TO BE GRANTED TO EACH APPLICANT. THE MAXIMUM ASSISTANCE AWARD AMOUNT IS 75% FOR PROGRAM FEES, 60% FOR CHILD CARE SERVICES, 98% FOR CAMP ECHO SCHOLARSHIPS AND 100% FOR RESIDENCE RENT (ONLY UP TO INITIAL FOUR WEEKS) EXCEPTIONS CAN ONLY BE MADE BY THE PRESIDENT/CEO OR COO IN WRITING. ISSUANCE OF SCHOLARSHIPS FOR PROGRAMS WILL BE FOR ONE PROGRAM SESSION.
SCHEDULE I, PART III, COLUMN F - DESCRIPTION OF NON-CASH ASSISTANCE	YOUTH DEVELOPMENT FEE ASSISTANCE: FEE ASSISTANCE TO YOUTH MEMBERS FOR THE VARIOUS YOUTH PROGRAMS
SCHEDULE I, PART III, COLUMN F - DESCRIPTION OF NON-CASH ASSISTANCE	HEALTHY LIVING FEE ASSISTANCE: FEE ASSISTANCE WITH THE MEMBERSHIP AND OTHER PROGRAMS FOR THE LOW INCOME FAMILY AND ADULTS
SCHEDULE I, PART III, COLUMN F - DESCRIPTION OF NON-CASH ASSISTANCE	SOCIAL RESPONSIBILITY FEE ASSISTANCE: FEE ASSISTANCE FOR THE LOW INCOME SINGLE MEN LIVING IN YMCA RESIDENCE AREA

**SCHEDULE J
(Form 990)**

Department of the Treasury
Internal Revenue Service

Name of the organization

YOUNG MENS CHRISTIAN ASSOC. MCGAW, INC.

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 for instructions and the latest information.

OMB No. 1545-0047

2017

Open to Public Inspection

Employer identification number

36-2169194

Part I Questions Regarding Compensation

1a 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.

- | | |
|--|---|
| <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) |

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

2 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?

3 Indicate which, if any, of the following the filing 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.

- | | |
|--|---|
| <input checked="" type="checkbox"/> Compensation committee | <input checked="" 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 |

4 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:

- | | | | |
|--|-----------|--------------------------|-------------------------------------|
| a Receive a severance payment or change-of-control payment? | 4a | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| b Participate in, or receive payment from, a supplemental nonqualified retirement plan? | 4b | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| c Participate in, or receive payment from, an equity-based compensation arrangement? | 4c | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5–9.

5 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:

- | | | | |
|--|-----------|--------------------------|-------------------------------------|
| a The organization? | 5a | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| b Any related organization? | 5b | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
- If "Yes" on line 5a or 5b, describe in Part III.

6 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:

- | | | | |
|--|-----------|--------------------------|-------------------------------------|
| a The organization? | 6a | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| b Any related organization? | 6b | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
- If "Yes" on line 6a or 6b, describe in Part III.

7 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

8 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

9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

	Yes	No
1a		
1b		
2		
3		
4a		<input checked="" type="checkbox"/>
4b		<input checked="" type="checkbox"/>
4c		<input checked="" type="checkbox"/>
5a		<input checked="" type="checkbox"/>
5b		<input checked="" type="checkbox"/>
6a		<input checked="" type="checkbox"/>
6b		<input checked="" type="checkbox"/>
7		<input checked="" type="checkbox"/>
8		<input checked="" type="checkbox"/>
9		

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	SCOTT LORENZ	(i)	171,752	0	0	17,815	20,688	210,255	0
	V.P. PHILANTHROPY & LEADERSHIP GIFTS	(ii)	0	0	0	0	0	0	0
2	MARK A. DENNIS, JR	(i)	224,568	0	0	22,708	8,727	256,003	0
	PRESIDENT/CEO	(ii)	0	0	0	0	0	0	0
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 M
(Form 990)**

Noncash Contributions

OMB No. 1545-0047

2017

**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 for the latest information.**

Name of the organization

YOUNG MENS CHRISTIAN ASSOC. MCGAW, INC.

Employer identification number

36-2169194

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				
2				
3				
4				
5				
6				
7				
8				
9	✓	10	77,540	MARKET VALUE
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				

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**

	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 I

Types of Property (continued)

Property Type	(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
SPORTS EQUIPMENT FOR CHILDREN CENTER	✓	1	1,124	MARKET VALUE
PHOTOSHOOTS AND EDITING SERVICE FOR CAMP ECHO	✓	1	2,500	MARKET VALUE

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
<p>SCHEDULE M, PART I - EXPLANATIONS OF REPORTING METHOD FOR NUMBER OF CONTRIBUTIONS</p>	<p>SECURITIES - PUBLICLY TRADED - NUMBER OF CONTRIBUTIONS OTHER - SPORTS EQUIPMENT FOR CHILDREN CENTER NUMBER OF CONTRIBUTIONS OTHER - PHOTOSHOOTS AND EDITING SERVICE FOR CAMP ECHO NUMBER OF CONTRIBUTIONS</p>
<p>SCHEDULE M, PART I, LINE 32B - THIRD PARTIES USED TO SOLICIT, PROCESS, OR SELL NONCASH CONTRIBUTIONS</p>	<p>SECURITIES THAT ARE TRADED ON PUBLIC EXCHANGES, OR OTHER READILY MARKETABLE SECURITIES, SHALL BE ACCEPTED BY THE YMCA. IN MOST CASES SUCH SECURITIES WILL BE IMMEDIATELY SOLD BY THE YMCA. IF AN INDIVIDUAL OR HIS/HER BROKER INDICATES A WILLINGNESS TO DONATE STOCK OR SECURITIES, THAT PERSON SHOULD BE INFORMED THAT SUCH TRANSFERS ARE HANDLED BY THE YMCA'S INVESTMENT ADVISOR. THE BROKER OF RECORD SHALL THEN BE INSTRUCTED TO COMMUNICATE WITH THE DONOR OR DONOR'S BROKER. VALUATION OF DONATED SECURITIES WILL BE DETERMINED AS THE MEAN BETWEEN THE HIGH AND THE LOW ON THE DATE OF THE GIFT.</p>

**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 for the latest information.

OMB No. 1545-0047

2017

Open to Public Inspection

Name of the Organization
YOUNG MENS CHRISTIAN ASSOC. MCGAW, INC.Employer Identification Number
36-2169194

