

**NEIGHBORHOOD DEVELOPMENT FUND
Not-for-Profit Transmittal and Approval Form**

Applicant/Program: Young Men's Christian Association of Greater Louisville / Family Fall Festival
Applicant Requested Amount: \$2,500.00
Appropriation Request Amount: \$2,500.00

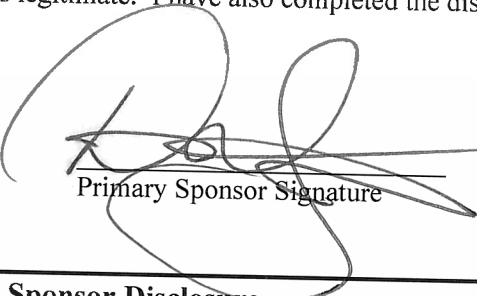
Executive Summary of Request

The Southwest YMCA requests \$2,500.00 for programming costs associated with Fall Family Festival! This event serves Southwest Louisville children and families by providing a safe and fun atmosphere to constructively celebrate the Fall weather and our great local families.

Is this program/project a fundraiser? Yes No
Is this applicant a faith based organization? Yes No
Does this application include funding for sub-grantee(s)? Yes No

I have reviewed the attached Neighborhood Development Fund Application and have found it complete and within Metro Council guidelines and request approval of funding in the following amount(s). I have read the organization's statement of public purpose to be furthered by the funds requested and I agree that the public purpose is legitimate. I have also completed the disclosure section below, if required.

25
District #



Primary Sponsor Signature

\$1,250.00
Amount

7/31/18
Date

Primary Sponsor Disclosure

List below any personal or business relationship you, your family or your legislative assistant have with this organization, its volunteers, its employees or members of its board of directors.

Approved by:

Appropriations Committee Chairman

Date

Final Appropriations Amount: _____

Applicant/Program:

Young Men's Christian Association of Greater Louisville / Fall Family Festival

Additional Disclosure and Signatures

Additional Council Office Disclosure

List below any personal or business relationship you, your family or your legislative assistant have with this organization, its volunteers, its employees or members of its board of directors.

Council Member Signature and Amount

District 1	_____	\$ _____
District 2	_____	\$ _____
District 3	_____	\$ _____
District 4	_____	\$ _____
District 5	_____	\$ _____
District 6	_____	\$ _____
District 7	_____	\$ _____
District 8	_____	\$ _____
District 9	_____	\$ _____
District 10	_____	\$ _____
District 11	_____	\$ _____
District 12	<i>Reil Blumel</i>	\$ <i>1,250.00</i>
District 13	_____	\$ _____
District 14	_____	\$ _____
District 15	_____	\$ _____

**LOUISVILLE METRO COUNCIL
NEIGHBORHOOD DEVELOPMENT FUND APPLICATION**

Legal Name of Applicant Organization Young Men's Christian Association of Greater Louisville

Program Name and Request Amount Fall Family Festival - \$2,500.00

	Yes/No/NA
Is the NDF Transmittal Sheet Signed by all Council Member(s) Appropriating Funding?	<input type="text" value="Yes"/>
Is the funding proposed by Council Member(s) less than or equal to the request amount?	<input type="text" value="Yes"/>
Is the proposed public purpose of the program viable and well-documented?	<input type="text" value="Yes"/>
Will all of the funding go to programs specific to Louisville/Jefferson County?	<input type="text" value="Yes"/>
Has Council or Staff relationship to the Agency been adequately disclosed on the cover sheet?	<input type="text" value="N/A"/>
Has prior Metro Funds committed/granted been disclosed?	<input type="text" value="Yes"/>
Is the application properly signed and dated by authorized signatory?	<input type="text" value="Yes"/>
Is proof of Tax Exempt status of 501(c) 3, 4, 6, 19, 1120-H included?	<input type="text" value="Yes"/>
If Metro funding is for a separate taxing district is the funding appropriated for a program outside the legal responsibility of that taxing district?	<input type="text" value="N/A"/>
Is the entity in good standing with: <ul style="list-style-type: none"> ▶ Kentucky Secretary of State? ▶ Louisville Metro Revenue Commission? ▶ Louisville Metro Government? ▶ Internal Revenue Service? ▶ Louisville Metro Human Relations Commission? 	<input type="text" value="Yes"/>
Is the current Fiscal Year Budget included?	<input type="text" value="Yes"/>
Is the entity's board member list (with term length/term limits) included?	<input type="text" value="Yes"/>
Is recommended funding less than 33% of total agency operating budget?	<input type="text" value="N/A"/>
Does the application budget reflect only the revenue and expenses of the project/program?	<input type="text" value="Yes"/>
Is the cost estimate(s) from proposed vendor (if request is for capital expense) included?	<input type="text" value="N/A"/>
Is the most recent annual audit (if required by organization) included?	<input type="text" value="Yes"/>
Is a copy of Signed Lease (if rent costs are requested) included?	<input type="text" value="No"/>
Is the Supplemental Questionnaire for churches/religious organizations (if requesting organization is faith-based) included?	<input type="text" value="N/A"/>
Are the Articles of Incorporation of the Agency included?	<input type="text" value="Yes"/>
Is the IRS Form W-9 included?	<input type="text" value="Yes"/>
Is the IRS Form 990 included?	<input type="text" value="Yes"/>
Are the evaluation forms (if program participants are given evaluation forms) included?	<input type="text" value="N/A"/>
Affirmative Action/Equal Employment Opportunity plan and/or policy statement included (if required to do so)?	<input type="text" value="N/A"/>
Has the Agency agreed to participate in the BBB Charity review program? If so, has the applicant met the BBB Charity Review Standards?	<input type="text" value="Yes"/>

Prepared by: Brian Boles

Date: 7/31/18

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

SECTION 1 – APPLICANT INFORMATION			
Legal Name of Applicant Organization: Young Men's Christian Association of Greater Louisville <small>(as listed on: http://www.sos.ky.gov/business/records)</small>			
Main Office Street & Mailing Address: 545 South 2nd Street, Louisville, KY 40202			
Website: www.ymcalouisville.org			
Applicant Contact:	R. Stephen Tarver	Title:	President
Phone:	502-587-9622	Email:	starver@ymcalouisville.org
Financial Contact:	Jenifer Roberts	Title:	Dir. of Membership & Programs
Phone:	502-632-5301	Email:	jmroberts@ymcalouisville.org
Organization's Representative who attended NDF Training: Jenifer Roberts & Melanie Cox			
GEOGRAPHICAL AREA(S) WHERE PROGRAM ACTIVITIES ARE (WILL BE) PROVIDED			
Program Facility Location(s):	Southwest Family YMCA, 2800 Fordhaven Road, Louisville, KY 40214		
Council District(s):	12 & 25	Zip Code(s):	40214
SECTION 2 – PROGRAM REQUEST & FINANCIAL INFORMATION			
PROGRAM/PROJECT NAME: Fall Family Festival			
Total Request: (\$)	2,500	Total Metro Award (this program) in previous year: (\$)	\$5,000
Purpose of Request (check all that apply): <input type="checkbox"/> Operating Funds (generally cannot exceed 33% of agency's total operating budget) <input checked="" type="checkbox"/> Programming/services/events for direct benefit to community or qualified individuals <input type="checkbox"/> Capital Project of the organization (equipment, furnishing, building, etc)			
The Following are Required Attachments:			
<input checked="" type="checkbox"/> IRS Exempt Status Determination Letter <input checked="" type="checkbox"/> Current year projected budget <input checked="" type="checkbox"/> Current financial statement <input checked="" type="checkbox"/> Most recent IRS Form 990 or 1120-H <input checked="" type="checkbox"/> Articles of Incorporation (current & signed) Cost estimates from proposed vendor if request is for capital expense		Signed lease if rent costs are being requested <input checked="" type="checkbox"/> IRS Form W9 Evaluation forms if used in the proposed program <input checked="" type="checkbox"/> Annual audit (if required by organization) Faith Based Organization Certification Form, if applicable	
For the current fiscal year ending June 30, list all funds appropriated and/or received from Louisville Metro Government for this or any other program or expense, including funds received through Metro Federal Grants, from any department or Metro Council Appropriation (Neighborhood Development Funds). Attach additional sheet if necessary.			
Source:	EAF - Shelter House	Amount: (\$)	15,000
Source:	EAF - Y-NOW Mentoring Program	Amount: (\$)	23,700
Source:		Amount: (\$)	
Has the applicant contacted the BBB Charity Review for participation? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			
Has the applicant met the BBB Charity Review Standards? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

SECTION 3 - AGENCY DETAILS

Describe Agency's Vision, Mission and Services:

YMCA of Greater Louisville Mission:

To Put Christian principles into practice through programs that build healthy spirit, mind and body for all

Our Cause:

At the Y strengthening the community is our cause. We believe that lasting personal and social change can only come about when we all work together to invest in our kids, our health and our neighbors. Everyday, we work side-by-side with our neighbors to make sure that everyone, regardless of age, income or background, has the opportunity to learn, grow and thrive. That's why we focus our work in three areas:

Youth Development - Nurturing the potential of every child and teen

Healthy Living - Improving the nation's health and well-being

Social Responsibility - Giving Back and providing support for our neighbors

Our Values:

Character Development gives us the ability to meet our mission by holding ourselves accountable and building character around our core values - Caring, Honesty, Respect, Responsibility - we build healthy spirit, mind and body for all.

Caring- to demonstrate a sincere concern for others, for their needs and well-being.

Honesty- to tell the truth, to demonstrate reliability and trustworthiness through actions that are keeping within my stated positions and beliefs.

Respect- to treat others as I would want them to treat me, to value the worth of every person, including myself.

Responsibility- to do what is right - what I ought to do, to be accountable for my choices of behavior and actions and my promises.

With the Y, you're not just a member of the facility; you're part of a cause. With a shared commitment to nurturing the potential of kids, improving health and well-being, and giving back and supporting our neighbors, involvement at the YMCA gives you and your community the opportunity to learn, grow and thrive. As a result, millions of youth, adults and families are receiving the support, guidance and resources needed to achieve greater health and well-being paid for their spirit, mind and body.

**ASSOCIATION BOARD OF DIRECTORS BY CLASS
YMCA OF GREATER LOUISVILLE
January 2018**

Class of 2018:

Jim Allen
Betty Kinzer
Debbie Wesslund
Jim Williamson
Scott Zoppoth

Class of 2019:

Tray Cockerell
Christopher Ecken
Bob Harlow
Kim Holobaugh
Tom Kmetz
Hala Ziady

Class of 2020:

Barry Barker
Cheryl Bruner
Greg DeMuth
Gaylee Gillim
Barbara Lankford
David Tandy

Merger Class of 2018:

Bill Barber
Mary McKinley
Pat Northam

Officers (2017 – 2019):

Chair – Tricia Burke
Treasurer – Martin Padgett
Secretary – Howard Holloman
Past Chair – Brad Smith

At-Large Board Members on Executive Committee:

Gaylee Gillim
Barbara Lankford
Pat Northam
Debbie Wesslund

Emeritus:

J. McFerran Barr
Niels O. Ewing
Robert L. Hook Jr.
Joseph A. Paradis, III
Robert W. Rounsavall, III
William M. Street
James H. Taylor

Branch Board Chairs/Reps:

Teresa Coutts (Clark County)
Vince Esposito (Norton Commons)
Mark Giuffre (National Safe Place)
Roberta Hartlage (Safe Place)
Rudy Havira (Northeast)
Steve James (Southwest)
Rebecca Matheny (Piomingo)
Doug Phillips (Chestnut Street)
Steve Sexton (Southeast)
Keith Seymour (Oldham County)
Mark Truman (Floyd County)
Jeremy Willis (Bullitt County)
Vicki Zeller (Downtown)

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

SECTION 5 – PROGRAM/PROJECT NARRATIVE

A: Describe the program/project start and end dates, a description of the program/project and applicable data with regards to specific client population the program will address (attach related flyers, planning minutes, designs, event permits, proposals for services/goods, etc.):

Fall Family Festival: Friday, October 19th, 2018 - 5:30pm-7:30pm

Provide a fun family atmosphere for celebrating free Fall activities such as Pumpkin Painting, bounce houses, face painting, fitness class demonstrations, games, activities, hot dogs & water.

B: Describe specifically how the funding will be spent including identification of funding to sub grantee(s):

Fall Family Festival:

Inflatables (Specific to age groups): \$500

Candy for Treat Bags: \$300

Pumpkins: \$600

Toys for Treat Bags: \$300

Food: \$300

Game Supplies: \$200

Food Supplies: \$100

Face Painting: \$200

Total: \$2,500

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

C: If this request is a fundraiser, please detail how the proceeds will be spent:

N/A

D: For Expenditure Reimbursement Only – The grant award period begins with the Metro Council approval date and ends on June 30 of Metro fiscal year in which the grant is approved. If any part of this funding request is for funds to be spent before the grant award period, identify the applicable circumstances:

The funding request is a reimbursement of the following expenditures that will probably be incurred after the application date, but prior to the execution of the grant agreement:

- ✓ If selecting this option, the invoice, receipt and payment documentation should not be available as of the date of this application.

The Grantee will be required to submit financial reporting in accordance with the reporting schedule provided in the grant agreement.

Reimbursements should not be made before application date unless an emergency can be demonstrated by the primary council sponsor. The funding request is a reimbursement of the following expenditures (attach invoices or proof of payment):

- ✓ Attach a copy of invoices and/or receipts to provide proof of purchase of activities associated with the work plan identified in this application.
- ✓ Attach a copy of cancelled checks to provide proof of payment of the invoices or receipts associated with the work plan identified in this application.

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

E: Describe the program's benefits to those being served (measurable outcomes). Include the program's process for collecting data and the indicators that will be tracked to measure the benefits to those being served:

Each year the Southwest YMCA works to bring the District 25 & 12 areas together to celebrate the unique residents of Southwest Louisville. This Community Event allows for residents of different neighborhoods to meet and make new friends between parents and children alike. The diverse population of Southwest Louisville collides in a free recreational safe environment during both the Back to School Bash. Each event is designed to promote fun healthy activities that make children think, work and play.

F: Briefly describe any existing collaborative relationships the organization has with other community organizations. Describe what those partners are bringing to the relationship in general and to this program/project specifically.

Both Harbor House and Southwest Center organizations attend the YMCA on a regular basis to use our facility. They are given fliers to our events and their participants attend the events on occasion.

The event information is given to the Dixie Area & Riverport Business Associations to distribute throughout the community.

We also have organizations from the community that attend including Street Heat, Valley Dairy Freeze and Mad Science.

Fliers are distributed to YMCA Before & After School Program participants, Adult Day participants, Onsite Childcare participants, swim lesson participants and youth sports participants.

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

SECTION 6 -- PROGRAM/PROJECT BUDGET SUMMARY

THE PROGRAM/PROJECT BUDGET SHOULD REALISTICALLY ESTIMATE WHAT AMOUNT IS NEEDED FROM METRO GOVERNMENT AND WHAT IS EXPECTED FROM OTHER SOURCES.

Program/Project Expenses	Column 1	Column 2	Column (1+2)=3
	Proposed Metro Funds	Non- Metro Funds	Total Funds
A: Personnel Costs Including Benefits	0	0	0
B: Rent/Utilities	0	0	0
C: Office Supplies	0	0	0
D: Telephone	0	0	0
E: In-town Travel	0	0	0
F: Client Assistance (See Detailed List on Page 8)	0	0	0
G: Professional Service Contracts	0	0	0
H: Program Materials	0	0	0
I: Community Events & Festivals (See Detailed List on Page 8)	\$2,500	0	\$2,500
J: Machinery & Equipment	0	0	0
K: Capital Project	0	0	0
L: Other Expenses (See Detailed List on Page 8)	0	0	0
*TOTAL PROGRAM/PROJECT FUNDS	\$2,500	0	\$2,500
% of Program Budget	100 %	0 %	100%

List funding sources for total program/project costs in Column 2, Non-Metro Funds:


Other State, Federal or Local Government	0
United Way	0
Private Contributions (do not include individual donor names)	0
Fees Collected from Program Participants	0
Other (please specify)	0
Total Revenue for Columns 2 Expenses **	0

*Total of Column 1 MUST match "Total Request on Page 1, Section 2"

**Must equal or exceed total in column 2.

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

Detail for Client Assistance, Community Events & Festivals or Other Expenses shown on Page 7 (circle one and use multiple sheets if necessary)	Column 1	Column 2	Column (1 + 2)=3
	Proposed Metro Funds	Non-Metro Funds	Total Funds
Pumpkins	600	0	600
Inflatables	500	0	500
Food (Hot Dogs, Buns, etc.)	300	0	300
Food Supplies	100	0	100
Candy for Treat Bags	300	0	300
Toys for Treat Bags	300	0	300
Face Painting	200	0	200
Game Supplies	200	0	200
Total	2,500		2,500

Applicant's initials 

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

Detail of In-Kind Contributions for this PROGRAM only: Includes Volunteers, Space, Utilities, etc. (Include anything not bought with cash revenues of the agency).

Donor*/Type of Contribution	Value of Contribution	Method of Valuation
3-5 Back To School Bash Volunteers	3 Hours	Nothing received for Service
<i>Total Value of In-Kind (to match Program Budget Line Item. Volunteer Contribution & Other In Kind)</i>	9 - 15 Volunteer Hours	Nothing Received

*** DONOR INFORMATION REFERS TO WHO MADE THE IN KIND CONTRIBUTION. VOLUNTEERS NEED NOT BE LISTED INDIVIDUALLY, BUT GROUPED TOGETHER ON ONE LINE AS A TOTAL NOTING HOW MANY HOURS PER PERSON PER WEEK**

Agency Fiscal Year Start Date: January 1st

Does your Agency anticipate a significant increase or decrease in your budget from the current fiscal year to the budget projected for next fiscal year? NO YES

If YES, please explain:

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

SECTION 7 – CERTIFICATIONS & ASSURANCES

By signing Section 7 of the Grant Application, the authorized official signing for the applicant organization certifies and assures to the best of his or her knowledge and/or belief the following Assurances and Certifications. If there is any reason why one or more of the assurances or certifications listed cannot be certified or assured, please explain in writing and attach to this application.

Standard Assurances

1. Applicant understands this application and its attachments as well as any resulting grant agreement, reports and proof of expenditure is subject to Kentucky's open records law.
2. Applicant understands if the grant agreement is not returned to Louisville Metro within 90 days of its mailing to the applicant, the approval is automatically revoked and the funds will not be disbursed to our organization.
3. Applicant and any sub grantee will give Louisville Metro Government access to and the right to examine all paper or electronic records related to the awarded grant for up to five years of the grant agreement date.
4. Applicant assures compliance with the grant requirements and will monitor the performance of any third party (sub-grantee).
5. The Agency is in good standing with the Kentucky Secretary of State, Louisville Metro Government, the Jefferson County Revenue Commission, the Internal Revenue Service, and the Louisville Metro Human Relations Commission.
6. Applicant understands failure to provide the services, programs, or projects included in the agreement will result in funds being withheld or requested to be returned if previously disbursed.
7. Applicant understands they must return to Louisville Metro any unexpended funds by July 31 following the Metro Louisville's fiscal year end.
8. Applicant understands they must provide proof of all expenditures (canceled checks, receipts, paid invoices). The Applicant understands the failure to provide proof of expenditures as required in the grant agreement could result in funding being withheld or request to be returned if previously disbursed.
9. Applicant understands if this application is approved, the grant agreement will identify an award period that begins with the Metro Council approval date, and will end with June 30 of the fiscal year in which the grant is approved. Expenditures associated with this award expected to occur prior to the award period (approval date) must be disclosed in this application in order to be considered compliant with the grant agreement.
10. Applicant understands if we choose to incur expenditures prior to the approval of the application by the Metro Council, there is no guarantee that funding will be reimbursed, as the Council may choose not to award the application.
11. Applicant will establish safeguards to prohibit employees or any person that receives compensation from awarded funds from using their position for a purpose that constitutes or presents the appearance of personal or organizational conflict of interest, or personal gain.

Standard Certifications

1. The Agency certifies it will not use Louisville Metro Government funds for any religious, political or fraternal Activities.
2. The Agency has a written Affirmative Action/Equal Opportunity Policy.
3. The Agency does not discriminate in employment or in provision of any service/program/activity/event based on age, color, disabled status, national origin, race, religion, sex, gender identity or sexual orientation, or Vietnam era veteran status.
4. The Agency certifies it will not require clients, recipients, or beneficiaries to participate in religious, political, fraternal or like activities in order to receive services/benefits provided with Louisville Metro Government funds.
5. The Agency understands the Americans with Disabilities Act (ADA) and makes reasonable accommodations.

Relationship Disclosure: List below any relationship you or any member of your Board of Directors or employees has with any Councilperson, Councilperson's family, Councilperson's staff or any Louisville Metro Government employee.

SECTION 8 – CERTIFICATIONS & ASSURANCES

I certify under the penalty of law the information in this application (including, without limitation, "Certifications and Assurances") is accurate to the best of my knowledge. I am aware my organization will not be eligible for funding if investigation at any time shows falsification. If falsification is shown after funding has been approved, any allocations already received and expended are subject to be repaid. I further certify that I am legally authorized to sign this application for the applying organization and have initialed each page of the application.

Signature of Legal Signatory:	<i>R. Stephen Tarver</i>	Date:	12 July 2018
Legal Signatory: (please print):	R. STEPHEN TARVER	Title:	PRES / CEO
Phone:	502-587-9622	Extension:	
		Email:	STARVER@YMCALOUISVILLE.ORG

THE YMCA OF GREATER LOUISVILLE

General Information

Organization Number	0056860
Name	THE YMCA OF GREATER LOUISVILLE
Company Type	ASC - Assumed Name Corporation
Status	A - Active
State	KY
File Date	6/7/2016
Expiration Date	6/7/2021
Renewal Date	12/7/2020
Principal Office	545 SOUTH SECOND STREET LOUISVILLE, KY 40202

Current Officers

Individuals / Entities listed at time of formation

Director	<u>PAUL ALSTEDT</u>
Director	<u>WM KENDRICK EWING</u>
Director	<u>LEO K BROECKER</u>
Director	<u>J CALVIN HIEB</u>
Director	<u>DAVE LAWRENCE</u>
Incorporator	<u>HELM BRUCE</u>
Incorporator	<u>EMMET O'NEAL</u>
Incorporator	<u>H J SCHEIRICH</u>
Incorporator	<u>DAVID A KELLER</u>
Incorporator	<u>JAMES D JACOBS</u>

Images available online

Documents filed with the Office of the Secretary of State on September 15, 2004 or thereafter are available as scanned images or PDF documents. Documents filed prior to September 15, 2004 will become available as the images are created.

