

PUBLIC DISCLOSURE COPY

Form **990**

**Return of Organization Exempt From Income Tax**

OMB No. 1545-0047

**2018**

**Open to Public Inspection**

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

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

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

Department of the Treasury  
Internal Revenue Service

**A** For the 2018 calendar year, or tax year beginning 09/01, 2018, and ending 08/31, 20 19

**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 \$ 17,755,561

**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	<b>1</b>	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 SERVICES FOR ALL. AS A CAUSE-DRIVEN, CHARITABLE ORGANIZATION, WE ARE COMMITTED TO BUILDING THE</u>		
	<b>2</b>	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	<b>3</b>	Number of voting members of the governing body (Part VI, line 1a)	<b>3</b>	<u>25</u>
	<b>4</b>	Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b>	<u>25</u>
	<b>5</b>	Total number of individuals employed in calendar year 2018 (Part V, line 2a)	<b>5</b>	<u>738</u>
	<b>6</b>	Total number of volunteers (estimate if necessary)	<b>6</b>	<u>682</u>
	<b>7a</b>	Total unrelated business revenue from Part VIII, column (C), line 12	<b>7a</b>	<u>0</u>
<b>b</b>	Net unrelated business taxable income from Form 990-T, line 38	<b>7b</b>	<u>0</u>	
Revenue	<b>8</b>	Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	<b>9</b>	Program service revenue (Part VIII, line 2g)	<u>361,741</u>	<u>2,214,152</u>
	<b>10</b>	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	<u>4,094,586</u>	<u>15,057,880</u>
	<b>11</b>	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	<u>7,729</u>	<u>104,698</u>
	<b>12</b>	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	<u>40,469</u>	<u>199,576</u>
Expenses	<b>13</b>	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	<u>4,504,525</u>	<u>17,576,306</u>
	<b>14</b>	Benefits paid to or for members (Part IX, column (A), line 4)	<u>651,436</u>	<u>1,806,234</u>
	<b>15</b>	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	<u>1,868,819</u>	<u>9,559,058</u>
	<b>16a</b>	Professional fundraising fees (Part IX, column (A), line 11e)	<u>0</u>	<u>0</u>
	<b>b</b>	Total fundraising expenses (Part IX, column (D), line 25) ▶ <u>556,947</u>		
	<b>17</b>	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	<u>1,334,932</u>	<u>5,741,313</u>
	<b>18</b>	Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	<u>3,855,187</u>	<u>17,106,605</u>
Net Assets or Fund Balances	<b>19</b>	Revenue less expenses. Subtract line 18 from line 12	<u>649,338</u>	<u>469,701</u>
	<b>20</b>	Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	<b>21</b>	Total liabilities (Part X, line 26)	<u>20,615,443</u>	<u>21,208,837</u>
<b>22</b>	Net assets or fund balances. Subtract line 21 from line 20	<u>5,254,867</u>	<u>5,295,540</u>	
		<u>15,360,576</u>	<u>15,913,297</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** (2018)

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 \$ 7,984,300 including grants of \$ 1,003,865 ) (Revenue \$ 8,144,280 )

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 1,000 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 170 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)

4b (Code: ) (Expenses \$ 5,408,040 including grants of \$ 738,176 ) (Revenue \$ 5,690,724 )

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 HEALTH & WELLNESS CLASSES. OUR SWIM PROGRAM AND SPORTS & COURTS PROGRAMS REACH OVER 2,500 CHILDREN AND ADULTS ANNUALLY THROUGH GROUP AND PRIVATE LESSONS. 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 11,300 MEMBERS AND ANOTHER 5,100 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 NATION STRUGGLES WITH AN OBESITY CRISIS, FAMILIES STRUGGLE WITH WORK/LIFE BALANCE AND INDIVIDUALS SEARCH FOR PERSONAL FULFILLMENT. OUR PROGRAMS ARE ACCESSIBLE, AFFORDABLE AND OPEN TO ALL FAITHS, BACKGROUNDS, ABILITIES, AND INCOME (CONTINUED ON SCHEDULE O)

4c (Code: ) (Expenses \$ 1,089,188 including grants of \$ 64,193 ) (Revenue \$ 1,222,875 )

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 700 YMCA MEMBERS, PARTICIPANTS, AND VOLUNTEERS IN ACTIVITIES THAT STRENGTHEN OUR COMMUNITY AND PAVE THE WAY FOR FUTURE GENERATIONS TO THRIVE.

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

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

4e Total program service expenses 14,481,528

**Part IV Checklist of Required Schedules**

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

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

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

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

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

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

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

Table with columns for question number, question text, and Yes/No checkboxes. Includes questions 2a through 16 regarding employee reporting, tax returns, business income, foreign accounts, prohibited transactions, and charitable contributions.



**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
<b>1a</b>	Enter the number of voting members of the governing body at the end of the tax year . . . . .		
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.		
<b>1b</b>	Enter the number of voting members included in line 1a, above, who are independent . . . . .		
<b>2</b>	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? . . . . .		<input checked="" type="checkbox"/>
<b>3</b>	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person? . . . . .		<input checked="" type="checkbox"/>
<b>4</b>	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? . . . . .		<input checked="" type="checkbox"/>
<b>5</b>	Did the organization become aware during the year of a significant diversion of the organization's assets? . . . . .		<input checked="" type="checkbox"/>
<b>6</b>	Did the organization have members or stockholders? . . . . .	<input checked="" type="checkbox"/>	
<b>7a</b>	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? . . . . .	<input checked="" type="checkbox"/>	
<b>7b</b>	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? . . . . .		<input checked="" type="checkbox"/>
<b>8</b>	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
<b>8a</b>	The governing body? . . . . .	<input checked="" type="checkbox"/>	
<b>8b</b>	Each committee with authority to act on behalf of the governing body? . . . . .	<input checked="" type="checkbox"/>	
<b>9</b>	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses 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
<b>10a</b>	Did the organization have local chapters, branches, or affiliates? . . . . .		<input checked="" type="checkbox"/>
<b>10b</b>	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes? . . . . .		
<b>11a</b>	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? . . . . .	<input checked="" type="checkbox"/>	
<b>11b</b>	Describe in Schedule O the process, if any, used by the organization to review this Form 990. . . . .		
<b>12a</b>	Did the organization have a written conflict of interest policy? If "No," go to line 13 . . . . .	<input checked="" type="checkbox"/>	
<b>12b</b>	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? . . . . .	<input checked="" type="checkbox"/>	
<b>12c</b>	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done . . . . .	<input checked="" type="checkbox"/>	
<b>13</b>	Did the organization have a written whistleblower policy? . . . . .	<input checked="" type="checkbox"/>	
<b>14</b>	Did the organization have a written document retention and destruction policy? . . . . .	<input checked="" type="checkbox"/>	
<b>15</b>	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
<b>15a</b>	The organization's CEO, Executive Director, or top management official . . . . .	<input checked="" type="checkbox"/>	
<b>15b</b>	Other officers or key employees of the organization . . . . .	<input checked="" type="checkbox"/>	
	If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions). . . . .		
<b>16a</b>	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? . . . . .		<input checked="" type="checkbox"/>
<b>16b</b>	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements? . . . . .		

**Section C. Disclosure**

- 17** List the states with which a copy of this Form 990 is required to be filed ► IL
- 18** Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.  
 Own website     Another's website     Upon request     Other (explain 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) CAREY BARTELL DIRECTOR OF THE BOARD	3.0	✓						0	0	0
(6) ANGELA EDWARDS-CAMPBELL DIRECTOR OF THE BOARD	2.0	✓						0	0	0
(7) THERESA COLLINS DIRECTOR OF THE BOARD	2.0	✓						0	0	0
(8) ISMALIS NUNEZ DIRECTOR OF THE BOARD	2.0	✓						0	0	0
(9) BRIAN SCOTT DIRECTOR OF THE BOARD	2.0	✓						0	0	0
(10) CAROLE BRITE DIRECTOR OF THE BOARD	2.0	✓						0	0	0
(11) MARCUS CAMPBELL DIRECTOR OF THE BOARD	2.0	✓						0	0	0
(12) BOB D CORBETT PCC DIRECTOR OF THE BOARD	2.0	✓						0	0	0
(13) HAYDEE MARTINEZ DIRECTOR OF THE BOARD	2.0	✓						0	0	0
(14) MICHAEL NABORS 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) JANINE HILL DIRECTOR OF THE BOARD	2.0	<input checked="" type="checkbox"/>						0	0	0
(16) CASEY MILLER DIRECTOR OF THE BOARD	2.0	<input checked="" type="checkbox"/>						0	0	0
(17) NEAL MOGLIN DIRECTOR OF THE BOARD	2.0	<input checked="" type="checkbox"/>						0	0	0
(18) JOHN PRATT DIRECTOR OF THE BOARD	2.0	<input checked="" type="checkbox"/>						0	0	0
(19) ANNE REUSCHE DIRECTOR OF THE BOARD	2.0	<input checked="" type="checkbox"/>						0	0	0
(20) MAJORIE RALLINS DIRECTOR OF THE BOARD	2.0	<input checked="" type="checkbox"/>						0	0	0
(21) SHARON ROBINSON DIRECTOR OF THE BOARD	2.0	<input checked="" type="checkbox"/>						0	0	0
(22) LYNN RYAN DIRECTOR OF THE BOARD	2.0	<input checked="" type="checkbox"/>						0	0	0
(23) TODD SWORTZEL DIRECTOR OF THE BOARD	2.0	<input checked="" type="checkbox"/>						0	0	0
(24) VINCE SWEENEY DIRECTOR OF THE BOARD	2.0	<input checked="" type="checkbox"/>						0	0	0
(25) (SEE STATEMENT)										
<b>1b Sub-total</b>								0	0	0
<b>c Total from continuation sheets to Part VII, Section A</b>								653,876	0	66,115
<b>d Total (add lines 1b and 1c)</b>								653,876	0	66,115