Return Reference - Identifier	Explanation
FORM 990, PART I, LINE 1 - BRIEF MISSION	SERVICES FOR ALL. AS A CAUSE-DRIVEN, CHARITABLE ORGANIZATION, WE ARE COMMITTED TO BUILDING THE FOUNDATIONS OF COMMUNITY. WE SEEK TO UNDERSTAND AND ADDRESS COMMUNITY NEEDS IN ORDER TO EFFECT LASTING PERSONAL AND SOCIAL CHANGE IN OUR THREE AREAS OF FOCUS: YOUTH DEVELOPMENT, HEALTHY LIVING, AND SOCIAL RESPONSIBILITY. THE MCGAW YMCA VISION IS TO BE EVANSTON'S LEAD COLLABORATIVE PARTNER IN STRENGTHENING COMMUNITY.
FORM 990, PART III, LINE 1 - ORGANIZATION'S MISSION	UNDERSTAND AND ADDRESS COMMUNITY NEEDS IN ORDER TO EFFECT LASTING PERSONAL AND SOCIAL CHANGE IN OUR THREE AREAS OF FOCUS: YOUTH DEVELOPMENT, HEALTHY LIVING AND SOCIAL RESPONSIBILITY.
FORM 990, PART III, LINE 4A - PROGRAM SERVICE DESCRIPTION	AFFORDABLE AND OPEN TO ALL FAITHS, BACKGROUNDS, ABILITIES, AND INCOME LEVELS. LAST YEAR, WE PROVIDED \$762,237 IN FINANCIAL ASSISTANCE TO PEOPLE WHO OTHERWISE MAY NOT HAVE BEEN ABLE TO AFFORD TO PARTICIPATE.
FORM 990, PART III, LINE 4C - PROGRAM SERVICE DESCRIPTION	RESIDENTIAL SUMMER CAMP PROGRAMS TO 1500 YOUTH AND FAMILIES EACH SUMMER TO IMPROVE THE WELL-BEING OF THEIR SPIRIT, MIND, AND BODY. EXPENSES INCLUDE DIRECT FINANCIAL ASSISTANCE OF \$1,126,815 WHICH ENABLE PROGRAMS TO BE ACCESSIBLE FOR CHILDREN AND FAMILIES IN OUR COMMUNITY.
FORM 990, PART VI, LINE 1A - DELEGATE BROAD AUTHORITY TO A COMMITTEE	THE EXECUTIVE COMMITTEE, WHICH IS A STANDING COMMITTEE OF THE BOARD OF DIRECTORS, SHALL CONSIST OF THE ELECTED OFFICERS OF THE ASSOCIATION. THE CHAIR MAY APPOINT ADDITIONAL DIRECTORS TO SERVE ON THE EXECUTIVE COMMITTEE, SUBJECT TO THE APPROVAL OF THE BOARD OF DIRECTORS. SUBJECT TO SUCH RESTRICTIONS IMPOSED BY LAW, THE EXECUTIVE COMMITTEE HAS ALL THE POWERS OF THE BOARD OF DIRECTORS DURING INTERVALS BETWEEN MEETINGS OF THE BOARD OF DIRECTORS AND MUST REPORT ALL ACTIONS TAKEN AT THE NEXT MEETING OF THE BOARD OF DIRECTORS. A MAJORITY SHALL CONSTITUTE A QUORUM FOR MEETING OF THE EXECUTIVE COMMITTEE, AND ANY ACTION TAKEN BY THE COMMITTEE SHALL BE BY VOTE OF A MAJORITY OF THE COMMITTEE MEMBERS PRESENT AND VOTING AT A MEETING AT WHICH A QUORUM IS PRESENT.
FORM 990, PART VI, LINE 6 - CLASSES OF MEMBERS OR STOCKHOLDERS	THE ORGANIZATION IS A MEMBERSHIP ORGANIZATION FOR PURPOSES OF THE USE OF ITS FACILITIES AND PROGRAMS.
FORM 990, PART VI, LINE 7A - MEMBERS OR STOCKHOLDERS ELECTING MEMBERS OF GOVERNING BODY	THE BOARD OF DIRECTORS IS ELECTED BY MEMBERS AT THE ANNUAL MEETING.
FORM 990, PART VI, LINE 11B - REVIEW OF FORM 990 BY GOVERNING BODY	THE ASSOCIATION PROVIDES AN ELECTRONIC COPY OF THE FINAL VERSION OF FORM 990 TO ALL BOARD MEMBERS FOR THEIR REVIEW BEFORE IT IS FILED.
FORM 990, PART VI, LINE 12C - CONFLICT OF INTEREST POLICY	AN INTERESTED PERSON MUST DISCLOSE THE EXISTENCE OF THE FINANCIAL INTEREST AND BE GIVEN THE OPPORTUNITY TO DISCLOSE ALL MATERIAL FACTS TO THE DIRECTORS AND MEMBERS OF COMMITTEES WITH GOVERNING BOARD DELEGATED POWERS CONSIDERING THE PROPOSED TRANSACTION OR ARRANGEMENT. ALL BOARD MEMBERS MUST SIGN AN ANNUAL STATEMENT THAT THEY HAVE READ AND THAT THEY WILL COMPLY WITH THE POLICY. AN INTERESTED PERSON MAY MAKE A PRESENTATION AT THE GOVERNING BOARD OR COMMITTEE MEETING, BUT AFTER THE PRESENTATION, HE/SHE MAY BE ASKED TO LEAVE THE MEETING DURING THE DISCUSSION OF, AND THE VOTE ON, THE TRANSACTION OR ARRANGEMENT INVOLVING THE POSSIBLE CONFLICT OF INTEREST. AFTER EXERCISING DUE DILIGENCE, THE GOVERNING BOARD OR COMMITTEE SHALL DETERMINE WHETHER THE ORGANIZATION CAN OBTAIN WITH REASONABLE EFFORTS A MORE ADVANTAGEOUS TRANSACTION OR ARRANGEMENT FROM A PERSON OR ENTITY THAT WOULD NOT GIVE RISE TO A CONFLICT OF INTEREST. IF A MORE ADVANTAGEOUS TRANSACTION OR ARRANGEMENT IS NOT REASONABLY POSSIBLE UNDER CIRCUMSTANCES NOT PRODUCING A CONFLICT OF INTEREST, THE GOVERNING BOARD OR COMMITTEE SHALL DETERMINE BY A MAJORITY VOTE OF THE DISINTERESTED DIRECTORS WHETHER THE TRANSACTION OR ARRANGEMENT IS IN THE ORGANIZATION'S BEST INTEREST, FOR ITS OWN BENEFIT, AND WHETHER IT IS FAIR AND REASONABLE. IN CONFORMITY WITH THE ABOVE DETERMINATION IT SHALL MAKE ITS DECISION AS TO WHETHER TO ENTER INTO THE TRANSACTION OR ARRANGEMENT.

Return Reference - Identifier	Explanation
FORM 990, PART VI, LINE 15A - PROCESS TO ESTABLISH COMPENSATION OF TOP MANAGEMENT OFFICIAL	ANNUALLY, THE HUMAN RESOURCES TASK FORCE OF THE YMCA OF THE USA SENDS TO ALL Y'S THEIR SALARY ADMINISTRATION GUIDELINE RECOMMENDATION. THE GUIDELINE LISTS SALARY RANGES AND RECOMMENDED MERIT INCREASES. IN ADDITION THEY POST ON THE WEBSITE THE US DEPARTMENT OF LABOR STATISTICS. IN SUPPORT OF THESE GUIDELINES, SALARY RANGES ARE BASED ON SUBJECTIVE CRITERIA, THE ARTHUR ANDERSON "HAY PLAN" DEVELOPED IN 2000. THERE IS A POINT SYSTEM RATING FOR EACH JOB, WHICH INCLUDES TOTAL REVENUE RESPONSIBILITY, MANAGERIAL KNOW-HOW, AND DECISION COMPLEXITY FOR EACH SALARY JOB. THE HUMAN RESOURCES COMMITTEE REVIEWS THE GUIDELINES AND RECOMMENDS TO THE BOARD CHAIR AND THE EXECUTIVE COMMITTEE AN APPROPRIATE MERIT INCREASE FOR THE CEO. THE HR COMMITTEE CONSISTS OF 7 INDIVIDUALS WHO ARE YMCA MEMBERS AND/OR INDEPENDENT VOLUNTEERS. THE BOARD CHAIR COMPLETES AN EMPLOYEE STATUS CHANGE FORM AUTHORIZING THE MERIT RAISE AND THIS FORM IS PERMANENTLY KEPT AS PART OF THE CEO'S PAYROLL RECORDS IN THE FINANCE DEPARTMENT. OFFICERS' AND KEY EMPLOYEES' COMPENSATION AND MERIT INCREASES ARE DETERMINED IN A SIMILAR MANNER USING THE HR COMMITTEE TO GIVE GUIDANCE USING THE "HAY" POINTING SYSTEM FOR COMPENSATION LEVELS WITHIN A SPECIFIED RANGE FOR THE RELATED RESPONSIBILITIES AND EXPERIENCE, AND DEVELOPING RANGES OF INCREASES THAT ADHERE TO SPECIFIC PERFORMANCE APPRAISAL RESULTS AND OVERALL BUDGET GUIDELINES DEVELOPED TO APPLY INCREASES. THE CEO REVIEWS THE PERFORMANCE OF ALL DIRECT REPORTS AS WELL AS JOB SALARY SCALES FOR ALL KEY EMPLOYEES.
FORM 990, PART VI, LINE 15B - PROCESS TO ESTABLISH COMPENSATION OF OTHER EMPLOYEES	ANNUALLY, THE HUMAN RESOURCES TASK FORCE OF THE YMCA OF THE USA SENDS TO ALL Y'S THEIR SALARY ADMINISTRATION GUIDELINE RECOMMENDATION. THE GUIDELINE LISTS SALARY RANGES AND RECOMMENDED MERIT INCREASES. IN ADDITION THEY POST ON THE WEBSITE THE US DEPARTMENT OF LABOR STATISTICS. IN SUPPORT OF THESE GUIDELINES, SALARY RANGES ARE BASED ON SUBJECTIVE CRITERIA, THE ARTHUR ANDERSON DEVELOPED THE "HAY PLAN" IN 2000. THERE IS A POINT SYSTEM RATING FOR EACH JOB, WHICH INCLUDES TOTAL REVENUE RESPONSIBILITY, MANAGERIAL KNOW -HOW, AND DECISION COMPLEXITY FOR EACH SALARY JOB. THE HUMAN CAPTIAL DEVELOPMENT COMMITTEE REVIEWS THE GUIDELINES AND RECOMMENDS TO THE BOARD CHAIR AND THE EXECUTIVE COMMITTEE AN APPROPRIATE MERIT INCREASE FOR THE CEO. THE HR COMMITTEE CONSISTS OF 7 INDIVIDUALS WHO ARE YMCA MEMBERS AND/OR INDEPENDENT VOLUNTEERS. THE BOARD CHAIR COMPLETES AN EMPLOYEE STATUS CHANGE FORM AUTHORIZING THE MERIT RAISE AND THIS FORM IS PERMANENTLY KEPT AS PART OF THE CEO'S PAYROLL RECORDS. IN THE FINANCE DEPARTMENT, OFFICERS' AND KEY EMPLOYEES' COMPENSATION AND MERIT INCREASES ARE DETERMINED IN A SIMILAR MANNER USING THE HUMAN CAPITAL DEVELOPMENT COMMITTEE TO GIVE GUIDANCE USING THE "HAY" POINTING SYSTEM FOR COMPENSATION LEVELS WITHIN A SPECIFIED RANGE FOR THE RELATED RESPONSIBILITIES AND EXPERIENCE, AND DEVELOPING RANGES OF INCREASES THAT ADHERE TO SPECIFIC PERFORMANCE APPRAISAL RESULTS AND OVERALL BUDGET GUIDELINES DEVELOPED TO APPLY INCREASES. THE CEO REVIEWS THE PERFORMANCE OF ALL DIRECT REPORTS AND JOB SALARY SCALE FOR ALL KEY EMPLOYEES.
FORM 990, PART VI, LINE 19 - REQUIRED DOCUMENTS AVAILABLE TO THE PUBLIC	THE GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, AND FINANCIAL STATEMENTS ARE AVAILABLE UPON REQUEST.

Form **8453-EO**

Exempt Organization Declaration and Signature for Electronic Filing

OMB No. 1545-1879

For calendar year 2017, or tax year beginning July 1, 2017, and ending June 30, 20 18

2017

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 MENS CHRISTIAN ASSOC. MCGAW, INC.