<u>Annual Report</u>	4/30/2018	1 page	<u>PDF</u>	
<u>Annual Report</u>	4/19/2017	1 page	<u>PDF</u>	
<u>Certificate of Assumed Name</u>	6/7/2016	1 page	<u>tiff</u>	<u>PDF</u>
<u>Annual Report</u>	3/16/2016	1 page	<u>PDF</u>	
<u>Articles of Merger</u>	12/28/2015	3 pages	<u>tiff</u>	<u>PDF</u>
<u>Annual Report</u>	4/3/2015	1 page	<u>PDF</u>	
<u>Amendment</u>	11/18/2014	1 page	<u>tiff</u>	<u>PDF</u>
<u>Annual Report</u>	1/23/2014	1 page	<u>PDF</u>	
<u>Annual Report</u>	2/7/2013	1 page	<u>PDF</u>	
<u>Annual Report</u>	2/13/2012	1 page	<u>PDF</u>	
<u>Annual Report</u>	3/4/2011	1 page	<u>PDF</u>	
<u>Name Renewal</u>	11/3/2010	1 page	<u>tiff</u>	<u>PDF</u>
<u>Name Renewal</u>	11/3/2010	1 page	<u>tiff</u>	<u>PDF</u>

Name Renewal	11/3/2010	1 page	tiff	PDF
Annual Report	3/29/2010	1 page	PDF	
Annual Report	5/6/2009	1 page	PDF	
Annual Report	1/21/2008	1 page	PDF	
Annual Report	1/8/2007	1 page	PDF	
Annual Report	3/14/2006	1 page	tiff	PDF
Name Renewal	11/2/2005	1 page	tiff	PDF
Name Renewal	11/2/2005	1 page	tiff	PDF
Name Renewal	11/2/2005	1 page	tiff	PDF
Annual Report	2/28/2005	1 page	PDF	
Annual Report	4/29/2003	1 page	tiff	PDF
Annual Report	4/11/2002	1 page	tiff	PDF
Annual Report	4/17/2001	1 page	tiff	PDF
Certificate of Assumed Name	4/9/2001	1 page	tiff	PDF
Certificate of Assumed Name	4/9/2001	1 page	tiff	PDF
Certificate of Assumed Name	4/9/2001	1 page	tiff	PDF
Statement of Change	7/14/2000	1 page	tiff	PDF
Annual Report	5/17/2000	6 pages	tiff	PDF
Annual Report	6/3/1999	5 pages	tiff	PDF
Annual Report	4/22/1998	6 pages	tiff	PDF
Annual Report	7/1/1997	5 pages	tiff	PDF
Annual Report	7/1/1996	5 pages	tiff	PDF
Annual Report	7/1/1995	5 pages	tiff	PDF
Annual Report	4/7/1994	1 page	tiff	PDF
Annual Report	3/23/1993	1 page	tiff	PDF
Annual Report	3/18/1992	1 page	tiff	PDF
Annual Report	7/1/1991	1 page	tiff	PDF
Annual Report	7/1/1990	3 pages	tiff	PDF
Annual Report	7/1/1989	1 page	tiff	PDF
Annual Report	3/21/1983	1 page	tiff	PDF
Amendment	12/27/1966	4 pages	tiff	PDF
Amendment	12/30/1950	4 pages	tiff	PDF
Statement of Change	7/1/1946	2 pages	tiff	PDF
Statement of Change	10/28/1941	2 pages	tiff	PDF
Amendment	2/12/1913	2 pages	tiff	PDF
Amendment	2/10/1880	2 pages	tiff	PDF
Articles of Incorporation	4/3/1878	3 pages	tiff	PDF

Assumed Name of

THE YOUNG MENS CHRISTIAN ASSOCIATION OF GREATER LOUISVILLE	Active
THE YOUNG MEN'S CHRISTIAN ASSOCIATION OF LOUISVILLE AND JEFFERSON COUNTY, KENTUCKY	Inactive
THE YOUNG MEN'S CHRISTIAN ASSOCIATION OF LOUISVILLE, KENTUCKY	Inactive

Activity History

Filing	File Date	Effective Date	Org. Referenced
Added assumed name	6/7/2016	6/7/2016	THE YOUNG MENS CHRISTIAN

	12:37:30 PM		<u>ASSOCIATION OF GREATER LOUISVILLE</u>
Add	6/7/2016 12:37:30 PM	6/7/2016	<u>THE YOUNG MENS CHRISTIAN ASSOCIATION OF GREATER LOUISVILLE</u>

Microfilmed Images

501(c)3

Address any reply to: P. O. Box 476, Cincinnati, Ohio 45201
Department of the Treasury
Phone: (513) 684-2826

District Director
Internal Revenue Service

Date: MAR 1 1972 In reply refer to: 442-22:JAN



Young Men's Christian Association
of Greater Louisville
231 West Broadway
Louisville, Kentucky 40202

Gentlemen:

We recently received from you an application for exemption from Federal income tax under section 501(c)(3) of the 1954 Internal Revenue Code.

Our records disclose that you are already exempt from Federal income tax under the provisions of section 501(c)(3) of the code, by virtue of our determination dated January 27, 1943.

Contributions to you are deductible by the donor as provided in section 170 of the code.

Any changes in your purposes, character or method of operation must be reported to your District Director so he may consider the effect on your status.

In view of the above, further consideration will not be given to your new application.

Very truly yours,

Janet Neltner
Janet Neltner
BOMF Clerk

Internal Revenue Service

Date: August 19, 2004

Young Men's Christian Association
of Greater Louisville
545 S. 2nd St.
Louisville, KY 40202

Department of the Treasury
P. O. Box 2508
Cincinnati, OH 45201

Person to Contact:
John Kennedy ID 31-07927
Customer Service Representative

Toll Free Telephone Number:
8:00 a.m. to 6:30 p.m. EST
877-829-5500

Fax Number:
513-263-3756

Federal Identification Number:
[REDACTED]

Dear Sir or Madam:

This is in response to your request of August 19, 2004, regarding your organization's tax-exempt status.

In January 1945 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records indicate that your organization is also classified as a public charity under section 509(a)(2) of the Internal Revenue Code.

Our records indicate that contributions to your organization are deductible under section 170 of the Code, and that you are qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Internal Revenue Code.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely,

Janna K. Skufca

Janna K. Skufca, Director, TE/GE
Customer Account Services

**YMCA of Greater Louisville
SW Branch Summary by Major**

June 2018

	Jun 2018		\$ Var	YTD Jun 2018		\$ Var	YTD Jun 2017	
	Actual	Budget		Actual	Budget		Actual	Budget
06 SOUTHWEST								
01 CONTRIBUTIONS				41,416	37,000	4,416	31,799	71,000
08 UNITED WAY	2,534	2,534		15,204	15,204		21,936	28,806
10 GRANTS & CONTRACT SERVICES	27,954	32,613	(4,659)	166,588	153,047	13,541	168,995	319,800
11 MEMBERSHIPS	129,026	120,247	8,779	730,231	700,205	30,026	723,610	1,380,233
13 PROGRAM FEES	103,179	106,747	(3,568)	326,435	351,830	(25,395)	351,565	666,598
14 MERCHANDISE SALES	55	300	(245)	377	1,250	(873)	1,326	2,550
Revenue	262,748	262,441	307	1,280,251	1,258,536	21,715	1,299,231	2,468,987
21 SALARIES & WAGES	187,467	171,367	(16,100)	688,596	669,038	(19,558)	653,193	1,441,590
22 EMPLOYEE BENEFITS	18,066	15,341	(2,725)	81,098	73,164	(7,934)	80,026	158,169
23 PAYROLL TAXES	17,530	16,367	(1,163)	64,353	63,894	(459)	60,781	137,659
24 PROFESSIONAL SERVICES	1,854	9,555	7,701	28,705	42,680	13,975	45,338	82,010
25 SUPPLIES	24,219	27,248	3,029	126,650	131,700	5,051	130,553	257,081
26 TELEPHONE	1,452	1,888	436	16,654	11,328	(5,326)	14,902	22,656
27 POSTAGE	262	75	(187)	1,117	3,650	2,533	1,128	8,450
28 OCCUPANCY	20,545	22,587	2,042	173,247	151,055	(22,182)	125,965	281,136
29 EQUIPMENT	1,233	1,100	(133)	8,166	7,250	(916)	8,789	14,350
31 PRINTING & PROMOTION	294	1,356	1,062	12,063	13,256	1,193	6,202	18,805
32 TRAVEL & LOCAL EXPENSE	3,874	4,643	769	13,571	17,970	4,399	16,230	36,420
33 ASSOC'N EVENTS/MEETINGS	718		(718)	3,376	5,200	1,824	2,963	10,460
35 MEMBERSHIP DUES	2,042	2,042		13,107	12,250	(857)	12,427	24,500
38 INSURANCE PREMIUMS	2,950	2,950		17,700	17,700		17,610	35,400
39 MISCELLANEOUS	(225)		225	(207)		207	745	
48 INTRA Y ALLOCATION	9,345	9,341	(4)	56,074	56,054	(20)	52,004	112,100
53 F/A PURCHASES & RESERVE	29,271	28,310	(961)	200,068	225,596	25,528	157,802	396,765
Expense	320,897	314,169	(6,727)	1,504,339	1,501,795	(2,545)	1,386,658	3,037,551
06 SOUTHWEST	(58,149)	(51,728)	(6,420)	(224,089)	(243,259)	19,170	(87,426)	(568,564)

Both
- Current Financial Statement
- Fiscal Year Budget

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

2017

Open to Public Inspection

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
 ▶ Do not enter social security numbers on this form as it may be made public.
 ▶ Go to www.irs.gov/Form990 for instructions and the latest information.

Department of the Treasury
Internal Revenue Service

A For the **2017** calendar year, or tax year beginning **2017**, and ending **20**

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

C Name of organization **THE YOUNG MEN'S CHRISTIAN ASSOCIATION OF GREATER LOUISVILLE**
 Doing business as _____
 Number and street (or P.O. box if mail is not delivered to street address) Room/suite
545 SOUTH 2ND STREET
 City or town, state or province, country, and ZIP or foreign postal code
LOUISVILLE, KY 40202

D Employer identification number _____

E Telephone number
(502) 587-9622

F Name and address of principal officer: **AUDREY ROLING**
SAME AS C ABOVE

G Gross receipts \$ **54,945,750**

H(a) Is this a group return for subordinates? Yes No
H(b) Are all subordinates included? Yes No
 If "No," attach a list. (see instructions)

H(c) Group exemption number ▶ _____

I Tax-exempt status: 501(c)(3) 501(c) () ◀ (insert no.) 4947(a)(1) or 527

J Website: ▶ **WWW.YMCALOUISVILLE.ORG**

K Form of organization: Corporation Trust Association Other ▶

L Year of formation: **1853** **M** State of legal domicile: **KY**

Part I Summary

1 Briefly describe the organization's mission or most significant activities: **SEE SCHEDULE O.**

Activities & Governance			
2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.	3	37
3	Number of voting members of the governing body (Part VI, line 1a)	4	36
4	Number of independent voting members of the governing body (Part VI, line 1b)	5	3,378
5	Total number of individuals employed in calendar year 2017 (Part V, line 2a)	6	7,708
6	Total number of volunteers (estimate if necessary)	7a	190,495
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7b	0
b	Net unrelated business taxable income from Form 990-T, line 34		
Revenue		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	6,608,150	8,925,786
9	Program service revenue (Part VIII, line 2g)	40,511,153	41,961,988
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	139,466	534,867
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	1,931,069	1,764,863
12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	49,189,838	53,187,504
13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	54,650	60,150
14	Benefits paid to or for members (Part IX, column (A), line 4)		
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	25,820,168	26,538,372
16a	Professional fundraising fees (Part IX, column (A), line 11e)	0	0
b	Total fundraising expenses (Part IX, column (D), line 25) ▶ 480,060		
17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	21,608,718	22,184,172
18	Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	47,483,536	48,782,694
19	Revenue less expenses. Subtract line 18 from line 12	1,706,302	4,404,810
Net Assets or Fund Balances		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	86,022,347	91,463,228
21	Total liabilities (Part X, line 26)	26,655,697	27,258,496
22	Net assets or fund balances. Subtract line 21 from line 20	59,366,650	64,204,732

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 **AUDREY ROLING, VICE PRESIDENT - FINANCE/CFO**

Print/Type preparer's name **JEFFREY K. MCCAFFREY** Preparer's signature _____ Date _____ Check self-employed PTIN _____

Firm's name ▶ **DEMING, MALONE, LIFESAY & OSTROFF** Firm's EIN ▶ _____

Firm's address ▶ **9300 SHELBYVILLE ROAD, SUITE 1100, LOUISVILLE, KY 40222-5187** Phone no. **(502) 426-9660**

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

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 11282Y

Form **990** (2017)

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:
THE YMCA OF GREATER LOUISVILLE IS ESSENTIALLY A MEMBERSHIP ORGANIZATION OF PEOPLE OF ALL AGES, FAITHS & ABILITIES, ALL WORKING SIDE-BY-SIDE TO ENSURE THAT EVERYONE HAS THE OPPORTUNITY TO LIVE LIFE TO ITS FULLEST. OUR MISSION IS TO PUT CHRISTIAN PRINCIPLES INTO PRACTICE THROUGH PROGRAMS THAT
(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 No
If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes No
If "Yes," describe these changes on Schedule O.

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

4a (Code:) (Expenses \$ 21,968,371 including grants of \$) (Revenue \$ 21,814,479)
HEALTHY LIVING--IMPROVING THE GREATER LOUISVILLE COMMUNITY'S HEALTH AND WELL-BEING MEANS BUILDING A HEALTHY SPIRIT MIND AND BODY FOR ALL. THE YMCA IS A LEADING VOICE ON HEALTH AND WELL-BEING. WE BRING FAMILIES CLOSER TOGETHER, ENCOURAGE GOOD HEALTH, AND FOSTER CONNECTIONS THROUGH FITNESS, SPORTS, CHARACTER DEVELOPMENT AND SHARED INTERESTS. YMCA HEALTH ENHANCEMENT PROGRAMS ARE MEDICALLY BASED AND STRESS THE VALUE OF PREVENTION THROUGH BALANCED EFFORTS OF GOOD EXERCISE HABITS, AND OVERALL HEALTH INCLUDING PROPER NUTRITION, STRESS MANAGEMENT AND HEALTH EDUCATION. 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 FAMILY ORIENTED AND OFFERED AT AFFORDABLE FEES, WITH FINANCIAL ASSISTANCE FOR THOSE THAT ARE UNABLE TO PAY THE FULL FEES. THE YMCA PROVIDES A VARIETY OF PROGRAMS THAT ASSIST OUR COMMUNITY WITH ATTAINING HEALTHIER HABITS AND INCLUDES ADVENTURE GUIDES, FAMILY CAMPS, FITNESS CLASSES, CPR AND FIRST AID, LIFEGUARD TRAINING,
(CONTINUED ON SCHEDULE O)

4b (Code:) (Expenses \$ 16,276,813 including grants of \$ 60,150) (Revenue \$ 20,810,768)
YOUTH DEVELOPMENT ---OR NURTURING THE DEVELOPMENT OF EVERY CHILD AND TEEN MEANS WE BELIEVE THAT ALL CHILDREN DESERVE THE OPPORTUNITY TO DISCOVER WHO THEY ARE AND TO FOSTER GROWTH AND DEVELOPMENT OF NOT ONLY THE CHILD BUT ALSO THE FAMILY. THAT'S WHY WE HELP YOUNG PEOPLE CULTIVATE THE SKILLS, VALUES AND RELATIONSHIPS THAT LEAD TO POSITIVE BEHAVIORS, BETTER HEALTH AND EDUCATIONAL ACHIEVEMENT. OUR YMCA PROGRAMS SUCH AS BEFORE/AFTER SCHOOL CHILD CARE, CHILD WATCH, PRESCHOOL CHILD DEVELOPMENT CENTERS, YOUTH & BLACK ACHIEVERS, YOUTH SPORTS & SWIM LESSONS, DAY & RESIDENT CAMPS, YOUTH & GOVERNMENT AND MODEL UN AND INTERNATIONAL PROGRAMS OFFER A RANGE OF EXPERIENCES THAT ENRICH COGNITIVE, SOCIAL, PHYSICAL AND EMOTIONAL GROWTH. PARENTS PLAY AN IMPORTANT ROLE IN THE POLICY AND PROGRAM DECISIONS OF PROGRAMS SUCH AS CHILD CARE. AS SUCH, SOCIAL EVENTS ARE SCHEDULED AT APPROPRIATE TIMES TO INCLUDE INTERACTION WITH AND BETWEEN THE CHILDREN AND THEIR PARENTS. OUTCOME BASED RESULTS INDICATE:
(CONTINUED ON SCHEDULE O)

4c (Code:) (Expenses \$ 4,329,182 including grants of \$) (Revenue \$ 866,637)
SOCIAL RESPONSIBILITY-- THE YMCA HAS BEEN LISTENING AND RESPONDING TO THE LOUISVILLE COMMUNITY MOST CRITICAL SOCIAL NEEDS FOR 165 YEARS. YMCA PROVIDES SUPPORT TO OUR COMMUNITY THROUGH PROGRAMS SUCH AS HOUSING FOR RUNAWAY AND HOMELESS YOUTH AT OUR YMCA SAFE PLACE BRANCH, TRANSITIONAL HOUSING FOR MEN TRYING TO BREAK OUT OF THE CYCLE OF HOMELESSNESS AT OUR CHESTNUT STREET YMCA BRANCH AND INTERNATIONAL RELATIONSHIPS AND EXCHANGES FOR TEENS OR THE ENGAGEMENT OF COMMUNITY LEADERS IN POLICY MAKING ROLES OR AS PROGRAM VOLUNTEERS AND MENTORS ARE EXAMPLES OF HOW WE DELIVER TRAINING, RESOURCES AND SUPPORT THAT EMPOWER OUR NEIGHBORS TO PRODUCE CHANGE, BRIDGE GAPS AND OVERCOME OBSTACLES.
THE OUTREACH SHELTER AND COUNSELING SERVICES OFFERED AT YMCA SAFE PLACE SERVICES ENABLE TROUBLED TEENS THAT MAY COME FROM ABUSIVE HOMES OR STRUGGLE WITH CHEMICAL DEPENDENCY A "SAFE PLACE" TO LAND. HERE, YOUTH ARE PROVIDED EMERGENCY SHELTER, INDIVIDUAL AND FAMILY COUNSELING, OPPORTUNITIES FOR
(CONTINUED ON SCHEDULE O)

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

4e Total program service expenses ▶ 42,574,366

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules (continued)

	Yes	No
20 a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		✓
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>		✓
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>	✓	
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	✓	
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>	✓	
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		✓
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		✓
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		✓
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>		✓
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>		✓
26 Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If "Yes," complete Schedule L, Part II</i>		✓
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>		✓
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	✓	
b A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		✓
c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i>	✓	
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	✓	
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		✓
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		✓
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>		✓
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>		✓
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>	✓	
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	✓	
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>	✓	
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		✓
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>		✓
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O.	✓	

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable		
1b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		
1c	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"/>	
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return		
2b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	<input checked="" type="checkbox"/>	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	<input checked="" type="checkbox"/>	
3b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O	<input checked="" type="checkbox"/>	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		<input checked="" type="checkbox"/>
4a	If "Yes," enter the name of the foreign country: See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		<input checked="" type="checkbox"/>
5b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		<input checked="" type="checkbox"/>
5c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		<input checked="" type="checkbox"/>
6b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7	Organizations that may receive deductible contributions under section 170(c).		
7a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	<input checked="" type="checkbox"/>	
7b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	<input checked="" type="checkbox"/>	
7c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		<input checked="" type="checkbox"/>
7d	If "Yes," indicate the number of Forms 8282 filed during the year		
7e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		<input checked="" type="checkbox"/>
7f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		<input checked="" type="checkbox"/>
7g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		<input checked="" type="checkbox"/>
7h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		<input checked="" type="checkbox"/>
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		
9	Sponsoring organizations maintaining donor advised funds.		
9a	Did the sponsoring organization make any taxable distributions under section 4966?		
9b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		
10	Section 501(c)(7) organizations. Enter:		
10a	Initiation fees and capital contributions included on Part VIII, line 12		
10b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities		
11	Section 501(c)(12) organizations. Enter:		
11a	Gross income from members or shareholders		
11b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)		
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		
12b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year		
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
13a	Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O.		
13b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans		
13c	Enter the amount of reserves on hand		
14a	Did the organization receive any payments for indoor tanning services during the tax year?		<input checked="" type="checkbox"/>
14b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O		

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions. Check if Schedule O contains a response or note to any line in this Part VI

Section A. Governing Body and Management

	Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.		
1a 37		
b Enter the number of voting members included in line 1a, above, who are independent		
1b 36		
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		<input checked="" type="checkbox"/>
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?		<input checked="" type="checkbox"/>
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		<input checked="" type="checkbox"/>
5 Did the organization become aware during the year of a significant diversion of the organization's assets?		<input checked="" type="checkbox"/>
6 Did the organization have members or stockholders?		<input checked="" type="checkbox"/>
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		<input checked="" type="checkbox"/>
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"/>
7b Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		<input checked="" type="checkbox"/>
a The governing body?		
b Each committee with authority to act on behalf of the governing body?	<input checked="" type="checkbox"/>	
8a	<input checked="" type="checkbox"/>	
8b 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"/>	
8b	<input checked="" type="checkbox"/>	
9		<input checked="" type="checkbox"/>

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

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

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed ► IN, KY
- 18** Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request Other (explain in Schedule O)
- 19** Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records: ►
 YMCA OF GREATER LOUISVILLE, INC., 545 SOUTH SECOND ST., LOUISVILLE, KY 40202, (502) 587-9622, FAX: (502) 587-2343

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) TRICIA BURKE CHAIRMAN	1.0									
(2) HOWARD HOLLOMAN, JR. SECRETARY	1.0	✓		✓			0	0	0	
(3) MARTIN PADGETT TREASURER	1.0	✓		✓			0	0	0	
(4) BRAD SMITH PAST CHAIR	1.0	✓		✓			0	0	0	
(5) JAMES ALLEN DIRECTOR	1.0	✓		✓			0	0	0	
(6) BILL BARBER DIRECTOR	1.0	✓					0	0	0	
(7) BARRY BARKER DIRECTOR	1.0	✓					0	0	0	
(8) CHERYL BRUNER DIRECTOR	1.0	✓					0	0	0	
(9) HARLEY BUTLER DIRECTOR	1.0	✓					0	0	0	
(10) TERESA COUTS DIRECTOR	1.0	✓					0	0	0	
(11) TRAY COCKERELL DIRECTOR	1.0	✓					0	0	0	
(12) GREG DEMUTH DIRECTOR	1.0	✓					0	0	0	
(13) VINCE ESPOSITO DIRECTOR	1.0	✓					0	0	0	
(14) GAYLEE GILLIM DIRECTOR	1.0	✓					0	0	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) ROBERTA HARTLAGE DIRECTOR	1.0									
(16) RUDY HAVIRA DIRECTOR	1.0	✓					0	0	0	
(17) DAVID HOLOBAUGH DIRECTOR	1.0	✓					0	0	0	
(18) STEVE JAMES DIRECTOR	1.0	✓					0	0	0	
(19) BRIAN JONES DIRECTOR	1.0	✓					0	0	0	
(20) BETTY KINZER DIRECTOR	1.0	✓					0	0	0	
(21) THOMAS KMETZ DIRECTOR	1.0	✓					0	0	0	
(22) BARBARA LANKFORD DIRECTOR	.0	✓					0	0	0	
(23) REBECCA MATHENY DIRECTOR	.0	✓					0	0	0	
(24) MARY MCKINLEY DIRECTOR	1.0	✓					0	0	0	
(25) (SEE STATEMENT)		✓					0	0	0	
1b Sub-total							0	0	0	
c Total from continuation sheets to Part VII, Section A							1,343,749	0	199,160	
d Total (add lines 1b and 1c)							1,343,749	0	199,160	
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							14			

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

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
MARTIN CONSTRUCTION, 1207 DURRETT LN, LOUISVILLE, KY 40213	CONSTRUCTION	438,429
LOUISVILLE MECHANICAL SERVICES, 300 HIGH RISE DRIVE, LOUISVILLE, KY 40218	LABOR AND REPAIRS	395,340
MILLER TRANSPORTATION, 111 OUTER LOOP, LOUISVILLE, KY 40214	FIELD TRIP TRANSPORTATION	359,037
FACILITIES MANAGEMENT SERVICES, 1500 LYTLE STREET, LOUISVILLE, KY 40203	JANITORIAL SERVICE	315,165
NATIONAL CONTRACTING SERVICES, 11501 PLANTSIDE DRIVE, JEFFERSONTOWN, KY 40299	REIMBURSE FOR CONSTRUCTION COST	284,582
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		19

Part VIII Statement of Revenue

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

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a	574,309					
	b Membership dues	1b	0					
	c Fundraising events	1c	254,298					
	d Related organizations	1d	0					
	e Government grants (contributions)	1e	3,557,409					
	f All other contributions, gifts, grants, and similar amounts not included above	1f	4,539,770					
	g Noncash contributions included in lines 1a-1f: \$		1,098,136					
	h Total. Add lines 1a-1f ▶		8,925,786					
Program Service Revenue	Business Code							
	2a HEALTHY LIVING		813410	23,344,526	23,344,526			
	b YOUTH DEVELOPMENT		813410	13,380,333	13,380,333			
	c SOCIAL RESPONSIBILITY		813410	5,237,129	5,237,129			
	d _____							
	e _____							
	f All other program service revenue			0	0	0	0	
g Total. Add lines 2a-2f ▶			41,961,988					
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts) ▶			376,907			376,907	
	4 Income from investment of tax-exempt bond proceeds ▶							
	5 Royalties ▶							
	6a Gross rents	(i) Real	54,251					
		(ii) Personal						
	b Less: rental expenses							
	c Rental income or (loss)		54,251	0				
	d Net rental income or (loss) ▶			54,251				54,251
	7a Gross amount from sales of assets other than inventory	(i) Securities	1,771,399	22,559				
		(ii) Other						
	b Less: cost or other basis and sales expenses		1,635,998					
	c Gain or (loss)		135,401	22,559				
	d Net gain or (loss) ▶			157,960				157,960
	8a Gross income from fundraising events (not including \$ 254,298 of contributions reported on line 1c). See Part IV, line 18	a	68,441					
	b Less: direct expenses	b	87,740					
c Net income or (loss) from fundraising events ▶			(19,299)				(19,299)	
9a Gross income from gaming activities. See Part IV, line 19	a							
b Less: direct expenses	b							
c Net income or (loss) from gaming activities ▶								
10a Gross sales of inventory, less returns and allowances	a	35,786						
	b Less: cost of goods sold	b	34,508					
c Net income or (loss) from sales of inventory ▶			1,278				1,278	
Miscellaneous Revenue			Business Code					
11a CONTRACT SERVICES		561000	1,431,563	1,431,563				
b PARKING LOT		531190	198,737		190,495		8,242	
c MISCELLANEOUS		900099	98,333	98,333				
d All other revenue			0	0	0		0	
e Total. Add lines 11a-11d ▶			1,728,633					
12 Total revenue. See instructions. ▶			53,187,504	43,491,884	190,495		579,339	