**2** Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **▶** 3

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

**Section B. Independent Contractors**

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

(A) Name and business address	(B) Description of services	(C) Compensation
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	
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1a</b> Federated campaigns . . . . .	<b>1a</b> 0					
	<b>b</b> Membership dues . . . . .	<b>1b</b> 0					
	<b>c</b> Fundraising events . . . . .	<b>1c</b> 133,100					
	<b>d</b> Related organizations . . . . .	<b>1d</b> 0					
	<b>e</b> Government grants (contributions)	<b>1e</b> 249,370					
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above	<b>1f</b> 1,831,682					
	<b>g</b> Noncash contributions included in lines 1a-1f: \$	135,369					
	<b>h Total.</b> Add lines 1a-1f . . . . .	▶	2,214,152				
<b>Program Service Revenue</b>	<b>Business Code</b>						
	<b>2a</b> YOUTH DEVELOPMENT	813410	8,144,281	8,144,281			
	<b>b</b> HEALTHY LIVING	813410	5,690,724	5,690,724			
	<b>c</b> SOCIAL RESPONSIBILITY	813410	1,222,875	1,222,875			
	<b>d</b> _____						
	<b>e</b> _____						
	<b>f</b> All other program service revenue .		0	0	0	0	
<b>g Total.</b> Add lines 2a-2f . . . . .	▶	15,057,880					
<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts) . . . . .	▶	105,671			105,671	
	<b>4</b> Income from investment of tax-exempt bond proceeds ▶						
	<b>5</b> Royalties . . . . .	▶					
	<b>6a</b> Gross rents . . . . .	(i) Real	(ii) Personal				
		<b>b</b> Less: rental expenses					
		<b>c</b> Rental income or (loss)	0	0			
	<b>d</b> Net rental income or (loss) . . . . .	▶					
	<b>7a</b> Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other				
				14,243			
		<b>b</b> Less: cost or other basis and sales expenses . . . . .		15,216			
		<b>c</b> Gain or (loss) . . . . .		(973)	0		
	<b>d</b> Net gain or (loss) . . . . .	▶	(973)			(973)	
	<b>8a</b> Gross income from fundraising events (not including \$ 133,100 of contributions reported on line 1c). See Part IV, line 18 . . . . .	<b>a</b>		119,294			
		<b>b</b> Less: direct expenses . . . . .	<b>b</b>	112,406			
		<b>c</b> Net income or (loss) from fundraising events . ▶		6,888			6,888
	<b>9a</b> Gross income from gaming activities. See Part IV, line 19 . . . . .	<b>a</b>					
		<b>b</b> Less: direct expenses . . . . .	<b>b</b>				
<b>c</b> Net income or (loss) from gaming activities . . ▶							
<b>10a</b> Gross sales of inventory, less returns and allowances . . . . .	<b>a</b>		95,757				
	<b>b</b> Less: cost of goods sold . . . . .	<b>b</b>	51,633				
	<b>c</b> Net income or (loss) from sales of inventory . . ▶		44,124			44,124	
Miscellaneous Revenue		<b>Business Code</b>					
<b>11a</b> USE OF SPACE	813410	61,526			61,526		
<b>b</b> LOCKER RENTAL	813410	41,546			41,546		
<b>c</b> PARKING LOT INCOME	813410	13,692			13,692		
<b>d</b> All other revenue . . . . .	813410	31,800	0	0	31,800		
<b>e Total.</b> Add lines 11a-11d . . . . .	▶	148,564					
<b>12 Total revenue.</b> See instructions . . . . .	▶	17,576,306	15,057,880	0	304,274		

**Part IX Statement of Functional Expenses**

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

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

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

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
<b>1</b> Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 . . . . .				
<b>2</b> Grants and other assistance to domestic individuals. See Part IV, line 22 . . . . .	1,806,234	1,806,234		
<b>3</b> Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 . . . . .	0	0		
<b>4</b> Benefits paid to or for members . . . . .				
<b>5</b> Compensation of current officers, directors, trustees, and key employees . . . . .	641,403	132,728	404,069	104,606
<b>6</b> Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) . . . . .				
<b>7</b> Other salaries and wages . . . . .	7,135,224	6,324,352	571,549	239,323
<b>8</b> Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) . . . . .	382,672	339,868	32,785	10,019
<b>9</b> Other employee benefits . . . . .	839,127	692,896	108,320	37,911
<b>10</b> Payroll taxes . . . . .	560,632	473,892	64,747	21,993
<b>11</b> Fees for services (non-employees):				
<b>a</b> Management . . . . .				
<b>b</b> Legal . . . . .	32,175		32,175	
<b>c</b> Accounting . . . . .	32,102		32,102	
<b>d</b> Lobbying . . . . .				
<b>e</b> Professional fundraising services. See Part IV, line 17 . . . . .				
<b>f</b> Investment management fees . . . . .	14,243		14,243	
<b>g</b> Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.) . . . . .	269,182	148,992	61,263	58,927
<b>12</b> Advertising and promotion . . . . .	166,090	3,434	159,444	3,212
<b>13</b> Office expenses . . . . .	418,238	124,673	284,922	8,643
<b>14</b> Information technology . . . . .	302,727	154,627	116,048	32,052
<b>15</b> Royalties . . . . .				
<b>16</b> Occupancy . . . . .	1,678,119	1,653,801	18,589	5,729
<b>17</b> Travel . . . . .	30,977	21,387	6,888	2,702
<b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials . . . . .				
<b>19</b> Conferences, conventions, and meetings . . . . .	105,878	57,482	41,013	7,383
<b>20</b> Interest . . . . .	29,774	2,720	27,051	3
<b>21</b> Payments to affiliates . . . . .	223,012	218,834	1,568	2,610
<b>22</b> Depreciation, depletion, and amortization . . . . .	1,077,237	1,056,501	17,272	3,464
<b>23</b> Insurance . . . . .	71,704	71,543	118	43
<b>24</b> Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
<b>a</b> DIRECT PROGRAM EXPENSES . . . . .	952,354	952,354		
<b>b</b> BAD DEBT FOR PROGRAM . . . . .	55,054		55,054	
<b>c</b> VEHICLE RENTAL & EXPENSES . . . . .	207,271	207,271		
<b>d</b> DUES AND SUBSCRIPTION . . . . .	30,491	23,799	5,088	1,604
<b>e</b> All other expenses . . . . .	44,685	14,139	13,823	16,723
<b>25</b> Total functional expenses. Add lines 1 through 24e . . . . .	17,106,605	14,481,527	2,068,131	556,947
<b>26</b> Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720) . . . . .				

**Part X Balance Sheet**

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

		(A) Beginning of year		(B) End of year
<b>Assets</b>	<b>1</b> Cash—non-interest-bearing . . . . .	449,021	<b>1</b>	488,544
	<b>2</b> Savings and temporary cash investments . . . . .	77,125	<b>2</b>	775,990
	<b>3</b> Pledges and grants receivable, net . . . . .	776,932	<b>3</b>	665,275
	<b>4</b> Accounts receivable, net . . . . .	174,212	<b>4</b>	248,733
	<b>5</b> Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L . . . . .	0	<b>5</b>	0
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L . . . . .		<b>6</b>	0
	<b>7</b> Notes and loans receivable, net . . . . .	0	<b>7</b>	
	<b>8</b> Inventories for sale or use . . . . .	15,184	<b>8</b>	13,185
	<b>9</b> Prepaid expenses and deferred charges . . . . .	48,520	<b>9</b>	84,552
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	<b>10a</b> 31,192,065		
	<b>b</b> Less: accumulated depreciation . . . . .	<b>10b</b> 16,553,129	15,180,342	<b>10c</b> 14,638,936
	<b>11</b> Investments—publicly traded securities . . . . .	3,826,320	<b>11</b>	4,234,345
	<b>12</b> Investments—other securities. See Part IV, line 11 . . . . .	4,754	<b>12</b>	0
	<b>13</b> Investments—program-related. See Part IV, line 11 . . . . .	0	<b>13</b>	0
	<b>14</b> Intangible assets . . . . .		<b>14</b>	
	<b>15</b> Other assets. See Part IV, line 11 . . . . .	63,033	<b>15</b>	59,277
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 34) . . . . .	20,615,443	<b>16</b>	21,208,837	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses . . . . .	956,947	<b>17</b>	1,095,520
	<b>18</b> Grants payable . . . . .		<b>18</b>	
	<b>19</b> Deferred revenue . . . . .	239,839	<b>19</b>	262,811
	<b>20</b> Tax-exempt bond liabilities . . . . .	0	<b>20</b>	0
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D . . . . .	0	<b>21</b>	0
	<b>22</b> Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L . . . . .		<b>22</b>	0
	<b>23</b> Secured mortgages and notes payable to unrelated third parties . . . . .	4,046,153	<b>23</b>	3,924,785
	<b>24</b> Unsecured notes and loans payable to unrelated third parties . . . . .	0	<b>24</b>	0
	<b>25</b> Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17–24). Complete Part X of Schedule D . . . . .	11,928	<b>25</b>	12,424
	<b>26 Total liabilities.</b> Add lines 17 through 25 . . . . .	5,254,867	<b>26</b>	5,295,540
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.</b>			
	<b>27</b> Unrestricted net assets . . . . .	11,610,667	<b>27</b>	11,682,007
	<b>28</b> Temporarily restricted net assets . . . . .	0	<b>28</b>	0
	<b>29</b> Permanently restricted net assets . . . . .	3,749,909	<b>29</b>	4,231,290
	<b>Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.</b>			
	<b>30</b> Capital stock or trust principal, or current funds . . . . .		<b>30</b>	
	<b>31</b> Paid-in or capital surplus, or land, building, or equipment fund . . . . .		<b>31</b>	
	<b>32</b> Retained earnings, endowment, accumulated income, or other funds . . . . .		<b>32</b>	
	<b>33</b> Total net assets or fund balances . . . . .	15,360,576	<b>33</b>	15,913,297
<b>34</b> Total liabilities and net assets/fund balances . . . . .	20,615,443	<b>34</b>	21,208,837	

**Part XI Reconciliation of Net Assets**

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

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	17,576,306
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	17,106,605
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1	<b>3</b>	469,701
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	<b>4</b>	15,360,576
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	83,020
<b>6</b>	Donated services and use of facilities	<b>6</b>	
<b>7</b>	Investment expenses	<b>7</b>	
<b>8</b>	Prior period adjustments	<b>8</b>	
<b>9</b>	Other changes in net assets or fund balances (explain in Schedule O)	<b>9</b>	0
<b>10</b>	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	<b>10</b>	15,913,297

**Part XII Financial Statements and Reporting**

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

		Yes	No
<b>1</b>	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
<b>2a</b>	Were the organization's financial statements compiled or reviewed by an independent accountant? . . . If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		✓
<b>b</b>	Were the organization's financial statements audited by an independent accountant? . . . . . If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	✓	
<b>c</b>	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.	✓	
<b>3a</b>	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? . . . . .		✓
<b>b</b>	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why 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) JAMES WRIGHT ----- DIRECTOR OF THE BOARD	2.0 -----	<input checked="" type="checkbox"/>						0	0	0
(26) MONIQUE PARSONS ----- PRESIDENT/CEO	50.0 -----			<input checked="" type="checkbox"/>				177,521	0	29,883
(27) BRUCE CARMICHAEL ----- CHIEF HUMAN CAPITAL DEVELOPMENT OFFICER	50.0 -----			<input checked="" type="checkbox"/>				111,804	0	12,188
(28) JODI K WICKERSHEIMER ----- CHIEF DEVELOPMENT, MARKETING & COMMUNICATIONS OFFICER	50.0 -----			<input checked="" type="checkbox"/>				80,452	0	2,325
(29) CYNTHIA HOFFMAN ----- CHIEF FINANCIAL OFFICER	50.0 -----			<input checked="" type="checkbox"/>				68,942	0	352
(30) NICOLE WOODARD-ILIEV ----- CHIEF OPERATING OFFICER	50.0 -----			<input checked="" type="checkbox"/>				93,849	0	21,367
(31) MARK A DENNIS, JR ----- FORMER PRESIDENT/CEO	0.0 ----- 0.0						<input checked="" type="checkbox"/>	121,308	0	0



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

Department of the Treasury  
Internal Revenue Service

**Public Charity Status and Public Support**

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

▶ Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

**2018**

**Open to Public Inspection**

Name of the organization <b>YOUNG MENS CHRISTIAN ASSOC. MCGAW, INC.</b>	Employer identification number <b>36-2169194</b>
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**Part I Reason for Public Charity Status** (All organizations must complete this part.) See instructions.