36-2169194

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 <u>\$19,479,564</u>
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 2017 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 ▶ *Cynthia Hoffman* 12/12/19 ▶ **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 Use Only	ERO's signature ▶ _____	Date _____	Check if also paid preparer <input type="checkbox"/>	Check if self-employed <input type="checkbox"/>	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	Preparer's signature <u><i>Marcy Steindler</i></u>	Date <u>2/12/19</u>	Check if self-employed <input type="checkbox"/>	PTIN
	MARCY STEINDLER				P00579131
	Firm's name ▶ MANN, WEITZ & ASSOCIATES LLC	Firm's EIN ▶ 36-3963131	Phone no. 847-267-3400		
	Firm's address ▶ 111 DEAR LAKE RD, DEER FIELD, IL				

McGaw YMCA

Consolidated Financial Statements

**Fourteen Months Ended August 31, 2018
And Year Ended June 30, 2017**

TABLE OF CONTENTS

	Page
Independent Auditor's Report	2 – 3
Consolidated Statement of Financial Position	4
Consolidated Statement of Activities	5
Consolidated Statements of Functional Expenses	6 – 7
Consolidated Statement of Cash Flows	8
Notes to Consolidated Financial Statements	9 – 28
Supplementary Information	
Consolidated Schedule of Financial Position	30
Consolidated Schedule of Activities	31

INDEPENDENT AUDITORS' REPORT

Board of Directors
McGaw YMCA
Evanston, Illinois

We have audited the accompanying consolidated financial statements of McGaw YMCA, which comprise the consolidated statement of financial position as of August 31, 2018 and June 30, 2017, and the related consolidated statements of activities, functional expenses and cash flows for the fourteen months and year then ended, and the related notes to the consolidated financial statements.

Management's Responsibility for the Consolidated 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 audits to obtain reasonable assurance about whether the consolidated financial statements are free of 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 auditors consider 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.

Opinion

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of McGaw YMCA as of August 31, 2018 and June 30, 2017, and the changes in its net assets and its cash flows for the fourteen months and year then ended in accordance with accounting principles generally accepted in the United States of America.

INDEPENDENT AUDITORS' REPORT - Continued

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The consolidated schedule of financial position and the consolidated schedule of activities, which is the responsibility of management, is presented for purpose of additional analysis and is not a required part of the financial statements. Such information, except for that portion marked "unaudited", was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. That information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, that information is fairly stated in all material respects in relation to the consolidated financial statements as a whole. The information marked "unaudited" has not been subjected to the auditing procedures applied in the audit of the consolidated financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

Mann Weitz & Associates LLC

MANN. WEITZ & ASSOCIATES L.L.C.

Deerfield, Illinois
December 4, 2018

MCGAW YMCA
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AUGUST 31, 2018 AND JUNE 30, 2017

	<u>2018</u>	<u>2017</u>
ASSETS		
Assets		
Cash and cash equivalents	\$ 526,146	\$ 774,311
Investments, at fair value - Notes 2 and 6	3,826,320	2,795,511
Accounts receivable	174,212	359,611
Inventory	15,184	39,624
Pledges receivable, net - Note 3	776,932	595,659
Prepaid expenses	48,520	224,986
Contribution receivable - charitable remainder trust - Notes 4 and 6		186,363
Beneficial interest in charitable lead trust, net - Notes 5 and 6	63,033	66,968
Interest rate cap derivative - Notes 6 and 8	4,754	6,189
Property and equipment, net - Note 7	<u>15,180,342</u>	<u>15,486,484</u>
Total Assets	<u><u>\$ 20,615,443</u></u>	<u><u>\$ 20,535,706</u></u>
 LIABILITIES AND NET ASSETS		
Liabilities		
Mortgage payable - Note 8	\$ 3,897,109	\$ 4,297,109
Capital lease obligation for phone and fitness equipment	149,044	233,532
Accounts payable and other accrued expenses	458,128	537,315
Accrued wages and payroll taxes	164,602	472,793
Accrued vacation	334,217	407,804
Deferred program and camp fee revenue	155,157	1,791,439
Deferred membership dues	84,682	78,609
Funds held - YMCA sponsored groups	<u>11,928</u>	<u>9,139</u>
Total Liabilities	<u>5,254,867</u>	<u>7,827,740</u>
Net Assets		
Unrestricted		
General unrestricted	10,976,298	10,472,937
Board designated for specific purposes - Note 9	<u>634,369</u>	<u>619,124</u>
Total Unrestricted	11,610,667	11,092,061
Temporarily restricted - Note 10	1,349,361	1,215,782
Permanently restricted - Note 11	<u>2,400,548</u>	<u>400,123</u>
Total Net Assets	<u>15,360,576</u>	<u>12,707,966</u>
Total Liabilities and Net Assets	<u><u>\$ 20,615,443</u></u>	<u><u>\$ 20,535,706</u></u>

The accompanying notes are an integral part of this statement.

MCGAW YMCA
CONSOLIDATED STATEMENT OF ACTIVITIES
FOURTEEN MONTHS ENDED AUGUST 31, 2018 AND YEAR ENDED JUNE 30, 2017

	2018			2017		
	Unrestricted	Temporarily Restricted	Permanently Restricted	Unrestricted	Temporarily Restricted	Permanently Restricted
Revenues and Other Support						
Support						
Contributions and grants - Note 12	\$ 882,672	\$ 1,854,199	\$ 2,000,425	\$ 4,737,296	\$ 784,223	\$ 2,982
Special event revenue	337,680			337,675		
Net assets released from restrictions						337,675
Expiration of purpose restrictions	871,372	(871,372)		150,976	(150,976)	
Expiration of time restrictions	998,694	(998,694)		47,123	(47,123)	
Donor approved redesignation of funds					18,092	(18,092)
Total Support	3,090,418	(15,867)	2,000,425	5,074,976	604,216	(15,110)
Program Revenues						
Membership fees	5,305,420			4,380,227		
Children center fees	6,217,184			4,501,521		
Camp Echo fees	4,621,079			2,453,153		
Residence fees, net of community contribution	1,441,150			1,205,620		
Program revenue	1,276,102			1,105,065		
Fee assistance - Note 13	(2,598,120)			(1,906,701)		
Total Program Revenues	16,262,815			11,738,885		
Other Revenues						
Interest and dividends, net of investment expenses of \$15,690 and \$13,556, respectively	23,882	40,210		64,092	9,718	61,602
Realized/unrealized net gains on investments	64,879	109,236		174,115	223,180	255,601
Change in fair value of charitable remainder trust - Note 4					2,499	
Miscellaneous	208,050			208,050		208,259
Total Other Revenues, net	296,811	149,446		446,257	493,323	527,961
Total Revenues, Gains and Other Support	19,650,044	133,579	2,000,425	21,784,048	14,233,261	14,857,005
Expenses						
Program services						
Residence	1,318,861			1,131,104		1,131,104
Membership	1,482,303			1,243,111		1,243,111
Healthy living	1,779,049			1,586,893		1,586,893
Swim sports play	1,850,482			1,611,494		1,611,494
Youth services	949,257			801,174		801,174
Children's center	6,086,543			5,256,066		5,256,066
Camp Echo	3,234,625			2,170,708		2,170,708
Total Program Services	16,701,120			13,800,550		13,800,550
Supporting services						
Management and general	1,785,727			1,431,358		1,431,358
Fundraising	501,470			441,285		441,285
Special events	143,121			110,406		110,406
Total Supporting Services	2,430,318			1,983,048		1,983,048
Total Expenses	19,131,438			15,783,598		15,783,598
Change in Net Assets	518,606	133,579	2,000,425	2,652,610	638,854	(926,593)
Net Assets						
Beginning of year, as previously stated in 2017	11,092,061	1,215,782	400,123	12,707,966	528,711	523,552
Prior period net asset reclassification - Note 16					48,217	(108,319)
Beginning of year, as restated in 2017	11,092,061	1,215,782	400,123	12,707,966	576,928	415,233
End of year	\$ 11,610,667	\$ 1,349,361	\$ 2,400,548	\$ 15,360,576	\$ 1,215,782	\$ 400,123

The accompanying notes are an integral part of this statement.