Part IX Statement of Functional Expenses

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

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

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

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	0	0		
2 Grants and other assistance to domestic individuals. See Part IV, line 22	57,550	57,550		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16	2,600	2,600		
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	646,335	133,062	467,872	45,401
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	21,650,564	18,909,196	2,583,697	157,671
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	1,405,642	1,099,840	286,881	18,921
9 Other employee benefits	1,203,152	987,296	191,535	24,321
10 Payroll taxes	1,632,679	1,412,938	196,748	22,993
11 Fees for services (non-employees):				
a Management				
b Legal	44,170	1,941	42,229	
c Accounting	57,500		57,500	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	21,761	21,761		
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	0	0	0	0
12 Advertising and promotion	842,460	443,005	347,042	52,413
13 Office expenses	6,101,219	5,780,529	317,441	3,249
14 Information technology	835,195	835,195		
15 Royalties				
16 Occupancy	5,781,278	5,699,343	81,663	272
17 Travel	705,027	684,324	18,847	1,856
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	518,930	243,089	224,795	51,046
20 Interest	823,008	565,670	257,338	
21 Payments to affiliates	420,128	420,128	0	0
22 Depreciation, depletion, and amortization	4,010,815	3,705,408	300,907	4,500
23 Insurance	835,191	783,258	50,933	1,000
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a CONTRACT SERVICES	984,196	698,100	258,683	27,413
b MEMBERSHIP DUES	39,560	12,274	27,011	275
c MISCELLANEOUS	163,734	77,859	17,146	68,729
d				
e All other expenses	0	0	0	0
25 Total functional expenses. Add lines 1 through 24e	48,782,694	42,574,366	5,728,268	480,060
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash—non-interest-bearing	5,475	1	5,650
	2 Savings and temporary cash investments	20,779,508	2	23,819,382
	3 Pledges and grants receivable, net	2,361,667	3	1,765,874
	4 Accounts receivable, net	479,363	4	552,272
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L	0	5	0
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L		6	0
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	377,691	9	538,924
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 106,060,755		
	b Less: accumulated depreciation	10b 46,374,664	57,832,160	10c 59,686,091
	11 Investments—publicly traded securities	4,150,470	11	4,913,502
	12 Investments—other securities. See Part IV, line 11	0	12	0
	13 Investments—program-related. See Part IV, line 11	0	13	0
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	36,013	15	181,533
16 Total assets. Add lines 1 through 15 (must equal line 34)	86,022,347	16	91,463,228	
Liabilities	17 Accounts payable and accrued expenses	2,112,843	17	3,539,460
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities	18,215,113	20	17,484,854
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	0
	23 Secured mortgages and notes payable to unrelated third parties	6,259,412	23	6,100,269
	24 Unsecured notes and loans payable to unrelated third parties	0	24	0
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	68,329	25	133,913
	26 Total liabilities. Add lines 17 through 25	26,655,697	26	27,258,496
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	53,876,612	27	57,937,016
	28 Temporarily restricted net assets	4,145,785	28	4,921,793
	29 Permanently restricted net assets	1,344,253	29	1,345,923
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building, or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
	33 Total net assets or fund balances	59,366,650	33	64,204,732
34 Total liabilities and net assets/fund balances	86,022,347	34	91,463,228	

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	53,187,504
2	Total expenses (must equal Part IX, column (A), line 25)	2	48,782,694
3	Revenue less expenses. Subtract line 2 from line 1	3	4,404,810
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	59,366,650
5	Net unrealized gains (losses) on investments	5	376,272
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	57,000
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	64,204,732

Part XII Financial Statements and Reporting

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

	Yes	No
1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		<input checked="" type="checkbox"/>
b Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	<input checked="" type="checkbox"/>	
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.	<input checked="" type="checkbox"/>	
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	<input checked="" type="checkbox"/>	
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.	<input checked="" type="checkbox"/>	

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) PAT NORTHAM ----- DIRECTOR	1.0 -----	✓					0	0	0	
(26) DOUG PHILLIPS ----- DIRECTOR	1.0 -----	✓					0	0	0	
(27) STEVE SEXTON ----- DIRECTOR	1.0 -----	✓					0	0	0	
(28) KEITH SEYMOUR ----- DIRECTOR	1.0 -----	✓					0	0	0	
(29) ALEXANDRIA SHEMWELL ----- DIRECTOR	1.0 -----	✓					0	0	0	
(30) MARK TRUMAN ----- DIRECTOR	1.0 -----	✓					0	0	0	
(31) DEBBIE WESSLUND ----- DIRECTOR	1.0 -----	✓					0	0	0	
(32) JAMES WILLIAMSON ----- DIRECTOR	1.0 -----	✓					0	0	0	
(33) JEREMY WILLIS ----- DIRECTOR	1.0 -----	✓					0	0	0	
(34) VICKI ZELLER ----- DIRECTOR	1.0 -----	✓					0	0	0	
(35) HALA ZIADY ----- DIRECTOR	1.0 -----	✓					0	0	0	
(36) SCOTT ZOPPOTH ----- DIRECTOR	1.0 -----	✓					0	0	0	
(37) R. STEPHEN TRAVER ----- PRESIDENT	45.0 ----- 5.0			✓			264,615	0	38,058	
(38) DAVID W HEARD ----- SENIOR VICE PRESIDENT OF OPERATIONS	45.0 ----- 5.0			✓			190,831	0	30,222	
(39) S. KAY MANNING ----- VICE PRESIDENT OF FINANCE - RETIRED	45.0 ----- 5.0			✓			47,730	0	8,965	
(40) AUDREY ROLING ----- VICE PRESIDENT OF FINANCE	45.0 ----- 5.0			✓			83,847	0	2,067	
(41) BECKY GAMM ----- VICE PRESIDENT OF OPERATIONS	50.0 -----				✓		163,932	0	24,472	
(42) LAURIE JACKSON ----- BRANCH EXECUTIVE DIRECTOR	0.0 ----- 45.0				✓		125,047	0	21,178	
(43) WILLIAM A PIERCE, JR ----- VICE PRESIDENT OF PLANNING AND DEVELOPMENT	50.0 -----				✓		117,561	0	19,241	
(44) RYAN M BRAMER ----- DISTRICT EXECUTIVE DIRECTOR	50.0 -----				✓		115,592	0	21,327	

(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			
(45) RYAN KINGERY ----- VICE PRESIDENT - INFORMATION MANAGEMENT	50.0 -----					✓		111,231	0	13,078
(46) NORMAN JOHNSON ----- BRANCH EXECUTIVE DIRECTOR	50.0 -----					✓		123,363	0	20,552

Draft

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

▶ Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2017

Open to Public Inspection

Name of the organization

THE YOUNG MEN'S CHRISTIAN ASSOCIATION OF GREATER LOUISVILLE

Employer identification number

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

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

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

f Enter the number of supported organizations

g Provide the following information about the supported organization(s).

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

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

Cat. No. 11285F

Schedule A (Form 990 or 990-EZ) 2017

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

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

Section A. Public Support

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

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10						
12 Gross receipts from related activities, etc. (see instructions)					12	

13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here**

Section C. Computation of Public Support Percentage

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

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	6,315,390	6,636,023	5,300,375	6,619,483	7,835,786	32,707,057
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	32,565,260	34,003,452	33,905,099	40,532,009	41,998,218	183,004,038
3 Gross receipts from activities that are not an unrelated trade or business under section 513	45,850	35,464	23,302	159,184	376,907	640,707
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf	0	0	0	0		0
5 The value of services or facilities furnished by a governmental unit to the organization without charge	0	0	0	0		0
6 Total. Add lines 1 through 5	38,926,500	40,674,939	39,228,776	47,310,676	50,210,911	216,351,802
7a Amounts included on lines 1, 2, and 3 received from disqualified persons	23,950	31,100	44,560	45,040	19,160	163,810
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year	0	0	0	0	0	0
c Add lines 7a and 7b	23,950	31,100	44,560	45,040	19,160	163,810
8 Public support. (Subtract line 7c from line 6.)						216,187,992

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
9 Amounts from line 6	38,926,500	40,674,939	39,228,776	47,310,676	50,210,911	216,351,802
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	131,857	197,423	212,467	159,184	373,907	1,074,838
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975	0	0	0			0
c Add lines 10a and 10b	131,857	197,423	212,467	159,184	373,907	1,074,838
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on	0	0	0	0	0	0
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	0	0	0	0	0	0
13 Total support. (Add lines 9, 10c, 11, and 12.)	39,058,357	40,872,362	39,441,243	47,469,860	50,584,818	217,426,640

14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here**

Section C. Computation of Public Support Percentage

15 Public support percentage for 2017 (line 8, column (f) divided by line 13, column (f))	15	99.43 %
16 Public support percentage from 2016 Schedule A, Part III, line 15	16	99.50 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2017 (line 10c, column (f) divided by line 13, column (f))	17	0.49 %
18 Investment income percentage from 2016 Schedule A, Part III, line 17	18	0.41 %

19a 33 1/3% support tests—2017. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

b 33 1/3% support tests—2016. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

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

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

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

Part IV Supporting Organizations (continued)

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

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally Integrated Supporting Organizations

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

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

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

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

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

Section D - Distributions		Current Year		
1	Amounts paid to supported organizations to accomplish exempt purposes			
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity			
3	Administrative expenses paid to accomplish exempt purposes of supported organizations			
4	Amounts paid to acquire exempt-use assets			
5	Qualified set-aside amounts (prior IRS approval required)			
6	Other distributions (describe in Part VI). See instructions.			
7	Total annual distributions. Add lines 1 through 6.			
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.			
9	Distributable amount for 2017 from Section C, line 6			
10	Line 8 amount divided by line 9 amount			
Section E - Distribution Allocations (see instructions)		(i) Excess Distributions	(ii) Underdistributions Pre-2017	(iii) Distributable Amount for 2017
1	Distributable amount for 2017 from Section C, line 6			
2	Underdistributions, if any, for years prior to 2017 (reasonable cause required—explain in Part VI). See instructions.			
3	Excess distributions carryover, if any, to 2017			
a				
b	From 2013			
c	From 2014			
d	From 2015			
e	From 2016			
f	Total of lines 3a through e			
g	Applied to underdistributions of prior years			
h	Applied to 2017 distributable amount			
i	Carryover from 2012 not applied (see instructions)			
j	Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4	Distributions for 2017 from Section D, line 7: \$			
a	Applied to underdistributions of prior years			
b	Applied to 2017 distributable amount			
c	Remainder. Subtract lines 4a and 4b from 4.			
5	Remaining underdistributions for years prior to 2017, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.			
6	Remaining underdistributions for 2017. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.			
7	Excess distributions carryover to 2018. Add lines 3j and 4c.			
8	Breakdown of line 7:			
a	Excess from 2013			
b	Excess from 2014			
c	Excess from 2015			
d	Excess from 2016			
e	Excess from 2017			

Schedule of Contributors

2017

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

Name of the organization THE YOUNG MEN'S CHRISTIAN ASSOCIATION OF GREATER LOUISVILLE
Employer identification number [REDACTED]

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

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

Name of organization THE YOUNG MEN'S CHRISTIAN ASSOCIATION OF GREATER LOUISVILLE	Employer identification number [REDACTED]
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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	AIR HYDRO POWER INC ----- PO BOX 34170 ----- LOUISVILLE, KY 40232 -----	\$ 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	BETSY H. SETTLES ----- [REDACTED] ----- PROSPECT, KY 40059-9565 -----	\$ 6,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	BROWN-FORMAN CORPORATION ----- P.O. BOX 1080 ----- LOUISVILLE, KY 40201 -----	\$ 86,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	C. E. & S. FOUNDATION, INC. ----- 1650 NATIONAL CITY TOWER ----- LOUISVILLE, KY 40202 -----	\$ 150,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	CHARLES SCHWAB ----- [REDACTED] ----- LOUISVILLE, KY 40207 -----	\$ 6,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
6	CITY OF NEW ALBANY, INDIANA ----- 311 HAUSS SQ. #316 ----- NEW ALBANY, IN 47150 -----	\$ 9,676	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization
THE YOUNG MEN'S CHRISTIAN ASSOCIATION OF GREATER LOUISVILLE

Employer identification number
[REDACTED]

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	CLARK MEMORIAL HOSPITAL 1220 MISSOURI AVENUE JEFFERSONVILLE, IN 47130-3743	\$ 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
8	CLARK, TODD [REDACTED] LOUISVILLE, KY 40207	\$ 45,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
9	COFFEY, LARRY [REDACTED] LOUISVILLE, KY 40222	\$ 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
10	COMMONWEALTH OF KENTUCKY (SAFE PLACE SERVICES) 275 EAST MAIN STREET FRANKFORT, KY 40621	\$ 76,763	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
11	COMMUNITY FOUNDATION OF LOUISVILLE 325 W. MAIN STREET, SUITE 1110 LOUISVILLE, KY 40202	\$ 30,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
12	COMMUNITY TRANSITIONAL SERVICES, LLC 1115 S 4TH ST LOUISVILLE, KY 40203-4100	\$ 15,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization THE YOUNG MEN'S CHRISTIAN ASSOCIATION OF GREATER LOUISVILLE	Employer identification number [REDACTED]
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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	COMPREHENSIVE HEALTH MANAGEMENT PO BOX 31390 TAMPA, FL 33631	\$ 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
14	CRALLE FOUNDATION 614 W MAIN ST, STE 2500 LOUISVILLE, KY 40202	\$ 10,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
15	DAVID CONSTRUCTION, INC. 1330 W. BRECKINRIDGE STREET LOUISVILLE, KY 40210	\$ 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
16	DELTA DENTAL OF KENTUCKY MAKING SMILES HAPPEN FUND 10100 LINN STATION RD. LOUISVILLE, KY 40223	\$ 6,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
17	EH CONSTRUCTION P O BOX 910 BROOKS, KY 40109	\$ 10,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
18	ETSCORN FOUNDATION HILLIARD LYONS ASSET MANAGEMENT, PO BOX 32760 LOUISVILLE, KY 40232	\$ 90,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization
THE YOUNG MEN'S CHRISTIAN ASSOCIATION OF GREATER LOUISVILLE

Employer identification number
[REDACTED]

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	FACILITIES MANAGEMENT SERVICES 1500 N LYTLE ST LOUISVILLE, KY 40203	\$ 12,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
20	FORD MOTOR COMPANY/UAW LOCAL 862 3001 CHAMBERLAIN LANE LOUISVILLE, KY 40241	\$ 20,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
21	FOURTH STREET LIVE 420 WEST LIBERTY STREET LOUISVILLE, KY 40202	\$ 10,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
22	FRAZIER, SANDRA [REDACTED] LOUISVILLE, KY 40204	\$ 15,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
23	FRED B. AND OPAL S. WOOSLEY FOUNDATION HILLIARD LYONS ASSET MANAGEMENT, P.O. BOX 32760 LOUISVILLE, KY 40202	\$ 15,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
24	GE CONSUMER PRODUCTS APPLIANCES APPLIANCE PARK, AP3-232 LOUISVILLE, KY 40225	\$ 10,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization

THE YOUNG MEN'S CHRISTIAN ASSOCIATION OF GREATER LOUISVILLE

Employer identification number**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	GENENTECH 1 DNA WAY SOUTH SAN FRANCISCO, CA 94080	\$ 25,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
26	GREATER CLARK COUNTY SCHOOLS 2112 UTICA-SELLERSBURG ROAD JEFFERSONVILLE, IN 47130	\$ 12,100	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
27	HEUSER, HENRY [REDACTED] LOUISVILLE, KY 40204-2517	\$ 15,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
28	HORSESHOE FOUNDATION OF FLOYD COUNTY 33 STATE STREET NEW ALBANY, IN 47150	\$ 17,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
29	HUMANA FOUNDATION, INC. 500 WEST MAIN STREET, PO BOX 1438 LOUISVILLE, KY 40201	\$ 23,750	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
30	ICAP ENERGY 9931 CORPORATE CAMPUS DR, SUITE 3000 LOUISVILLE, KY 40223	\$ 6,500	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Schedule B (Form 990, 990-EZ, or 990-PF) (2017)

Name of organization
 THE YOUNG MEN'S CHRISTIAN ASSOCIATION OF GREATER LOUISVILLE

Employer identification number
 [REDACTED]

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	JO ANN LUECKE [REDACTED] CRESTWOOD, KY 40014-9604	\$ 10,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
32	JOAN COFFEY [REDACTED] LOUISVILLE, KY 40222-5509	\$ 15,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
33	KENTUCKY FARM BUREAU INSURANCE COMPANIES PO BOX 20700 LOUISVILLE, KY 40250-0700	\$ 10,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
34	KING SOUTHERN BANK 3400 DUTCHMANS LANE LOUISVILLE, KY 40205	\$ 6,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
35	KOSAIR CHARITIES COMMITTEE, INC. 982 EASTERN PARKWAY LOUISVILLE, KY 40233	\$ 32,574	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
36	LIFT A LIFE FOUNDATION 4350 BROWNSBORO ROAD, SUITE 110 LOUISVILLE, KY 40207	\$ 50,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization**Employer identification number**

THE YOUNG MEN'S CHRISTIAN ASSOCIATION OF GREATER LOUISVILLE

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	LOUISVILLE/JEFFERSON COUNTY METRO GOVERNMENT 611 W. JEFFERSON STREET LOUISVILLE, KY 40202	\$ 223,216	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
38	LUCKETT & FARLEY 737 SOUTH THIRD STREET LOUISVILLE, KY 40202	\$ 10,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
39	M & M INTERIORS 630 N BUCKMAN ST SHEPHERDSVILLE, KY 40165	\$ 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
40	MARGARET E. AND STEPHEN E. DIEBOLD CHAR FOUNDATION 210 PEPPERBUSH RD LOUISVILLE, KY 40207-5714	\$ 15,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
41	MAY WETHERBY JONES FOUNDATION 2100 HIGH RIDGE ROAD LOUISVILLE, KY 40207	\$ 20,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
42	METRO UNITED WAY 334 EAST BROADWAY LOUISVILLE, KY 40204	\$ 540,447	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Schedule B (Form 990, 990-EZ, or 990-PF) (2017)

Name of organization

THE YOUNG MEN'S CHRISTIAN ASSOCIATION OF GREATER LOUISVILLE

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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	MILDRED V HORN FOUNDATION 2028 SOUTH HIGHWAY 53, SUITE 3 LA GRANGE, KY 40031	\$ 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
44	NICK SIMON - PUBLISHER'S PRINTING COMPANY 100 FRANK E. SIMON AVENUE SHEPHERDSVILLE, KY 40165	\$ 1,090,000	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions.)
45	NORTH CLARK HEALTH CARE FOUNDATION P.O. BOX 232 CHARLESTOWN, IN 47111	\$ 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
46	NORTON BROWNSBORO HOSPITAL 4950 NORTON HEALTHCARE BLVD. #311 LOUISVILLE, KY 40241	\$ 7,500	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
47	NORTON HEALTHCARE PO BOX 35070 LOUISVILLE, KY 40232-5070	\$ 17,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
48	PNC BANK INSTITUTIONAL INVESTMENTS 101 SOUTH FIFTH STREET 37TH FLOOR LOUISVILLE, KY 40202	\$ 15,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization

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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	PNC FOUNDATION 500 WEST JEFFERSON STREET, K1-KHDQ-02-4 SUITE 200 LOUISVILLE, KY 40202	\$ 10,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
50	RENEE CROKET [REDACTED] LOUISVILLE, KY 40203-2912	\$ 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
51	RIVER CITY BANK 500 S. 6TH STREET LOUISVILLE, KY 40202	\$ 10,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
52	ROBERT W. ROUNSAVALL, JR. FAMILY FOUNDATION, INC. P.O. BOX 19799 LOUISVILLE, KY 40259	\$ 20,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
53	RONALD P COOK CHARITABLE TRUST PO BOX 5399 LOUISVILLE, KY 40255	\$ 50,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
54	ROUNSAVALL, ROBERT [REDACTED] LOUISVILLE, KY 40205	\$ 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization

THE YOUNG MEN'S CHRISTIAN ASSOCIATION OF GREATER LOUISVILLE

Employer identification number

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	RSMIS FOUNDATION PO BOX 2845 HOUSTON, TX 77252-2845	\$ 12,500	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
56	RUNAWAY AND HOMELESS YOUTH 330 INDEPENDENCE AVENUE, SW COHEN BUILDING WASHINGTON, DC 20201	\$ 200,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
57	SAM AND BONNIE RECHTER FAMILY (SEE STATEMENT) LOUISVILLE, KY 40207	\$ 20,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
58	SAM SWOPE FAMILY FOUNDATION 11601 PLANTSIDE DRIVE LOUISVILLE, KY 40299	\$ 10,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
59	SEDITA, ROBIN [REDACTED] LOUISVILLE, KY 40223	\$ 25,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
60	STEPHEN JAMES [REDACTED] LOUISVILLE, KY 40214-4963	\$ 6,900	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Return Reference - Identifier	Explanation
SCHEDULE B, PART I - (A) - DONOR ADDRESS	NO.57: C/O ROGERS GROUP INVESTMENTS, 950 BRECKENRIDGE LANE, SUITE 150

Draft

Name of organization THE YOUNG MEN'S CHRISTIAN ASSOCIATION OF GREATER LOUISVILLE	Employer identification number [REDACTED]
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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	STEPHEN TARVER [REDACTED] LOUISVILLE, KY 40223-5536	\$ 14,160	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
62	STREET, WILLIAM [REDACTED] LOUISVILLE, KY 40206	\$ 12,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
63	THE GILBERT FOUNDATION, INC. 11805 LAKESTONE WAY PROSPECT, KY 40059	\$ 5,627	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
64	THOMPSON, DONALD [REDACTED] PROSPECT, KY 40059	\$ 10,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
65	TONY A. HALL [REDACTED] LOUISVILLE, KY 40213	\$ 10,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
66	TOYOTA MOTOR ENGINEERING & MFG. NORTH AMERICA, INC 25 ATLANTIC AVENUE ERLANGER, KY 41018	\$ 10,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization THE YOUNG MEN'S CHRISTIAN ASSOCIATION OF GREATER LOUISVILLE	Employer identification number [REDACTED]
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Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
67	UAW LOCAL 862 & FORD MOTOR LOUISVILLE ASSEMBLY 3000 FERN VALLEY ROAD LOUISVILLE, KY 40213	\$ 10,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
68	UNIVERSITY OF KENTUCKY 12 FUNKHOUSER BUILDING LEXINGTON, KY 40506	\$ 41,756	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
69	UPS FOUNDATION, INC. 55 GLENLAKE PARKWAY NE ATLANTA, GA 30328	\$ 5,600	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
70	US ENVIROMENTAL PROTECTION AGENCY 61 FORSYTH STREET ATLANTA, GA 30303	\$ 200,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
71	WHAS CRUSADE FOR CHILDREN, INC. 520 WEST CHESTNUT ST LOUISVILLE, KY 40202	\$ 30,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
72	WHITE CASTLE 4730 ALLMOND AVE. LOUISVILLE, KY 40209	\$ 41,448	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization THE YOUNG MEN'S CHRISTIAN ASSOCIATION OF GREATER LOUISVILLE	Employer identification number [REDACTED]
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Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
73	WHITE, GREER & MAGGARD, P.S.C. ----- 3141 BEAUMONT CENTRE CIRCLE, SUITE 200 ----- LEXINGTON, KY 40513 -----	\$ 24,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
74	YMCA OF THE USA ----- 101 N. WACKER DR. ----- CHICAGO, IL 60606 -----	\$ 268,500	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
75	YOUNGER WOMAN'S CLUB OF LOUISVILLE ----- 1320 S. 4TH ST. ----- LOUISVILLE, KY 40208 -----	\$ 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
76	ZEON CHEMICALS L.P. ----- PO BOX 34320 ----- LOUISVILLE, KY 40232 -----	\$ 7,500	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
-----	----- ----- ----- -----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
-----	----- ----- ----- -----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization
 THE YOUNG MEN'S CHRISTIAN ASSOCIATION OF GREATER LOUISVILLE

Employer identification number
 [REDACTED]

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
44	BULLITT COUNTY FACILITY ----- ----- -----	\$ 1,090,000	01/25/2017
-----	----- ----- ----- -----	\$ -----	-----
-----	----- ----- ----- -----	\$ -----	-----
-----	----- ----- ----- -----	\$ -----	-----
-----	----- ----- ----- -----	\$ -----	-----
-----	----- ----- ----- -----	\$ -----	-----

Name of organization THE YOUNG MEN'S CHRISTIAN ASSOCIATION OF GREATER LOUISVILLE	Employer identification number [REDACTED]
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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)

Supplemental Financial Statements

OMB No. 1545-0047

2017

Open to Public Inspection

Department of the Treasury Internal Revenue Service

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

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

Name of the organization THE YOUNG MEN'S CHRISTIAN ASSOCIATION OF GREATER LOUISVILLE Employer identification number

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 and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?, 6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?

Part II Conservation Easements.