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

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

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

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

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

**Section A. Public Support**

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

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
<b>7</b> Amounts from line 4 . . . . .						
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources . . . . .						
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on . . . . .						
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) . . . . .						
<b>11 Total support.</b> Add lines 7 through 10						
<b>12</b> Gross receipts from related activities, etc. (see instructions) . . . . .					<b>12</b>	
<b>13 First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> . . . . .						<input type="checkbox"/>

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

<b>14</b> Public support percentage for 2018 (line 6, column (f) divided by line 11, column (f)) . . . . .	<b>14</b>	%
<b>15</b> Public support percentage from 2017 Schedule A, Part II, line 14 . . . . .	<b>15</b>	%
<b>16a 33 1/3% support test—2018.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization . . . . .		<input type="checkbox"/>
<b>b 33 1/3% support test—2017.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization . . . . .		<input type="checkbox"/>
<b>17a 10%-facts-and-circumstances test—2018.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization . . . . .		<input type="checkbox"/>
<b>b 10%-facts-and-circumstances test—2017.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization . . . . .		<input type="checkbox"/>
<b>18 Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions . . . . .		<input type="checkbox"/>

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

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

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	2,394,757	2,117,082	2,368,204	4,411,465	2,575,893	13,867,401
<b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose . . . .	13,410,074	13,231,076	13,875,603	14,959,565	19,426,615	74,902,933
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513						0
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . . .						0
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge . . . .						0
<b>6 Total.</b> Add lines 1 through 5 . . . .	15,804,831	15,348,158	16,243,807	19,371,030	22,002,508	88,770,334
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons . . . .	124,212	136,170	124,367	121,042	49,271	555,062
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year	0	0	0	0	0	0
<b>c</b> Add lines 7a and 7b . . . .	124,212	136,170	124,367	121,042	49,271	555,062
<b>8 Public support.</b> (Subtract line 7c from line 6.) . . . .						88,215,272

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
<b>9</b> Amounts from line 6 . . . .	15,804,831	15,348,158	16,243,807	19,371,030	22,002,508	88,770,334
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources . . . .	140,210	114,166	75,158	72,116	113,336	514,986
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 . . . .						0
<b>c</b> Add lines 10a and 10b . . . .	140,210	114,166	75,158	72,116	113,336	514,986
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						0
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) . . . .	168,846	252,209	200,196	176,021	175,170	972,442
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.) . . . .	16,113,887	15,714,533	16,519,161	19,619,167	22,291,014	90,257,762
<b>14 First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> . . . .						<input type="checkbox"/>

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

<b>15</b> Public support percentage for 2018 (line 8, column (f), divided by line 13, column (f)) . . . .	<b>15</b>	97.74 %
<b>16</b> Public support percentage from 2017 Schedule A, Part III, line 15 . . . .	<b>16</b>	97.19 %

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

<b>17</b> Investment income percentage for <b>2018</b> (line 10c, column (f), divided by line 13, column (f)) . . . .	<b>17</b>	0.57 %
<b>18</b> Investment income percentage from <b>2017</b> Schedule A, Part III, line 17 . . . .	<b>18</b>	0.72 %
<b>19a 33 1/3% support tests—2018.</b> 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 <b>stop here</b> . The organization qualifies as a publicly supported organization . . . .	<input checked="" type="checkbox"/>	
<b>b 33 1/3% support tests—2017.</b> 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 <b>stop here</b> . The organization qualifies as a publicly supported organization . . . .	<input type="checkbox"/>	
<b>20 Private foundation.</b> 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	<b>Type I or Type II only.</b> Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
5c	<b>Substitutions only.</b> Was the substitution the result of an event beyond the organization's control?		
6	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
9a	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
9b	Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
9c	Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
10a	Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer 10b below.</i>		
10b	Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

**Part IV Supporting Organizations** (continued)

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

**Section B. Type I Supporting Organizations**

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

**Section C. Type II Supporting Organizations**

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

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

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

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

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



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

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

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

Schedule A (Form 990 or 990-EZ) 2018



Part VI

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

Return Reference - Identifier	Explanation
SCHEDULE A, PART III - COLUMN (E) 2018	THE YEAR 2018 IS A LONG YEAR (14 MONTHS-7/1/2018 - 8/31/2019) BECAUSE THE PRIOR SHORT PERIOD HAS BEEN COMBINED WITH THE CURRENT 12 MONTH YEAR IN 2018.
SCHEDULE A, PART III, LINE 12 - OTHER INCOME	USE OF SPACE: \$69,575 LOCKER RENTAL: \$48,556 PARKING LOT INCOME: \$17,892 MISCELLANEOUS REVENUE: \$39,147

Return Reference - Identifier	Explanation						
SCHEDULE A, PART III, LINE 12 - OTHER INCOME	Other Income Type	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
	(1) MISCELLANEOUS INCOME	168,846	252,209	200,196	176,021	175,170	972,442

# Schedule of Contributors

2018

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

Name of the organization  
YOUNG MENS CHRISTIAN ASSOC. MCGAW, INC.

Employer identification number  
36-2169194

**Organization type** (check one):

**Filers of:**

**Section:**

- Form 990 or 990-EZ  501(c)( 3 ) (enter number) organization
- 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
- 527 political organization
- Form 990-PF  501(c)(3) exempt private foundation
- 4947(a)(1) nonexempt charitable trust treated as a private foundation
- 501(c)(3) taxable private foundation

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

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

**General Rule**

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

**Special Rules**

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

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



Name of organization <b>YOUNG MENS CHRISTIAN ASSOC. MCGAW, INC.</b>	Employer identification number <b>36-2169194</b>
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**Part I** **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	----- ----- -----	\$ ----- 15,000	<b>Person</b> <input checked="" type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	----- ----- -----	\$ ----- 25,180	<b>Person</b> <input checked="" type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	----- ----- -----	\$ ----- 5,000	<b>Person</b> <input checked="" type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	----- ----- -----	\$ ----- 5,000	<b>Person</b> <input checked="" type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	----- ----- -----	\$ ----- 10,000	<b>Person</b> <input checked="" type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input type="checkbox"/> (Complete Part II for noncash contributions.)
6	----- ----- -----	\$ ----- 18,780	<b>Person</b> <input checked="" type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization <b>YOUNG MENS CHRISTIAN ASSOC. MCGAW, INC.</b>	Employer identification number <b>36-2169194</b>
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**Part I** **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
7		\$ 5,400	<b>Person</b> <input checked="" type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input type="checkbox"/> (Complete Part II for noncash contributions.)
8		\$ 11,000	<b>Person</b> <input checked="" type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input type="checkbox"/> (Complete Part II for noncash contributions.)
9		\$ 5,000	<b>Person</b> <input checked="" type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input type="checkbox"/> (Complete Part II for noncash contributions.)
10		\$ 56,400	<b>Person</b> <input checked="" type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input type="checkbox"/> (Complete Part II for noncash contributions.)
11		\$ 30,000	<b>Person</b> <input checked="" type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input type="checkbox"/> (Complete Part II for noncash contributions.)
12		\$ 10,000	<b>Person</b> <input checked="" type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization <b>YOUNG MENS CHRISTIAN ASSOC. MCGAW, INC.</b>	<b>Employer identification number</b> 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	<b>Person</b> <input checked="" type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input type="checkbox"/> (Complete Part II for noncash contributions.)
14	----- ----- -----	\$ ----- 10,000	<b>Person</b> <input checked="" type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input type="checkbox"/> (Complete Part II for noncash contributions.)
15	----- ----- -----	\$ ----- 44,840	<b>Person</b> <input checked="" type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input type="checkbox"/> (Complete Part II for noncash contributions.)
16	----- ----- -----	\$ ----- 192,970	<b>Person</b> <input checked="" type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input type="checkbox"/> (Complete Part II for noncash contributions.)
17	----- ----- -----	\$ ----- 25,000	<b>Person</b> <input checked="" type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input type="checkbox"/> (Complete Part II for noncash contributions.)
18	----- ----- -----	\$ ----- 6,000	<b>Person</b> <input checked="" type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization <b>YOUNG MENS CHRISTIAN ASSOC. MCGAW, INC.</b>	Employer identification number <b>36-2169194</b>
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**Part I** **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
19	----- ----- -----	\$ ----- 5,000	<b>Person</b> <input checked="" type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input type="checkbox"/> (Complete Part II for noncash contributions.)
20	----- ----- -----	\$ ----- 25,000	<b>Person</b> <input checked="" type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input type="checkbox"/> (Complete Part II for noncash contributions.)
21	----- ----- -----	\$ ----- 8,000	<b>Person</b> <input checked="" type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input type="checkbox"/> (Complete Part II for noncash contributions.)
22	----- ----- -----	\$ ----- 7,500	<b>Person</b> <input checked="" type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input type="checkbox"/> (Complete Part II for noncash contributions.)
23	----- ----- -----	\$ ----- 6,500	<b>Person</b> <input checked="" type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input type="checkbox"/> (Complete Part II for noncash contributions.)
24	----- ----- -----	\$ ----- 6,916	<b>Person</b> <input checked="" type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization <b>YOUNG MENS CHRISTIAN ASSOC. MCGAW, INC.</b>	Employer identification number <b>36-2169194</b>
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**Part I** **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
25	----- ----- -----	\$ ----- 5,000	<b>Person</b> <input checked="" type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input type="checkbox"/> (Complete Part II for noncash contributions.)
26	----- ----- -----	\$ ----- 25,650	<b>Person</b> <input checked="" type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input type="checkbox"/> (Complete Part II for noncash contributions.)
27	----- ----- -----	\$ ----- 75,000	<b>Person</b> <input checked="" type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input type="checkbox"/> (Complete Part II for noncash contributions.)
28	----- ----- -----	\$ ----- 25,000	<b>Person</b> <input checked="" type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input type="checkbox"/> (Complete Part II for noncash contributions.)
29	----- ----- -----	\$ ----- 20,000	<b>Person</b> <input checked="" type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input type="checkbox"/> (Complete Part II for noncash contributions.)
30	----- ----- -----	\$ ----- 19,500	<b>Person</b> <input checked="" type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization <b>YOUNG MENS CHRISTIAN ASSOC. MCGAW, INC.</b>	Employer identification number <b>36-2169194</b>
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**Part I** **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
31	----- ----- -----	\$ 153,828	<b>Person</b> <input checked="" type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input type="checkbox"/> (Complete Part II for noncash contributions.)
32	----- ----- -----	\$ 37,500	<b>Person</b> <input checked="" type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input type="checkbox"/> (Complete Part II for noncash contributions.)
33	----- ----- -----	\$ 54,546	<b>Person</b> <input checked="" type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input checked="" type="checkbox"/> (Complete Part II for noncash contributions.)
34	----- ----- -----	\$ 7,438	<b>Person</b> <input checked="" type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input type="checkbox"/> (Complete Part II for noncash contributions.)
35	----- ----- -----	\$ 100,000	<b>Person</b> <input checked="" type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input type="checkbox"/> (Complete Part II for noncash contributions.)
36	----- ----- -----	\$ 20,000	<b>Person</b> <input checked="" type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input checked="" type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization <b>YOUNG MENS CHRISTIAN ASSOC. MCGAW, INC.</b>	Employer identification number <b>36-2169194</b>
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**Part I** **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
37	----- ----- -----	\$ ----- 5,000	<b>Person</b> <input checked="" type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input type="checkbox"/> (Complete Part II for noncash contributions.)
38	----- ----- -----	\$ ----- 7,500	<b>Person</b> <input checked="" type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input type="checkbox"/> (Complete Part II for noncash contributions.)
39	----- ----- -----	\$ ----- 144,807	<b>Person</b> <input checked="" type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input type="checkbox"/> (Complete Part II for noncash contributions.)
40	----- ----- -----	\$ ----- 5,000	<b>Person</b> <input checked="" type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input type="checkbox"/> (Complete Part II for noncash contributions.)
41	----- ----- -----	\$ ----- 37,580	<b>Person</b> <input checked="" type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input checked="" type="checkbox"/> (Complete Part II for noncash contributions.)
42	----- ----- -----	\$ ----- 5,000	<b>Person</b> <input checked="" type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input type="checkbox"/> (Complete Part II for noncash contributions.)