MCGAW YMCA
CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES
FOURTEEN MONTHS ENDED AUGUST 31, 2018

	Residence	Membership	Healthy Living	Swim Sports Play	Youth Services	Children's Center	Camp Echo	Total Program Services	Management and General	Fundraising	Special Events	Total Supporting Services	Total Expenses
Wages and salaries	\$ 622,288	\$ 830,567	\$ 783,904	\$ 927,590	\$ 546,183	\$ 3,505,436	\$ 1,240,588	\$ 8,456,556	\$ 778,179	\$ 268,277	\$ 950	\$ 1,047,406	\$ 9,503,962
Employee benefits	170,051	204,000	141,135	191,206	119,065	950,603	240,932	2,016,992	192,351	60,444		252,795	2,269,787
Independent contractors	768		56,826	42,919	3,914	24,133	40,045	168,605	39,461			39,461	208,066
Outside consultants and professional services	4,326	5,934	6,109	1,126	14,802	8,357	23	40,677	206,002	53,091		259,093	299,770
Program supplies	56,178	14,521	20,435	37,490	28,539	447,758	823,313	1,428,234	8,009	478		1,428,234	1,428,234
Administrative and office support	6,778	8,594	5,529	14,953	5,665	15,647	7,675	64,841	17,632			8,487	73,328
System support and maintenance	19,239	28,574	19,302	30,128	14,607	116,092	60,555	288,497	17,632	42,232		59,864	348,361
Building maintenance and supplies	91,237	57,217	141,743	141,743	29,649	185,996	103,652	751,237	31,209			31,209	782,446
Facility rental - Note 14						373,180		373,180	54,880			54,880	428,060
Promotion and advertising	6,521	9,011	9,056	1,287	13,367	18,248	4,665	62,155	45,054	32,182	142,171	77,236	139,391
Fundraising expenses	2,661	2,038	1,669	2,723	23,171	6,243	39,637	2,249	20,654	27,235		171,655	171,655
Development and learning	1,440	2,094	930	3,238	12,755	10,884	32,974	20,654	27,713	742		21,396	61,033
Staff and volunteer leadership meetings	1,669	589	246	345	2,893	14,486	23,567	5,215	3,337	85		31,050	64,024
Staff travel and meal	570	168	128	14,501	1,083	7,292	7,292	24,355	219,504	459		219,963	244,318
Dues and subscriptions - Note 17	4,722	7,320	6,335	5,683	5,111	7,996	44,000	20,842	3,187	12,908		77,750	77,750
Postage and mailing services	9,968	7,163	16,327	7,178	33,202	22,705	105,168	84,504	20,842			3,187	108,355
Telephone and internet access fees	71,755	49,332	122,208	122,208	25,563	63,175	538,745	26,908				26,908	565,653
Utilities	10,972	17,398	14,607	24,947	8,287	439	28,784	13,485	7,078			13,485	118,919
Property and liability insurance	479	124,673	10,575	815	69,267	54,356	260,336	7,078				7,078	267,414
Bank fees	23,069	15,860	39,289	39,289	6,777	3,028	135,530	8,651				8,651	144,181
Mortgage interest	4,914	189	4,063	469	315	19,007	29,055	1,912				1,912	30,967
License and taxes	26,877	50		325		2,787	96,753						96,753
Bad debt for program	1,136,482	1,385,292	1,399,879	1,609,274	859,394	5,966,896	3,097,906	15,455,123	1,730,085	501,470	143,121	2,374,676	17,829,799
Total Expenses Before Depreciation and Amortization Expense	182,379	97,011	379,170	241,208	89,863	119,647	136,719	1,245,997	55,642			55,642	1,301,639
Depreciation and Amortization Expenses - Note 7	\$ 1,318,861	\$ 1,482,303	\$ 1,779,049	\$ 1,850,482	\$ 949,257	\$ 6,086,543	\$ 3,234,625	\$ 16,701,120	\$ 1,785,727	\$ 501,470	\$ 143,121	\$ 2,430,318	\$ 19,131,438
Total Functional Expenses													
Percentage of Total Expenses	6.89%	7.75%	9.30%	9.67%	4.96%	31.81%	16.91%	87.30%	9.33%	2.62%	0.75%	12.70%	100.00%

The accompanying notes are an integral part of this statement.

MCGAW YMCA
CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2017

	Residence	Membership	Healthy Living	Swim Sports Play	Youth Services	Children's Center	Camp Echo	Total Program Services	Management and General	Fundraising	Special Events	Total Supporting Services	Total Expenses
Wages and salaries	\$ 529,780	\$ 691,901	\$ 719,933	\$ 798,109	\$ 408,619	\$ 3,122,144	\$ 906,069	\$ 7,176,555	\$ 636,272	\$ 199,961	\$ 1,473	\$ 837,706	\$ 8,014,260
Employee benefits	159,189	185,225	150,552	185,356	97,855	884,603	193,877	1,856,656	177,534	45,834		223,368	2,080,024
Independent contractors	2,029	1,024	46,754	41,552	6,493	27,658	21,477	146,987	1,155	1,155		1,155	148,142
Outside consultants and professional services	2,371	3,225	3,359	673	35,842	4,516	17	50,003	179,511	134,596		314,107	364,110
Program supplies	27,761	20,435	14,087	35,416	33,058	328,975	449,356	909,088	75,677	909,088		909,088	909,088
Administrative and office support	11,887	4,556	7,354	15,248	11,707	14,716	10,210	75,677	23,500	23,500	248	23,748	99,425
System support and maintenance	12,077	17,378	11,508	16,373	15,165	68,103	35,619	176,222	26,169	7,259		33,428	209,651
Building maintenance and supplies	74,861	48,804	120,902	120,902	25,290	165,697	68,915	625,371	26,621			26,621	651,991
Facility rental - Note 14						289,593	289,593						289,593
Promotion and advertising	5,025	6,883	6,974	983	10,418	11,298	3,945	45,526	34,998	24,581		59,579	105,105
Fundraising expenses	1,579	2,136	688	1,218	5,717	12,194	9,502	33,034	18,348	19,537	108,933	128,470	128,470
Development and learning	1,004	1,415	197	3,031	15,353	3,575	25,357	39,001	5,664			44,465	69,822
Staff travel and meal	312	535	572	1,439	498	9,487	21,456	34,300	5,589	9		39,898	39,898
Dues and subscriptions - Note 17	311	31	76	19,514	318	1,376	5,777	27,405	151,277	112		151,389	178,794
Postage and mailing services	2,175	3,528	2,857	3,626	2,607	1,400	4,078	20,271	6,922	3,530		30,723	30,723
Telephone and internet access fees	8,162	5,512	14,133	6,572	6,851	20,880	91,042	20,880	5,915			96,957	96,957
Utilities	67,258	46,240	114,548	23,961	61,696	58,819	487,070	220,666	25,222			512,291	220,666
Vehicle rental and expenses	156	9,006	13,692	20,103	6,541	30,078	92,179	10,509				102,688	102,688
Property and liability insurance	9,006	13,692	12,233	20,103	6,541	30,078	92,179	10,509				102,688	102,688
Bank fees	622	99,093	10,813	1,059	222	45,571	209,028	8,005				217,033	217,033
Mortgage interest	15,090	10,374	25,700	25,700	5,376	4,433	1,981	88,653	5,659			94,312	94,312
License and taxes	4,770				288	288	23,462					25,687	25,687
Bad debt for program	36,540				29,307	29,307	65,847					65,847	65,847
Total Expenses Before Depreciation and Amortization Expense	971,965	1,162,078	1,266,466	1,409,867	712,770	5,166,765	2,080,081	12,769,992	1,384,431	441,285	110,406	1,936,121	14,706,113
Depreciation and Amortization Expenses - Note 7	159,139	81,033	320,427	201,627	88,404	89,301	90,627	1,030,558	46,927			46,927	1,077,485
Total Functional Expenses	\$ 1,131,104	\$ 1,243,111	\$ 1,586,893	\$ 1,611,494	\$ 801,174	\$ 5,256,066	\$ 2,170,708	\$ 13,800,550	\$ 1,431,358	\$ 441,285	\$ 110,406	\$ 1,983,048	\$ 15,783,598
Percentage of Total Expenses	7.17%	7.88%	10.05%	10.21%	5.08%	33.30%	13.75%	87.44%	9.07%	2.80%	0.70%	12.56%	100.00%

The accompanying notes are an integral part of this statement.

MCGAW YMCA
CONSOLIDATED STATEMENT OF CASH FLOWS
FOURTEEN MONTHS ENDED AUGUST 31, 2018 AND YEAR ENDED JUNE 30, 2017

	<u>2018</u>	<u>2017</u>
Cash Flows from Operating Activities		
Change in net assets	\$ 2,652,610	\$ (926,593)
Adjustments to reconcile change in net assets to net cash used for operating activities		
Depreciation and amortization	1,301,639	1,077,485
Realized/unrealized net gains on investments	(174,115)	(255,601)
Change in fair value of derivative	1,435	(22)
Increase (decrease) in allowance for uncollectible receivables and pledges	16,000	23,541
Proceeds from permanently restricted contributions	(2,000,425)	(2,982)
Gain on sale of equipment		(18,900)
Contributed property and equipment	(105,441)	
Net (increase) decrease in assets		
Accounts receivable	184,399	37,947
Inventory	24,440	3,514
Pledges receivable	(196,273)	(545,392)
Prepaid expenses	176,466	(18,199)
Contribution receivable - Charitable remainder trust	186,363	(16,105)
Beneficial interest in lead trust	3,935	3,765
Net increase (decrease) in liabilities		
Accounts payable and other accrued expenses	(79,187)	45,925
Accrued wages and payroll taxes	(308,191)	55,103
Accrued vacation	(73,587)	35,049
Deferred program and camp fee revenue	(1,636,282)	242,876
Deferred membership dues	6,073	(17,214)
Funds held - YMCA sponsored groups	2,789	(44,054)
Net Cash Used for Operating Activities	<u>(17,352)</u>	<u>(319,857)</u>
Cash Flows from Investing Activities		
Purchases of property and equipment	(841,144)	(880,490)
Proceeds from sale of equipment		18,900
Proceeds from sales of investments	1,373,675	2,522,276
Purchases of investments	<u>(2,230,369)</u>	<u>(152,238)</u>
Net Cash Provided by (Used for) Investing Activities	<u>(1,697,838)</u>	<u>1,508,448</u>
Cash Flows from Financing Activities		
Principal payments on mortgage payable	(400,000)	(400,000)
Proceeds from permanently restricted contributions	2,000,425	2,982
Principal payments on capital lease obligations	<u>(133,400)</u>	<u>(111,016)</u>
Net Cash Provided by (Used for) Financing Activities	<u>1,467,025</u>	<u>(508,034)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(248,165)	680,557
Cash and Cash Equivalents		
Beginning of year	<u>774,311</u>	<u>93,754</u>
End of year	<u>\$ 526,146</u>	<u>\$ 774,311</u>
Supplemental Disclosures of Cash Flow Information		
Cash paid for interest	<u>\$ 152,503</u>	<u>\$ 104,880</u>
Contribution of property and equipment	<u>\$ 105,441</u>	

Supplemental Disclosure of Noncash Financing and Investing Activities

The Association acquired \$48,912 and \$237,343 of property and equipment through the assumption of a capital lease during the fourteen months ended August 31, 2018 and year ended June 30, 2017, respectively.