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

Table with 2 columns: Held at the End of the Tax Year. Rows include: 1 Purpose(s) of conservation easements held by the organization (check all that apply), 2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year, 3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year, 4 Number of states where property subject to conservation easement is located, 5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?, 6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year, 7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year, 8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?, 9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

Table with 2 columns: Revenue included on Form 990, Part VIII, line 1; Assets included in Form 990, Part X. 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

For Paperwork Reduction Act Notice, see the Instructions for Form 990. Cat. No. 52283D Schedule D (Form 990) 2017

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

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

Part IV Escrow and Custodial Arrangements.

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

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

Part V Endowment Funds.

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	4,400,733	4,302,034	4,478,544	4,348,824	3,800,247
b Contributions	4,899	8,055	7,955	7,150	2,372
c Net investment earnings, gains, and losses	742,046	297,845	31,161	308,306	717,792
d Grants or scholarships			0	0	0
e Other expenditures for facilities and programs	230,690	207,201	215,626	185,736	171,587
f Administrative expenses			0	0	0
g End of year balance	4,916,988	4,400,733	4,302,034	4,478,544	4,348,824

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment 72.60 %
 - b Permanent endowment 27.40 %
 - c Temporarily restricted endowment 0.00 %
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- | | Yes | No |
|--|--------------------------|-------------------------------------|
| (i) unrelated organizations | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| (ii) related organizations | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? | <input type="checkbox"/> | <input type="checkbox"/> |
- 4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		8,745,452		8,745,452
b Buildings		81,535,387	37,573,766	43,961,621
c Leasehold improvements		200,374	87,589	112,785
d Equipment		11,735,463	8,713,309	3,022,154
e Other		3,844,079		3,844,079
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				59,686,091

Part VII Investments—Other Securities.

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

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

Part VIII Investments—Program Related.

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

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

Part IX Other Assets.

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

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

Part X Other Liabilities.

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

1. (a) Description of liability	(b) Book value	
(1) Federal income taxes		
(2) CUSTODIAL LIABILITIES	133,913	
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	133,913	

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	(a) Description	(b) Amount
	CHANGE IN DERIVATIVE FINANCIAL INSTRUMENT	48,123
	GAIN ON UNEMPLOYMENT RESERVE	8,877
	COST OF GOODS SOLD	34,508
	SPECIAL EVENT EXPENSES	19,299
SCHEDULE D, PART XII, LINE 2(D) - OTHER EXPENSES IN AUDITED FINANCIAL STATEMENTS NOT IN FORM 990	(a) Description	(b) Amount
	SPECIAL EVENT EXPENSES	19,299
	COST OF GOODS SOLD	34,508

Draft

Part XIII

Supplemental Information. Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

Return Reference - Identifier	Explanation
SCHEDULE D, PART V, LINE 4 - INTENDED USES OF ENDOWMENT FUNDS	THE YMCA'S ENDOWMENT FUNDS CONSIST OF INVESTMENTS HELD IN VARIOUS INSTITUTIONS INVESTMENT ACCOUNTS. THESE INVESTMENTS CONSIST OF BOARD DESIGNATED FUNDS AND PERMANENTLY RESTRICTED FUNDS. THE BOARD DESIGNATED ENDOWMENT FUNDS ARE FOR FUNDING THE FUTURE OPERATIONS OF THE YMCA. AS REQUIRED BY GENERALLY ACCEPTED ACCOUNTING PRINCIPLES, NET ASSETS ASSOCIATED WITH ENDOWMENT FUNDS, INCLUDING FUNDS DESIGNATED BY THE BOARD OF DIRECTORS TO FUNCTION AS ENDOWMENTS, ARE CLASSIFIED AND REPORTED BASED ON THE EXISTENCE OR ABSENCE OF DONOR-IMPOSED RESTRICTIONS.

Draft

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

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events (add col. (a) through col. (c))
		BLACK ACHIEVERS BANQUET (event type)	SAFE PLACE TURF CLASSIC (event type)	1 (total number)	
Revenue	1 Gross receipts	191,540	111,930	19,269	322,739
	2 Less: Contributions	138,149	97,855	18,294	254,298
	3 Gross income (line 1 minus line 2)	53,391	14,075	975	68,441
Direct Expenses	4 Cash prizes				0
	5 Noncash prizes				0
	6 Rent/facility costs	7,161			7,161
	7 Food and beverages	46,130			46,130
	8 Entertainment	1,100			1,100
	9 Other direct expenses	18,299	14,075	975	33,349
	10 Direct expense summary. Add lines 4 through 9 in column (d) ▶				87,740
	11 Net income summary. Subtract line 10 from line 3, column (d) ▶				(19,299)

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

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

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

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

b If "No," explain: _____

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

b If "Yes," explain: _____

Part IV

Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (v), and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information (see instructions).

Return Reference - Identifier	Explanation
SCHEDULE G, PART II - COLUMN C	THE DATA IN THIS COLUMN REPRESENTS THE FESTIVAL OF RACES FUNDRAISING EVENT HELD DURING THE YEAR.

Draft

**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 for the latest information.

OMB No. 1545-0047

2017

**Open to Public
Inspection**

Name of the organization

THE YOUNG MEN'S CHRISTIAN ASSOCIATION OF GREATER LOUISVILLE

Employer identification number

Part I General Information on Grants and Assistance

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

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

(1) Name and address of organization or government	(2) EIN	(3) IRC section (if applicable)	(4) Amount of cash grant	(5) Amount of non-cash assistance	(6) Method of valuation (book, FMV, appraisal, other)	(7) Description of non-cash assistance	(8) 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. Schedule I (Form 990) (2017)

Cat. No. 50055P

Part IV

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

Return Reference - Identifier	Explanation
SCHEDULE I, PART I, LINE 2 - PROCEDURES FOR MONITORING USE OF GRANT FUNDS.	<p>THE CRITERIA USED FOR THE SCHOLARSHIP PROGRAM ARE: RECIPIENT MUST HAVE A MINIMUM GPA OF 2.5. MUST BE A HIGH SCHOOL GRADUATE. MUST ATTEND 80% OF CLUSTER ACTIVITIES, AND PREPARE AN ESSAY ON WHAT BLACK ACHIEVERS MEANT TO THEM. THE PACKET IS SUBMITTED TO THE COMMITTEE WHICH IS MADE UP OF VOLUNTEERS. RECIPIENT IS INTERVIEWED BY THE COMMITTEE AND SELECTION IS PERFORMED AFTER THE INTERVIEW PROCESS. RECIPIENT IS REQUIRED TO SUBMIT COLLEGE TRANSCRIPTS FOR TRACKING PURPOSES. THANK YOU LETTERS MUST BE WRITTEN BY THE RECIPIENT AND PROVIDED TO THE CORPORATION PROVIDING THE SCHOLARSHIP.</p> <p>THE YOUTH ADVOCATES STIPEND IS AWARDED TO ONE INDIVIDUAL WHO IS SELECTED WITH THE KENTUCKY YMCA AND THE YMCA OF GREATER LOUISVILLE, INC.</p>

Draft

**SCHEDULE J
(Form 990)**

Department of the Treasury
Internal Revenue Service

Compensation Information

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

- ▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 23. Attach to Form 990.
- ▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2017

Open to Public Inspection

Name of the organization

THE YOUNG MEN'S CHRISTIAN ASSOCIATION OF GREATER LOUISVILLE

Employer identification number

Part I Questions Regarding Compensation

	Yes	No
<p>1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.</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 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>	1b	
<p>2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?</p>	2	
<p>3 Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.</p> <p> <input checked="" type="checkbox"/> Compensation committee <input type="checkbox"/> Written employment contract <input type="checkbox"/> Independent compensation consultant <input 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>4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:</p> <p> a Receive a severance payment or change-of-control payment? b Participate in, or receive payment from, a supplemental nonqualified retirement plan? c Participate in, or receive payment from, an equity-based compensation arrangement? If "Yes" to any of lines 4a–c, list the persons and provide the applicable amounts for each item in Part III. </p>	4a	✓
	4b	✓
	4c	✓
<p>Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5–9.</p> <p>5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:</p> <p> a The organization? b Any related organization? If "Yes" on line 5a or 5b, describe in Part III. </p>	5a	✓
	5b	✓
<p>6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:</p> <p> a The organization? b Any related organization? If "Yes" on line 6a or 6b, describe in Part III. </p>	6a	✓
	6b	✓
<p>7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III</p>	7	✓
<p>8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III</p>	8	✓
<p>9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?</p>	9	

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

Cat. No. 50053T

Schedule J (Form 990) 2017

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 R. STEPHEN TRAVER PRESIDENT	264,615 0	0 0	0 0	31,754 0	6,304 0	302,673 0	0 0		
2 DAVID W HEARD SENIOR VICE PRESIDENT OF OPERATIONS	190,831 0	0 0	0 0	22,510 0	7,712 0	221,053 0	0 0		
3 BECKY GAMM VICE PRESIDENT OF OPERATIONS	163,932 0	0 0	0 0	19,282 0	5,190 0	188,404 0	0 0		
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									

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 6A - COMPENSATION CONTINGENT ON NET EARNINGS OF THE ORGANIZATION	ANNUAL PERFORMANCE BASED ADDITIONAL PAYMENTS ARE PROVIDED TO THE BRANCH EXECUTIVES AND THE SENIOR MANAGEMENT TEAM. THE PERCENTAGE RANGES FROM 1 TO 3 PERCENT OF THE EMPLOYEES SALARY. THE ADDITIONAL PAYMENT IS ALSO BASED ON FINANCIAL PERFORMANCE, COMMUNITY RELATIONSHIPS AND THEIR LEADERSHIP ABILITIES. THE ADDITIONAL PAYMENTS ARE APPROVED IN TOTAL BY THE EXECUTIVE COMMITTEE OF THE BOARD.

Draft

**SCHEDULE K
(Form 990)**

Department of the Treasury
Internal Revenue Service

Name of the organization

THE YOUNG MEN'S CHRISTIAN ASSOCIATION OF GREATER LOUISVILLE

Part I Bond Issues

	(a) Issuer name	(b) Issuer EIN	(c) CUSIP #	(d) Date issued	(e) Issue price	(f) Description of purpose	(g) Defeased		(h) On behalf of issuer		(i) Pooled financing	
							Yes	No	Yes	No	Yes	No
A	RECREATIONAL REVENUE REFUNDING BOND	61-0197400	002570634	05/22/2015	4,119,143	(SEE STATEMENT)						
B	RECREATIONAL REVENUE REFUNDING BOND	61-0197400	025700642	05/22/2015	1,642,490	(SEE STATEMENT)						
C	RECREATIONAL REVENUE REFUNDING BOND	61-0197400	025700650	05/22/2015	2,676,648	(SEE STATEMENT)						
D	RECREATIONAL REVENUE REFUNDING BOND	61-0197400	025700669	05/22/2015	5,191,042	(SEE STATEMENT)						

Employer identification number

[REDACTED]

Supplemental Information on Tax-Exempt Bonds

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 24a. Provide descriptions, explanations, and any additional information in Part VI.

▶ Attach to Form 990.

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

OMB No. 1545-0047

2017

Open to Public Inspection

Part II Proceeds

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								

- Were the bonds issued as part of a current refunding issue?
- Were the bonds issued as part of an advance refunding issue?
- Has the final allocation of proceeds been made?
- Does the organization maintain adequate books and records to support the final allocation of proceeds?

Part III Private Business Use

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
1								
2								

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

Part III Private Business Use (Continued)

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

Part IV Arbitrage

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
1 Has the issuer filed Form 8038-T, Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate?		<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>
2 If "No" to line 1, did the following apply?								
a Rebate not due yet?		<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>
b Exception to rebate?		<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>
c No rebate due?		<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>
If "Yes" to line 2c, provide in Part VI the date the rebate computation was performed								
3 Is the bond issue a variable rate issue?		<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>
4a Has the organization or the governmental issuer entered into a qualified hedge with respect to the bond issue?		<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>
b Name of provider		REPUBLIC BANK AND T		REPUBLIC BANK AND T		REPUBLIC BANK AND T		REPUBLIC BANK AND T
c Term of hedge		5.5		7.5		10.5		15.5
d Was the hedge superintegrated?		<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>
e Was the hedge terminated?		<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>

**SCHEDULE K
(Form 990)**

Department of the Treasury
Internal Revenue Service

Name of the organization

THE YOUNG MEN'S CHRISTIAN ASSOCIATION OF GREATER LOUISVILLE

Part I Bond Issues

	(a) Issuer name	(b) Issuer EIN	(c) CUSIP #	(d) Date issued	(e) Issue price	(f) Description of purpose	(g) Defeased		(h) On behalf of issuer		(i) Pooled financing	
							Yes	No	Yes	No	Yes	No
A	RECREATIONAL REVENUE REFUNDING BOND	61-0197400	025700677	05/22/2015	5,670,677	(SEE STATEMENT)		<input checked="" type="checkbox"/>				<input checked="" type="checkbox"/>
B												
C												
D												

Employer identifying number

Supplemental Information on Tax-Exempt Bonds

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

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2017

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Part II Proceeds

	A	B	C	D
1	Amount of bonds retired			
2	Amount of bonds legally defeased			
3	Total proceeds of issue	5,670,677		
4	Gross proceeds in reserve funds	0		
5	Capitalized interest from proceeds	0		
6	Proceeds in refunding escrows	0		
7	Issuance costs from proceeds	0		
8	Credit enhancement from proceeds	0		
9	Working capital expenditures from proceeds	0		
10	Capital expenditures from proceeds	5,670,677		
11	Other spent proceeds	0		
12	Other unspent proceeds	0		
13	Year of substantial completion	2015		

	Yes	No	Yes	No	Yes	No
14	Were the bonds issued as part of a current refunding issue?	<input checked="" type="checkbox"/>				
15	Were the bonds issued as part of an advance refunding issue?		<input checked="" type="checkbox"/>			
16	Has the final allocation of proceeds been made?	<input checked="" type="checkbox"/>				
17	Does the organization maintain adequate books and records to support the final allocation of proceeds?	<input checked="" type="checkbox"/>				

Part III Private Business Use

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
1	Was the organization a partner in a partnership, or a member of an LLC, which owned property financed by tax-exempt bonds?							
2	Are there any lease arrangements that may result in private business use of bond-financed property?		<input checked="" type="checkbox"/>					

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Cat. No. 50193E

Schedule K (Form 990) 2017

Part III Private Business Use (Continued)

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

Part IV Arbitrage

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
1 Has the issuer filed Form 8038-T, Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate?		✓						
2 If "No" to line 1, did the following apply?								
a Rebate not due yet?								
b Exception to rebate?	✓							
c No rebate due?		✓						
If "Yes" to line 2c, provide in Part VI the date the rebate computation was performed								
3 Is the bond issue a variable rate issue?	✓							
4a Has the organization or the governmental issuer entered into a qualified hedge with respect to the bond issue?	✓							
b Name of provider		REPUBLIC BANK AND T						
c Term of hedge		20.0						
d Was the hedge superintegrated?		✓						
e Was the hedge terminated?		✓						

Part VI

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

Return Reference - Identifier	Explanation
SCHEDULE K, PART I, COLUMN (F) - DESCRIPTION OF PURPOSE ISSUER NAME: RECREATIONAL REFUNDING REVENUE BOND	RECREATIONAL REVENUE REFUNDING BOND WITH REPUBLIC BANK AND TRUST
SCHEDULE K, PART I, COLUMN (F) - DESCRIPTION OF PURPOSE ISSUER NAME: RECREATIONAL REFUNDING REVENUE BOND	RECREATIONAL REFUNDING REVENUE BOND WITH REPUBLIC BANK AND TRUST
SCHEDULE K, PART I, COLUMN (F) - DESCRIPTION OF PURPOSE ISSUER NAME: RECREATIONAL REFUNDING REVENUE BOND	RECREATIONAL REFUNDING REVENUE BOND WITH REPUBLIC BANK AND TRUST
SCHEDULE K, PART I, COLUMN (F) - DESCRIPTION OF PURPOSE ISSUER NAME: RECREATIONAL REVENUE REFUNDING BOND	RECREATIONAL REFUNDING REVENUE BOND WITH REPUBLIC BANK AND TRUST
SCHEDULE K, PART I, COLUMN (F) - DESCRIPTION OF PURPOSE ISSUER NAME: RECREATIONAL REVENUE REFUNDING BOND	RECREATIONAL REFUNDING REVENUE BOND WITH REPUBLIC BANK AND TRUST

SCHEDULE L (Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Transactions With Interested Persons

▶ **Complete if the organization answered "Yes" on Form 990, Part IV, line 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V, line 38a or 40b.**
▶ **Attach to Form 990 or Form 990-EZ.**
▶ **Go to www.irs.gov/Form990 for instructions and the latest information.**

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2017

Open To Public Inspection

Name of the organization

THE YOUNG MEN'S CHRISTIAN ASSOCIATION OF GREATER LOUISVILLE

Employer identification number

[REDACTED]

Part I Excess Benefit Transactions (section 501(c)(3), section 501(c)(4), and 501(c)(29) organizations only).
Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b.

1	(a) Name of disqualified person	(b) Relationship between disqualified person and organization	(c) Description of transaction	(d) Corrected?	
				Yes	No
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					

2 Enter the amount of tax incurred by the organization managers or disqualified persons during the year under section 4958 ▶ \$ _____

3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization ▶ \$ _____

Part II Loans to and/or From Interested Persons.
Complete if the organization answered "Yes" on Form 990-EZ, Part V, line 38a or Form 990, Part IV, line 26; or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22.

1	(a) Name of interested person	(b) Relationship with organization	(c) Purpose of loan	(d) Loan to or from the organization?		(e) Original principal amount	(f) Balance due	(g) In default?		(h) Approved by board or committee?		(i) Written agreement?	
				To	From			Yes	No	Yes	No	Yes	No
(1)													
(2)													
(3)													
(4)													
(5)													
(6)													
(7)													
(8)													
(9)													
(10)													
Total ▶							\$						

Part III Grants or Assistance Benefiting Interested Persons.
Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

1	(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of assistance	(d) Type of assistance	(e) Purpose of assistance
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					
(8)					
(9)					
(10)					

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

Cat. No. 50056A

Schedule L (Form 990 or 990-EZ) 2017

Part IV

Business Transactions Involving Interested Persons (continued)

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
(1) DAVID HOLOBAUGH	VOTING BOARD MEMBER OF YMCA AND OWNER OF DAVID CONTRACTORS	\$444,598	DAVID CONTRACTORS WAS THE GENERAL CONTRACTOR FOR THE KID'S CLUB EXPANSION PROJECT AT NORTON COMMONS AND CHESTNUT STREET REPAIRS. DAVID HOLOBAUGH DID ABSTAIN FROM VOTING ON THE PROJECTS. COMPETITIVE BIDS WERE OBTAINED FOR THE PROJECTS.		✓
(2) KAY MANNING	RETIRED OFFICER - VICE PRESIDENT OF FINANCE/CFO	\$20,774	KAY MANNING PROVIDED CONTRACTED FINANCE SERVICES TO ENSURE CONSISTENCY THROUGH TRANSITIONS AND TO TRANSFER THE KNOWLEDGE ASSOCIATED WITH KEY PROGRAMS AND ACTIVITIES, INCLUDING THE NEW MARKET TAX CREDIT PROJECT.		✓

**SCHEDULE M
(Form 990)**

Noncash Contributions

OMB No. 1545-0047

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Department of the Treasury
Internal Revenue Service

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

Name of the organization

THE YOUNG MEN'S CHRISTIAN ASSOCIATION OF GREATER LOUISVILLE

Employer identification number

Part I Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art—Works of art				
2 Art—Historical treasures				
3 Art—Fractional interests				
4 Books and publications				
5 Clothing and household goods	✓		8,136	COST
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities—Publicly traded				
10 Securities—Closely held stock				
11 Securities—Partnership, LLC, or trust interests				
12 Securities—Miscellaneous				
13 Qualified conservation contribution—Historic structures				
14 Qualified conservation contribution—Other				
15 Real estate—Residential				
16 Real estate—Commercial	✓	1	1,090,000	OPINIONS OF EXPERTS
17 Real estate—Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ▶ (.)				
26 Other ▶ (.)				
27 Other ▶ (.)				
28 Other ▶ (.)				

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

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

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

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	REAL ESTATE - COMMERCIAL - NUMBER OF ITEMS RECEIVED

Draft

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

Department of Treasury Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

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

OMB No. 1545-0047

2017

Open to Public Inspection

Name of the Organization
THE YOUNG MEN'S CHRISTIAN ASSOCIATION OF GREATER LOUISVILLE

Employer Identification Number
[REDACTED]

Return Reference - Identifier	Explanation
FORM 990, PART I, LINE 1 -	THE YMCA OF GREATER LOUISVILLE IS ESSENTIALLY A MEMBERSHIP ORGANIZATION OF PEOPLE OF ALL AGES, FAITHS & ABILITIES, ALL WORKING SIDE-BY-SIDE TO ENSURE THAT EVERYONE HAS THE OPPORTUNITY TO LIVE LIFE TO ITS FULLEST. OUR MISSION IS TO PUT CHRISTIAN PRINCIPLES INTO PRACTICE THROUGH PROGRAMS THAT BUILD HEALTHY SPIRIT, MIND, AND BODY FOR ALL. WE HAVE THREE AREAS OF FOCUS: YOUTH DEVELOPMENT, HEALTHY LIVING AND SOCIAL RESPONSIBILITY. WE BELIEVE THAT LASTING PERSONAL AND SOCIAL CHANGE CAN ONLY COME ABOUT WHEN WE WORK TOGETHER TO INVEST IN OUR KIDS, OUR HEALTH AND OUR NEIGHBORS. AT THE ROOT OF OUR MOVEMENT IS OUR COMMITMENT TO CHARACTER DEVELOPMENT EMBODIED IN THE Y'S CORE VALUES OF CARING, HONESTY, RESPECT AND RESPONSIBILITY; EVERYTHING WE DO STEMS FROM THIS. WE HAVE AFFORDABLE MEMBERSHIP AND PROGRAM RATES FOR EVERYONE, AND WE PROVIDE FINANCIAL ASSISTANCE TO THOSE WHO NEED IT. THE Y IS COMMITTED TO NURTURING THE POTENTIAL OF YOUTH, PROMOTING HEALTHY LIVING, AND FOSTERING A SENSE OF SOCIAL RESPONSIBILITY AND BUILDING THE FOUNDATIONS OF COMMUNITY. THIS IS OUR CAUSE TO WHICH WE ARE DEDICATED, AND OUR PROMISE THAT WE FULFILL EVERY DAY, IN EVERY WAY WE POSSIBLY CAN TO EVERYONE WHO COMES TO US FOR HELP.
FORM 990, PART III, LINE 1 - ORGANIZATION'S MISSION	BUILD HEALTHY SPIRIT, MIND, AND BODY FOR ALL. WE HAVE THREE AREAS OF FOCUS: YOUTH DEVELOPMENT, HEALTHY LIVING AND SOCIAL RESPONSIBILITY. WE BELIEVE THAT LASTING PERSONAL AND SOCIAL CHANGE CAN ONLY COME ABOUT WHEN WE WORK TOGETHER TO INVEST IN OUR KIDS, OUR HEALTH AND OUR NEIGHBORS. AT THE ROOT OF OUR MOVEMENT IS OUR COMMITMENT TO CHARACTER DEVELOPMENT EMBODIED IN THE Y'S CORE VALUES OF CARING, HONESTY, RESPECT AND RESPONSIBILITY; EVERYTHING WE DO STEMS FROM THIS. WE HAVE AFFORDABLE MEMBERSHIP AND PROGRAM RATES FOR EVERYONE, AND WE PROVIDE FINANCIAL ASSISTANCE TO THOSE WHO NEED IT.
FORM 990, PART III, LINE 2 - NEW PROGRAM SERVICES	THE YMCA'S MOST SIGNIFICANT DEVELOPMENT OF NEW PROGRAM SERVICES IN 2017 WAS THE APPROVED FINANCING AND SUBSEQUENT GROUNDBREAKING FOR CONSTRUCTION OF A NEW YMCA LOCATED AT 1700 WEST BROADWAY. THE CLOSING TOOK PLACE ON JANUARY 5, 2018, AND CONSTRUCTION IS CURRENTLY UNDERWAY.
FORM 990, PART III, LINE 4A - PROGRAM SERVICE DESCRIPTION	DIABETES PREVENTION, STARTER FITNESS PROGRAMS, AQUATIC EXERCISE, SPORTS AND SWIM LESSONS FOR ADULTS, INDOOR CYCLING AND SENIOR SOCIAL GROUPS. THE NATURE OF THESE PROGRAMS IS TO PROMOTE ONE'S OWN SELF WORTH BY EMPHASIZING SKILL ACQUISITION & DEVELOPMENT, SAFETY, COOPERATION AND SELF CONFIDENCE, LEADERSHIP & TEAMWORK.
FORM 990, PART III, LINE 4B - PROGRAM SERVICE DESCRIPTION	*100% OF BLACK ACHIEVER SENIORS RECEIVED A COLLEGE SCHOLARSHIP AND 100% ENROLLED IN POST SECONDARY EDUCATION. *2300 SUMMER CAMP PARTICIPANTS COMPLETED THE LIBRARY SUMMER READING PROGRAM, AND *65% OF THE SUMMER LEARNING LOSS PREVENTION PARTICIPANTS SHOWED GAINS IN THEIR READING PERCENTILE RANKING; 78% SHOWED GAINS IN MATH PROFICIENCY; 85% OF PARENTS REPORTED THEIR CHILD IMPROVED READING SKILLS, 91% REPORTED THEIR CHILD READS AT HOME MORE OFTEN
FORM 990, PART III, LINE 4C - PROGRAM SERVICE DESCRIPTION	SPIRITUAL ACTIVITIES, AND LIFE SKILLS LEARNING SESSIONS THAT AIM AT HEALING AND REUNITING FAMILIES. STREET OUTREACH AND PROGRAMS DIRECTED TOWARD CHILDREN OF INCARCERATED PARENTS -YNOW (YMCA'S NEW OUTLOOK WITHIN) PROVIDE MENTORS AND PEER EDUCATION GROUPS THAT STRESS PROBLEM PREVENTION AND PERSONAL FITNESS TO FAMILIES IN CRISIS. YMCA SAFE PLACE DOES NOT CHARGE A FEE FOR ANY OF THE SERVICES THAT ARE PROVIDED TO YOUTH FROM THE GREATER LOUISVILLE AREA, OR FROM ACROSS THE STATE OR NATION AS KIDS MAY RUN ACROSS STATE BORDERS. EXPENSES OF \$2.1 MILLION ANNUALLY ARE OFFERED AS A FORM OF FINANCIAL ASSISTANCE TO ASSIST THESE TROUBLED YOUTH SINCE YMCA SAFE PLACE IS THE ONLY 24 HOUR FREE, NON SYSTEM CRISIS SHELTER FOR TEENS AND THE ONLY FREE CARE-BASED INTENSIVE CASE MANAGEMENT AND FAMILY MEDIATION PROGRAM FOR TEEN AND THEIR PARENTS IN THIS COMMUNITY. RESULTS ARE NOTEWORTHY AS 91% OF YOUTH WHO STAY AT SAFE PLACE SHELTER REPORT LEARNING AT LEAST ONE LIFE SKILL TO HELP THEM BE SUCCESSFUL IN FAMILY REUNIFICATION (428 YOUTH SURVEYED) WHILE 90% OF YOUTH WHO STAY AT SHELTER HOUSE REPORT THEY ARE BETTER EQUIPPED TO TAKE CONTROL OF THEIR SAFETY AND SECURITY AND IMPROVE THEIR HOME SITUATION. THE YMCA IS A WORLDWIDE MOVEMENT. INTERNATIONAL INVOLVEMENT OF TEENS HELP PROMOTE CROSS CULTURAL UNDERSTANDING THROUGH EDUCATIONAL DEVELOPMENT, OVERSEAS OPPORTUNITIES AND LEADERSHIP TRAINING WITH COOPERATION WITH YMCA'S IN A POTENTIAL OF OVER 130 COUNTRIES. LOUISVILLE YOUTH HAVE ENCOUNTERED SPECIFIC EXPERIENCES IN GERMANY AND INDIA. PARTICIPATING YOUTH RAISE SOME OF THEIR FINANCIAL SUPPORT THROUGH VARIOUS PROJECTS AND THE YMCA PROVIDES SCHOLARSHIPS AND ADULT SUPERVISION TO MAKE UP THE DIFFERENCE FOR THE OVERSEAS EXPERIENCE. IN 2017 WE ENGAGED OVER 203,000 YMCA MEMBERS, PARTICIPANTS, VOLUNTEERS AND DONORS IN ACTIVITIES THAT STRENGTHEN OUR COMMUNITY AND PAVE THE WAY FOR FUTURE GENERATIONS TO THRIVE (Y-USA ANNUAL CONSTITUENCY REPORT).
FORM 990, PART VI, LINE 11B - REVIEW OF FORM 990 BY GOVERNING BODY	FORM IS EMAILED (OR HAND DELIVERED) TO BOARD AND ASKED FOR ANY QUESTIONS OR CLARIFICATIONS BY DUE DATE. HAVING DUE DATE PASSED WITH NO QUESTIONS OR CONCERNS, FORM 990 IS FILED.