Name of organization <b>YOUNG MENS CHRISTIAN ASSOC. MCGAW, INC.</b>	Employer identification number <b>36-2169194</b>
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**Part I** **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
43	----- ----- -----	\$ ----- 5,000	<b>Person</b> <input checked="" type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input type="checkbox"/> (Complete Part II for noncash contributions.)
44	----- ----- -----	\$ ----- 5,000	<b>Person</b> <input checked="" type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input type="checkbox"/> (Complete Part II for noncash contributions.)
45	----- ----- -----	\$ ----- 5,000	<b>Person</b> <input checked="" type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input type="checkbox"/> (Complete Part II for noncash contributions.)
46	----- ----- -----	\$ ----- 9,000	<b>Person</b> <input checked="" type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input type="checkbox"/> (Complete Part II for noncash contributions.)
47	----- ----- -----	\$ ----- 5,000	<b>Person</b> <input checked="" type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input type="checkbox"/> (Complete Part II for noncash contributions.)
48	----- ----- -----	\$ ----- 5,000	<b>Person</b> <input checked="" type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization <b>YOUNG MENS CHRISTIAN ASSOC. MCGAW, INC.</b>	Employer identification number <b>36-2169194</b>
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**Part I** **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
49		\$ 10,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
50		\$ 6,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
51		\$ 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
52		\$ 140,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
53		\$ 20,250	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
54		\$ 200,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization <b>YOUNG MENS CHRISTIAN ASSOC. MCGAW, INC.</b>	Employer identification number <b>36-2169194</b>
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**Part I** **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
55	----- ----- -----	\$ ----- 43,766	<b>Person</b> <input checked="" type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input type="checkbox"/> (Complete Part II for noncash contributions.)
56	----- ----- -----	\$ ----- 9,385	<b>Person</b> <input checked="" type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input type="checkbox"/> (Complete Part II for noncash contributions.)
57	----- ----- -----	\$ ----- 6,000	<b>Person</b> <input checked="" type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input type="checkbox"/> (Complete Part II for noncash contributions.)
58	----- ----- -----	\$ ----- 86,567	<b>Person</b> <input checked="" type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input type="checkbox"/> (Complete Part II for noncash contributions.)
59	----- ----- -----	\$ ----- 6,520	<b>Person</b> <input checked="" type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input type="checkbox"/> (Complete Part II for noncash contributions.)
60	----- ----- -----	\$ ----- 20,000	<b>Person</b> <input checked="" type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization <b>YOUNG MENS CHRISTIAN ASSOC. MCGAW, INC.</b>	Employer identification number <b>36-2169194</b>
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**Part I** **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
61		\$ 22,911	<b>Person</b> <input type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input checked="" type="checkbox"/> (Complete Part II for noncash contributions.)
62		\$ 46,389	<b>Person</b> <input checked="" type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input type="checkbox"/> (Complete Part II for noncash contributions.)
63		\$ 17,425	<b>Person</b> <input checked="" type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input type="checkbox"/> (Complete Part II for noncash contributions.)
64		\$ 31,250	<b>Person</b> <input checked="" type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input type="checkbox"/> (Complete Part II for noncash contributions.)
65		\$ 20,000	<b>Person</b> <input checked="" type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input type="checkbox"/> (Complete Part II for noncash contributions.)
66		\$ 5,000	<b>Person</b> <input checked="" type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization <b>YOUNG MENS CHRISTIAN ASSOC. MCGAW, INC.</b>	Employer identification number <b>36-2169194</b>
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**Part II** **Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
33	50 SHARES OF SPDR S&P 500 AND OTHER VARIOUS STOCKS ----- ----- -----	\$ 52,131	06/24/2019 -----
36	1806 SHARES OF ANGEL OAK MULTISTRATEGY STOCK ----- ----- -----	\$ 19,974	06/24/2019 -----
41	130 SHARES OF US BANCORP STOCK ----- ----- -----	\$ 7,080	11/30/2018 -----
61	1050 SHARES OF BAKER HUGHES STOCK ----- ----- -----	\$ 22,911	12/12/2018 -----
-----	----- ----- -----	\$ -----	----- -----
-----	----- ----- -----	\$ -----	----- -----

Name of organization <b>YOUNG MENS CHRISTIAN ASSOC. MCGAW, INC.</b>	Employer identification number <b>36-2169194</b>
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**Part III** **Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor.** Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of *exclusively* religious, charitable, etc., contributions of **\$1,000 or less** for the year. (Enter this information once. See instructions.) ▶ \$ \_\_\_\_\_  
 Use duplicate copies of Part III if additional space is needed.

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

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

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

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

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

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

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

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

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

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

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

OMB No. 1545-0047

2018

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 include: 1 Total number at end of year, 2 Aggregate value of contributions to (during year), 3 Aggregate value of grants from (during year), 4 Aggregate value at end of year, 5 Did the organization inform all donors... Yes No, 6 Did the organization inform all grantees... Yes No

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 include: 1 Purpose(s) of conservation easements, 2 Complete lines 2a through 2d if the organization held a qualified conservation contribution, 3 Number of conservation easements modified, 4 Number of states where property subject to conservation easement is located, 5 Does the organization have a written policy regarding the periodic monitoring, 6 Staff and volunteer hours devoted to monitoring, 7 Amount of expenses incurred in monitoring, 8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?, 9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

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

Table with 2 columns: Question, Amount. Rows include: 1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items. b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items: (i) Revenue included on Form 990, Part VIII, line 1, (ii) Assets included in Form 990, Part X. 2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items: a Revenue included on Form 990, Part VIII, line 1, b Assets included in Form 990, Part X.



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

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

**Part IV Escrow and Custodial Arrangements.**

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

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

**Part V Endowment Funds.**

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
<b>1a</b> Beginning of year balance	2,978,231	935,546	900,425	885,473	826,958
<b>b</b> Contributions	105,143	2,015,570	2,982	14,952	58,515
<b>c</b> Net investment earnings, gains, and losses	102,444	131,354	50,061	0	0
<b>d</b> Grants or scholarships		0	0	0	0
<b>e</b> Other expenditures for facilities and programs	96,022	104,239	17,922	0	0
<b>f</b> Administrative expenses					
<b>g</b> End of year balance	3,089,796	2,978,231	935,546	900,425	885,473

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

- a** Board designated or quasi-endowment ▶ 14.80 %
- b** Permanent endowment ▶ 80.90 %
- c** Temporarily restricted endowment ▶ 4.30 %

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
<b>3a(i)</b>	✓	
<b>3a(ii)</b>		✓
<b>3b</b>		

**b** If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?

**4** Describe in Part XIII the intended uses of the organization's endowment funds.

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

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
<b>1a</b> Land		1,142,512		1,142,512
<b>b</b> Buildings		23,969,677	12,413,458	11,556,219
<b>c</b> Leasehold improvements		402,261	129,536	272,725
<b>d</b> Equipment		504,116	214,779	289,337
<b>e</b> Other		5,173,499	3,795,356	1,378,143
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				14,638,936

**Part VII Investments—Other Securities.**

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

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

**Part VIII Investments—Program Related.**

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

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

**Part IX Other Assets.**

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

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

**Part X Other Liabilities.**

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

1. (a) Description of liability	(b) Book value	
(1) Federal income taxes		
(2) FUNDS HELD YMCA SPONSORED GROUPS	12,424	
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 25.) ►	12,424	

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 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	<b>(a)</b> Description	<b>(b)</b> Amount
	FEE ASSISTANCE	- 1,806,234
SCHEDULE D, PART XI, LINE 4(B) - OTHER REVENUE	<b>(a)</b> Description	<b>(b)</b> Amount
	COST OF GOOD SOLD	- 51,633
SCHEDULE D, PART XII, LINE 2(D) - OTHER EXPENSES IN AUDITED FINANCIAL STATEMENTS NOT IN FORM 990	<b>(a)</b> Description	<b>(b)</b> Amount
	COST OF GOOD SOLD	51,633
SCHEDULE D, PART XII, LINE 4(B) - OTHER EXPENSES	<b>(a)</b> Description	<b>(b)</b> Amount
	FEE ASSISTANT	1,806,234

**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 AS WELL AS THE LOW INCOME HOUSING PROGRAM.
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 AUGUST 31, 2019, 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)**

**Supplemental Information Regarding Fundraising or Gaming Activities**

OMB No. 1545-0047

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

▶ Attach to Form 990 or Form 990-EZ.

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

**2018**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

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						
<b>Total</b>						

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

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

		(a) Event #1 <u>ANNUAL GALA</u> (event type)	(b) Event #2 <u>MYST SWIM TEAM</u> (event type)	(c) Other events <u>3</u> (total number)	(d) Total events (add col. (a) through col. (c))
Revenue	<b>1</b> Gross receipts . . . . .	230,637	8,834	12,923	252,394
	<b>2</b> Less: Contributions . . . . .	133,100			133,100
	<b>3</b> Gross income (line 1 minus line 2) . . . . .	97,537	8,834	12,923	119,294
Direct Expenses	<b>4</b> Cash prizes . . . . .				0
	<b>5</b> Noncash prizes . . . . .				0
	<b>6</b> Rent/facility costs . . . . .	58,482			58,482
	<b>7</b> Food and beverages . . . . .	37,403			37,403
	<b>8</b> Entertainment . . . . .				0
	<b>9</b> Other direct expenses . . . . .	10,286	284	5,951	16,521
	<b>10</b> Direct expense summary. Add lines 4 through 9 in column (d) . . . . . ▶				112,406
<b>11</b> Net income summary. Subtract line 10 from line 3, column (d) . . . . . ▶				6,888	

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

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

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

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

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

\_\_\_\_\_

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

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

\_\_\_\_\_





**SCHEDULE I  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**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](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2018**

**Open to Public  
Inspection**

Name of the organization

YOUNG MENS CHRISTIAN ASSOC. MCGAW, INC.