The accompanying notes are an integral part of this statement.

MCGAW YMCA

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

1. NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities and Organization

Founded in 1885, the McGaw YMCA (the Association), located in Evanston, Illinois, is a leading cause-driven charitable organization serving the needs of the Evanston community. Originally created to "promote mental, moral, physical and social welfare", we have remained true to the spirit of that mission as "an open, charitable, membership association that promotes growth in spirit, mind and body" through programs and services that have continued to expand to better serve everyone in our diverse community as well as surrounding communities.

Our programs are designed to focus on youth development, healthy living and social responsibility. In order to make the benefits of our programs and services affordable to the entire community, we have created "Membership for All," which provides sliding scale membership and program fees based on household income adjusted for the number of individuals in the household. In addition, we provide scholarships, camperships and program subsidies for early childhood education, day and resident camp, tutoring and mentoring programs, and for low and very low-income resident members. Over 12,500 members and another 8,000 community participants enjoy health and wellness through a fully equipped health and wellness center, enhanced training options and targeted programs for all age groups, an aquatic program that includes swim teams and swim lessons in our two pools and throughout the community as a partner with Evanston Swims. We provide year-round educational programs in a standalone Children's Center with 19 classrooms for infants through school age in addition to 4 classrooms at the Foster Reading Center for Head Start and Afterschool programs in the underserved fifth ward of Evanston. During the summer, we provide a free Summer Learning program in 13 classrooms within District 65 and the Foster Reading Center to close the achievement gap for youth in our community in addition to summer day camp programs. In addition, in 2015 we created the MetaMedia program, a state of the art, connected learning, free digital media lab and makers space open exclusively to middle school youth. For nearly a century, we have run our summer resident camp in Fremont, Michigan, which served nearly 1,500 campers this summer. Finally, as part of our commitment to social responsibility, we continue to successfully run our resident member program that provides safe, affordable SRO (single room occupancy) housing to over 170 men annually.

Change in Fiscal Year End

The Association changed its fiscal year from June 30 to August 31. Accordingly, the accompanying consolidated financial statements and related footnotes are for the fourteen months and year ended August 31, 2018 and June 30, 2017, respectively.

Basis of Consolidation

The financial statements of the Association and the YMCA Camp Echo Corporation have been consolidated in accordance with the Financial Accounting Standards Board (FASB) provisions for consolidation. All inter-organizational transactions have been eliminated in consolidation. Substantially all of the revenues and assets are associated with the Association.

MCGAW YMCA

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

1. NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Basis of Accounting

The accompanying consolidated financial statements have been prepared using the accrual basis of accounting. Therefore, revenues are recognized when earned and expenses are recognized when incurred.

Basis of Presentation

Financial statement presentation follows the requirements of the FASB Codification. This guidance requires the Association to report information regarding its financial position and activities into three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. These classes of net assets are based on the existence or absence of externally (donor) imposed restrictions. Accordingly, net assets of the Association and changes therein are classified and reported as follows:

Unrestricted Net Assets

Unrestricted net assets, which include board designated amounts, are not subject to donor-imposed stipulations and reflect revenues earned and expenses incurred in the operation of all Association activities. Contributions and grants received with donor restrictions that are met in the same year are reported as revenues of the unrestricted net asset class. Investment earnings are reported as revenue in unrestricted net assets unless such amounts are restricted by the donor. Earnings restricted and expended within the same year are reported as revenues of the unrestricted net asset class.

Board Designated Net Assets

Board designated net assets are unrestricted net assets designated by the Board of Directors for various activities. These designations are based on Board actions, which can be altered or revoked at a future time by the Board.

Temporarily Restricted Net Assets

Temporarily restricted net assets are subject to donor-imposed stipulations that can be removed through the passage of time (time restrictions) or actions of the Association (purpose restrictions). A portion of these net assets results from pledges receivable that have an implied donor-imposed restriction, which will elapse with the passage of time.

Permanently Restricted Net Assets

Permanently restricted net assets are subject to restrictions imposed by donors who require that the principal of these classes of net assets be invested in perpetuity and only the investment earnings be expended.

MCGAW YMCA

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

1. NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

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 revenue and expense during the reporting period. Actual results may differ from those estimates.

Cash Equivalents

Cash and cash equivalents are comprised of petty cash, cash in banks and money market funds. Money market funds are recorded at cost, which approximates fair value based on quoted market prices.

Accounts Receivable

Accounts receivable consisting of program fees are reported at net realizable value, which is the amount management expects to collect from balances outstanding at year-end. Based on management's assessment of the credit history of individuals having outstanding balances and taking into consideration the age of past due accounts, an assessment of the ability to pay, as well as current relationships, management has identified receivables that may not be collectible and accordingly has provided for these receivables in an allowance for doubtful accounts in the amount of approximately \$16,000 and \$15,000 at August 31, 2018 and June 30, 2017, respectively.

Investments

Investments consist of marketable securities that are stated at fair value based on quoted market prices. Unrealized gains or losses on such securities are based on the change in fair value of the assets from the beginning to the end of the fiscal year. Realized gains or losses are based on the change in fair value of the assets from the beginning of the fiscal year to the date of sale.

Investments are exposed to risks in the market. Due to the level of risk associated with certain investments, it is at least reasonably possible that changes in the values of investments will occur in the near-term and that such changes could materially affect the Association and the amounts reported in the consolidated statements of activities.

Derivative Financial Instruments

The FASB Codification related to derivatives and hedging establishes accounting and reporting standards for derivative instruments. The standard requires an entity to recognize all derivatives as either assets or liabilities, and measure those instruments at fair value. Derivatives that do not qualify as a hedge must be adjusted to fair value in earnings. If a derivative does qualify as a hedge under the standards, changes in the fair value will either be offset against the change in fair value of the hedged assets or liabilities, or recognized in the consolidated statements of activities.

MCGAW YMCA

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

1. NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Property and Equipment

The Association capitalizes property and equipment purchases of \$2,000 or more with an estimated useful life of two years or more. Depreciation and amortization, including assets under capital lease, are calculated using the straight-line method over the estimated useful lives of the assets or life of the lease. Major renewals and betterments, which extend the useful life of an asset, are capitalized while routine maintenance and repairs are expensed as incurred.

Gains or losses on dispositions of property and equipment are included in the consolidated statements of activities.

<u>Description</u>	<u>Years</u>
Building and building improvements	40
Vehicles, furniture and equipment	5 - 8
Computer hardware	3
Fitness equipment under capital lease	3 - 4
Computer software	3

Public Support and Pledges Receivable

Public support consists of cash and securities received from donors. Securities and other assets received as contributions are recorded at fair value at the date of gift.

Unconditional promises to give contributions are recorded as revenue when the promises are received. These pledges receivable have been discounted to their estimated present values. Management assesses the collectability of pledges receivable based on historical experience and has established an allowance for uncollectible pledges accordingly. When amounts are determined to be uncollectible they are written off and charged to bad debt loss, whereas a reduction of the allowance for uncollectible pledges is reflected as bad debt recapture.

In-Kind Support

The Association recognizes in-kind contributions as revenue in the period in which they are received if the fair market value is estimable. In addition, a significant amount of donated services are contributed to the Association by various individuals who volunteer their time and perform a variety of tasks that assist the Association with specific programs and various committee assignments. The Association estimates to have received more than 10,000 volunteer hours during 2018 and 13,000 during 2017 from approximately 900 volunteers in 2018 and 1,300 volunteers in 2017. The value of these services is not reflected in these consolidated financial statements since they do not meet the criteria for recognition under the FASB Codification.

MCGAW YMCA

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

1. NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Program Fees, Grants and Deferred Revenue

Program fees and grant revenues are recognized as revenue when earned. Certain organizations involved in exchange transactions may specify monies be used in a specific future period and, as such, they are initially recorded as deferred revenue, and are then recognized in the period for which they were designated.

Functional Allocation of Expenses

Expenses are charged to programs and supporting services on the basis of periodic time and expense studies as well as direct allocation of expenses incurred or estimates relating to specific usage. Management and general expenses include those expenses that are not directly identifiable with any other specific functions but provide for the overall support and direction of the Association.

For example, for the fourteen months ended August 31, 2018, Building Service Expenses totaling \$1,893,783 were allocated by program on the consolidated statement of functional expenses. Building Services Expenses included Salaries and Wages of \$699,913, Benefits of \$197,349, Utilities of \$448,471, Maintenance of \$520,158 and various other items. For the year ended June 30, 2017, Building Service Expenses totaling \$1,746,617 were allocated by program on the consolidated statement of functional expenses. Building Services Expenses included Salaries and Wages of \$634,530, Benefits of \$195,472, Utilities of \$420,361, Maintenance of \$443,676 and various other items.

Income Taxes

The Association is a nonprofit organization that has been granted an exemption from federal income taxes as a public charity under Section 501(c)(3) of the Internal Revenue Code for all business income related to its tax-exempt purpose. The Association had no unrelated business income during 2018 or 2017. The Association is similarly classified by the State of Illinois.