Return Reference - Identifier	Explanation						
FORM 990, PART VI, LINE 12C - CONFLICT OF INTEREST POLICY	THE BOARD MINUTES DETAILS WHEN A MEMBER IS ABSTAINING FROM VOTING DUE TO A CONFLICT OF INTEREST.						
FORM 990, PART VI, LINE 15A - PROCESS TO ESTABLISH COMPENSATION OF TOP MANAGEMENT OFFICIAL	THE EXECUTIVE COMMITTEE (EC) OF THE ASSOCIATION BOARD SERVES AS THE REVIEW AND COMPENSATION COMMITTEE. THERE IS NO INDEPENDENT COMPENSATION CONSULTANT OTHER THAN WHAT THE YMCA NORTH AMERICAN NETWORK (YNAN) USES AND OUR EC DOES NOT USE THAT RESOURCE AT ANY SIGNIFICANT LEVEL HERE. THE EC IS PROVIDED WITH COMPARATIVE DATA FROM THE YNAN INCLUDING THEIR INDEPENDENT CONSULTANT REVIEW AND THE SOUTH METRO GROUP AND ANY LOCAL COMPARATIVE STUDIES PURCHASED THROUGH LOCAL MEANS. THE COMMITTEE THEN FILTERS THROUGH THEIR OWN EXPERIENCES FOR LOCAL BENCHMARKING. THERE IS NO WRITTEN EMPLOYMENT CONTRACT, THE CEO SERVES "AT-WILL". MODIFICATIONS TO COMPENSATION TO CEO ARE ACCOMPANIED BY DOCUMENTATION FROM BOARD CHAIR AND PASSED TO PERSONNEL FILES. THE EC ALSO REVIEWS SALARIES AND MAKES RECOMMENDED MERITS FOR SR. MGMT TEAM. THE EC REVIEWS AN EXECUTIVE LETTER FROM THE CEO AND USES A 360 DEGREE TOOL COMPILED BY THE BOARD CHAIR. THE EC MAKES THE FINAL REVIEW AND COMPENSATION DECISIONS IN "EXECUTIVE SESSION" ABSENT OF ANY STAFF. THE BOARD CHAIR REVIEWS THE RESULTS OF THE EVALUATION WITH THE CEO.						
FORM 990, PART VI, LINE 15B - PROCESS TO ESTABLISH COMPENSATION OF OTHER EMPLOYEES	THE EXECUTIVE COMMITTEE (EC) OF THE ASSOCIATION BOARD SERVES AS THE REVIEW AND COMPENSATION COMMITTEE. THERE IS NO INDEPENDENT COMPENSATION CONSULTANT OTHER THAN WHAT THE YMCA NORTH AMERICAN NETWORK (YNAN) USES AND OUR EC DOES NOT USE THAT RESOURCE AT ANY SIGNIFICANT LEVEL HERE. THE EC IS PROVIDED WITH COMPARATIVE DATA FROM THE YNAN INCLUDING THEIR INDEPENDENT CONSULTANT REVIEW AND THE SOUTH METRO GROUP AND ANY LOCAL COMPARATIVE STUDIES PURCHASED THROUGH LOCAL MEANS. THE COMMITTEE THEN FILTERS THROUGH THEIR OWN EXPERIENCES FOR LOCAL BENCHMARKING. THERE IS NO WRITTEN EMPLOYMENT CONTRACT, THE CEO SERVES "AT-WILL". MODIFICATIONS TO COMPENSATION TO CEO ARE ACCOMPANIED BY DOCUMENTATION FROM BOARD CHAIR AND PASSED TO PERSONNEL FILES. THE EC ALSO REVIEWS SALARIES AND MAKES RECOMMENDED MERITS FOR SR. MGMT TEAM. THE EC REVIEWS AN EXECUTIVE LETTER FROM THE CEO AND USES A 360 DEGREE TOOL COMPILED BY THE BOARD CHAIR. THE EC MAKES THE FINAL REVIEW AND COMPENSATION DECISIONS IN "EXECUTIVE SESSION" ABSENT OF ANY STAFF. THE BOARD CHAIR REVIEWS THE RESULTS OF THE EVALUATION WITH THE CEO.						
FORM 990, PART VI, LINE 19 - REQUIRED DOCUMENTS AVAILABLE TO THE PUBLIC	THE GOVERNING DOCUMENTS OF THE ORGANIZATION AND THE CONFLICT OF INTEREST POLICY IS AVAILABE TO THE PUBLIC UPON REQUEST. THE ARTICLES OF INCORPORATION ARE ALSO AVAILABLE THROUGH THE SECRETARY OF STATE'S WEBSITE. THE ANNUAL FINANCIAL STATEMENT AUDIT AND FORM 990 AND 990T ARE PROVIDED TO THE PUBLIC THROUGH THE ORGANIZATION'S WEBSITE.						
FORM 990, PART XI, LINE 9 - OTHER CHANGES IN NET ASSETS OR FUND BALANCES	<table border="1"> <thead> <tr> <th data-bbox="505 989 1308 1016">(a) Description</th> <th data-bbox="1308 989 1516 1016">(b) Amount</th> </tr> </thead> <tbody> <tr> <td data-bbox="505 1016 1308 1043">CHANGE IN FAIR VALUE OF DERIVATIVE FINANCIAL INSTRUMENT</td> <td data-bbox="1308 1016 1516 1043">48,123</td> </tr> <tr> <td data-bbox="505 1043 1308 1071">GAIN ON UNEMPLOYMENT RESERVE</td> <td data-bbox="1308 1043 1516 1071">8,877</td> </tr> </tbody> </table>	(a) Description	(b) Amount	CHANGE IN FAIR VALUE OF DERIVATIVE FINANCIAL INSTRUMENT	48,123	GAIN ON UNEMPLOYMENT RESERVE	8,877
(a) Description	(b) Amount						
CHANGE IN FAIR VALUE OF DERIVATIVE FINANCIAL INSTRUMENT	48,123						
GAIN ON UNEMPLOYMENT RESERVE	8,877						

**SCHEDULE R
(Form 990)**

Department of the Treasury
Internal Revenue Service

Name of the organization

THE YOUNG MEN'S CHRISTIAN ASSOCIATION OF GREATER LOUISVILLE

Related Organizations and Unrelated Partnerships

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

▶ Attach to Form 990.

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

OMB No. 1545-0047

2017

**Open to Public
Inspection**

Employer identification number

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

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

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
(1) NATIONAL SAFE PLACE, INC. (20-4343628) 2429 CRITTENDEN DR, LOUISVILLE, KY 40217	SERVICES TEENS IN CRISIS AND SHELTERS, NATIONALLY, FOR RUNAWAY TEENS.	KY	501(C)(3)	9	YMCA OF GREATER LOUISVILLE, INC.		✓
(2) -----							
(3) -----							
(4) -----							
(5) -----							
(6) -----							
(7) -----							

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

Cat. No. 50135Y

Schedule R (Form 990) 2017

Part III

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

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

Part IV

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

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

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

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

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

2	(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1)	NATIONAL SAFE PLACE, INC.	Q	1,431,536	MANAGEMENT CONTRACT
(2)				
(3)				
(4)				
(5)				
(6)				

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

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

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

<i>Richard D. ...</i>	<i>Carl C. ...</i>
<i>George K. ...</i>	<i>...</i>
<i>Clifford C. ...</i>	<i>...</i>
<i>Richard ...</i>	<i>...</i>
<i>Richard P. ...</i>	<i>John ...</i>

ORIGINAL COPY
FILED AND RECORDED

DEC 23 1966

John P. ...
 VZC
...
 ASSISTANT ATTORNEY GENERAL

STATE OF KENTUCKY)
) SS:
COUNTY OF JEFFERSON)

I, a Notary Public, in and for the state and county aforesaid, hereby certify that the foregoing Articles of Amendment to Articles of Incorporation were this day produced to me in said state and county by William Kendrick Ewing, Leo K. Broecker, J. Calvin Rice, Dave Lawrence, Paul Ahlstedt, William A. Rash, Harry Scherlich, Lauren W. Gath, James H. Peace, William Rayburn II, William H. Karvin, James H. Caldwell, John F. McWhitt, Oscar G. Stoll, Larry D. Jones, Franklin F. Smith, Jr., J. Fryer Wisco, Hugo F. Martin, Jr., Clifford C. Vetter, Jr., H. A. Silversman, Arthur P. Ryan, Jr., Coyle C. Bush, H. H. Fararson, L. H. Bond, Harace H. Catina III, and John W. Barr III, Directors, who acknowledged the same to be the act and deed of each of them and of said corporation.

WITNESS my signature this 23th day of November, 1966.

My commission expires: April 2, 1969.

[Signature]
Notary Public, Jefferson Co., Ky.

PAID
3rd
JAN 23 1967

This instrument prepared by:

[Signature]

Oliver Clarke
1112 Kentucky Home Life Bldg.
Louisville, Kentucky

JAMES HALLAHAN, Clerk
By *[Signature]*

THE YOUNG MEN'S CHRISTIAN ASSOCIATION
OF
LOUISVILLE AND JEFFERSON COUNTY KENTUCKY

AMENDED AND SUBSTITUTED
ARTICLES OF INCORPORATION

The undersigned, being more than two-thirds of the members of The Young Men's Christian Association of Louisville Kentucky, a corporation created by a special act of the General Assembly of Kentucky on April 3, 1878, hereby certify that pursuant to the provisions of Section 273.050 of the Kentucky Revised Statutes, the charter, as amended, of said corporation is hereby amended by deleting the name in its entirety and by substituting therefor the following amended and substituted Articles of Incorporation:

ARTICLE 1

NAME

The name of the corporation shall be THE YOUNG MEN'S CHRISTIAN ASSOCIATION OF LOUISVILLE AND JEFFERSON COUNTY KENTUCKY.

ARTICLE 2

CORPORATE PURPOSE

The corporation shall have no capital stock and it shall serve religious, educational and charitable purposes from which no private pecuniary profit shall be derived.

The purpose of the corporation is to help people develop Christian personality and build a Christian Society, and to promote these ends through religious training, education, charitable enterprise, and such other means as may help to attain these purposes.

The corporation shall have all powers conferred upon corporations of this character by the laws of the Commonwealth

ARTICLE 6

No director or officer of the corporation shall be personally liable for any debt or liability of the corporation.

WITNESS our signatures this 11th day of December, 1950.

Charles W. Allen, Jr.
Charles W. Allen, Jr.

Charles D. Price
Charles D. Price

James F. Habbitt
James F. Habbitt

John Ransom
John Ransom

William G. Clark
William G. Clark

William A. Rahn
William A. Rahn

William G. Fry
William G. Fry

Robert W. Rounsavall, Jr.
Robert W. Rounsavall, Jr.

William G. Frederick
William G. Frederick

Gracie R. Kowalski
Gracie R. Kowalski

Margaret Hiker
Margaret Hiker

Helge E. Mach
Helge E. Mach

Larry D. Jones
Larry D. Jones

Henry J. Schairich
Henry J. Schairich

Fred A. Eratch
Fred A. Eratch

Robert L. Schmitt
Robert L. Schmitt

Barney Logan
Barney Logan

James W. Wacker
James W. Wacker

David A. McCandless
David A. McCandless

Henry W. Wales
Henry W. Wales

Edgar L. Nevin
Edgar L. Nevin

Ervin Whitsett
Ervin Whitsett

Sam V. Hoe
Sam V. Hoe

STATE OF KENTUCKY :
: S3
COUNTY OF JEFFERSON :

I, a Notary Public in and for the State and County aforesaid, hereby certify that the foregoing Amended and substituted Articles of Incorporation were this day produced to me in said State and County by Charles J. Allison, Jr., John P. Elliott, Oldham Clarke, William C. Erby, William G. Froedrich, Kenneth Wilco, Larry D. Jones, Fred A. Scotch, Delaney Logan, David A. Estandross, Hugh L. Ewin, Sam V. Eoe, Charles B. Price, John Ransom, Dillman A. Mann, Robert W. Rounsavall, Jr., Gladia R. Nowatros, Ralph A. Rush, Henry J. Schirrick, Robert L. Schmitt, Wm. S. Wacker, Henry W. Wales and W. Garvin Whitsett, Directors, who acknowledged the same to be the act and deed of each of them and of said corporation.

WITNESS my signature this 11th day of December, 1950.

My Commission Expires:

My Commission Expires: Dec 31, 1951

Allen E. Brummett
Notary Public Jefferson County, KY.

ORIGINAL COPY
FILED AND RECORDED

DATE DEC 11 1950

George W. Hatcher
SECRETARY OF STATE OF KENTUCKY
FRANKFORT, KENTUCKY

Jefferson County
Book 73
Page 377

Commonwealth of Kentucky Department of State



Office of Secretary of State

GEORGE GLENN HATCHER, SECRETARY

CERTIFICATE OF AMENDMENT

I, GEORGE GLENN HATCHER, Secretary of State, do hereby certify that the triplicate originals of the articles of amendment of

The Young Men's Christian Association of Louisville, Kentucky change name to:

THE YOUNG MEN'S CHRISTIAN ASSOCIATION OF LOUISVILLE AND JEFFERSON COUNTY KENTUCKY.

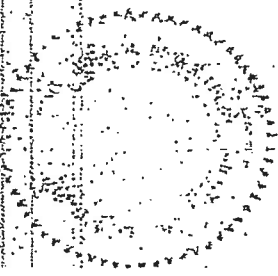
delivered to me are found to be duly signed and acknowledged according to law; that all taxes, fees and charges have been paid; and one original copy is filed and recorded in this office.

This certificate with two original articles of amendment indorsed with the fact and time of recording in this office have been returned to the corporation. The amendment, certifying the time and manner of the adoption thereof; statement of the purpose of said amendment and the changes to be effected, signed and acknowledged according to law by the proper officials of said corporation, and the issuance of this certificate, is evidence of the fact that the above named corporation articles have been amended.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal. Done at Frankfort, this 25th

day of December 1900

George Glenn Hatcher
Secretary of State, Commonwealth of Kentucky



Commonwealth of Kentucky

Department of State



Office of Secretary of State

THELMA L. STOVALL, SECRETARY

ARTICLES OF AMENDMENT

I, THELMA L. STOVALL, Secretary of State of the Commonwealth of Kentucky, do hereby certify that Articles of Incorporation of

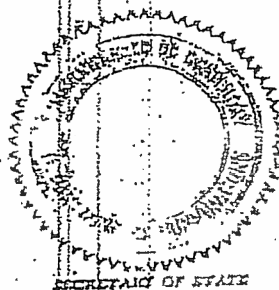
THE YOUNG MEN'S CHRISTIAN ASSOCIATION OF LOUISVILLE AND JEFFERSON COUNTY KENTUCKY, Louisville, Kentucky changing name to:
THE YOUNG MEN'S CHRISTIAN ASSOCIATION OF GREATER LOUISVILLE,

have been amended pursuant to Articles of Amendment, duly signed and acknowledged according to law, this day filed in my office by said corporation, and that all taxes, fees and charges payable upon the filing of said Articles of Amendment have been paid.

Witness my official signature this 27th day of December, 1966

Thelma L. Stovall
Secretary of State

Francis M. Travis
Assistant Secretary of State



**Request for Taxpayer
 Identification Number and Certification**

Give Form to the requester. Do not send to the IRS.

Name (as shown on your income tax return)
YMCA of Greater Louisville, Inc.

Business name/disregarded entity name, if different from above
The Young Mens Christian Association of Greater Louisville

Check appropriate box for federal tax classification:
 Individual/sole proprietor C Corporation S Corporation Partnership Trust/estate
 Limited liability company. Enter the tax classification (C-C corporation, S-S corporation, P-partnership) ▶ _____ Exempt payee
 Other (see instructions) ▶ _____

Address (number, street, and apt. or suite no.)
545 S. 2nd Street

City, state, and ZIP code
Louisville, KY 40202

List account number(s) here (optional)

Requester's name and address (optional)

Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on the "Name" line to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I Instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Social security number

--	--	--	--	--	--	--	--	--	--

Employer identification number

 [Redacted]

Note: If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

Certification

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and
- I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and
- I am a U.S. citizen or other U.S. person (defined below).

Certification Instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign this certification, but you must provide your correct TIN. See the instructions on page 4.

Sign Here Signature of U.S. person ▶ *[Signature]* Date ▶ **2/7/14**

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Purpose of Form

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

- Certify that the TIN you are giving is correct (or you are waiting for a number to be issued).
- Certify that you are not subject to backup withholding, or
- Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income.

Note: If a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States,
- An estate (other than a foreign estate), or
- A domestic trust (as defined in Regulations section 301.7701-7).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax on any foreign partners' share of income from such business. Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid withholding on your share of partnership income.

Audit

**YOUNG MEN'S CHRISTIAN ASSOCIATION
OF GREATER LOUISVILLE, INC. AND
AFFILIATE**

**CONSOLIDATED FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION**

Years Ended December 31, 2017 and 2016

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Independent Auditors' Report

To the Board of Directors
Young Men's Christian Association of Greater Louisville, Inc. and Affiliate
Louisville, Kentucky

Report on the Financial Statements

We have audited the accompanying consolidated financial statements of the Young Men's Christian Association of Greater Louisville, Inc. (YMCA) and National Safe Place, Inc. (Affiliate) (not-for-profit organizations), which comprise the consolidated statements of financial position as of December 31, 2017 and 2016, and the related consolidated statements of activities, functional expenses and cash flows for the years then ended, and the related notes to the consolidated financial statements.

Management's Responsibility for the 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 the consolidated financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the consolidated financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Organizations' 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 Organizations' internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

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

Opinion

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the consolidated financial position of the YMCA and Affiliate as of December 31, 2017 and 2016, and the consolidated changes in net assets and cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Other Information

Our audits were conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The consolidating statements of financial position, consolidating statements of activities, and consolidating statements of functional expenses on pages 36-41 are presented for purposes of additional analysis and are not a required part of the consolidated financial statements. The accompanying schedules of expenditures of federal awards on pages 42 and 43, as required by Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the consolidated financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation the consolidated financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated May 15, 2018 on our consideration of the YMCA and Affiliate internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the YMCA and Affiliate's internal control over financial reporting and compliance.

Deming, Malone, Linsay & Petroff

Louisville, Kentucky
May 15, 2018

**YOUNG MEN'S CHRISTIAN ASSOCIATION OF GREATER LOUISVILLE, INC.
AND AFFILIATE**

CONSOLIDATED STATEMENTS OF FINANCIAL POSITION

December 31, 2017 and 2016

Assets	<u>2017</u>	<u>2016</u>
Cash and cash equivalents	\$ 23,296,271	\$ 19,910,466
Cash and cash equivalents, restricted	127,559	122,219
Grants and accounts receivable	1,491,951	1,347,352
Pledges receivable, net	988,405	1,836,234
Prepaid expenses and inventories	578,519	400,088
Unemployment reserve	97,397	
Certificates of deposit	804,083	1,054,870
Investments	4,913,502	4,150,470
Derivative financial instruments	84,136	36,013
Property and equipment, net	<u>59,686,328</u>	<u>57,835,406</u>
 Total assets	 <u>\$ 92,068,151</u>	 <u>\$ 86,693,118</u>
 Liabilities and Net Assets		
Accounts payable and accrued expenses	\$ 3,571,820	\$ 2,183,933
Custodial liabilities	133,913	68,329
Debt	22,565,166	23,684,646
Capital lease obligations	<u>1,019,957</u>	<u>789,879</u>
 Total liabilities	 <u>27,290,856</u>	 <u>26,726,787</u>
 Net Assets		
Unrestricted:		
Board designated reserves	21,795,329	17,946,199
Board designated endowment	3,571,065	3,056,480
Undesignated	<u>33,124,205</u>	<u>33,166,460</u>
	58,490,599	54,169,139
Temporarily restricted	4,940,773	4,452,939
Permanently restricted	<u>1,345,923</u>	<u>1,344,253</u>
 Total net assets	 <u>64,777,295</u>	 <u>59,966,331</u>
 Total liabilities and net assets	 <u>\$ 92,068,151</u>	 <u>\$ 86,693,118</u>

See Notes to Consolidated Financial Statements.