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.

<b>1 (a)</b> Name and address of organization or government	<b>(b)</b> EIN	<b>(c)</b> IRC section (if applicable)	<b>(d)</b> Amount of cash grant	<b>(e)</b> Amount of non-cash assistance	<b>(f)</b> Method of valuation (book, FMV, appraisal, other)	<b>(g)</b> Description of noncash assistance	<b>(h)</b> 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) (2018)



Return Reference - Identifier	Explanation
<p>SCHEDULE I, PART I, LINE 2 - PROCEDURES FOR MONITORING USE OF GRANT FUNDS.</p>	<p>THE ASSOCIATION'S VISION IS TO BROADEN OUR CAPACITY TO SERVE, AMPLIFY COLLABORATION AND BE CREATIVE BY MEETING OUR COMMUNITY'S EVOLVING NEEDS THROUGH USING OUR HISTORY AS A MEANS FOR PROGRESS. THE ASSOCIATION IS A PLACE OF BELONGING FOR ALL PEOPLE AT EVERY STAGE OF LIFE. 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 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.</p>

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

OMB No. 1545-0047

**2018**

**Open to Public Inspection**

Employer identification number

36-2169194

**Part I Questions Regarding Compensation**

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

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

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

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

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)–(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1	MONIQUE PARSONS	(i) 167,371	(ii) 10,150	(iii) 0	18,250	11,633	207,404	0
	PRESIDENT/CEO	(ii) 0	(ii) 0	(iii) 0	0	0	0	0
2	MARK A DENNIS, JR	(i) 121,308	(ii) 0	(iii) 0	0	0	121,308	0
	FORMER PRESIDENT/CEO	(ii) 0	(ii) 0	(iii) 0	0	0	0	0
3		(i)	(ii)	(iii)				
		(ii)	(ii)	(iii)				
4		(i)	(ii)	(iii)				
		(ii)	(ii)	(iii)				
5		(i)	(ii)	(iii)				
		(ii)	(ii)	(iii)				
6		(i)	(ii)	(iii)				
		(ii)	(ii)	(iii)				
7		(i)	(ii)	(iii)				
		(ii)	(ii)	(iii)				
8		(i)	(ii)	(iii)				
		(ii)	(ii)	(iii)				
9		(i)	(ii)	(iii)				
		(ii)	(ii)	(iii)				
10		(i)	(ii)	(iii)				
		(ii)	(ii)	(iii)				
11		(i)	(ii)	(iii)				
		(ii)	(ii)	(iii)				
12		(i)	(ii)	(iii)				
		(ii)	(ii)	(iii)				
13		(i)	(ii)	(iii)				
		(ii)	(ii)	(iii)				
14		(i)	(ii)	(iii)				
		(ii)	(ii)	(iii)				
15		(i)	(ii)	(iii)				
		(ii)	(ii)	(iii)				
16		(i)	(ii)	(iii)				
		(ii)	(ii)	(iii)				

Part III

**Supplemental Information.** Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

Return Reference - Identifier	Explanation
SCHEDULE J, PART I, LINE 4A - SEVERANCE OR CHANGE-OF-CONTROL PAYMENT	MARK A. DENNIS JR \$121,308 HE WAS TERMINATED ON NOVEMBER 2017 AND THE SEVERANCE INSTALLMENT PAYMENTS WERE MADE IN 2018.



**SCHEDULE M  
(Form 990)**

**Noncash Contributions**

OMB No. 1545-0047

**2018**

**Open to Public  
Inspection**

Department of the Treasury  
Internal Revenue Service

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

Name of the organization  
**YOUNG 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	✓	16	135,369	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 . . . . .

	<b>29</b>	
--	-----------	--

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

**Part II**

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

Return Reference - Identifier	Explanation
SCHEDULE M, PART I - EXPLANATIONS OF REPORTING METHOD FOR NUMBER OF CONTRIBUTIONS	SECURITIES - PUBLICLY TRADED - NUMBER OF ITEMS

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

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

OMB No. 1545-0047

**2018**

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 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	RESIDENTIAL SUMMER CAMP PROGRAMS TO 1400 YOUTH AND FAMILIES EACH SUMMER TO IMPROVE THE WELL-BEING OF THEIR SPIRIT, MIND, AND BODY. EXPENSES INCLUDE DIRECT FINANCIAL ASSISTANCE OF \$1,003,865 WHICH ENABLE PROGRAMS TO BE ACCESSIBLE FOR CHILDREN AND FAMILIES IN OUR COMMUNITY.
FORM 990, PART III, LINE 4B - PROGRAM SERVICE DESCRIPTION	LEVELS. LAST YEAR, WE PROVIDED \$738,176 IN FINANCIAL ASSISTANCE TO PEOPLE WHO OTHERWISE MAY NOT HAVE BEEN ABLE TO AFFORD TO PARTICIPATE.
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 OFFICERS OR KEY 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 11 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.

**Exempt Organization Declaration and Signature for Electronic Filing**

For calendar year 2019, or tax year beginning 09/01/, 2019, and ending 08/31/, 20 20

**2019**

Department of the Treasury  
Internal Revenue Service

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

Name of exempt organization

Employer identification number

**YOUNG 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.

<b>1a</b> Form 990 check here ▶ <input checked="" type="checkbox"/>	<b>b</b> Total revenue, if any (Form 990, Part VIII, column (A), line 12) . . . . .	<b>1b</b> <u>17,576,306</u>
<b>2a</b> Form 990-EZ check here ▶ <input type="checkbox"/>	<b>b</b> Total revenue, if any (Form 990-EZ, line 9) . . . . .	<b>2b</b> _____
<b>3a</b> Form 1120-POL check here ▶ <input type="checkbox"/>	<b>b</b> Total tax (Form 1120-POL, line 22) . . . . .	<b>3b</b> _____
<b>4a</b> Form 990-PF check here ▶ <input type="checkbox"/>	<b>b</b> Tax based on investment income (Form 990-PF, Part VI, line 5) . . . . .	<b>4b</b> _____
<b>5a</b> Form 8868 check here ▶ <input type="checkbox"/>	<b>b</b> Balance due (Form 8868, line 3c) . . . . .	<b>5b</b> _____

**Part II Declaration of Officer**

- I authorize the U.S. Treasury and its designated Financial Agent to initiate an Automated Clearing House (ACH) electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the organization's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.
- If a copy of this return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I certify that I executed the electronic disclosure consent contained within this return allowing disclosure by the IRS of this Form 990/990-EZ/990-PF (as specifically identified in Part I above) to the selected state agency(ies).

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

**Sign Here** ▶ Cynthia Hoffman 13/2/2020 ▶ **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	Date	Check if self-employed <input type="checkbox"/>	PTIN
<b>MARCY STEINDLER</b>	<u>Marcy Steindler</u>	<u>3/2/2020</u>		<b>P00573131</b>
Firm's name ▶ <b>MANN, WEITZ &amp; ASSOCIATES LLC</b>				Firm's EIN ▶ <b>36-3963131</b>
Firm's address ▶ <b>111 DEER LAKE RD. SUITE 125, DEERFIELD, IL 60015-9578</b>				Phone no. <b>847-267-3400</b>

**McGaw YMCA**

**Consolidated Financial Statements**

**Year Ended August 31, 2019 and  
Fourteen Months Ended August 31, 2018**

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## INDEPENDENT AUDITOR'S 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, 2019 and August 31, 2018, and the related consolidated statements of activities, functional expenses and cash flows for the year and the fourteen months 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.

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

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



## INDEPENDENT AUDITOR'S REPORT - Continued

### Opinion

In our opinion, the consolidated financial statements referred to on the previous page present fairly, in all material respects, the financial position of McGaw YMCA as of August 31, 2019 and August 31, 2018, and the changes in its net assets and its cash flows for the year and the fourteen months then ended in accordance with accounting principles generally accepted in the United States of America.

### Emphasis of Matter

McGaw YMCA adopted Financial Accounting Standards Board (FASB) Accounting Standards Update (ASU) No. 2016-14, *Presentation of Financial Statements of Not-for-Profit Entities*, as discussed in Note 1. Our opinion is not modified with respect to this matter.

*Mann Weitz & Associates LLC*

MANN. WEITZ & ASSOCIATES L.L.C.

Deerfield, Illinois  
December 3, 2019

**MCGAW YMCA**  
**CONSOLIDATED STATEMENT OF FINANCIAL POSITION**  
**AUGUST 31, 2019 AND 2018**

	<u>2019</u>	<u>2018</u>
<b>ASSETS</b>		
<b>Assets</b>		
Cash and cash equivalents	\$ 1,264,534	\$ 526,146
Investments, at fair value - Notes 3 and 7	4,234,345	3,826,320
Accounts receivable	248,732	174,212
Inventory	13,185	15,184
Pledges receivable, net - Note 4	665,276	776,932
Prepaid expenses	84,552	48,520
Beneficial interest in charitable lead trust, net - Notes 6 and 7	58,925	63,033
Interest rate cap derivative - Notes 7 and 9	352	4,754
Property and equipment, net - Notes 8 and 9	<u>14,638,936</u>	<u>15,180,342</u>
Total Assets	<u>\$ 21,208,837</u>	<u>\$ 20,615,443</u>
<b>LIABILITIES AND NET ASSETS</b>		
<b>Liabilities</b>		
Mortgage payable - Note 9	\$ 3,497,109	\$ 3,897,109
Capital lease obligation for computer and fitness equipment and capital projects - Note 10	427,676	149,044
Accounts payable and other accrued expenses	594,259	458,128
Accrued wages and payroll taxes	157,311	164,602
Accrued vacation	343,950	334,217
Deferred program and camp fee revenue	187,050	155,157
Deferred membership dues	75,761	84,682
Funds held - YMCA sponsored groups	<u>12,424</u>	<u>11,928</u>
Total Liabilities	<u>5,295,540</u>	<u>5,254,867</u>
<b>Net Assets</b>		
Net assets without donor restrictions - general	11,042,495	10,976,298
Net assets without donor restrictions - board designated for specific purposes - Note 11	<u>639,512</u>	<u>634,369</u>
Total Net Assets Without Donor Restrictions	11,682,007	11,610,667
Net assets with donor restrictions - Notes 12 and 13	<u>4,231,290</u>	<u>3,749,909</u>
Total Net Assets	<u>15,913,297</u>	<u>15,360,576</u>
Total Liabilities and Net Assets	<u>\$ 21,208,837</u>	<u>\$ 20,615,443</u>

The accompanying notes are an integral part of this statement.

