

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

Applicant/Program: Chestnut Street YMCA Black Achievers Program
Applicant Requested Amount: \$30,000
Appropriation Request Amount: \$11,000

Executive Summary of Request Black Achievers/Youth Achievers is a mentoring program for youth in grades K-12. This program is a multiracial effort to help all youth of color develop to their fullest potential.

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.

2 District # Barbara Skerkin Primary Sponsor Signature 2,000 Amount 5/2/18 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:

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.

District 16 _____ \$ _____

District 17 _____ \$ _____

District 18 _____ \$ _____

District 19 _____ \$ _____

District 20 _____ \$ _____

District 21 _____ \$ _____

District 22 _____ \$ _____

District 23 _____ \$ _____

District 24 _____ \$ _____

District 25 _____ \$ _____

District 26 _____ \$ _____

**LOUISVILLE METRO COUNCIL
NEIGHBORHOOD DEVELOPMENT FUND APPLICATION**

Legal Name of Applicant Organization	Chestnut Street YMCA
Program Name and Request Amount	Black Achievers Program \$30,000 ⁰⁰
	Yes/No/NA
Is the NDF Transmittal Sheet Signed by all Council Member(s) Appropriating Funding?	... <input checked="" type="checkbox"/> Y
Is the funding proposed by Council Member(s) less than or equal to the request amount?	... <input checked="" type="checkbox"/> Y
Is the proposed public purpose of the program viable and well-documented?	... <input checked="" type="checkbox"/> Y
Will all of the funding go to programs specific to Louisville/Jefferson County?	... <input checked="" type="checkbox"/> Y
Has Council or Staff relationship to the Agency been adequately disclosed on the cover sheet?	... <input checked="" type="checkbox"/> Y
Has prior Metro Funds committed/granted been disclosed?	... <input checked="" type="checkbox"/> Y
Is the application properly signed and dated by authorized signatory?	... <input checked="" type="checkbox"/> Y
Is proof of Tax Exempt status of 501(c) 3, 4, 6, 19, 1120-H included?	... <input checked="" type="checkbox"/> Y
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="checkbox"/> N
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 checked="" type="checkbox"/> Y
Is the current Fiscal Year Budget included?	... <input checked="" type="checkbox"/> Y
Is the entity's board member list (with term length/term limits) included?	... <input checked="" type="checkbox"/> Y
Is recommended funding less than 33% of total agency operating budget?	... <input checked="" type="checkbox"/> Y
Does the application budget reflect only the revenue and expenses of the project/program?	... <input checked="" type="checkbox"/> Y
Is the cost estimate(s) from proposed vendor (if request is for capital expense) included?	... <input checked="" type="checkbox"/> Y
Is the most recent annual audit (if required by organization) included?	... <input checked="" type="checkbox"/> Y
Is a copy of Signed Lease (if rent costs are requested) included?	... <input type="checkbox"/> N/A
Is the Supplemental Questionnaire for churches/religious organizations (if requesting organization is faith-based) included?	... <input type="checkbox"/> N/A
Are the Articles of Incorporation of the Agency included?	... <input checked="" type="checkbox"/> Y
Is the IRS Form W-9 included?	... <input checked="" type="checkbox"/> Y
Is the IRS Form 990 included?	... <input checked="" type="checkbox"/> Y
Are the evaluation forms (if program participants are given evaluation forms) included?	... <input type="checkbox"/> N/A
Affirmative Action/Equal Employment Opportunity plan and/or policy statement included (if required to do so)?	... <input checked="" type="checkbox"/> Y
Has the Agency agreed to participate in the BBB Charity review program? If so, has the applicant met the BBB Charity Review Standards?	... <input checked="" type="checkbox"/> Y
Prepared by:	Barbara Shanklin Date: 2-2-18

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

SECTION 1 – APPLICANT INFORMATION			
Legal Name of Applicant Organization: The Young Mens Christian Association of Greater Louisville <i>(as listed on: http://www.sos.ky.gov/business/records)</i>			
Main Office Street & Mailing Address: 545 South 2nd Street, Louisville, KY 40202			
Website: www.ymcalouisville.org			
Applicant Contact:	Freddie Brown	Title:	District Executive Director
Phone:	502-587-7405	Email:	fbrown@ymcalouisville.org
Financial Contact:	Audrey Roling	Title:	Vice President Finance
Phone:	502-587-2384	Email:	aroling@ymcalouisville.org
Organization's Representative who attended NDF Training: Lynn Johnson			
GEOGRAPHICAL AREA(S) WHERE PROGRAM ACTIVITIES ARE (WILL BE) PROVIDED			
Program Facility Location(s):	Chestnut Street Family YMCA		
Council District(s):	4	Zip Code(s):	40203
SECTION 2 – PROGRAM REQUEST & FINANCIAL INFORMATION			
PROGRAM/PROJECT NAME: Black Achievers			
Total Request: (\$)	30,000	Total Metro Award (this program) in previous year: (\$)	0
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		<input type="checkbox"/> Signed lease if rent costs are being requested <input checked="" type="checkbox"/> IRS Form W9 <input type="checkbox"/> Evaluation forms if used in the proposed program <input checked="" type="checkbox"/> Annual audit (if required by organization) <input type="checkbox"/> 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:	External Agency Funds	Amount: (\$)	10,000
Source:		Amount: (\$)	
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:

Mission: To put Christian principles into practice through programs that build healthy spirit, mind and body for all.