**YOUNG MEN'S CHRISTIAN ASSOCIATION OF GREATER LOUISVILLE, INC.
AND AFFILIATE**

CONSOLIDATED STATEMENTS OF ACTIVITIES

Years Ended December 31, 2017 and 2016

	2017			Total
	Unrestricted	Temporarily Restricted	Permanently Restricted	
Public Support, Revenues and Gains				
Public support:				
Contributions	\$ 567,319	\$ 999,853	\$ 1,670	\$ 1,568,842
Special events (net of cost of direct benefits to donors of \$68,441 for 2017 and \$70,675 for 2016)	93,862			93,862
Government grants	5,325,029	677,000		6,002,029
In-kind donations	737,594			737,594
Metro United Way grant	8,886	565,422		574,308
Other grants	145,914	500,000		645,914
Total public support	<u>6,878,604</u>	<u>2,742,275</u>	<u>1,670</u>	<u>9,622,549</u>
Revenues and gains:				
Membership dues	23,679,757			23,679,757
Programs	20,048,630			20,048,630
Sales of merchandise	67,833			67,833
Investment income	379,552			379,552
Net realized and unrealized gains on investments	511,673			511,673
Change in fair value of derivative financial instruments	48,123			48,123
Garage and rental income	252,988			252,988
Gain (loss) on sale of property and equipment	22,559			22,559
Miscellaneous	107,210			107,210
Total revenues and gains	<u>45,118,325</u>			<u>45,118,325</u>
Net assets released from restriction	<u>2,254,441</u>	<u>(2,254,441)</u>		
Total public support, revenues, and gains	<u>54,251,370</u>	<u>487,834</u>	<u>1,670</u>	<u>54,740,874</u>
Expenses				
Program services	43,550,565			43,550,565
Management and general	5,865,391			5,865,391
Fund-raising	513,954			513,954
Total expenses	<u>49,929,910</u>			<u>49,929,910</u>
Increase (decrease) in net assets before acquisition of YMCA of Southern Indiana, Inc.	4,321,460	487,834	1,670	4,810,964
Excess of assets acquired over liabilities assumed in the acquisition of YMCA of Southern Indiana, Inc. (Note 20)				
Increase in total net assets	4,321,460	487,834	1,670	4,810,964
Net assets at beginning of year	<u>54,169,139</u>	<u>4,452,939</u>	<u>1,344,253</u>	<u>59,966,331</u>
Net assets at end of year	<u>\$ 58,490,599</u>	<u>\$ 4,940,773</u>	<u>\$ 1,345,923</u>	<u>\$ 64,777,295</u>

See Notes to Consolidated Financial Statements.

2016

<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Permanently Restricted</u>	<u>Total</u>
\$ 554,318	\$ 847,345	\$ 2,035	\$ 1,403,698
77,975			77,975
5,615,561			5,615,561
155,013	21,344		176,357
4,114	609,429		613,543
<u>394,537</u>	<u>61,379</u>		<u>455,916</u>
<u>6,801,518</u>	<u>1,539,497</u>	<u>2,035</u>	<u>8,343,050</u>
22,416,282			22,416,282
19,724,838			19,724,838
112,078			112,078
161,861			161,861
184,664			184,664
312,377			312,377
292,170			292,170
(29,436)			(29,436)
<u>21,995</u>			<u>21,995</u>
<u>43,196,829</u>			<u>43,196,829</u>
<u>1,656,084</u>	<u>(1,656,084)</u>		
<u>51,654,431</u>	<u>(116,587)</u>	<u>2,035</u>	<u>51,539,879</u>
43,277,996			43,277,996
5,735,778			5,735,778
<u>461,688</u>			<u>461,688</u>
<u>49,475,462</u>			<u>49,475,462</u>
2,178,969	(116,587)	2,035	2,064,417
<u>7,351,876</u>	<u>422,765</u>		<u>7,774,641</u>
9,530,845	306,178	2,035	9,839,058
<u>44,638,294</u>	<u>4,146,761</u>	<u>1,342,218</u>	<u>50,127,273</u>
<u>\$ 54,169,139</u>	<u>\$ 4,452,939</u>	<u>\$ 1,344,253</u>	<u>\$ 59,966,331</u>

YOUNG MEN'S CHRISTIAN ASSOCIATION OF GREATER LOUISVILLE, INC. AND AFFILIATE

CONSOLIDATED STATEMENTS OF FUNCTIONAL EXPENSES

Years Ended December 31, 2017 and 2016

	2017			2016			
	Program Services	Management and General	Fund - Raising	Program Services	Management and General	Fund - Raising	Total
Salaries and wages	\$ 19,029,636	\$ 3,011,130	\$ 197,364	\$ 18,438,999	\$ 3,013,814	\$ 176,249	\$ 21,629,062
Employee benefits	2,099,758	518,856	48,951	2,062,702	530,971	36,710	2,630,383
Payroll taxes	1,412,938	196,748	22,993	1,341,202	198,989	20,533	1,560,724
Professional fees and contract services	2,221,398	449,832	69,827	2,139,138	491,131	51,108	2,681,377
Supplies	4,060,268	107,356	10,683	3,877,343	123,570	12,664	4,013,577
Telephone	649,667	104,876	1,505	407,765	63,003	1,256	472,024
Postage	81,537	41,133	2,561	131,230	33,236	3,293	167,759
Occupancy	5,366,372	89,707	4,294	5,604,643	99,983	3,578	5,708,204
Equipment rental and maintenance	1,094,531	61,700	835	1,274,198	38,579	117	1,312,894
Printing and promotion	463,395	347,042	83,480	692,508	271,868	89,307	1,053,683
Travel and employee expenses	806,290	30,645	7,755	846,787	24,227	808	871,822
Conferences, conventions and meetings	511,852	228,527	52,818	741,069	158,371	54,799	954,239
Conference stipends	113,850			350,814			350,814
Membership dues	432,487	40,739	275	401,450	41,899	275	443,624
Insurance	791,716	51,928	1,498	755,913	44,220	1,290	801,423
Interest	565,670	257,338		594,839	279,987		874,826
Miscellaneous	140,783	26,927	4,615	119,008	22,460	5,201	146,669
Depreciation	3,708,417	300,907	4,500	3,498,388	299,470	4,500	3,802,358
Total functional expenses	\$ 43,550,565	\$ 5,865,391	\$ 513,954	\$ 43,277,996	\$ 5,735,778	\$ 461,688	\$ 49,475,462

See Notes to Consolidated Financial Statements.

**YOUNG MEN'S CHRISTIAN ASSOCIATION OF GREATER LOUISVILLE, INC.
AND AFFILIATE**

CONSOLIDATED STATEMENTS OF CASH FLOWS
Years Ended December 31, 2017 and 2016

	2017	2016
Cash Flows from Operating Activities		
Cash received from contributions and grants	\$ 9,199,081	\$ 8,069,900
Cash received from services	43,993,959	42,440,253
Cash paid to suppliers and employees	(44,954,950)	(44,160,270)
Interest received	388,535	154,112
Interest paid	(824,235)	(876,343)
Net cash provided by operating activities	7,802,390	5,627,652
Cash Flows from Investing Activities		
Purchase of property and equipment	(2,987,225)	(2,221,010)
Proceeds from sale of property and equipment	22,559	12,479
Increase in custodial accounts	65,584	47,638
Proceeds from acquisition of the YMCA of Southern Indiana, Inc.		190,069
Proceeds from sale of investments	1,771,398	904,781
Purchase of investments	(2,022,757)	(808,864)
Change in cash restricted for maintenance	(5,340)	11,494
Proceeds from certificates of deposit	250,787	
Net cash used in investing activities	(2,904,994)	(1,863,413)
Cash Flows from Financing Activities		
Contributions for long-term purposes	51,670	2,035
Payments on line of credit		(200,000)
Payments on debt	(1,119,480)	(1,084,803)
Payments on capital leases	(443,781)	(303,460)
Net cash used in financing activities	(1,511,591)	(1,586,228)
Net increase in cash and cash equivalents	3,385,805	2,178,011
Cash and cash equivalents at beginning of year	19,910,466	17,732,455
Cash and cash equivalents at end of year	\$ 23,296,271	\$ 19,910,466

See Notes to Consolidated Financial Statements.

	<u>2017</u>	<u>2016</u>
Reconciliation of Increase in Total Net Assets Before Acquisition to Net Cash Provided by Operating Activities		
Increase in total net assets before acquisition	<u>\$ 4,810,964</u>	<u>\$ 2,064,417</u>
Adjustments to reconcile increase in total net assets before acquisition to net cash provided by operating activities:		
Depreciation	4,013,824	3,802,358
Contributions for long term purposes	(51,670)	(2,035)
(Gain) loss on disposal of property and equipment	(22,559)	29,436
Donation of real estate	(1,090,000)	
Construction in progress written off	38,997	
Net realized and unrealized gain on investments	(511,673)	(184,664)
Change in fair value of derivative financial instruments	(48,123)	(312,377)
Provision for doubtful accounts and discounts	(3,916)	26,104
In-kind donations for use of facilities	413,592	125,657
Changes in assets and liabilities:		
(Increase) decrease in:		
Grants and accounts receivable	(153,582)	(127,110)
Accrued interest	8,983	(7,749)
Pledges receivable	438,153	(99,683)
Prepaid expenses and inventories	(178,431)	(54,768)
Unemployment reserve	(97,397)	
Increase in:		
Accounts payable and accrued expenses	<u>235,228</u>	<u>368,066</u>
Total adjustments	<u>2,991,426</u>	<u>3,563,235</u>
Net cash provided by operating activities	<u>\$ 7,802,390</u>	<u>\$ 5,627,652</u>
Supplemental Schedule of Non-Cash Investing and Financing Activities		
Property and equipment, net acquired in acquisition		<u>\$ 13,921,328</u>
Capital leases acquired in acquisition		<u>\$ 289,658</u>
Debt acquired in acquisition		<u>\$ 5,831,643</u>
Capital lease obligation for fitness equipment	<u>\$ 673,859</u>	<u>\$ 108,202</u>
Purchases of property and equipment in accounts payable	<u>\$ 1,488,008</u>	<u>\$ 335,349</u>

**YOUNG MEN'S CHRISTIAN ASSOCIATION OF GREATER LOUISVILLE, INC.
AND AFFILIATE**

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Note 1. Nature of Operations and Summary of Significant Accounting Policies

Nature of operations:

Young Men's Christian Association of Greater Louisville, Inc. (YMCA) is a not-for-profit, charitable organization dedicated to providing services that are based on Judeo-Christian principles and that bring together and enable all persons, regardless of race, religion, income, gender, or physical ability, to achieve their full potential in Spirit, Mind and Body. The YMCA exists to Strengthen the Foundations of Community through Youth Development, Healthy Living, and Social Responsibility. The organization is built on four core values – Honesty, Caring, Respect, and Responsibility and seeks to demonstrate the positive characteristics of being Welcoming, Nurturing, Genuine, Hopeful, and Determined. Within available resources, the YMCA provides services for any youth or adult who desires to participate, regardless of their ability to pay the established membership, class or program fees.

As of December 31, 2017, the YMCA operated twelve chartered branches throughout Jefferson, Bullitt, Meade, and Oldham counties in Kentucky, one branch in Clark County and one in Floyd County, Indiana plus one extension center as well as two School Age Child Care operational units.

As of January 1, 2016, the YMCA of Greater Louisville and the YMCA of Southern Indiana merged their staffs, strengths, and services to meet the growing need across Kentuckiana, representing the growing concept of regionalism. The name of the merged entities was maintained as the YMCA of Greater Louisville, Inc. The YMCA has a history of meeting the changing needs of local communities. Collaboration is a key component of operations such that resources can be leveraged to increase scale and impact.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

National Safe Place, Inc. is a not-for-profit, charitable organization that is a wholly-owned subsidiary of the YMCA. National Safe Place, Inc. services teens in crisis and shelters nationally for runaway teens through the implementation of the Safe Place Program. Their primary activities include promotional efforts to help shelters seek local businesses to serve as a Safe Place location and as sponsors of the program, training of those business employees as volunteers in the Safe Place program, training shelter staff in understanding best practices in communicating the availability of the concept to teens both in and out of school systems, providing support services to shelters in expanding the local knowledge of the shelter services provided and helping secure accessibility to shelters by teens in crisis. National Safe Place has also undertaken the activity of providing training and technical assistance, through funding from a federal grant, to all federally funded runaway and homeless youth service programs across the United States and its territories. This training is in the form of national grantee meetings, technical assistance clinics, one day trainings, web based training and on-site training visits.

Summary of significant accounting policies:

This summary of significant accounting policies of YMCA and National Safe Place, Inc. (Organization) is presented to assist in understanding the Organizations' consolidated financial statements. The consolidated financial statements are representations of the Organizations' management who is responsible for the integrity and objectivity of the consolidated financial statements. These accounting policies conform to accounting principles generally accepted in the United States of America and have been consistently applied in the preparation of the consolidated financial statements.

Principles of consolidation:

The accompanying consolidated financial statements, as of and for the years ended December 31, 2017 and 2016, include the accounts of the YMCA and National Safe Place, Inc. Consolidation is required based on the YMCA's majority voting interest in National Safe Place, Inc. All inter-company balances and transactions have been eliminated in consolidation.

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 consolidated financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Cash and cash equivalents:

For purposes of the statements of cash flows, the YMCA and National Safe Place, Inc. consider undesignated cash and investments with original maturities of three months or less, to be cash and cash equivalents excluding those amounts held as part of the investment portfolio.

Restricted cash:

Restricted cash consists of funds received from the New Albany Redevelopment Commission and matching funds, which are restricted for the maintenance and repairs of the Southern Indiana aquatic facility. As of December 31, 2017, and 2016, there was \$127,559 and \$122,219, respectively, in restricted cash.

Inventories:

Inventories of merchandise are stated at the lower of cost or net realizable value, utilizing the first-in, first-out (FIFO) method.

Investments and credit risk:

Investments are stated at fair value as of the date of the consolidated statements of financial position, which is determined based upon the most recent quoted price of the security.

The YMCA has significant investments in equity securities held by an investment manager and is, therefore, subject to concentrations of credit risk. Due to the level of risk associated with certain investment securities, it is reasonably possible that changes in the value of investments will occur in the near term and that such changes could materially affect the financial condition of the Organizations. Investments are made by the investment manager and the investments are monitored by the Board of Directors. Though the fair value of investments is subject to fluctuations on a year-to-year basis, management believes the investment policy is prudent for the long-term welfare of the Organizations.

Grants and accounts receivable:

The valuation of receivables are based upon a detailed analysis of past due accounts and history of uncollectible accounts. The Organization periodically reviews doubtful accounts receivable to determine if write-offs are necessary. There were no allowance for doubtful accounts at December 31, 2017 and 2016.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Property and equipment:

Property and equipment are stated at cost if purchased, or in the case of donated property and equipment, at fair value at the date of donation. The YMCA's policy is to capitalize expenditures greater than \$5,000 with an estimated life greater than one year. Depreciation is recorded on a straight-line method over the following estimated useful lives:

	<u>Years</u>
Buildings	10-40
Furniture and equipment	5-10
Vehicles	3-6
Leasehold improvements	3
Software	3

Designation of unrestricted net assets:

It is the policy of the Board of Directors of the Organizations to designate appropriate sums of unrestricted net assets for future maintenance and operations.

Advertising and promotion:

Advertising and promotion costs are expensed as incurred. Advertising and promotion costs for 2017 and 2016 were approximately \$890,000 and \$1,050,000, respectively.

Temporarily and permanently restricted net assets:

Temporarily restricted net assets are those whose uses by the YMCA and National Safe Place, Inc. have been limited by donors to a specific time period or purpose. When the donor restriction expires, or a purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the consolidated statements of activities as net assets released from restriction. A donor restricted contribution is reported as an increase in unrestricted net assets if the restriction expires in the fiscal year in which the entire contribution is received.

Permanently restricted net assets have been restricted by donors to be maintained by the YMCA in perpetuity.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Donations other than cash:

Donations other than cash are recorded at their fair value as of the date of donation. Donated services must meet the specific expertise requirements and would normally have been purchased before they are recorded. Donations of long-lived assets with explicit restrictions that specify how the assets are to be used and donations of cash or other assets that must be used to acquire long-lived assets are reported as temporarily restricted support. Absent explicit donor stipulations about how long those long-lived assets must be maintained, the YMCA reports expirations of donor restrictions when the donated or acquired long-lived assets are placed in service.

Donated services are measured at their fair values as determined by management. During the year ended December 31, 2017 and 2016, the value of contributed services meeting the requirements for recognition totaled approximately \$10,000 and \$64,000, respectively and were recorded as a program expense, most of which consisted of marketing and consulting services.

Derivative financial instruments:

The YMCA makes limited use of derivative instruments for the purpose of managing interest rate risks. Interest rate swap agreements are used to convert the YMCA's floating rate long-term debt to a fixed rate (see Note 8). The differentials paid or received on interest rate swap agreements are accrued and recognized as adjustments to interest expense; gains and losses realized upon settlement of these agreements are deferred until the underlying hedged instrument is settled.

At December 31, 2017 and 2016, the YMCA's derivative financial instruments consisted of five interest rate swap agreements entered into with Republic Bank. The Republic Bank interest rate swap agreements are for the purpose of hedging against the risk of interest rate increases on certain variable rate bonds. These derivative financial instruments are recorded on the consolidated statements of financial position at their fair value. The fair value represented on the consolidated statements of financial position is the estimated settlement amount the YMCA would have to cancel the swap agreements. The difference between the floating rate and the swap rate is recognized as a component of interest expense on the consolidated statements of activities. If these interest rate swap agreements are held to maturity, as management intends to do, the cumulative effect of this recognized settlement on the change in net assets will be zero.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Compensated absences:

Compensated absences for sick pay time have not been accrued. The YMCA's policy is to recognize these costs when actually paid.

Income tax status:

The YMCA and National Safe Place, Inc. are exempt from federal, state and local income taxes as not-for-profit organizations as described under Internal Revenue Code Section 501(c)(3). The YMCA and National Safe Place, Inc. file informational tax returns in the U.S. federal jurisdiction and with the Kentucky Office of the Attorney General. However, income from certain activities not directly related to the YMCA and National Safe Place, Inc.'s tax-exempt purpose may be subject to taxation as unrelated business income.

As of December 31, 2017 and 2016, the YMCA and National Safe Place, Inc. did not have any accrued interest or penalties related to income tax liabilities, and no interest or penalties have been charged to operations for the years then ended.

Newly issued standards not yet effective:

The Financial Accounting Standards Board has issued accounting standard No. 2014-09, *Revenue from Contracts with Customers*, concerning the accounting for revenue recognition, effective for years beginning after December 15, 2018 (per No. 2015-14); No. 2016-01, *Financial Instruments: Recognition and Measurement of Financial Assets and Financial Liabilities*, effective for years beginning after December 15, 2019; No. 2016-02, *Leases*, concerning the accounting for leases, effective for years beginning after December 15, 2019; No. 2016-14, *Not-for-Profit Entities: Presentation of Financial Statements of Not-for-Profit Entities* effective for years beginning after December 15, 2017; No. 2016-18, *Statement of Cash Flows: Restricted Cash*, concerning the presentation of restricted cash on the cash flow statement, effective for years beginning after December 15, 2019; and No. 2017-12 *Derivatives and Hedging: Targeted Improvements to Accounting for Hedging Activities*, effective for years beginning after December 15, 2019. The Organization is evaluating the impact that adoption of these standards will have on future financial position and results of operations.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Subsequent events:

Subsequent events have been evaluated through May 15, 2018 which is the date the consolidated financial statements were available to be issued. (See Note 23).

Note 2. Grants and Accounts Receivable

Grants and accounts receivable for the YMCA consist of the following:

	<u>2017</u>	<u>2016</u>
Metro United Way	\$ 270,223	\$ 287,242
Federal grants	548,026	644,731
Program services	233,831	153,593
Other	<u>439,871</u>	<u>261,786</u>
	<u>\$1,491,951</u>	<u>\$1,347,352</u>

Note 3. Pledges Receivable

The YMCA had outstanding unconditional pledges to give for operations and a capital campaign totaling \$988,405 net of an allowance of \$40,018, and net of a discount of \$22,016 for 2017. The YMCA had outstanding unconditional pledges to give for operations and a capital campaign totaling \$1,422,642 net of an allowance of \$39,543, and net of a discount of \$26,407 for 2016.

The YMCA entered into an in-kind lease contract for future use of a facility, as described in detail below, which was terminated effective January 2017. The YMCA had outstanding pledges receivable for the future use of the facility of \$413,592, net of a discount of \$27,408 for 2016.

Pledges receivable due after one year from the date of pledge were discounted using interest rates ranging from four to five percent. The pledges receivable related to the campaigns and contracts for future use of facilities as of December 31, 2017 and 2016 were as follows:

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

	<u>2017</u>	<u>2016</u>
Due less than one year	\$ 853,350	\$1,394,092
Due one to five years	<u>197,089</u>	<u>535,500</u>
	1,050,439	1,929,592
Less discount to net present value	(22,016)	(53,815)
Less allowance for doubtful accounts	<u>(40,018)</u>	<u>(39,543)</u>
 Net unconditional promises to give	 <u>\$ 988,405</u>	 <u>\$1,836,234</u>

In January 2015, the YMCA committed to a 5-year lease with Simons Publishing Company for land and building located at 409 Joe B. Hall Avenue, Shepherdsville, Kentucky. The lease payments were \$1 per year. The lease fair value had been determined to be \$735,000 and had been recorded in the consolidated statements of financial position as a pledge receivable and discounted accordingly over the term of the lease. The lease was terminated in January 2017, due to the lessor donating the land and building to the YMCA.

Note 4. Certificates of Deposit

Certificates of deposit for the YMCA and National Safe Place, Inc. are with financial institutions located in Kentucky, with original maturities greater than three months. The interest rates on the certificates of deposit range from of 0.60% to 1.29% and mature from May 2018 to March 2020.

Note 5. Investments and Fair Value Measurements

The framework for measuring fair value provides a fair value 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) and the lowest priority to unobservable inputs (level 3). The three levels of the fair value hierarchy are described as follows:

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

- Level 1 - Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Organization has the ability to access.
- Level 2 - Inputs to the valuation methodology include: quoted prices for similar assets or liabilities in active or 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.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of an input that is significant to the fair value measurement. Valuation techniques maximize the use of observable inputs and minimize the use of unobservable inputs.

All assets have been valued using a market approach. Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in methodologies used at December 31, 2017 and 2016.

Common stocks - valued at the closing price reported on the active market on which the individual securities are traded.

Mutual funds - valued at the closing price reported on the active market on which the individual securities are traded.

Community Foundation of Louisville - valued at net asset value of shares held by the fund at year end. The net asset value is used as a practical expedient.

Community Foundation of Southern Indiana – valued at net asset value of shares held by the fund at year end. The net asset value is used as a practical expedient.

In-kind property and equipment - valued based on independent appraisal reports.

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Organizations believe their valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

The following table sets forth the level, within the fair value hierarchy, the Organizations' investments at fair value as of December 31, 2017 and 2016:

	2017		
	Cost	Fair Value	Unrealized Appreciation (Depreciation)
Level 1 investments:			
Cash equivalents	\$ 41,886	\$ 41,886	
Common stocks	4,600	400	\$ (4,200)
Mutual funds:			
Fixed income funds	1,117,258	1,116,198	(1,060)
Equity funds	<u>2,874,747</u>	<u>3,671,432</u>	<u>796,685</u>
Total level 1 investments	<u>4,038,491</u>	<u>4,829,916</u>	<u>791,425</u>
Level 2 investments:			
Community Foundation of Southern Indiana	8,920	10,179	1,259
Community Foundation of Louisville	<u>68,771</u>	<u>73,407</u>	<u>4,636</u>
Total level 2 investments	<u>77,691</u>	<u>83,586</u>	<u>5,895</u>
 Total investments	 <u>\$4,116,182</u>	 <u>\$4,913,502</u>	 <u>\$797,320</u>
Level 2 In-kinds:			
Measured on a non-recurring basis:			
Bullitt County real estate		<u>\$1,090,000</u>	
	2016		
	Cost	Fair Value	Unrealized Appreciation (Depreciation)
Level 1 investments:			
Cash equivalents	\$ 47,687	\$ 47,687	
Common stocks	4,600	400	\$ (4,200)
Mutual funds:			
Fixed income funds	907,201	893,087	(14,114)
Equity funds	<u>2,692,277</u>	<u>3,131,605</u>	<u>439,328</u>
Total level 1 investments	<u>3,651,765</u>	<u>4,072,779</u>	<u>421,014</u>
Level 2 investments:			
Community Foundation of Southern Indiana	8,320	8,920	600
Community Foundation of Louisville	<u>63,401</u>	<u>68,771</u>	<u>5,370</u>
Total level 2 investments	<u>71,721</u>	<u>77,691</u>	<u>5,970</u>
 Total investments	 <u>\$3,723,486</u>	 <u>\$4,150,470</u>	 <u>\$426,984</u>

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

The Community Foundation of Southern Indiana and the Community Foundation of Louisville accounts have no unfunded commitments and can be redeemed daily, with no redemption notice period, without specific terms or conditions at the underlying investments' net asset value (NAV). The NAV is updated daily.

Note 6. Endowment Funds

The YMCA's endowment funds consist of investments and cash and cash equivalents held in various institution's investment accounts (see Note 5). These investments consist of board designated funds and permanently restricted funds. The board designated endowment funds are for funding the future operations of the YMCA. As required by accounting principles generally accepted in the United States of America, net assets associated with endowment funds, including funds designated by the Board of Directors to function as endowments, are classified and reported based on the existence or absence of donor-imposed restrictions.