MCGAW YMCA  
CONSOLIDATED STATEMENT OF ACTIVITIES  
YEAR ENDED AUGUST 31, 2019 AND FOURTEEN MONTHS ENDED AUGUST 31, 2018

	2018		2019		
	Without	With	Without	With	
	Donor	Donor	Donor	Donor	
	Restrictions	Restrictions	Restrictions	Restrictions	
	Total	Total	Total	Total	
Revenues and Other Support					
Support					
Contributions and grants - Note 14	\$ 4,737,296	\$ 3,854,624	\$ 2,081,052	\$ 917,295	\$ 1,163,757
Special event revenue	337,680		252,394		252,394
Less: cost of direct benefit to donors	(143,121)		(112,406)		(112,406)
Net assets released from restrictions					
Expiration of purpose restrictions		(871,372)	871,372	(236,256)	236,256
Expiration of time restrictions		(998,694)	998,694	(302,102)	302,102
Total Support	4,931,855	1,984,558	2,947,297	378,937	1,842,103
Program Revenues					
Membership and programs	6,581,522		5,690,724		5,690,724
Residence, net of community contribution	1,441,150		1,222,875		1,222,875
Children's Center	6,217,184		5,399,927		5,399,927
Camp Echo	4,621,079		2,838,313		2,838,313
Fee assistance - Note 15	(2,598,120)		(1,806,234)		(1,806,234)
Total Program Revenues	16,262,815		13,345,605		13,345,605
Other Revenues					
Interest and dividends, net of investment expenses of \$14,243 and \$15,690, respectively	64,092	40,210	23,882	53,992	37,436
Realized/unrealized net gains on investments	174,115	109,236	64,879	48,452	33,595
Miscellaneous	208,050		208,050		150,362
Total Other Revenues, net	446,257	149,446	296,811	102,444	221,393
Total Revenues, Gains and Other Support	21,640,927	2,134,004	19,506,923	481,381	15,409,101
Expenses					
Program services					
Membership and programs	6,061,091		6,061,091		4,669,864
Residence	1,318,861		1,024,994		1,024,994
Children's Center	6,086,543		4,883,857		4,883,857
Camp Echo	3,234,625		2,148,211		2,148,211
Total Program Services	16,701,120		12,726,926		12,726,926
Supporting services					
Management and general	1,785,727		1,626,140		1,626,140
Fundraising	501,470		556,947		556,947
Marketing			427,748		427,748
Total Supporting Services	2,287,197		2,610,835		2,610,835
Total Expenses	18,988,317	2,134,004	18,988,317	481,381	15,337,761
Change in Net Assets	2,652,610		552,721		71,340
Net Assets					
Beginning of year	12,707,966	1,615,905	11,092,061	3,749,909	11,610,667
End of year	\$ 15,360,576	\$ 3,749,909	\$ 11,610,667	\$ 4,231,290	\$ 11,682,007

The accompanying notes are an integral part of this statement.

MCGAW YMCA  
CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES  
YEAR ENDED AUGUST 31, 2019

	Membership and Programs	Residence	Children's Center	Camp Echo	Total Program Services	Management and General	Fundraising	Marketing	Supporting Services	Total Supporting Services	Cost of Direct Benefit to Donors	Total Expenses
Wages and salaries	\$ 2,298,993	\$ 442,524	\$ 2,821,706	\$ 871,743	\$ 6,434,966	\$ 807,728	\$ 334,823	\$ 130,842	\$ 1,273,393	\$ -	\$ 7,708,359	
Employee benefits	453,139	124,849	793,102	157,681	1,528,771	214,332	79,029	28,568	321,929	-	1,850,700	
Independent contractors	87,595	553	30,784	19,310	138,242	694	694	694	694	-	1,38,936	
Outside consultants and professional services	90,405	39,119	380,928	493,536	1,003,988	67,669	58,928	57,176	183,773	-	1,003,988	
Program supplies	10,481	4,017	14,770	6,636	35,904	22,557	1,456	1,204	25,217	540	61,661	
System support and maintenance	72,532	18,276	47,564	16,254	154,626	98,064	32,052	17,984	148,100	-	302,726	
Building maintenance and supplies	284,008	123,990	139,749	79,982	627,729	4,480	2,116	1,337	7,933	-	635,662	
Facility rental - Note 16	29,287	6,498	334,896	2,682	373,363	4,545	1,529	2,498	8,572	-	381,935	
Promotion and advertising - Note 8	2,241	143	684	366	3,434	3,212	3,212	159,444	162,656	111,866	166,090	
Fundraising expenses	2,942	4,309	10,162	11,129	28,542	17,257	5,907	6,601	23,858	-	135,724	
Staff and volunteer leadership meetings	7,464	1,494	12,614	7,367	28,939	18,169	1,475	280	19,924	-	48,863	
Staff travel and meal	1,505	3,484	5,071	11,327	21,387	6,168	2,702	720	9,590	-	30,977	
Dues and subscriptions - Note 18	108,105	22,001	72,684	39,842	242,632	6,288	4,214	368	10,870	-	253,502	
Postage and mailing services	79	7	5,786	5,872	4,800	250	14,356	19,406	25,278	-	95,003	
Telephone and internet access fees	34,007	9,177	28,286	14,147	85,617	7,643	1,078	9,386	19,406	-	471,681	
Utilities	276,389	86,308	42,849	58,396	463,942	4,371	2,064	1,304	7,739	-	471,681	
Vehicle rental and expenses	1,415	24,214	181,642	207,271	207,271	133	63	40	236	-	207,271	
Property and liability insurance	81,105	2,632	104,610	20,873	104,610	133	63	40	236	-	104,846	
Bank fees	146,987	4,890	146,987	15,157	22,853	7,218	6	4	7,228	-	146,987	
Mortgage interest	2,806									-	30,081	
License and taxes										-	55,054	
Bad debt for program										-	55,054	
Total Expenses Before Depreciation and Amortization Expense	3,991,485	904,264	4,760,070	2,014,606	11,670,425	1,612,639	553,483	423,977	2,590,099	112,406	14,372,930	
Depreciation and Amortization Expenses - Note 8	678,379	120,730	123,787	133,605	1,056,501	13,501	3,464	3,771	20,736	-	1,077,237	
Total	4,669,864	1,024,994	4,883,857	2,148,211	12,726,926	1,626,140	556,947	427,748	2,610,835	112,406	15,450,167	
Less: Expenses included in revenues on statement of activities										(112,406)		
Cost of direct benefit to donors										(112,406)		
Total Functional Expenses	\$ 4,669,864	\$ 1,024,994	\$ 4,883,857	\$ 2,148,211	\$ 12,726,926	\$ 1,626,140	\$ 556,947	\$ 427,748	\$ 2,610,835	\$ -	\$ 15,337,761	
Percentage of Total Expenses	30.45%	6.68%	31.84%	14.01%	82.98%	10.60%	3.63%	2.79%	17.02%		100.00%	

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

	Membership and Programs	Residence	Children's Center	Camp Echo	Total Program Services	Management and General	Fundraising	Supporting Services	Total Supporting Services	Cost of Direct Benefit to Donors	Total Expenses
Wages and salaries	\$ 3,088,244	\$ 622,288	\$ 3,505,436	\$ 1,240,588	\$ 8,456,556	\$ 778,179	\$ 268,277	\$ 1,046,456	\$ 950	\$ 9,503,962	\$ 9,503,962
Employee benefits	655,406	170,051	950,603	240,932	2,016,992	192,351	60,444	252,795		2,269,787	2,269,787
Independent contractors	103,659	768	24,133	40,045	168,605	39,461		39,461		208,066	208,066
Outside consultants and professional services	27,971	4,326	8,357	23	40,677	206,002	53,091	259,093		299,770	299,770
Program supplies	100,985	56,178	447,758	823,313	1,428,234	8,009	478	8,487		1,428,234	1,428,234
Administrative and office support	34,741	6,778	15,647	7,675	64,841	8,009		8,487		73,328	73,328
System support and maintenance	92,611	19,239	116,092	60,555	288,497	17,632	42,232	59,864		348,361	348,361
Building maintenance and supplies	370,352	91,237	185,996	103,652	751,237	31,209		31,209		782,446	782,446
Facility rental - Note 16			373,180		373,180	54,880		54,880		428,060	428,060
Promotion and advertising	32,721	6,521	18,248	4,665	62,155	45,054	32,182	77,236		139,391	139,391
Fundraising expenses	7,562	2,661	23,171	6,243	39,637	20,654	27,235	29,484	142,171	171,655	171,655
Development and learning	7,895	1,440	12,755	10,884	32,974	27,713	3,337	21,396		61,033	61,033
Staff travel and meal	4,519	1,669	2,893	14,486	23,567	5,125	85	5,210		28,777	28,777
Dues and subscriptions - Note 18	15,410	570	1,083	7,292	24,355	219,504	459	219,963		244,318	244,318
Postage and mailing services	26,171	4,722	5,111	7,996	44,000	20,842	12,908	33,750		77,750	77,750
Telephone and internet access fees	39,293	9,968	33,202	22,705	105,168	3,187		3,187		108,355	108,355
Utilities	319,311	71,755	63,175	84,504	538,745	26,908		26,908		565,653	565,653
Vehicle rental and expenses	17,665		36,544	314,386	368,595					368,595	368,595
Property and liability insurance	65,239	10,972	439	28,784	105,434	13,485		13,485		118,919	118,919
Bank fees	136,234	479	69,267	54,356	260,336	7,078		7,078		267,414	267,414
Mortgage interest	102,656	23,069	6,777	3,028	135,530	8,651		8,651		144,181	144,181
License and taxes	4,819	4,914	315	19,007	29,055	1,912		1,912		30,967	30,967
Bad debt for program	375	26,877	66,714	2,787	96,753					96,753	96,753
Total Expenses Before Depreciation and Amortization Expense	5,253,839	1,136,482	5,966,896	3,097,906	15,455,123	1,730,085	501,470	2,231,555		17,829,799	17,829,799
Depreciation and Amortization Expenses - Note 8	807,252	182,379	119,647	136,719	1,245,997	55,642		55,642		1,301,639	1,301,639
Total	6,061,091	1,318,861	6,086,543	3,234,625	16,701,120	1,785,727	501,470	2,287,197		19,131,438	19,131,438
Less: Expenses included in revenues on statement of activities										(143,121)	(143,121)
Cost of direct benefit to donors										\$ -	\$ -
Total Functional Expenses	\$ 6,061,091	\$ 1,318,861	\$ 6,086,543	\$ 3,234,625	\$ 16,701,120	\$ 1,785,727	\$ 501,470	\$ 2,287,197		\$ 18,988,317	\$ 18,988,317
Percentage of Total Expenses	31.92%	6.95%	32.05%	17.03%	87.95%	9.40%	2.64%	12.05%		100.00%	100.00%

The accompanying notes are an integral part of this statement.