The Association files its forms 990 in the U.S. federal jurisdiction and the office of the state's attorney general for the State of Illinois.

Evaluation of Tax Positions

The financial statement effects of a tax position taken or expected to be taken are recognized in the consolidated financial statements when it is more likely than not, based on technical merits, that the position will be sustained upon examination. As of August 31, 2018 and June 30, 2017, the Association had no uncertain tax positions that qualify for recognition or disclosure in the consolidated financial statements.

MCGAW YMCA

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

1. NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Concentration of Credit Risk

The Association maintains cash and cash equivalents in bank deposit accounts, which, at times, may exceed federally insured limits. The Association has not experienced any losses in such accounts and believes they are not exposed to any significant credit risk on cash and cash equivalents.

Effects of Recently Issued Accounting Standards

In May 2014, the FASB issued Accounting Standards Update (ASU) 2014-09, *Revenue from Contracts with Customers*, which requires an entity to recognize the amount of revenue to which it expects to be entitled for the transfer of promised goods or services to customers. The ASU will replace most existing revenue recognition guidance in accounting principles generally accepted in the United States of "America when it becomes effective. In July 2015, the FASB approved a one year deferral of this standard, with a revised effective date for fiscal years beginning after December 15, 2018. Early adoption is permitted. The standard permits the use of either the retrospective or modified retrospective (cumulative effect) transition method. Management is currently evaluating the impact this change in accounting standards will have on the financial statements and related disclosures and has not yet selected a transition method.

In February 2016, the FASB issued ASU 2016-02, *Leases (Topic 842)*. This ASU requires a lessee to recognize a right-of-use asset and a lease liability under most operating leases in its balance sheet. For non-public entities, the standard is effective for fiscal years beginning after December 15, 2019 and interim periods beginning the following year. Early adoption is permitted. The new standard must be adopted using a modified retrospective transition, and provides for certain practical expedients during the period of adoption. Transition will require application of the new guidance at the beginning of the earliest comparative period presented. Management is currently evaluating the impact this change in accounting standards will have on the financial statements and related disclosures.

In August 2016, FASB issued new rules for nonprofit organizations under ASU 2016-14 *Not-for-Profit Entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities* (NFP). This ASU changes the financial reporting format for nonprofit organization financial statements to simplify the way in which NFPs quantify and qualify their financial performance, their liquidity and cash flows, and their classification of net assets. Some of the changes in ASU 2016-14 include:

- The existing three-class system of classifying net assets as unrestricted, temporarily restricted and permanently restricted will be replaced with a simpler two-class structure. Going forward, NFPs will differentiate net assets solely between those net assets with donor restriction and net assets without donor restrictions. NFPs will still be required to disclose the nature and amounts of donor-imposed restrictions.

MCGAW YMCA

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

1. NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Effect of Recently Issued Accounting Standards- Continued

- NFPs will be required to present an analysis of expenses by both function and natural classification on a separate statement, on the face of the statement of activities, or in the footnotes. Additional disclosures will also be required regarding specific methodologies used to allocate costs among program and support functions.
- The presentation of required disclosure of underwater endowment funds will change. When the fair market value of a donor-restricted endowment is less than the original gift amount or the amount the NFP is required to maintain by the donor or by law, NFPs will be required to also report the amount of the deficiency and their governing boards' policies or decisions to reduce or spend from these funds.
- NFPs will be required to disclose in financial statement notes qualitative information regarding how they will manage available liquid resources to meet cash needs for general expenses for the year following the balance sheet date. In addition, NFPs will be required to provide on the face of financial statements or in disclosure notes detailed quantitative information regarding their availability of financial assets at the balance sheet date to meet cash needs for the next year.

The effective date for ASU 2016-14 will be for annual financial statements issued for fiscal years beginning after December 15, 2017, and for interim periods within fiscal years beginning after December 15, 2018. Application to interim financial statements is permitted but not required in the initial year of application. Early application of the amendments in this ASU is permitted. Management is currently evaluating the impact this change in accounting standards will have on the financial statements and related disclosures.

Reclassifications

Certain reclassifications were made to the June 30, 2017 financial statements in order to more accurately reflect expenses on a functional basis and conform with the presentation of the August 31, 2018 financial statements. These reclassification had no impact on total program services, total supporting services or total expenses.

Subsequent Events

The Association has evaluated subsequent events for potential recognition and/or disclosures through December 4, 2018, the date the financial statements were available to be issued.

MCGAW YMCA

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

2. INVESTMENTS

Investments consist of the following at August 31, 2018 and June 30, 2017:

	<u>2018</u>	<u>2017</u>
Equity index mutual funds		
Total international stock index-Admiral	\$ 577,091	\$ 461,319
Total stock market index-Admiral	1,545,486	1,079,540
Fixed income funds		
Inter-term invest - Gr Admiral	409,486	301,214
Short-term invest - Gr Admiral	265,162	201,500
Total international bond index-Admiral	347,077	249,889
Total bond market index-Admiral	682,018	502,049
	<u>\$ 3,826,320</u>	<u>\$ 2,795,511</u>

3. PLEDGES RECEIVABLE

Pledges receivable represent unconditional promises to give.

Pledges at August 31, 2018 and June 30, 2017 consist of items receivable in:

	<u>2018</u>	<u>2017</u>
Less than one year	\$ 570,229	\$ 403,520
One to five years	278,291	245,000
	848,520	648,520
Less: Discount to net present value	29,162	25,435
Less: Allowance for uncollectible pledges	42,426	27,426
Net pledges receivable	<u>\$ 776,932</u>	<u>\$ 595,659</u>

The discount rate used in determining the net present value of pledges receivable is 4%.

MCGAW YMCA

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

4. CHARITABLE REMAINDER TRUST

The Association was named as a beneficiary of a charitable remainder trust that began in 2001. The charitable remainder trust provided for the payment of distributions to the designated beneficiary over the designated beneficiary's lifetime. At the end of the trust's term, one-third of the remaining assets became available for the Association's use. The portion of the trust attributable to the present value of the future benefits to be received by the Association was recorded in the consolidated statements of activities as a temporarily restricted contribution in 2009, when the Association was notified of the trust, and in the consolidated statements of financial position as a beneficial interest in a charitable remainder trust. The charitable remainder trust was liquidated during the fourteen months ended August 31, 2018 and the Association received their share of the proceeds in the amount of \$186,363.

5. CHARITABLE LEAD TRUST

During 2011, a donor established a charitable lead trust naming the Association as a lead beneficiary. Under the terms of the agreement, the Association began receiving \$7,142 per year for 19 years commencing in the year ended June 30, 2012, \$5,142 of which is considered board designated for the Strengthening Community Fund. The present value of the future payments to be received are estimated to be \$63,033 at August 31, 2018, and \$66,971 at June 30, 2017, using a 4% discount rate and are temporarily restricted for time. The discount was \$18,385 at August 31, 2018 and \$21,233 at June 30, 2017, and the allowance for the doubtful account was \$4,285 and \$4,641, respectively. See Note 16 for prior period net asset reclassification.

6. FAIR VALUE MEASUREMENTS

The FASB Codification provides a framework for measuring fair value using a hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy are described below:

Level 1 - Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Association has the ability to access.

Level 2 - Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

MCGAW YMCA

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

6. FAIR VALUE MEASUREMENTS - Continued

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

Level 3 - Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at August 31, 2018 and June 30, 2017.

Level 1 Fair Value Measurements

The fair values of equity mutual funds, preferred and fixed rate securities, corporate bonds and municipal bonds are available are based on quoted market prices, when available.

Level 2 Fair Value Measurements

The beneficial interest in a charitable remainder trust and the charitable lead trust are not actively traded. The fair value of the beneficial interest in the charitable remainder trust and the charitable lead trust are determined by discounting the related cash flows based on current yields of similar instruments with comparable durations. The fair value of the interest rate cap agreement is provided to the Association by the bank and is based on the bank's internal proprietary pricing models and estimates, certain assumptions, and available market data.

Fair values of assets measured on a recurring basis at August 31, 2018 are as follows:

	Fair Value	Quoted Prices In Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)
Investments	\$ 3,826,320	\$ 3,826,320	\$ -
Beneficial interest in charitable lead trust	63,033		63,033
Interest rate cap derivative	4,754		4,754
Total Assets	<u>\$ 3,894,107</u>	<u>\$ 3,826,320</u>	<u>\$ 67,787</u>

MCGAW YMCA

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

6. FAIR VALUE MEASUREMENTS - Continued

Fair values of assets measured on a recurring basis at June 30, 2017 are as follows:

	Fair Value	Quoted Prices In Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)
Investments	\$ 2,795,511	\$ 2,795,511	\$ -
Contribution receivable - charitable remainder trust	186,363		186,363
Beneficial interest in charitable lead trust	66,968		66,968
Interest rate cap derivative	6,189		6,189
Total Assets	<u>\$ 3,055,031</u>	<u>\$ 2,795,511</u>	<u>\$ 259,520</u>

7. PROPERTY AND EQUIPMENT

Property and equipment consist of the following at August 31, 2018 and June 30, 2017:

	2018	2017
Land	\$ 1,142,512	\$ 1,142,512
Building	2,610,099	2,193,168
Building improvements	21,570,544	21,329,602
Furniture and equipment	4,503,503	4,200,105
Computer hardware	249,663	311,287
Computer software	433,814	422,478
Vehicles	343,441	347,420
Construction in progress	408,585	441,632
	31,262,161	30,388,204
Accumulated depreciation and amortization	<u>16,081,819</u>	<u>14,901,720</u>
Net Property and Equipment	<u>\$15,180,342</u>	<u>\$ 15,486,485</u>
Depreciation and Amortization Expense	<u>\$ 1,301,639</u>	<u>\$ 1,077,485</u>

MCGAW YMCA

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

8. MORTGAGE PAYABLE

On May 29, 2014 the Association entered into two 7 year mortgages with a bank totaling \$5,600,000, at 1.3% over the variable rate index (LIBOR Rate), secured by the Association owned real property in Evanston, Illinois. The amounts borrowed under these promissory notes were \$4,592,000 and \$1,008,000. The first required principal payments on these notes totaling \$100,000 was paid in June, 2014. Per an agreement dated July 22, 2014, the terms of the original mortgage were slightly modified and annual principal payments of \$400,000 are due on June 15 commencing June 15, 2015 and ending with a balloon payment of \$3,097,109 on June 15, 2021. Interest payments are due monthly. The interest rates at August 31, 2018 and June 30, 2017 were 3.3749%, and 2.5261%, respectively. The loans are secured by the Association's building. The loan agreements require a financial ratio be maintained. As of August 31, 2018, the Association was in compliance with this requirement.