The endowment net asset composition by type of fund and changes in endowment net assets as of and for the years ended December 31, 2017 and 2016 are as follows:

	2017		
	Unrestricted – Board Designated <u>Endowment</u>	Permanently Restricted	<u>Total</u>
Endowment net assets, beginning of year	\$3,056,480	\$1,344,253	\$4,400,733
Contributions	3,229	1,670	4,899
Investment income	231,598		231,598
Unrealized gain	375,048		375,048
Realized gain	135,400		135,400
Transfers to operations	<u>(230,690)</u>		<u>(230,690)</u>
Endowment net assets, end of year	<u>\$3,571,065</u>	<u>\$1,345,923</u>	<u>\$4,916,988</u>
	2016		
	Unrestricted – Board Designated <u>Endowment</u>	Permanently Restricted	<u>Total</u>
Endowment net assets, beginning of year	\$2,959,816	\$1,342,218	\$4,302,034
Contributions	6,020	2,035	8,055
Investment income	113,739		113,739
Unrealized gain	174,389		174,389
Realized gain	9,717		9,717
Transfers to operations	<u>(207,201)</u>		<u>(207,201)</u>
Endowment net assets, end of year	<u>\$3,056,480</u>	<u>\$1,344,253</u>	<u>\$4,400,733</u>

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Interpretation of relevant laws:

The Board of Directors of the Organization has interpreted the Uniform Prudent Management of Institutional Funds Act (UPMIFA) as requiring the preservation of the fair value of the original gift as of the gift date of the donor restricted endowment funds absent explicit donor stipulations to the contrary. As a result of this interpretation, the YMCA classifies as permanently restricted net assets (a) the original value of gifts donated to the permanent endowment, (b) the original value of subsequent gifts to the permanent endowment, and (c) accumulations to the permanent endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund. In accordance with UPMIFA, the YMCA considers the following factors in making a determination to appropriate or accumulate donor restricted endowment funds:

- (1) The duration and preservation of the fund
- (2) The purpose of the YMCA's 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 YMCA
- (7) The investment policies of the YMCA

Return objectives and risk parameters:

The YMCA has adopted investment and spending policies for endowment assets that attempt to provide a predictable stream of funding to programs supported by its endowment while seeking to maintain the purchasing power of the endowment assets. Endowment assets include those assets of donor restricted funds that the YMCA must hold in perpetuity as well as board designated funds. Under this policy, the endowment assets are invested in a manner that is intended to produce results that are comparable to price and yield a total return in excess of the Barclays Intermediate Government/Corporate Index and S&P 500 Index. The YMCA expects its endowment funds, over time, to provide an average rate of return of approximately seven percent annually. Actual returns in any given year may vary from this amount.

Strategies employed for achieving objectives:

To satisfy long-term rate-of-return objectives, the YMCA 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 YMCA targets a diversified asset allocation.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Spending policy and how investment objectives relate to spending policy:

The YMCA has a policy of appropriating for distribution an amount each year as deemed necessary to support their mission. In establishing this policy, the YMCA has considered the long term expected return on its Endowment. Accordingly, over the long term, the YMCA expects the current spending policy to allow its Endowment to grow at a rate to cover the annually approved spending policy plus an amount that allows assets over time to keep pace with the long-term inflation rate. This is consistent with the YMCA's objective to maintain the purchasing power of the endowment assets held in perpetuity or for a specified term as well as to provide additional real growth through new gifts and investment returns.

Note 7. Property and Equipment, Net

A summary of property and equipment and accumulated depreciation at December 31 is as follows:

	<u>2017</u>	<u>2016</u>
Land and improvements	\$ 8,745,452	\$ 8,544,163
Buildings	81,535,387	78,203,085
Furniture and equipment	11,545,086	10,424,135
Vehicles	280,458	290,852
Leasehold improvements	209,034	209,034
Construction in progress (Note 12)	<u>3,844,079</u>	<u>2,649,636</u>
	106,159,496	100,320,905
Less accumulated depreciation	<u>46,473,168</u>	<u>42,485,499</u>
	<u>\$ 59,686,328</u>	<u>\$ 57,835,406</u>

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Note 8. Debt

Debt consisted of the following (all terms, collateral and interest rates are presented as of December 31, 2017):

	<u>2017</u>	<u>2016</u>
Recreational Refunding Revenue Bond (Sub-note 1) with Republic Bank, due December 1, 2020. Semi-annual principal payment was due the note on June 1, 2015 for \$23,277. Semi-annual principal payments of \$349,437 began on the note on December 1, 2015, with a payment escalation of 1.26% per payment. Interest payments are due monthly. The note has an effective swap interest rate of 2.474%. The note is collateralized by substantially all of the YMCA's property and equipment. The bond agreement requires the YMCA to comply with certain covenants and financial ratios.	\$ 2,304,007	\$ 3,034,256
Recreational Refunding Revenue Bond (Sub-note 2), with Republic Bank, due December 1, 2022. Semi-annual principal payments of \$401,147 begin on the note on June 1, 2021, with a payment escalation of 1.55% per payment. Interest payments on the note are due monthly. The note has an effective swap interest rate of 3.038%. The note is collateralized by substantially all of the YMCA's property and equipment. The bond agreement requires the YMCA to comply with certain covenants and financial ratios.	1,642,490	1,642,490
Recreational Refunding Revenue Bond (Sub-note 3), with Republic Bank, due December 1, 2025. Semi-annual principal payments of \$426,745 begin on June 1, 2023, with a payment escalation of 1.77% per payment. Interest payments on the note are due monthly. The note has an effective interest rate of 3.454%. The note is collateralized by substantially all of the YMCA's property and equipment. The bond agreement requires the YMCA to comply with certain covenants and financial ratios.	2,676,648	2,676,648
Recreational Refunding Revenue Bond (Sub-note 4), with Republic Bank, due December 1, 2030. Semi-annual principal payments of \$474,188 begin on June 1, 2026, with a payment escalation of 1.99% per payment. Interest payments on the note are due monthly. The note has an effective interest rate of 3.908%. The note is collateralized by substantially all of the YMCA's property and equipment. The bond agreement requires the YMCA to comply with certain covenants and financial ratios.	5,191,042	5,191,042

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

	<u>2017</u>	<u>2016</u>
<p>Recreational Refunding Revenue Bond (Sub-note 5), with Republic Bank, due June 1, 2035. Semi-annual principal payments of \$577,750 begin on June 1, 2021, with a payment escalation of 2.15% per payment. Interest payments on the note are due monthly. The note has an effective interest rate of 4.211%. The note is collateralized by substantially all of the YMCA's property and equipment. The bond agreement requires the YMCA to comply with certain covenants and financial ratios.</p>	5,670,677	5,670,677
<p>Mortgage payable, with First Savings Bank, due August 9, 2028. The mortgage has a monthly payment of \$48,999, which includes principal and interest, with an interest rate of 3.75%. Collateralized by substantially all of the YMCA's property and equipment located in southern Indiana.</p>	5,072,412	5,459,539
<p>Note payable, with John Deere Financial, due September 1, 2021. The note has a monthly payment of \$175. This note is non-interest bearing. The note is collateralized by a utility vehicle with a net book value of \$7,364.</p>	<u>7,890</u>	<u>9,994</u>
	<u>\$22,565,166</u>	<u>\$23,684,646</u>

In 2015, the YMCA entered into an interest rate swap agreement with Republic Bank concerning the Recreational Refunding Bonds, (Sub-note 1), with a remaining notional amount as of December 31, 2017 and 2016, of approximately \$2,304,000 and \$3,034,000, respectively. Under this swap agreement, a fixed swap interest rate of 2.474% is charged instead of a floating rate of 1.18% plus the Bank's Index rate. The swap agreement has an asset of \$30,152 and \$12,910, respectively, recognized on the consolidated statements of financial position at December 31, 2017 and 2016. The swap agreement matures on December 1, 2020.

In 2015, the YMCA entered into an interest rate swap agreement with Republic Bank concerning the Recreational Refunding Bonds, (Sub-note 2), with a remaining notional amount as of December 31, 2017 and 2016, of approximately \$1,642,000. Under this swap agreement, a fixed swap interest rate of 3.038% is charged instead of a floating rate of 1.18% plus the Bank's Index rate. The swap agreement has an asset of \$19,493 at December 31, 2017 and a liability of \$234 at December 31, 2016, recognized on the consolidated statements of financial position. The swap agreement matures on December 1, 2022.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

In 2015, the YMCA entered into an interest rate swap agreement with Republic Bank concerning the Recreational Refunding Bonds, (Sub-note 3), with a remaining notional amount as of December 31, 2017 and 2016, of approximately \$2,676,000. Under this swap agreement, a fixed swap interest rate of 3.454% is charged instead of a floating rate of 1.18% plus the Bank's Index rate. The swap agreement has an asset of \$15,914 and \$2,335, respectively, recognized on the consolidated statements of financial position at December 31, 2017 and 2016. The YMCA has the ability to terminate the swap agreement early between June 1, 2022 and June 1, 2025, as long as the termination occurs on any day which is June 1st or December 1st.

In 2015, the YMCA entered into an interest rate swap agreement with Republic Bank concerning the Recreational Refunding Bonds, (Sub-note 4), with a remaining notional amount as of December 31, 2017 and 2016, of approximately \$5,191,000. Under this swap agreement, a fixed swap interest rate of 3.908% is charged instead of a floating rate of 1.18% plus the Bank's Index rate. The swap agreement has an asset of \$12,888 and \$6,669, respectively, recognized on the consolidated statements of financial position at December 31, 2017 and 2016. The swap agreement matures on December 1, 2030. The YMCA has the ability to terminate the swap agreement early between June 1, 2022 and June 1, 2030, as long as the termination occurs on any day which is June 1st or December 1st.

In 2015, the YMCA entered into an interest rate swap agreement with Republic Bank concerning the Recreational Refunding Bonds, (Sub-note 5), with a remaining notional amount as of December 31, 2017 and 2016, of approximately \$5,670,000. Under this swap agreement, a fixed swap interest rate of 4.211% is charged instead of a floating rate of 1.18% plus the Bank's Index rate. The swap agreement has an asset of \$5,689 and \$14,333, respectively, recognized on the consolidated statements of financial position at December 31, 2017 and 2016. The swap agreement matures on June 1, 2035. The YMCA has the ability to terminate the swap agreement early between June 1, 2022 and December 1, 2034, as long as the termination occurs on any day which is June 1st or December 1st.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

The above interest rate swaps are considered derivative financial instruments and are classified as level 2 (fair value hierarchy as described in Note 5) and are included on the consolidated statements of financial position. The fair value represents the estimated settlement amounts the YMCA would have to cancel the swap agreements. The fair values of the derivatives have been estimated by a third party. The third party estimates are based upon models and forward rate assumptions in order to predict future cash flows on the floating side. The cash flows are then compared to the cash flows on the fixed side. The model then takes the net of the future payment amounts and uses the net present value to derive all values. Losses relating to their swap contracts totaled \$138,056 and \$61,379 for the years ended December 31, 2017 and 2016, respectively. The losses are included in interest expense and are reported in the consolidated statements of functional expenses.

As the YMCA makes its monthly installment payments, if the bank's rate is below the swap rate, then the YMCA pays the difference. If the bank's rate exceeds the swap rate, the YMCA is reimbursed from the bank. These arrangements effectively provide a fixed rate component of the total interest rate charged on these loans.

The future principal maturities of all debt are as follows:

Year ending December 31, 2018	\$ 1,153,016
2019	1,187,599
2020	1,222,820
2021	1,260,705
2022	1,301,958
Thereafter	<u>16,439,068</u>
	<u>\$22,565,166</u>

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Note 9. Capital Advance

The YMCA has an outstanding capital advance of \$477,000 at December 31, 2017 from the Louisville Metro Affordable Housing Trust Fund, Inc., for the renovation of the West Chestnut Street dwellings. The dwellings are rented to families and individuals who are at or below 50% of the area median income for Jefferson County. The capital advance bears no interest and is not required to be repaid as long as the location remains available for renting to families and individuals who meet the previous mentioned criteria, for a period of fifteen years from the date of the advance of June 30, 2017, and is maintained in accordance with the program. The advance is secured by a mortgage on the property. Early termination of the project would require repayment of the original amount of the advance plus interest of 5% from origination date.

Note 10. Capital Leases

The YMCA has several fitness equipment leases and one lease for computer equipment and software that have been classified as capital leases. The economic substance of the leases is that the YMCA is financing the acquisition of equipment through leases and, accordingly, the leases are recorded in the Organization's assets and liabilities.

The future annual minimum lease payments and their net present value are as follows:

Year ending December 31, 2018	\$ 426,213
2019	374,072
2020	153,546
2021	98,695
2022	<u>25,020</u>
Total minimum lease payments	1,077,546
Less amount representing interest	<u>(57,589)</u>
 Present value of minimum lease payments	 <u>\$1,019,957</u>

The following is an analysis of the leased assets included in property and equipment:

Equipment	\$1,800,022
Accumulated amortization	<u>(781,973)</u>
	 <u>\$1,018,049</u>

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Note 11. Changes in Temporarily and Permanently Restricted Net Assets

Temporarily restricted:

Program	Balance <u>12-31-16</u>	Contributions	Released from Restrictions	Balance <u>12-31-17</u>
YMCA of Greater Louisville and Affiliate:				
Day Care Programs (MUW)	\$ 34,446	\$ 60,816	\$ (64,853)	\$ 30,409
Comprehensive Youth Development (MUW)		30,000	(15,000)	15,000
Housing Programs (MUW)	106,255	187,606	(200,059)	93,802
Summer learning enrichment (MUW)		15,000	(7,500)	7,500
Oldham County summer camp (MUW)	6,671			6,671
Black Achievers (MUW)	4,072	22,000	(15,071)	11,001
Project NOW (MUW)	18,627	50,000	(43,627)	25,000
Out of School Time (MUW)	90,244	129,000	(154,744)	64,500
YCAP and Diamonds (MUW)	14,401	25,000	(26,902)	12,499
Floyd County School Age Childcare (MUW)	8,091	31,000	(23,591)	15,500
Floyd County Diamonds and Youth (MUW)	4,436	10,000	(9,436)	5,000
Summer learning loss (MUW)		5,000	(2,500)	2,500
Summer learning program		300,000	(150,000)	150,000
Y-Now		100,000	(50,000)	50,000
Bullitt Co. capital	16,322			16,322
Black Achiever program	6,375			6,375
Camp Piomingo	25,000	65,000	(77,500)	12,500
Chestnut Street playground		25,000		25,000
Chestnut Street capital advance		477,000		477,000
Annual Giving Campaign	882,097	999,647	(882,097)	999,647
Safe Place Services	36,379	10,000	(36,379)	10,000
West Louisville project	2,500,000			2,500,000
West Louisville grounds cleanup		200,000	(19,090)	180,910
Bullitt County – In-kind use of facility	413,592		(413,592)	
Clark County aquatics	102,596	206		102,802
Floyd County – use of facility	112,500		(62,500)	50,000
New Albany maintenance reserve	70,835			70,835
	<u>\$4,452,939</u>	<u>\$2,742,275</u>	<u>\$(2,254,441)</u>	<u>\$4,940,773</u>

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

<u>Program</u>	<u>Balance 12-31-15</u>	<u>Acquisition</u>	<u>Contributions</u>	<u>Released from Restrictions</u>	<u>Balance 12-31-16</u>
YMCA of Greater Louisville and Affiliate:					
Day Care Programs (MUW)	\$ 34,714		\$ 68,890	\$ (69,158)	\$ 34,446
Housing Programs (MUW)	124,678		212,512	(230,935)	106,255
Oldham County summer camp (MUW)			13,343	(6,672)	6,671
Black Achievers (MUW)	4,174		8,143	(8,245)	4,072
Project NOW (MUW)	19,094		37,254	(37,721)	18,627
Out of School Time (MUW)	98,913		180,488	(189,157)	90,244
YCAP and Diamonds (MUW)			28,803	(14,402)	14,401
Floyd County School Age Childcare (MUW)			16,181	(8,090)	8,091
Floyd County Diamonds and Youth (MUW)			8,870	(4,434)	4,436
Y-Now Mentoring	100,000			(100,000)	
Bullitt Co. capital	16,322				16,322
Black Achiever program	6,375				6,375
Camp Piomingo			25,000		25,000
Annual Giving Campaign	683,102		882,097	(683,102)	882,097
Safe Place Services	20,141		36,379	(20,141)	36,379
West Louisville project	2,500,000				2,500,000
Bullitt County – In-kind use of facility	<u>539,248</u>		<u>21,344</u>	<u>(147,000)</u>	<u>413,592</u>
	<u>4,146,761</u>		<u>1,539,304</u>	<u>(1,519,057)</u>	<u>4,167,008</u>
YMCA of Southern Indiana:					
Metro United Way		\$ 60,924		(60,924)	
Clark County aquatics		110,240	193	(7,837)	102,596
Floyd County – use of facility		162,500		(50,000)	112,500
New Albany maintenance reserve		<u>89,101</u>		<u>(18,266)</u>	<u>70,835</u>
		<u>422,765</u>	<u>193</u>	<u>(137,027)</u>	<u>285,931</u>
	<u>\$4,146,761</u>	<u>\$422,765</u>	<u>\$1,539,497</u>	<u>\$(1,656,084)</u>	<u>\$4,452,939</u>

Permanently restricted:

<u>Program</u>	<u>Balance 12-31-16</u>	<u>Contributions</u>	<u>Balance 12-31-17</u>
Endowments	\$1,242,044	\$1,670	\$1,243,714
Bob Hook, Sr. Memorial	11,779		11,779
Bill Ewing Memorial	7,000		7,000
Safe Place Services:			
Joan Cralle Day Fund	41,000		41,000
Joyce Skees Memorial	8,101		8,101
Camp Piomingo:			
Boyce Greer Memorial	30,715		30,715
Roy Griffin Fund	870		870
William Early Fund	1,211		1,211
Chestnut Street:			
Robert Lee Christman Fund	300		300
Reela O. Alexander Fund	<u>1,233</u>		<u>1,233</u>
	<u>\$1,344,253</u>	<u>\$1,670</u>	<u>\$1,345,923</u>

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

<u>Program</u>	<u>Balance</u> <u>12-31-15</u>	<u>Contributions</u>	<u>Balance</u> <u>12-31-16</u>
Endowments	\$1,240,009	\$2,035	\$1,242,044
Bob Hook, Sr. Memorial	11,779		11,779
Bill Ewing Memorial	7,000		7,000
Safe Place Services:			
Joan Cralle Day Fund	41,000		41,000
Joyce Skees Memorial	8,101		8,101
Camp Piomingo:			
Boyce Greer Memorial	30,715		30,715
Roy Griffin Fund	870		870
William Early Fund	1,211		1,211
Chestnut Street:			
Robert Lee Christman Fund	300		300
Reela O. Alexander Fund	<u>1,233</u>	_____	<u>1,233</u>
	<u>\$1,342,218</u>	<u>\$2,035</u>	<u>\$1,344,253</u>

The majority of the permanent endowments have no specific use restrictions; therefore, the interest income from these assets is utilized for general operations of the YMCA. Gains and losses (net appreciation and depreciation) on permanent endowment fund investments will be recorded as an increase (decrease) in unrestricted board designated endowment net assets unless the donor has explicitly restricted the use of the net appreciation and depreciation.

Note 12. Construction in Progress

At December 31, 2017, the YMCA had expended approximately \$3,845,000 in planning and demolition costs for a new facility located in West Louisville. For the years ended December 31, 2017 and 2016, \$79,332 and \$44,590, respectively, of interest was capitalized for this project. Total costs for the project, are estimated to be approximately \$33.4 million. Construction began in spring of 2018. The project will be financed through a combination of donations and new market tax credits. The tax credits were available to finance \$9.8 million of the total project expense, with the YMCA responsible for the remaining \$23.6 million, through both fundraising and release of project reserves. The new market tax credits have been approved and allocated to the project in January 2018 (Note 23). The estimated completion period for finalizing plan design and construction is 18 – 24 months.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

During 2014, the YMCA entered into a contract for the option to purchase a 14-acre tract of land in Hardin County, as a future site of a fitness facility. The YMCA has expended \$25,000 as a good faith deposit on the contract. During 2016, the YMCA expended \$13,997 for feasibility assessment on another possible site location. During 2017, it was determined not to pursue this project and the costs incurred on the project were expensed at that time.

During 2016, the YMCA had expended approximately \$390,000 for the expansion of the kid's club area, at the Norton Commons branch as of December 31, 2016. The project was completed in April 2017. Total project costs were approximately \$425,000.

Note 13. Memorandum of Agreement Commitment

As a result of a Memorandum of Agreement with the Board of Education for the Jefferson County Public School District (JCPS), the YMCA paid \$308,004 in 2017 and \$302,000 in 2016 to offset JCPS's expenses for hosting the Childcare Enrichment Program and to assure its continuation and expansion.

Note 14. Retirement Plan

The YMCA is a member of the National YMCA Retirement Fund, a separate corporation that administers the retirement plan. The plan is a co-contributory, defined contribution, individual account, money purchase retirement plan for the benefit of virtually all full-time and qualified part-time YMCA employees. The YMCA vesting periods are a two year waiting period and immediate vesting, qualified employee contributions are voluntary. The YMCA contributed 12% of the employee's compensation. The YMCA's contributions were \$1,535,931 for 2017 and \$1,539,597 for 2016.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Note 15. Concentration of Cash

The YMCA and National Safe Place, Inc. maintain cash balances at several financial institutions located in the Louisville, Kentucky area. Accounts at each institution are insured by the Federal Deposit Insurance Corporation up to \$250,000. At December 31, 2017, the YMCA and National Safe Place, Inc.'s uninsured cash balances totaled approximately \$22.5 million. Cash balances fluctuate based upon operating needs and the timing of deposit and check clearing activity. Management believes that these financial institutions are of sufficient size to provide financial security of uninsured balances and does not believe the Organizations are exposed to any significant credit risk.

Note 16. Operating Leases

In November 2004, the YMCA committed to a lease for space located at the Middletown Plaza, 12330 Shelbyville Road, Middletown, Kentucky 40243. In November 2017, the lease term was extended through November 2018. The monthly lease payments are \$7,850.

In December 2001, the YMCA entered into a contract with Jefferson County Fiscal Court, whereby the YMCA operated a facility located in Berrytown Park as a YMCA branch. The land and building is owned by Jefferson County and was leased to the YMCA for a term of three years at a cost of \$1 per year with three five-year renewal options. The YMCA supplied equipment and furnishings for this facility at an estimated cost of \$187,000. The lease agreement was effective November 1, 2002 and the second five-year renewal option was exercised on November 1, 2010. The lease matured in November 1, 2015. The building continued to be leased until March 31, 2016 at which time the lease was discontinued. The lease fair value of \$34,000, has been recorded in the consolidated statements of activities as occupancy expense for 2016.

In January 2010, the YMCA committed to a five-year lease with Simons Publishing Company for land and building located at 409 Joe B. Hall Avenue, Shepherdsville, Kentucky 40165. The lease payments were \$1 per year. The facility is used for health, fitness and youth services. The property was donated to the YMCA in January 2017, at which time the lease was terminated. The lease fair value of \$12,250 and \$147,000, respectively has been recorded in the consolidated statements of activities as occupancy expense for 2017 and 2016.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

In February 1975, the YMCA committed to a 20 year lease with an option to extend the term of the lease for six five-year renewal options with the Louisville Water Company. The lease for the land located at the Southwest Branch is in its fifth renewal option period. The lease payments are \$100 per month with additional consideration to erect and maintain on the premise leasehold improvements. The Lessor may terminate the lease with a nine month written notice. In the event that the Lessor should reoccupy the entire leased premises the Lessor shall pay the Lessee a sum equal to the depreciated cost of the improvements surrendered. The fifth renewal option period for the lease began in February 2015. Effective August 2015, an amendment to the lease was entered into at which time the lease payments increased to \$1,000 per month, through March 2016. Subsequent to March 2016 the lease is under review with the Louisville Water Company and is on a month to month basis.

In February 1987, the YMCA committed to a fifty-year lease with Metro Louisville Government, to operate Camp Piomingo. Camp Piomingo is located inside Otter Creek Outdoor Recreational Area, in Meade County Kentucky. Under the lease agreement, the YMCA is responsible for the maintenance of all buildings, swimming pools and structures on the property and the general maintenance of the grounds, utilities, and maintaining insurance. In 2011 the Park was acquired by the Commonwealth of Kentucky Fish and Wildlife Department. In May 2014, the YMCA committed to a 20-year lease with the Kentucky Fish and Wildlife Department with the option to extend the lease for an additional twenty-five years. The YMCA responsibilities indicated above continues to be in effect in the new lease with the Commonwealth of Kentucky Fish and Wildlife Department. Annual lease payments are \$6,000.

In January 2002, the YMCA committed to a 15-year lease with Jewish Hospital and St. Mary Elizabeth, Inc. for a 15,342 square feet facility located at 6801 Dixie Highway, Louisville, Kentucky to be utilized for health, fitness and youth services. Monthly lease payments were approximately \$21,000 for 2016. The lease was terminated effective January 1, 2017.