Focus Areas: Youth Development, Healthy Living and Social Responsibility

Vision/Aspiration:

By creating powerful and uplifting relationships, the Y will improve the quality of life of our members, increase involvement in our community and deepen compassion through meaningful connections. Recognizing that belonging is a basic need, small groups of people will be brought together based on shared affinity, mutual accountability and developing a hopeful and optimistic outlook for the future. The Compassionate City movement will become part of how our Y will think and act. Achievement, well-being, volunteerism and philanthropy will be a part of how people participating in the YMCA activities are engaged and impacted.

Good health is central to a happy, thriving community and the YMCA works every day to contribute to better health and promote health equity. Our community will foster healthy behaviors for everyone with an emphasis on improving nutrition and increasing opportunities for physical activity, thereby contributing to a reduction in chronic disease and improving quality of life. Opportunities will be provided for our children to experience a sense of health and well-being from crib to college. The Y will be a community leader in public health policy issues and advocate for health equity.

Education is fundamental to a strong community. Families in our community will see the YMCA as a strong advocate for academic and career success. Students in our community will successfully navigate the education pipeline, leading to completion of high school and being prepared for post-secondary education and fulfilling careers. Achievement gaps in the academic performance of student groups throughout our community will be reduced. The YMCA will lead the way in creating healthy out-of-school time programs and opportunities for all students. Collaboration will be a key component. The YMCA will recognize the critical relationship between a healthy community and a well-educated community and be a trusted source for guidance and activities promoting spiritual, mental and physical health.

The Y will work everyday to welcome and encourage everyone in our community. Economic, geographic and cultural barriers will be minimized, allowing individuals to thrive and experience their greatest potential.

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

SECTION 4 - BOARD OF DIRECTORS AND PAID STAFF

Board Member	Term End Date
Jim Allen	6/30/2018
Betty Kinzer	6/30/2018
Debbie Wesslund	6/30/2018
Jim Willaimson	6/30/2018
Scott Zoppoth	6/30/2018
Tray Cockerell	6/30/2019
Christopher Ecken	6/30/2019
Bob Harlow	6/30/2019
Kim Holobaugh	6/30/2019
Tom Kmetz	6/30/2019
Hala Ziady	6/30/2019
Barry Barker	6/30/2020
Cheryl Bruner	6/30/2020
Greg DeMuth	6/30/2020
Gaylee Gillim	6/30/2020
Barbara Lankford	6/30/2020
David Tandy	6/30/2020

Describe the Board term limit policy:

A board term is 3 years. Board members can be re-elected after a one year interval. Board members can be elected to serve no more than 3 consecutive full 3-year terms.

Three Highest Paid Staff Names	Annual Salary
R. Stephen Tarver	259,250
David Heard	187,564
Becky Gamm	160,665

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.):

Black Achievers/Youth Achievers is a mentoring program for youth in grades K-12. The Black Achievers program does not exclude based on race, but rather is a multiracial effort to help all youth of color develop to their fullest potential. To support equity in education goals, the program is designed to meet the needs of African American youth. Saturday Sessions take place on the second and fourth Saturday of the month, during the 40-week school calendar year. The program combines features of mentoring, structured discussions, group exercises, role-playing, hands-on activities, workplace tours, talks by guest speakers, and traditional lectures and presentations. Additional program activities take place throughout the week and involve ACT/SAT preparatory courses, tutoring, computer training, computer-assisted instruction, and specialized training based on the educational and developmental needs of the program participants.

Program activities are divided into four categories: educational activities, career activities, developmental activities and service activities.

o Educational activities curriculum improves vocabulary, comprehension, mathematics computation, mathematics concepts and language expression.

o Career activities curriculum assists youth in identifying career options based on their values, interests, personality and skills. Students are assisted in researching occupations that match their interest and are given the opportunity to participate in activities that increase their career knowledge and experiences.

o Developmental activities curriculum builds and reinforces positive identity, positive values, positive adult role models, social competencies, empowerment, a caring neighborhood and constructive use of time.

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

\$12,750 will be used to cover the cost of registration fee for 150 youth in low-income households (\$85/each). This portion of the funding will be applied to salaries.

\$12,000 will be used to cover college tour expenses, company tours, field trips and transportation to/from the program for youth with limited or no access to transportation

\$5,250 will be used to purchase program supplies and cover program space fees at Central High School

Total Request is \$30,000

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

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

N/A - This request is not a fundraiser.

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.