Mandatory payments (if not paid earlier) on the above debt are:

<u>Year Ending August 31</u>	<u>Amount</u>
2019	\$ 400,000
2020	400,000
2021	<u>3,097,109</u>
Total	<u>\$ 3,897,109</u>

In November 2010, the Association entered into an interest rate cap agreement (Cap) with a notional principal amount of \$5,000,000 maturing in November 2023. The agreement caps the borrower's interest floating rate at 3%. The one-time payment of \$188,000 for the Cap agreement was recorded as an asset on the consolidated statements of financial position during the year ended June 30, 2011. The Association's objective for using this instrument is to protect its cash flows from fluctuations in interest rates. This asset is subsequently measured at fair value with the resulting changes in fair value of the derivative, as provided by the bank, recorded to bond/mortgage interest, amortization and maintenance costs on the consolidated statement of functional expense. The decrease in fair value of the Cap for the fourteen months ended August 31, 2018 was \$1,435 and the increase in fair value of the Cap for the year ended June 30, 2017 was \$22.

MCGAW YMCA

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

9. BOARD DESIGNATED NET ASSETS

Unrestricted net assets include the following board designated amounts at August 31, 2018 and June 30, 2017:

	<u>2018</u>	<u>2017</u>
Tom Hebbard Memorial Fund	\$ 83,499	\$ 83,499
Ken Eckholt Testamentary Gift	96,750	96,750
Burning Triangle Fund for General Camp Echo Support	2,000	1,900
Strengthening Community Fund	376,873	376,873
Farley charitable lead trust - Strengthening Community Fund	35,997	30,852
W.F.G. Fund	39,250	29,250
	<u>\$ 634,369</u>	<u>\$ 619,124</u>

See Note 16 for the prior period net asset reclassification at July 1, 2016.

MCGAW YMCA

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

10. TEMPORARILY RESTRICTED NET ASSETS

Temporarily restricted net assets at August 31 and June 30 were as follows:

	<u>2018</u>	<u>2017</u>
Pledges receivable	\$ 314,960	\$ 156,028
Contribution receivable - charitable remainder trust		186,363
Farley charitable lead trust -		
Unrestricted contribution receivable	17,652	18,754
Strengthening Community Fund	45,381	48,217
Camp Echo	700,816	483,299
Y Readers Summer Learning Program		73,500
Residence Renovation Project	76,033	148,526
Robert Ingram Leitch Memorial Fund	50,000	50,000
Carlyle E. and Elizabeth W. Anderson Fund	18,956	18,956
Temporarily restricted component of donor designated endowment	<u>125,563</u>	<u>32,139</u>
Total Temporarily Restricted Net Assets	<u>\$1,349,361</u>	<u>\$1,215,782</u>

The principal of \$50,000 for the Robert Ingram Leitch Memorial Fund was donated on October 13, 1972. The principal is restricted for 50 years under the terms of Mr. Leitch's will. Investment earnings will be distributed to support youth programs annually.

Certain pledges receivable are restricted for specific purposes by the donors and the remaining are time restricted. Camp Echo amounts are restricted for capital expenditures and for scholarship purposes.

See Note 16 for the prior period net asset reclassification.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

11. DONOR DESIGNATED ENDOWMENT/PERMANENTLY RESTRICTED NET ASSETS

The Association adopted the Codification standards for “Endowments of Not-for-Profit Organizations: Net Asset Classification of Funds Subject to an Enacted Version of the Uniform Prudent Management of Institutional Funds Act, and Enhanced Disclosures for All Endowment Funds”. The Codification provides guidance as well as additional disclosures that are required for an organization’s endowment funds (both donor-restricted endowment funds and board-designated endowment funds) whether or not the organization is subject to UPMIFA.

As the State of Illinois enacted UPMIFA effective June 30, 2009, the provisions of which apply to endowment funds existing on or established after that date, the Board of Directors determined that the majority of the Association’s permanently restricted net assets meet the definition of endowment funds under UPMIFA. Based on the Association’s interpretation of UPMIFA, Association management reviewed all of its endowment funds, and created a document stating the “purpose” for each fund and the board reviewed and approved all fund designations.

Endowment Investment and Spending Policies

The Association has adopted investment and spending policies, approved by the Board of Directors, for endowment assets that attempt to provide a predictable stream of funding to programs supported by its endowment while seeking to maintain the purchasing power of these endowment assets over the long-term. The Association’s spending and investment policies work together to achieve this objective. The investment policy establishes an achievable return objective through diversification of asset classes. The current long-term return objective is to return 4%, net of investment fees. Actual returns in any given year may vary from this amount. To satisfy its long-term rate-of-return objectives, the Association relies 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 Association targets a diversified asset allocation that places an emphasis on U.S. Government bonds, corporate bonds, money market, and equity-based investments to achieve its long-term return objectives within prudent risk parameters.

The spending policy calculates the amount of money annually distributed from the Association’s various endowed funds to support the mission of the Association. The current policy is to transfer to the Operating account an annual average of 4% of funds invested in the Association’s investment account. The investment account includes both endowed and non-endowed funds. For each fiscal year’s budget, the Board shall authorize for the following fiscal year a fund payout within the range of 0% to 5% based on a March 31st evaluation. The portion of this income related to donor designated endowment assets are allocated directly to fund specified program activities each year. Over the long-term, the Association expects its current spending policy to allow its investment assets to grow. This is consistent with the Association’s objective to maintain the purchasing power of investment assets as well as to provide additional real growth through investment return.

MCGAW YMCA

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

11. **DONOR DESIGNATED ENDOWMENT/PERMANENTLY RESTRICTED NET ASSETS - Continued**

Endowment net asset composition by type of fund as of August 31, 2018 is as follows:

	<u>Temporarily Restricted</u>	<u>Permanently Restricted</u>	<u>Total</u>
Donor-Restricted Endowment Funds	<u>\$ 125,563</u>	<u>\$2,400,548</u>	<u>\$ 2,526,111</u>

Changes in endowment net assets as of August 31, 2018 are as follows:

	<u>Temporarily Restricted</u>	<u>Permanently Restricted</u>	<u>Total</u>
Endowment Net Assets, June 30, 2017	\$ 32,139	\$ 400,123	\$ 432,262
Contributions		2,000,425	2,000,425
Investment income	40,210		40,210
Net appreciation	109,236		109,236
Amounts appropriated for expenditure	<u>(56,022)</u>		<u>(56,022)</u>
Endowment Net Assets, August 31, 2018	<u>\$ 125,563</u>	<u>\$2,400,548</u>	<u>\$ 2,526,111</u>

Endowment net asset composition by type of fund as of June 30, 2017 is as follows:

	<u>Temporarily Restricted</u>	<u>Permanently Restricted</u>	<u>Total</u>
Donor-Restricted Endowment Funds	<u>\$ 32,139</u>	<u>\$ 400,123</u>	<u>\$ 432,262</u>

MCGAW YMCA

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

11. **DONOR DESIGNATED ENDOWMENT/PERMANENTLY RESTRICTED NET ASSETS - Continued**

Changes in endowment net assets as of June 30, 2017 are as follows:

	<u>Temporarily Restricted</u>	<u>Permanently Restricted</u>	<u>Total</u>
Endowment Net Assets, June 30, 2016	\$ -	\$ 417,665	\$ 417,665
Contributions		550	550
Donor approved redesignation of funds		(18,092)	
Investment income	9,718		9,718
Net appreciation	40,343		40,343
Amounts appropriated for expenditure	<u>(17,922)</u>		<u>(17,922)</u>
Endowment Net Assets, June 30, 2017	<u>\$ 32,139</u>	<u>\$ 400,123</u>	<u>\$ 432,262</u>

Permanently restricted net assets at August 31, 2018 and June 30, 2017 were as follows:

	<u>2018</u>	<u>2017</u>
The Richard C. Romano Endowment Fund	\$ 102,016	\$ 102,016
James D. Vail Endowment Fund	147,000	147,000
Kristin Kent Nature Trail Fund	25,200	25,200
Brenner Runs Through It Fund	55,840	55,415
Roth Holtz Fund	9,425	9,425
Dennis Newton Endowment Fund	61,067	61,067
Davee Foundation for Camp Echo	1,000,000	
Davee Foundation for Residences	<u>1,000,000</u>	
Total Permanently Restricted Net Assets	<u>\$ 2,400,548</u>	<u>\$ 400,123</u>

See Note 16 for the prior period net asset reclassification at July 1, 2016.