**MCGAW YMCA**  
**CONSOLIDATED STATEMENT OF CASH FLOWS**  
**YEAR ENDED AUGUST 31, 2019 AND FOURTEEN MONTHS ENDED AUGUST 31, 2018**

	<u>2019</u>	<u>2018</u>
<b>Cash Flows from Operating Activities</b>		
Change in net assets	\$ 552,721	\$ 2,652,610
Adjustments to reconcile change in net assets to net cash provided by (used for) operating activities		
Loss on abandonment of website development project	57,627	
Depreciation and amortization	1,077,237	1,301,639
Realized/unrealized net gains on investments	(82,047)	(174,115)
Change in fair value of derivative	4,402	1,435
Increase (decrease) in allowance for uncollectible receivables and pledges	(13,595)	16,000
Proceeds from permanently restricted contributions	(100,000)	(2,000,425)
Contributed property and equipment		(105,441)
Net (increase) decrease in assets		
Accounts receivable	(67,295)	184,399
Inventory	1,999	24,440
Pledges receivable	118,026	(196,273)
Prepaid expenses	(36,032)	176,466
Contribution receivable - Charitable remainder trust		186,363
Beneficial interest in lead trust	4,108	3,935
Net increase (decrease) in liabilities		
Accounts payable and other accrued expenses	136,131	(79,187)
Accrued wages and payroll taxes	(7,291)	(308,191)
Accrued vacation	9,733	(73,587)
Deferred program and camp fee revenue	31,893	(1,636,282)
Deferred membership dues	(8,921)	6,073
Funds held - YMCA sponsored groups	496	2,789
Net Cash Provided by (Used for) Operating Activities	<u>1,679,192</u>	<u>(17,352)</u>
<b>Cash Flows from Investing Activities</b>		
Purchases of property and equipment	(208,062)	(841,144)
Proceeds from sales of investments	14,243	1,293,876
Purchases of investments	(340,221)	(2,150,570)
Net Cash Used for Investing Activities	<u>(534,040)</u>	<u>(1,697,838)</u>
<b>Cash Flows from Financing Activities</b>		
Principal payments on mortgage payable	(400,000)	(400,000)
Proceeds from permanently restricted contributions	100,000	2,000,425
Principal payments on capital lease obligations	(106,764)	(133,400)
Net Cash Provided by (Used for) Financing Activities	<u>(406,764)</u>	<u>1,467,025</u>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	<u>738,388</u>	<u>(248,165)</u>
<b>Cash and Cash Equivalents</b>		
Beginning of year	<u>526,146</u>	<u>774,311</u>
End of year	<u>\$ 1,264,534</u>	<u>\$ 526,146</u>
<b>Supplemental Disclosures of Cash Flow Information</b>		
Cash paid for interest	<u>\$ 172,359</u>	<u>\$ 152,503</u>
Contribution of property and equipment	<u>\$ -</u>	<u>\$ 105,441</u>

Supplemental Disclosure of Noncash Financing and Investing Activities - see Note 10

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 11,300 members and another 5,100 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 20 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 9 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 over 1,400 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**

During 2018 the Association changed its fiscal year from June 30 to August 31. Accordingly, the accompanying consolidated financial statements and related footnotes are for the year ended August 31, 2019 and the fourteen months ended August 31, 2018.

**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**

Information regarding the financial position and activities of the Association are reported in two classes of net assets: net assets without donor restrictions and net assets with donor restrictions, based on the existence or absence of donor imposed restrictions. Accordingly, net assets of the Association and changes therein are classified and reported as follows:

- Without donor restrictions - Net assets without donor restrictions are not subject to donor-imposed stipulations, but may be subject to board designations. They include all activities of the Association, except for those amounts that are restricted by external donors.
- With donor restrictions - Net assets with donor restrictions are subject to donor-imposed stipulations that can be removed through the passage of time (time restrictions) or actions of the Association (purpose restrictions). Net assets with donor restrictions may also be imposed by donors who require that the principal of these classes of net assets be invested in perpetuity and only the investment income be expended.

**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.



**MCGAW YMCA**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

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

**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 \$9,000 and \$16,000 at August 31, 2019 and August 31, 2018, 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.

**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.

**MCGAW YMCA**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

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

**Property and Equipment - Continued**

<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 12,000 volunteer hours during 2019 and 10,000 during 2018 from approximately 700 volunteers in 2019 and 900 volunteers in 2018. The value of these services is not reflected in these consolidated financial statements because the criteria for recognition have not been satisfied.

**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.

**MCGAW YMCA**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

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

**Functional Allocation of Expenses**

The costs of providing program and other activities have been summarized on a functional basis in the statement of activities. Expenses are charged to programs and supporting services based on both the direct assignment of costs and allocation of costs based on reasonable methods such as square footage and full-time equivalent. Certain costs have been allocated among program services and supporting services, as determined by management on an equitable basis.

The expenses that are allocated include the following:

<u>Expense</u>	<u>Method of Allocation</u>
Employee parking	Full time equivalent and usage
Building services	Square footage
Information technology	Full time equivalent and usage

**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 2019 or 2018. 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, 2019 and 2018, 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. 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 consolidated 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. In October 2019, the FASB approved a one year deferral of this standard for non-public entities, with a revised effective date for fiscal years beginning after December 15, 2020. 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 consolidated financial statements and related disclosures.

In August 2016, the Financial Accounting Standards Board (FASB) issued new rules for nonprofit organizations under Accounting Standards Update (ASU) 2016-14 *Not-for-Profit Entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities (NFP)*. This update addresses the complexity and understandability of net asset classification, deficiencies in information about liquidity and availability of resources, and the lack of consistency in the type of information provided about expenses and investment return. The Association has adjusted the presentation of its consolidated financial statements accordingly, applying the changes retrospectively to the comparative period presented, as appropriate. The new standards change the following aspects of the Association's consolidated financial statements:

- The unrestricted net asset class has been renamed net assets without donor restrictions.
- Temporarily restricted and permanently restricted net asset classes have been combined into a single net asset class called net assets with donor 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**

- The consolidated financial statements include a new disclosure about liquidity and availability of resources. See Note 2.
- The Association is required to present an analysis of expenses by both function and natural classification which is presented on the statement of functional expenses in the accompanying consolidated financial statements. As a result of the implementation, certain adjustments were made to the classification and allocation of expenses, including marketing expense, on the consolidated statement of activities and consolidated statement of functional expenses which resulted in a lack of comparability in the periods presented.

In June 2018, the FASB completed its project on revenue recognition of grants and contracts by not-for-profit entities by issuing ASU 2018-08 *“Not-for-Profit Entities (Topic 958): Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made.”* The amendments provide a more robust framework for determining whether a transaction should be accounted for as a contribution or as an exchange transaction.

Specifically, the amendments:

- Clarify how an NFP determines whether a resource provider is participating in an exchange transaction or a contribution.
- Help an entity to evaluate whether contributions are considered conditional or unconditional by stating that a conditional contribution must have (a) a barrier that must be overcome and (b) a right of return or release of obligation.
- Modify the simultaneous release option currently in accounting principles generally accepted in the United States of America, which allows an NFP to recognize a restricted contribution directly in net assets without donor restrictions if the restriction is met in the same period that revenue is recognized.

ASU 2018-08 is effective for annual periods beginning after December 15, 2018, and interim periods within those annual periods beginning after December 15, 2019. Early adoption of the amendments in this update is permitted. Management is currently evaluating the impact these changes in accounting standards will have on the Association's consolidated financial statements and related disclosures.

**MCGAW YMCA**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

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

**Reclassifications**

Certain reclassifications were made to the August 31, 2018 consolidated financial statements in order to more accurately reflect expenses on a functional basis and conform with the presentation of the August 31, 2019 consolidated financial statements. These reclassifications 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 3, 2019, the date the consolidated financial statements were available to be issued.

**2. LIQUIDITY**

The Association has \$2,397,311 of financial assets available within one year of the statement of financial position to meet cash needs for general expenditures. The Association includes in financial assets available for general expenditures, board designated net assets of \$639,512 which are subject to self-imposed limits by action of the governing board, and would require approval to be used for general expenditure. None of these financial assets are subject to donor or other contractual restrictions that make them unavailable for general expenditure within one year from the statement of financial position.

The table below presents financial assets available for general expenditure, within one year at August 31, 2019:

Financial assets at year end:

Cash and cash equivalents	\$ 1,264,534
Short-term investments	759,397
Accounts receivable	248,733
Pledges receivable - without donor restrictions due within one year	117,862
Distributions from beneficial assets held by others due within one year	<u>6,785</u>

Financial Assets Available to Meet

General Expenditures Within One Year	<u><u>\$2,397,311</u></u>
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**MCGAW YMCA**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

**2. LIQUIDITY - Continued**

The Association's goal is to maintain financial assets consisting of cash and short-term investments on hand to meet sixty days of operating expenditures. On average, sixty days of operating expenditures is approximately \$2,395,000. Also, the Association strives to achieve YMCA of the USA benchmark standards for liquidity as measured by the months of cash and cash equivalents available metric, and the current ratio. The months of cash available ratio indicates how long the Association can operate with the existing cash at current expense levels. The Association had on average 1.7 months of cash available to meet current expenditures which is slightly below the YMCA of the USA benchmark of 2.0 months of cash. The current ratio indicates the short-term solvency of the Association, or how easily the Association can pay its bills. A current ratio of 1.0 indicates that current asset balances are adequate to cover all of the Association's short-term obligations. The Association had a current ratio of 1.3 indicating that current assets were 1.3 times larger than current liabilities at August 31, 2019, which is slightly below the YMCA of the USA benchmark of 1.5.

The Association structures its financial assets to be available for general expenditures, liabilities and other obligations due. In addition, as part of its liquidity management, the Association invests cash in excess of requirements in money market and investment accounts.

**3. INVESTMENTS**

Investments consist of the following at August 31:

	<u>2019</u>	<u>2018</u>
Equity index mutual funds		
Total international stock index-Admiral	\$ 675,121	\$ 577,091
Total stock market index-Admiral	1,639,899	1,545,486
Fixed income funds		
Inter-term invest - Gr Admiral	460,954	409,486
Short-term invest - Gr Admiral	298,419	265,162
Total international bond index-Admiral	386,955	347,077
Total bond market index-Admiral	<u>772,997</u>	<u>682,018</u>
	<u>\$ 4,234,345</u>	<u>\$ 3,826,320</u>

**4. PLEDGES RECEIVABLE**

Pledges receivable represent unconditional promises to give.