In December 2012, National Safe Place, Inc. committed to a five-year lease with BJ Real Estate, LLC, for a building located at 2429 Crittenden Drive, Louisville, Kentucky to be utilized for their administrative offices. Monthly lease payments were \$5,000 for each of the years 2017 and 2016. The lease was terminated in September 2017.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

In July 2017, the YMCA and National Safe Place, Inc. committed to a five-year lease, with the option to extend the lease for two five-year renewal options, with 2722 Crittenden Drive, LLC, for a building located at 2722 Crittenden Drive, Louisville, Kentucky to be utilized for administrative offices, contact and operations center. Monthly lease payments were \$8,500 for the year ended 2017. The monthly lease payments increase by \$500 per month after the first year of the lease, and \$1,000 per month after the third year of the lease.

In January 2014, National Safe Place, Inc. committed to a 45-month lease with Country Road Properties, for a building located at 251 South Peters Road, Knoxville, Tennessee to be utilized for offices. This lease was renewed for a thirty-six month term with payments of \$1,087 per month. This lease has an option for an additional renewal for five years, with a 3% annual rent escalation effective on November 1st of each year.

The YMCA has committed to eight leases for fitness equipment to be used at various facilities. The leases start dates range from August 2015 through August 2017 and are over periods ranging from 24 to 36 months. The leases are structured as operating leases with monthly payments ranging from \$466 to \$27,441 per lease.

Following is the future minimum operating lease payments pertaining to the leases described above:

December 31, 2018	\$1,029,953
2019	729,037
2020	302,760
2021	126,000
2022	66,000

Note 17. Litigation

The YMCA is a defendant in litigation relating to twelve personal injury claims. While the final outcome cannot be determined at this time, management is of the opinion that the ultimate liability, if any, from the final resolution of these matters will not have a material effect on the Organizations' consolidated financial statements.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Note 18. Long-Term Grant for Runaway and Homeless Youth Program

National Safe Place, Inc. was awarded a grant from the U.S. Department of Health and Human Services in October 2012 not to exceed \$10.5 million to conduct the Runaway and Homeless Youth Training and Technical Assistance Center program. The grant was payable to the Organization over a five-year period that ended in September 2017.

During September 2017, the U.S. Department of Health and Human Services has awarded National Safe Place, Inc. a \$6.3 million grant to conduct the Runaway and Homeless Youth Training and Technical Assistance Center program. The grant is payable over a three year period ending in September 2020.

As part of the grant agreements National Safe Place, Inc. is required to provide 10% a year in non-federal matching contributions to the program. For the years ended December 31, 2017 and 2016, \$2,302,244 and \$2,609,224, respectively, were recognized in grant revenue.

Note 19. Unemployment Reserve

The Organization participates in a self-funded unemployment trust. Deposits are made to a reserve account, and unemployment claims are paid from the trust as they arise. As of December 31, 2017, the Organization had a reserve balance of \$97,397 on deposit with the trustee. For 2017 the unemployment account is a Level 2 in the fair value hierarchy (as described in Note 5). The funds are invested by the trustee essentially as 70% in fixed-income and 30% in equity funds. During the year ended December 31, 2017 the Organization recorded an investment gain of \$8,877 on this trust that is included in miscellaneous revenues on the statements of activities.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Note 20. Partially Self-Funded Health Insurance Program

Effective September 1, 2013, the YMCA adopted a partially self-funded health insurance program for its employees' health care costs. Prior to this, the YMCA had a fully insured health care plan. Under the partially self-funded health insurance program, the YMCA is liable for losses up to a fixed dollar amount per covered participant per plan year of \$100,000 with any excess benefit claims being paid by the third-party insurance company under the contract up to a maximum aggregate stop loss limit of \$1,000,000 per participant. In June 2015, the Executive Committee with authority from the Board of Directors approved to accumulate a reserve for the health insurance program. As of December 31, 2017 and 2016, the board designated reserve totaled \$280,144 and \$201,144, respectively, and is included in board designated reserves on the statements of financial position. The liability for the partially self-funded health insurance program included in the accrued expenses was \$17,000 and \$30,000, respectively, at December 31, 2017 and 2016.

Note 21. Acquisition of YMCA of Southern Indiana

The Board members of the YMCA approved an acquisition of the YMCA of Southern Indiana on November 23, 2015. The agreement of acquisition and plan of acquisition documents were signed by both Organizations' boards in December 2015. The acquisition was effective January 1, 2016. Through this acquisition, YMCA seeks to further its mission by increasing services to their members throughout the Louisville Metro and Southern Indiana community.

As part of the acquisition, YMCA received the following which was reported on the statement of financial position as of January 1, 2016:

Assets	
Cash	\$ 323,782
Investments	8,320
Grants, pledges and accounts receivable	304,985
Prepays and other	49,886
Property and equipment	<u>13,921,328</u>
Total assets	<u>\$14,608,301</u>

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Liabilities	
Line of credit	\$ 200,000
Accounts payable and accrued expenses	512,359
Mortgage payable	5,831,643
Capital leases	<u>289,658</u>
Total liabilities	<u>6,833,660</u>
Net Assets	
Unrestricted	7,351,876
Temporarily restricted	<u>422,765</u>
Total net assets	<u>7,774,641</u>
Total liabilities and net assets	<u>\$14,608,301</u>

Note 22. Lease Revenue

In November 2008, the YMCA committed to leasing office space at the Floyd County branch to Floyd Memorial Hospital for ten years, with an annual base rent of \$50,000. The lease has the option to be renewed for two five-year terms.

In January 2013, the YMCA committed to leasing office space at the Floyd County branch to Jewish Hospital & St. Mary's Healthcare, Inc. d/b/a Frazier Rehab Institute for twenty years, with an annual rent of \$39,831. The annual rent may escalate up to 3% per year. The lease has the option to be renewed for one five-year term.

In November 2008, the YMCA committed to leasing office space at the Floyd County branch to Lifespan Resources, Inc. for ninety-nine years. The rent is based upon a portion of the building's annual costs. Lifespan Resources, Inc. also pays for shared expenses incurred for use of common areas.

The YMCA verbally committed to leasing office space at the Floyd County branch to Horseshoe Foundation of Floyd County, Inc., on a month to month basis, for \$1 a year. Horseshoe Foundation of Floyd County, Inc. pays for shared expenses incurred for use of common areas.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Note 23. Subsequent Events

During 2018, the YMCA entered into a New Market Tax Credit Loan agreement to finance construction of the Republic Bank Foundation YMCA, to be located at 1700 W. Broadway, Louisville, Kentucky. A new legal entity, Health Equity Partners Properties (HEPP) (a not-for-profit organization), has been formed as a consolidated subsidiary for administering the transaction. HEPP received cash for construction, with corresponding loans from the YMCA of Greater Louisville in addition to four federal Community Development Entities (CDE) for a total note payable in the amount of \$27.7 million. The portion of this note that is external is \$9.8 million, so for consolidated financial statements, the YMCA debt in the amount of \$17.9 million will be eliminated. Until December of 2024, only interest payments will be due, annually on December 15th at a rate of 1.59%. Principal payments are due beginning in December 2025 and will be based on the lender's amortization schedule. The loan agreement reaches maturity in December 2047 and is secured by a mortgage on the related property.

**YOUNG MEN'S CHRISTIAN ASSOCIATION OF GREATER LOUISVILLE, INC.
AND AFFILIATE**

**CONSOLIDATING STATEMENT OF FINANCIAL POSITION
December 31, 2017**

Assets	YMCA of Greater Louisville, Inc.	National Safe Place, Inc.	Eliminations	Consolidated
Cash and cash equivalents	\$ 23,193,390	\$ 102,881		\$ 23,296,271
Cash and cash equivalents, restricted	127,559			127,559
Grants and accounts receivable	1,348,721	302,287	\$ (159,057)	1,491,951
Pledges receivable, net	969,425	18,980		988,405
Prepaid expenses and inventories	538,924	40,475	(880)	578,519
Unemployment reserve	97,397			97,397
Certificates of deposit	504,083	300,000		804,083
Investments	4,913,502			4,913,502
Derivative financial instruments	84,136			84,136
Property and equipment, net	<u>59,686,091</u>	<u>237</u>		<u>59,686,328</u>
Total assets	<u>\$ 91,463,228</u>	<u>\$ 764,860</u>	<u>\$ (159,937)</u>	<u>\$ 92,068,151</u>
 Liabilities and Net Assets				
Accounts payable and accrued expenses	\$ 3,539,460	\$ 30,848	\$ 1,512	\$ 3,571,820
Due to YMCA		161,449	(161,449)	
Custodial liabilities	133,913			133,913
Debt	22,565,166			22,565,166
Capital lease obligations	<u>1,019,957</u>			<u>1,019,957</u>
Total liabilities	<u>27,258,496</u>	<u>192,297</u>	<u>(159,937)</u>	<u>27,290,856</u>
 Net Assets				
Unrestricted:				
Board designated reserves	21,250,511	544,818		21,795,329
Board designated endowment	3,571,065			3,571,065
Undesignated	<u>33,115,440</u>	<u>8,765</u>		<u>33,124,205</u>
	57,937,016	553,583		58,490,599
Temporarily restricted	4,921,793	18,980		4,940,773
Permanently restricted	<u>1,345,923</u>			<u>1,345,923</u>
Total net assets	<u>64,204,732</u>	<u>572,563</u>		<u>64,777,295</u>
Total liabilities and net assets	<u>\$ 91,463,228</u>	<u>\$ 764,860</u>	<u>\$ (159,937)</u>	<u>\$ 92,068,151</u>

**YOUNG MEN'S CHRISTIAN ASSOCIATION OF GREATER LOUISVILLE, INC.
AND AFFILIATE**

**CONSOLIDATING STATEMENT OF FINANCIAL POSITION
December 31, 2016**

Assets	YMCA of Greater <u>Louisville, Inc.</u>	National Safe <u>Place, Inc.</u>	<u>Eliminations</u>	<u>Consolidated</u>
Cash and cash equivalents	\$ 19,910,466			\$ 19,910,466
Cash and cash equivalents, restricted	122,219			122,219
Grants and accounts receivable	1,040,475	\$ 506,003	\$ (199,126)	1,347,352
Pledges receivable, net	1,800,555	35,679		1,836,234
Prepaid expenses and inventories	377,691	22,880	(483)	400,088
Certificates of deposit	752,298	302,572		1,054,870
Investments	4,150,470			4,150,470
Derivative financial instruments	36,013			36,013
Property and equipment, net	<u>57,832,160</u>	<u>3,246</u>		<u>57,835,406</u>
Total assets	<u>\$ 86,022,347</u>	<u>\$ 870,380</u>	<u>\$ (199,609)</u>	<u>\$ 86,693,118</u>
 Liabilities and Net Assets				
Accounts payable and accrued expenses	\$ 2,112,843	\$ 69,472	\$ 1,618	\$ 2,183,933
Due to YMCA		201,227	(201,227)	
Custodial liabilities	68,329			68,329
Debt	23,684,646			23,684,646
Capital lease obligations	789,879			789,879
Derivative financial instruments				
Total liabilities	<u>26,655,697</u>	<u>270,699</u>	<u>(199,609)</u>	<u>26,726,787</u>
 Net Assets				
Unrestricted:				
Board designated reserves	17,438,370	507,829		17,946,199
Board designated endowment	3,056,480			3,056,480
Undesignated	<u>33,095,831</u>	<u>70,629</u>		<u>33,166,460</u>
Temporarily restricted	53,590,681	578,458		54,169,139
Permanently restricted	4,431,716	21,223		4,452,939
	<u>1,344,253</u>			<u>1,344,253</u>
Total net assets	<u>59,366,650</u>	<u>599,681</u>		<u>59,966,331</u>
Total liabilities and net assets	<u>\$ 86,022,347</u>	<u>\$ 870,380</u>	<u>\$ (199,609)</u>	<u>\$ 86,693,118</u>

YOUNG MEN'S CHRISTIAN ASSOCIATION OF GREATER LOUISVILLE, INC. AND AFFILIATE
CONSOLIDATING STATEMENT OF ACTIVITIES
Year Ended December 31, 2017

	YMCA of Greater Louisville, Inc.			National Safe Places, Inc.			Consolidated				
	Unrestricted	Temporarily Restricted	Permanently Restricted	Total	Unrestricted	Temporarily Restricted	Permanently Restricted	Total	Eliminations		
Public Support, Revenues and Gains											
Public support:											
Special events (net of cost of direct benefits to donors of \$68,441)	\$ 321,521	\$ 980,873	\$ 1,670	\$ 1,304,064	\$ 245,798	\$ 18,980	\$ 264,778	\$ 567,319	\$ 999,853	\$ 1,670	\$ 1,568,842
Contributions	93,862			93,862				93,862			93,862
Government grants	3,022,785	677,000		3,699,785	2,302,244		2,302,244	5,325,029	677,000		6,002,029
In-kind donations	696,794			696,794	40,800		40,800	737,594			737,594
Metro United Way grant	8,886	565,422		574,308				8,886	566,422		574,308
Other grants	145,914	500,000		645,914				145,914	500,000		645,914
Total public support	4,289,762	2,723,295	1,670	7,014,727	2,588,842	18,980	2,607,822	6,878,604	2,742,275	1,670	9,622,549
Revenues and gains:											
Membership dues	25,529,119			25,529,119	152,238		152,238	23,679,757			23,679,757
Programs	19,942,584			19,942,584	106,046		106,046	20,048,630			20,048,630
Sales of merchandise	35,786			35,786	32,047		32,047	67,833			67,833
Investment income	376,907			376,907	2,645		2,645	379,552			379,552
Management fees	1,431,565			1,431,565				511,673	(1,431,565)		511,673
Change in fair value of derivative financial instruments	48,123			48,123				48,123			48,123
Gain and rental income	252,988			252,988				252,988			252,988
Gain on sale of property and equipment	22,559			22,559				22,559			22,559
Miscellaneous	107,210			107,210				107,210			107,210
Total revenues and gains	46,258,514			46,258,514	292,976		292,976	45,118,325	(1,433,165)		45,118,325
Net assets released from restriction	2,233,218	(2,233,218)			21,223	(21,223)		2,254,441	(2,254,441)		
Total public support, revenues, and gains	52,781,494	490,077	1,670	53,273,241	2,903,041	(2,243)	2,900,798	54,251,370	(1,433,165)	1,670	54,748,874
Expenses											
Program services	42,204,932			42,204,932	2,329,714		2,329,714	43,550,565	(984,081)		43,550,565
Management and general	5,730,868			5,730,868	538,912		538,912	5,865,391	(404,389)		5,865,391
Fund-raising	499,359			499,359	59,290		59,290	513,954	(44,693)		513,954
Total expenses	48,435,159			48,435,159	2,927,916		2,927,916	49,929,910	(1,433,165)		49,929,910
Increase (decrease) in total net assets	4,346,335	490,077	1,670	4,838,082	(24,875)	(2,243)	(27,118)	4,321,460	487,834	1,670	4,810,964
Net assets at beginning of year	53,590,681	4,431,716	1,344,253	59,366,650	578,458	21,223	599,681	54,160,139	4,452,939	1,344,253	59,966,331
Net assets at end of year	\$ 57,937,016	\$ 4,921,793	\$ 1,345,923	\$ 64,204,732	\$ 553,583	\$ 18,980	\$ 572,563	\$ 58,490,599	\$ 4,940,773	\$ 1,345,923	\$ 64,777,295

YOUNG MEN'S CHRISTIAN ASSOCIATION OF GREATER LOUISVILLE, INC. AND AFFILIATE
CONSOLIDATING STATEMENT OF ACTIVITIES
Year Ended December 31, 2016

	YMCA of Greater Louisville, Inc.				National Safe Place, Inc.			
	Unrestricted	Temporarily Restricted	Permanently Restricted	Total	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
Public Support, Revenues and Gains								
Public support:								
Contributions	\$ 297,757	\$ 826,122	\$ 2,035	\$ 1,125,914	\$ 256,561	\$ 21,223	\$ 277,784	\$ 554,318
Special events (net of cost of direct benefits to donors of \$70,675)	77,975			77,975				77,975
Government grants	3,066,337	21,344		3,087,681	2,609,224		2,344	5,615,561
In-kind donations	36,977	609,429		646,406	98,648			176,357
Metro United Way grant	4,114	61,379		65,493				613,543
Other grants	394,537	1,518,274	2,035	2,914,846	2,985,656	(612)	61,379	455,516
Total public support	3,837,697	2,436,508	2,035	6,276,240	5,358,006	21,223	1,539,497	8,343,050
Revenues and gains:								
Membership dues	22,260,580			22,260,580	157,702	(2,000)		22,416,282
Programs	19,530,009			19,530,009	174,829			19,724,838
Sales of merchandise	82,200			82,200	30,088	(210)		112,078
Investment income	159,184			159,184	2,677			161,861
Management fees	1,618,044			1,618,044		(1,618,044)		184,664
Net realized and unrealized gains on investments	184,664			184,664				184,664
Change in fair value of derivative financial instrument	312,377			312,377				312,377
Garage and rental income	292,170			292,170				292,170
Loss on sale of property and equipment	(29,436)			(29,436)				(29,436)
Miscellaneous	21,995			21,995				21,995
Total revenues and gains	44,451,787			44,451,787	365,296	(1,620,254)		43,196,829
Net assets released from restriction	1,643,268	(1,643,268)			12,816	(12,816)		1,656,084
Total public support, revenues, and gains	49,932,752	(124,994)	2,035	49,809,793	3,345,545	8,407	(116,587)	51,539,879
Expenses								
Program services	41,691,463			41,691,463	2,739,980	(1,153,447)		43,277,996
Management and general	5,621,608			5,621,608	531,116	(416,946)		5,735,778
Fund-raising	451,659			451,659	60,462	(50,473)		461,688
Total expenses	47,764,730			47,764,730	3,331,558	(1,620,866)		49,475,462
Increase (decrease) in net assets before acquisition of YMCA of Southern Indiana, Inc.	2,167,982	(124,994)	2,035	2,045,023	10,987	8,407	(116,587)	2,064,417
Excess of assets acquired over liabilities assumed in the acquisition of YMCA of Southern Indiana, Inc.	7,351,876	422,765		7,774,641			422,765	7,774,641
Increase in total net assets	9,519,858	297,771	2,035	9,819,664	10,987	8,407	306,178	9,839,058
Net assets at beginning of year	44,070,823	4,133,945	1,342,218	49,546,986	567,471	12,816	1,342,218	50,127,273
Net assets at end of year	\$ 53,590,681	\$ 4,431,716	\$ 1,344,253	\$ 59,366,650	\$ 578,458	\$ 21,223	\$ 1,344,253	\$ 59,966,331

**YOUNG MEN'S CHRISTIAN ASSOCIATION OF GREATER LOUISVILLE, INC.
AND AFFILIATE**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Years Ended December 31, 2017 and 2016**

<u>Federal Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Passed Through to Sub-recipients</u>	<u>Federal Expenditures</u>	
			<u>2017</u>	<u>2016</u>
U.S. Department of Health and Human Services:				
Basic Center Grant:				
RHYTTAC Program				
Nine months ended September 30			\$ 1,485,765	\$ 2,473,899
Three months ended December 31			<u>816,479</u>	<u>860,523</u>
			<u>2,302,244</u>	<u>3,334,422</u>
Runaway & Homeless Youth Program:				
Eight months ended August 31			74,191	69,127
Four months ended December 31			<u>63,952</u>	<u>125,809</u>
			<u>138,143</u>	<u>194,936</u>
	93.623		<u>2,440,387</u>	<u>3,529,358</u>
Street Outreach:				
Ten months ended October 31	93.557		_____	<u>137,424</u>
U.S. Department of Agriculture:				
Pass through Kentucky Research Foundation				
Cooperative Extension Service	10.500		<u>59,827</u>	_____
Pass through Kentucky Department of Education				
Child Care Food Program	10.558		<u>219,354</u>	<u>187,765</u>
U.S. Department of Housing and Urban Development:				
Pass through Louisville Metro Housing Department				
Rent Supplement	14.249		<u>252,241</u>	<u>250,082</u>
Pass through Louisville Metro Housing Department				
Emergency Solutions	14.231		<u>36,558</u>	<u>32,226</u>
Pass through Louisville Metro Housing Department				
Community Development Block Grant	14.218		<u>36,949</u>	<u>37,781</u>
U.S. Department of Justice				
Juvenile Justice and Delinquency Program	16.540		<u>76,604</u>	_____
U.S. Environmental Protection Agency				
Brownfields Assessment and Cleanup				
Cooperative Agreement	66.818		<u>200,000</u>	_____
Total expenditures of federal awards			<u>\$3,321,920</u>	<u>\$4,174,636</u>

The accompanying notes are an integral part of this schedule.

**YOUNG MEN'S CHRISTIAN ASSOCIATION OF GREATER LOUISVILLE, INC.
AND AFFILIATE**

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Note 1. Basis of Presentation

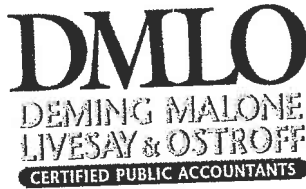
The accompanying schedule of expenditures of federal awards (the "Schedule") include the federal grant activity of YMCA of Greater Louisville, Inc. (YMCA) and National Safe Place, Inc. (Affiliate) under programs of the federal government for the years ended December 31, 2017 and 2016. The information in the schedule is presented in accordance with the requirements of Title 2 U.S. *Code of federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedule presents only a selected portion of the operations of YMCA and Affiliate, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the YMCA and Affiliate.

Note 2. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Note 3. Indirect Cost Rate

The YMCA and Affiliate have elected not to use the 10-percent *de minimis* indirect cost rate allowed under the Uniform Guidance.



Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards

To the Board of Directors
Young Men's Christian Association of
Greater Louisville, Inc. and Affiliate
Louisville, Kentucky

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Young Men's Christian Association of Greater Louisville, Inc. (YMCA) and National Safe Place, Inc. (Affiliate) (not-for-profit organizations), which comprise the consolidated statement of financial position as of December 31, 2017, and the related consolidated statements of activities, and cash flows for the year then ended, and the related consolidated notes to the financial statements, and have issued our report thereon dated May 15, 2018.

Internal Control over Financial Reporting

In planning and performing our audit of the consolidated financial statements, we considered YMCA and Affiliate's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the consolidated financial statements, but not for the purpose of expressing an opinion on the effectiveness of the YMCA and Affiliate's internal control. Accordingly, we do not express an opinion on the effectiveness of the YMCA and Affiliate's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's consolidated financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

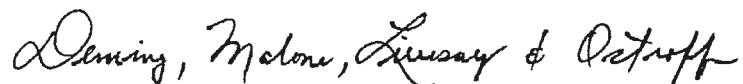
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the YMCA and Affiliate's consolidated financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of consolidated financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Louisville, Kentucky
May 15, 2018



**Independent Auditors' Report on Compliance for Each Major Program and
on Internal Control Over Compliance Required by Uniform Guidance**

The Board of Directors
Young Men's Christian Association of
Greater Louisville, Inc. and Affiliate
Louisville, Kentucky

Report on Compliance for Each Major Federal Program

We have audited Young Men's Christian Association of Greater Louisville, Inc.'s (YMCA) and National Safe Place, Inc.'s (Affiliate) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of YMCA and Affiliate's major federal programs for the year ended December 31, 2017. YMCA and Affiliate's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of YMCA and Affiliate's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about YMCA and Affiliate's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination for YMCA and Affiliate's compliance.

Opinion on Each Major Federal Program

In our opinion, YMCA and Affiliate complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2017.

Report on Internal Control Over Compliance

Management of YMCA of Greater Louisville, Inc. and Affiliate is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered YMCA and Affiliate's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of YMCA and Affiliate's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the result of that testing based on the requirements of Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Deming, Malone, Lussary & Ostroff

Louisville, Kentucky
May 15, 2018

YOUNG MEN'S CHRISTIAN ASSOCIATION OF GREATER LOUISVILLE, INC.
AND AFFILIATE

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended December 31, 2017

Section I – Summary of Auditors' Results

1. The auditors' report expresses an unmodified opinion on the consolidated financial statements of the YMCA and Affiliate for the year ended December 31, 2017.
2. Internal control over financial reporting:
 - Material weakness identified? ___ Yes X No
 - Significant deficiency identified? ___ Yes X None reported
3. No instances of noncompliance material to the financial statements of YMCA and Affiliate, which would be required to be reported in accordance with *Government Auditing Standards* were disclosed during the audit.
4. Internal control over major programs:
 - Material weakness identified? ___ Yes X No
 - Significant deficiency identified? ___ Yes X None reported
5. The auditors' report on compliance for the major federal programs of YMCA and Affiliate, expresses an unmodified opinion on all major federal awards.
6. The audit disclosed no audit findings required to be reported in accordance with 2 CFR 200.516(a).
7. The program audited as a major program was:

<u>Federal CFDA Number</u>	<u>Name of Major Federal Program</u>
93.623	U.S. Department of Health and Human Services: Basic Center Program
8. The threshold used to distinguish between Type A and Type B programs was \$750,000.
9. The auditee did qualify as a low-risk auditee.