MCGAW YMCA

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

12. CONCENTRATION OF CONTRIBUTIONS

During 2018, approximately 40% of the total contribution and grant revenue was contributed by one foundation. During 2017, there was no concentration of contributions.

13. FEE ASSISTANCE

Fee assistance by program consists of the following:

	<u>2018</u>	<u>2017</u>
Membership fees	\$ 818,896	\$ 696,175
Children's center fees	1,129,202	801,261
Camp Echo fees	508,963	255,751
Residence fees	65,454	87,239
Program revenue	<u>75,605</u>	<u>66,275</u>
Total Fee Assistance	<u>\$2,598,120</u>	<u>\$1,906,701</u>

14. LEASED FACILITIES

The Association entered into a ten-year lease with St. Mary's Parish in Evanston beginning August 1, 1995 through July 31, 2005 for space to be utilized for a day care/child care center, recreational programs and office and meetings. The initial annual base rent of the lease was \$180,000 with a 1% annual increase over the prior year. The lease was extended through July 31, 2010. The lease was further extended through July 31, 2015 at an annual base rent of \$216,000 commencing June 1, 2010, with an annual escalation of 2% and \$7,200 annually for designated parking spots with a \$600 annual escalation. On July 30, 2015, the Association and the Catholic Bishop of Chicago signed the First Amendment to the lease agreement extending the lease for another five year period ending July 31, 2020.

Beginning June 1, 2008, the Association entered a five-year lease agreement for office space with Family Focus with an annual escalation clause. Monthly rent for the first year was \$625 per month. During 2010 this lease was converted to a one-year lease renewing annually. On March 1, 2016, a new lease was signed holding the rent at \$900 a month until June 30, 2017. On May 1, 2017, a new lease was signed for additional space for three years and two months, expiring on June 30, 2020. Monthly rental payments range over the life of the lease from \$3,508 to \$4,035.

Prior to 2018, the Association utilized, at no cost, a parking lot owned by a third party. At that time, the contributed facilities and corresponding expense are not reflected in the consolidated financial statements because fair value was not considered estimable.

MCGAW YMCA

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

14. LEASED FACILITIES - Continued

In August 2018, the Association entered into a monthly lease contract with CH Ventures, LLC to utilize the parking lot beginning September 1, 2018, for \$3,920 a month. At the time the contract was signed, the market value was established for the parking lot usage. For the fourteen months ended August 2018, the Association recognized \$54,880 as an in-kind donation for the parking lot space donated by the King Home.

Future minimum lease payments on the multi-year leases with St. Mary's Parish and Family Focus are:

<u>Year Ending August 31</u>	<u>Amount</u>
2019	\$ 317,327
2020	295,511
Aggregate Future Minimum Rentals	<u>\$ 612,838</u>

Rent expense was \$428,060 for the fourteen months ended August 31, 2018 and \$289,593 for the year ended June 30, 2017.

15. RETIREMENT PLAN

The Association participates in the YMCA Retirement Fund Retirement Plan which is a defined contribution, money purchase, church plan that is intended to satisfy the qualification requirements of Section 401(a) of the Internal Revenue Code of 1986, as amended and The YMCA Retirement Fund Tax-Deferred Savings Plan which is a retirement income account plan as defined in section 403(b)(9) of the code. Both Plans are sponsored by The Young Men's Christian Association Retirement Fund (Fund). The Fund is a not-for-profit, tax-exempt pension fund incorporated in the State of New York (1922) organized and operated for the purpose of providing retirement and other benefits for employees of YMCAs through-out the United States. The plans are operated as church pension plans. Participation is available to all duly organized and reorganized YMCAs and their eligible employees. As a defined contribution plan, the Retirement Plan and Tax-Deferred Savings Plan have no unfunded benefit obligations.

In accordance with the current agreement, contributions for the YMCA Retirement Fund Retirement Plan is ten percent of the participating employees' salary. These amounts are paid by the Association. Total contributions charged to retirement costs aggregated \$562,391 and \$503,570 for the fourteen months ended August 31, 2018 and year ended June 30, 2017, respectively, of which \$23,153 and \$0 was unpaid at August 31, 2018 and June 30, 2017, respectively.

MCGAW YMCA

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

16. PRIOR PERIOD NET ASSET RECLASSIFICATION

During 2018, the Association determined that a permanently restricted fund associated with the Strengthening Community Fund, a board designated fund, should have been classified as partially board designated and partially temporarily restricted. In addition, during 2018 the Association determined that the W.F.G. Fund, previously reported as permanently restricted, should have been classified as board designated. A prior period reclassification in the amount of \$108,319 has been made to decrease July 1, 2016 balance in the permanently restricted net asset account, increase the July 1, 2016 balance in the board designated unrestricted net asset account by \$60,102 and increase the July 1, 2016 balance in temporarily restricted net asset account by \$48,217.

17. RELATED PARTY

The Association pays dues to YMCA of the USA. Dues paid to YMCA of the U.S.A. for the fourteen months ended August 31, 2018 and year ended June 30, 2017 were \$212,986 and \$148,742, respectively.

SUPPLEMENTARY INFORMATION

MCGAW YMCA
CONSOLIDATED SCHEDULE OF FINANCIAL POSITION
AUGUST 31, 2018, JUNE 30, 2018 AND JUNE 30, 2017

	<u>August 31, 2018</u> <u>(audited)</u>	<u>June 30, 2018</u> <u>(unaudited)</u>	<u>June 30, 2017</u> <u>(audited)</u>
ASSETS			
Assets			
Cash and cash equivalents	\$ 526,146	\$ 1,278,685	\$ 774,311
Investments, at fair value	3,826,320	3,718,161	2,795,511
Accounts receivable	174,212	267,204	359,611
Inventory	15,184	25,842	39,624
Pledges receivable, net	776,932	972,795	595,659
Prepaid expenses	48,520	371,559	224,986
Contribution receivable - charitable remainder trust			186,363
Beneficial interest in charitable lead trust, net	63,033	63,033	66,968
Interest rate cap derivative	4,754	5,372	6,189
Property and equipment, net	<u>15,180,342</u>	<u>15,223,237</u>	<u>15,486,484</u>
Total Assets	<u>\$ 20,615,443</u>	<u>\$ 21,925,888</u>	<u>\$ 20,535,706</u>
LIABILITIES AND NET ASSETS			
Liabilities			
Mortgage payable	\$ 3,897,109	\$ 3,897,109	\$ 4,297,109
Capital lease obligation for phone and fitness equipment	149,044	164,942	233,532
Accounts payable and other accrued expenses	458,128	315,374	537,315
Accrued wages and payroll taxes	164,602	442,102	472,793
Accrued vacation	334,217	368,338	407,804
Deferred program and camp fee revenue	155,157	2,041,990	1,791,439
Deferred membership dues	84,682	78,278	78,609
Funds held - YMCA sponsored groups	<u>11,928</u>	<u>10,727</u>	<u>9,139</u>
Total Liabilities	<u>5,254,867</u>	<u>7,318,860</u>	<u>7,827,740</u>
Net Assets			
Unrestricted			
General unrestricted	10,976,298	10,194,672	10,472,937
Board designated for specific purposes	<u>634,369</u>	<u>634,369</u>	<u>619,124</u>
Total Unrestricted	11,610,667	10,829,041	11,092,061
Temporarily restricted	1,349,361	1,377,439	1,215,782
Permanently restricted	<u>2,400,548</u>	<u>2,400,548</u>	<u>400,123</u>
Total Net Assets	<u>15,360,576</u>	<u>14,607,028</u>	<u>12,707,966</u>
Total Liabilities and Net Assets	<u>\$ 20,615,443</u>	<u>\$ 21,925,888</u>	<u>\$ 20,535,706</u>

MCGAW YMCA
CONSOLIDATED SCHEDULE OF ACTIVITIES
FOURTEEN MONTHS ENDED AUGUST 31, 2018 AND YEAR ENDED JUNE 30, 2017

		June 30, 2017				14 Months Ended August 31, 2018				
		Temporarily Restricted	Permanently Restricted	Total	Variance June 2017 vs. June 2018	2 Months Ended August 31, 2018	12 Months Ended June 30, 2018	Temporarily Restricted	Permanently Restricted	Total
		(audited)	(audited)	(audited)	(unaudited)	(unaudited)	(unaudited)	(audited)	(audited)	(audited)
Revenues and Other Support										
Support										
Contributions and grants										
Special event revenue										
Net assets released from restrictions										
Expiration of purpose restrictions										
Expiration of time restrictions										
Donor approved redesignation of funds										
Total Support										
Program Revenues										
Membership fees										
Children center fees										
Camp Echo fees										
Residence fees, net of community contribution										
Program revenue										
Fee assistance										
Total Program Revenues										
Other Revenues										
Interest and dividends, net of investment expenses of \$15,690 and \$13,556, respectively										
Realized/unrealized net gains on investments										
Change in fair value of charitable remainder trust										
Miscellaneous										
Total Other Revenues, net										
Total Revenues, Gains and Other Support										
Expenses										
Program services										
Residence										
Membership										
Healthy living										
Swim sports play										
Youth services										
Children's center										
Camp Echo										
Total Program Services										
Supporting services										
Management and general										
Fundraising										
Special events										
Total Supporting Services										
Total Expenses										
Change in Net Assets										

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