**MCGAW YMCA**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

**4. PLEDGES RECEIVABLE - Continued**

Pledges at August 31, consist of items receivable in:

	<u>2019</u>	<u>2018</u>
Less than one year	\$ 515,121	\$ 570,229
One to five years	<u>206,000</u>	<u>278,291</u>
	721,121	848,520
Less: Discount to net present value	19,788	29,162
Less: Allowance for uncollectible pledges	<u>36,057</u>	<u>42,426</u>
Net pledges receivable	<u>\$ 665,276</u>	<u>\$ 776,932</u>

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

**5. 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 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.

**6. 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 \$58,925 at August 31, 2019, and \$63,033 at August 31, 2018, using a 4% discount rate and are restricted for time. The discount was \$15,705 at August 31, 2019 and \$18,385 at August 31, 2018, and the allowance for the doubtful account was \$3,928 and \$4,285, respectively.



**MCGAW YMCA**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

**7. 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.

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, 2019 and 2018.

*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 lead trust is 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 derivative 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.

**MCGAW YMCA**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

**7. FAIR VALUE MEASUREMENTS - Continued**

Fair values of assets measured on a recurring basis at August 31, 2019 are as follows:

	<u>Fair Value</u>	<u>Quoted Prices In Active Markets for Identical Assets (Level 1)</u>	<u>Significant Other Observable Inputs (Level 2)</u>
Investments	\$ 4,234,345	\$ 4,234,345	\$ -
Beneficial interest in charitable lead trust	58,925		58,925
Interest rate cap derivative	<u>352</u>		<u>352</u>
Total Assets	<u>\$ 4,293,622</u>	<u>\$ 4,234,345</u>	<u>\$ 59,277</u>

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

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

**MCGAW YMCA**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

**8. PROPERTY AND EQUIPMENT**

Property and equipment consist of the following at August 31:

	<u>2019</u>	<u>2018</u>
Land	\$ 1,142,512	\$ 1,142,512
Building	2,610,099	2,610,099
Building improvements	21,761,839	21,570,544
Furniture and equipment	4,236,537	4,503,503
Computer hardware	299,531	249,663
Computer software	362,647	433,814
Vehicles	238,243	343,441
Construction in progress	<u>540,657</u>	<u>408,585</u>
	31,192,065	31,262,161
Accumulated depreciation and amortization	<u>16,553,129</u>	<u>16,081,819</u>
Net Property and Equipment	<u>\$14,638,936</u>	<u>\$ 15,180,342</u>
Depreciation and Amortization Expense	<u>\$ 1,077,237</u>	<u>\$ 1,301,639</u>
Loss on abandonment of property and equipment	<u>\$ 57,627</u>	<u>\$ -</u>

During 2019, the Association abandoned a website development project in the amount of \$57,627 which is included in promotion and advertising expense in the consolidated statement of functional expense.

**9. 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, 2019 and 2018 were 3.4120%, and 3.3749%, respectively. The loan agreements require a financial ratio be maintained. As of August 31, 2019, the Association was in compliance with this requirement.

**MCGAW YMCA**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

**9. MORTGAGE PAYABLE - Continued**

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

<u>Year Ending August 31</u>	<u>Amount</u>
2020	\$ 400,000
2021	<u>3,097,109</u>
Total	<u>\$ 3,497,109</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 Association has a variable mortgage rate of LIBOR plus 1.3 percentage points over the index. The interest rate swap agreement caps the borrower's LIBOR rate at 4.28% (3% CAP rate with 70% floating rate option). 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 year ended August 31, 2019 was \$4,402 and the decrease in value of the Cap for the fourteen months ended August 31, 2018 was \$1,435.

**10. CAPITAL LEASES**

The Association has financed equipment under various capital lease agreements. The asset and liability accounts for the capital leases are recorded at the fair value of the assets. The debt obligation represents the present value of the balance due in the future years for the leases.

The Association acquired \$385,396 and \$48,912 of property and equipment through the assumption of a capital lease during the year ended August 31, 2019 and the fourteen months ended August 31, 2018. These transactions have been treated as noncash financing and investing activities in the consolidated statement of cash flows.

**MCGAW YMCA**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

**10. CAPITAL LEASES – Continued**

The following is the schedule of the future minimum lease payments under the capital leases, by years, and the present value of those payments:

<u>Year Ending August 31,</u>	<u>Amount</u>
2020	\$ 173,176
2021	146,838
2022	128,758
2023	<u>9,572</u>
Total minimum lease payments	458,344
Less: Amount representing interest	<u>30,668</u>
Present value of minimum lease payments	427,676
Less: Portion due within one year	<u>173,176</u>
Amounts Due Subsequent to One Year	<u><u>\$ 254,500</u></u>

The composition of the net book value of assets financed under capital leases was as follows at August 31, 2019.

	<u>Amount</u>
Computer hardware	\$ 119,655
Furniture and equipment	286,896
Building improvements	189,470
Vehicles	3,855
Construction in progress	<u>71,871</u>
	671,747
Less accumulated depreciation	<u>255,705</u>
Net Book Value	<u><u>\$ 416,042</u></u>

**MCGAW YMCA**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

**11. NET ASSETS WITHOUT DONOR RESTRICTIONS - BOARD DESIGNATED NET ASSETS**

Net assets without donor restrictions at August 31 include the following board designated amounts:

	<u>2019</u>	<u>2018</u>
Burning Triangle Fund for Camp Echo general projects	\$ 2,000	\$ 2,000
Farley charitable lead trust - Strengthening Community Fund	41,140	35,997
Ken Eckholt Testamentary Gift for Camp Echo scholarships	96,750	96,750
Strengthening Community Fund	376,873	376,873
Tom Hebbard Memorial Fund for residence program	83,499	83,499
W.F.G. Fund for youth programs	<u>39,250</u>	<u>39,250</u>
Total Board Designated Net Assets	<u>\$ 639,512</u>	<u>\$ 634,369</u>

**MCGAW YMCA**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

**12. NET ASSETS WITH DONOR RESTRICTIONS**

Net assets with donor restrictions at August 31 include the following:

	<u>2019</u>	<u>2018</u>
Time restricted:		
Pledges receivable	\$ 273,955	\$ 314,960
Farley charitable lead trust -		
Contribution receivable without donor restrictions	16,502	17,652
Purpose restricted:		
Accumulated endowment earnings	131,985	125,563
Camp Echo	996,277	700,816
Carlyle E. and Elizabeth W. Anderson		
Fund, general purpose	18,956	18,956
Farley charitable lead trust -		
Strenthening Community Fund	42,424	45,381
MetaMedia Sports/Court Renovation Project	23,999	
Residence Renovation Project	176,644	76,033
Robert Ingram Leitch Memorial Fund for Camp Echo		
scholarships, membership and youth programs	50,000	50,000
Restricted in Perpetuity:		
Brenner Runs Through It Scholarship Endowment		
Fund for Camp Echo	55,840	55,840
Davee Foundation Endowment Fund for		
Camp Echo scholarships	1,000,000	1,000,000
Davee Foundation Endowment Fund for		
Camp Echo equipment	100,000	
Davee Foundation Endowment Fund for		
residence scholarship	1,000,000	1,000,000
Dennis Newton Endowment Fund for Camp		
Echo scholarships	61,067	61,067
James D. Vail Endowment Fund for youth programs	147,000	147,000
Kristin Kent Nature Trail Fund for Camp Echo		
trail maintenance	25,200	25,200
Richard C. Romano Endowment Fund		
for youth and family programs	102,016	102,016
Roth Holtz Fund for youth programs	9,425	9,425
Total Net Assets With Donor Restrictions	<u>\$4,231,290</u>	<u>\$3,749,909</u>

**MCGAW YMCA**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

**12. NET ASSETS WITH DONOR RESTRICTIONS - Continued**

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.

**13. DONOR DESIGNATED ENDOWMENT**

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 net assets restricted in perpetuity 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.

In accordance with Illinois UPMIFA, the Association considers the following factors in making a determination to appropriate or accumulate earning on donor-restricted endowment funds:

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



**MCGAW YMCA**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

**13. DONOR DESIGNATED ENDOWMENT - Continued**

**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 31<sup>st</sup> 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.

Endowment net asset composition by type of fund as of August 31 are as follows:

	<u>2019</u>	<u>2018</u>
Donor-Restricted Endowment Funds	<u>\$ 2,632,533</u>	<u>\$ 2,526,111</u>

**MCGAW YMCA**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

**13. DONOR DESIGNATED ENDOWMENT - Continued**

Changes in endowment net assets for the year ended August 31, 2019 and the fourteen months ended August 31, 2018 are as follows:

	<u>2019</u>	<u>2018</u>
Endowment Net Assets, Beginning of Period	\$ 2,526,111	\$ 432,262
Contributions	100,000	2,000,425
Investment income	53,992	40,210
Net appreciation	48,452	109,236
Amounts appropriated for expenditure	<u>(96,022)</u>	<u>(56,022)</u>
Endowment Net Assets, End of Period	<u>\$ 2,632,533</u>	<u>\$ 2,526,111</u>

**14. CONCENTRATION OF CONTRIBUTIONS**

During 2019 there were no concentration of contributions. During 2018, approximately 40% of the total contribution and grant revenue was contributed by one foundation.

**15. FEE ASSISTANCE**

Fee assistance by program consists of the following:

	<u>2019</u>	<u>2018</u>
Membership and program fees	\$ 738,176	\$ 894,501
Children's center fees	694,688	1,129,202
Camp Echo fees	309,177	508,963
Residence fees	<u>64,193</u>	<u>65,454</u>
Total Fee Assistance	<u>\$ 1,806,234</u>	<u>\$ 2,598,120</u>

**MCGAW YMCA**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

**16. LEASED FACILITIES**

The Association leases space for day care/child care center, recreational programs and office and meeting space at St. Mary's Parish in Evanston. 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, 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.

The Association has a three year and two month lease agreement for office space with Family Focus with an annual escalation clause expiring on June 30, 2020. Monthly rental payments range over the life of the lease from \$3,508 to \$4,035.

During the fourteen months ended August 31, 2018 the Association recognized \$54,880 as in-kind donation for parking lot space donated by the King Home. In August of 2018, the Association entered into a month-to-month lease contract with CH Ventures, LLC to utilize the parking lot beginning September 1, 2018, for \$3,920/month. Rent expense incurred during the year ended August 31, 2019 was \$47,040.

Future minimum lease payments on the multi-year leases with St. Mary's Parish and Family Focus are \$295,511 for the year ending August 31, 2020. Rent expense was \$381,935 for the year ended August 31, 2019 and \$428,060 for the fourteen months ended August 31, 2018.

**17. 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.

**MCGAW YMCA**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

**17. RETIREMENT PLAN - Continued**

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 \$424,755 and \$562,391 for the year ended August 31, 2019 and the fourteen months ended August 31, 2018, respectively, of which \$22,170 and \$23,153 was unpaid at August 31, 2019 and 2018, respectively.

**18. RELATED PARTY**

The Association pays dues to YMCA of the USA. Dues paid to YMCA of the USA for the year ended August 31, 2019 and the fourteen months ended August 31, 2018 were \$223,012 and \$212,986, respectively.

The Association received contributions from management and board members for the year ended August 31, 2019 and the fourteen months ended August 31, 2018 in the amounts of \$49,192 and \$49,427, respectively.

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