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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:

According to scientific research-based data, children have a greater tendency to succeed in school as well as life when schools, community agencies and families collaborate to support their learning. YMCA Black Achievers helps youth to succeed in school and life by creating ongoing relationships between students and positive adult role models. The adult role models are made up of community volunteers and Adult Achievers, who are individuals identified and recognized by various businesses, agencies and organizations for their excellent performance in the workplace and commitment to the community. The program also assists parents in getting involved in their child's education by providing venues for parents to network and interact with school administrators and educators. In addition, YMCA Black Achievers offers parents various workshops and seminars on positive parenting, asset development, communication, time management, leadership training, financial management, and team building. Parents are given the opportunity to volunteer in the program, which further enables the parent to engage in their child's development.

The funds will allow the Y to improve academic deficiencies and increase the percentage of students who graduate from high school by offering activities that focus on vocabulary, comprehension, mathematics computation, mathematic concepts and language expressions. Most assignments, activities, and exercises are geared to be interactive, allowing students and adult role models to work together throughout the learning experience in a safe learning atmosphere. This will take place in the following activities:

1. Interactive group assignments requiring group work and communication
2. Discussions based on reading assignments, current events and special topics
3. Role-playing designed to improve vocabulary, comprehension and language expression
4. Presentations and workshops on time management, study skills, and goal setting
5. Motivation speeches that encourage youth to learn and pursue excellence

In addition, the funds will allow YMCA Black Achievers to provide youth with resources and the opportunity to

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.

Black Achievers relies on the contributions of over 200 volunteers, companies, organizations and universities collaborate to help the program meet its goals.

The following companies/organizations provide workplace tours, interactive learning sessions, speakers, and volunteers: AETNA, Baptist Health Louisville, Brown-Forman Corporation, GE Appliances, Ford Motor Company, Fourth Street Live, Human, KY Farm Bureau Mutual Insurance Company, Kroger Company, Manna Inc., Norton Healthcare, PNC Bank, Republic Bank, River City Bank, Sullivan University, TARC, University of Louisville, UPS, WLKY TV 32, Zeon Chemicals.

The following colleges, companies, organizations and universities provide scholarships for post-secondary education: Alpha Phi Alpha Fraternity Inc, Alpha Kappa Alpha Sorority Inc., Bellarmine University, Brown-Forman Corporation, Bush-Mason Trailblazers, Eastern Kentucky University, Ford African American Network, Fourth Street Live, Humana Foundation, Kiwanis Club, Louisville Chapter of Links Inc., Montford Point Marine Association, Morehead State University, Northern Kentucky University, Spalding University, Sullivan University, Omega Psi Phi Fraternity Inc., University of Kentucky, University of Louisville, and Western Kentucky University.

Louisville Metro provides EAF funding, speakers and volunteers.

Metro United Way provides funding, training, and support.

YMCA of Greater Louisville provides internal and external cross branch resources for youth and families.



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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	12750	68618	81368
B: Rent/Utilities	1500	24630	26130
C: Office Supplies	2450	2780	5230
D: Telephone			
E: In-town Travel			
F: Client Assistance (See Detailed List on Page 8)			
G: Professional Service Contracts			
H: Program Materials	4250	0	4250
I: Community Events & Festivals (See Detailed List on Page 8)			
J: Machinery & Equipment			
K: Capital Project			
L: Other Expenses (See Detailed List on Page 8)	9050	34980	44030
*TOTAL PROGRAM/PROJECT FUNDS	30000	131008	161008
% of Program Budget	18.6 %	81.4 %	100%

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

Other State, Federal or Local Government	
United Way	22000
Private Contributions (do not include individual donor names)	13500
Fees Collected from Program Participants	18200
Other (please specify)	77308
Total Revenue for Columns 2 Expenses **	131008

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

**Must equal or exceed total in column 2.

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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
College Tour Expenses	9,050	12,926	21,976
Administration	0	18,754	18,754
Printing/ Promotion		2,250	2,250
Staff Training/ Travel		1,050	1,050
Total	9,050	34,980	44,030

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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
Volunteer Hours	38043	50 volunteers x 37.5 hours x \$20 +
<i>Total Value of In-Kind</i> <i>(to match Program Budget Line Item.</i> Volunteer Contribution & Other In Kind)	38043	

* 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: 1/1/2018

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

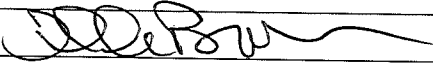
1. The Agency certifies it will not use Louisville Metro Government funds for any religious, political or fraternal Activities.
2. The Agency has a written Affirmative Action/Equal Opportunity Policy.
3. The Agency does not discriminate in employment or in provision of any service/program/activity/event 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.

I am not aware of any family relationships that exist between our Association Board members and Metro Council members.

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:		Date:	02/08/2018
Legal Signatory: (please print):	Freddie Brown	Title:	District Executive
Phone:	502-587-7405	Extension:	
Email:	fbrown@ymcalouisville.org		

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,

A handwritten signature in cursive script that reads "Janet Neltner".

Janet Neltner
EOMF Clerk

Corp by Major
 Period: 1 - January 2018

YMCA of Greater Louisville

	2018
as of January Forecast	Budget
01 CONTRIBUTIONS	2,198,030
03 SPECIAL EVENTS	142,877
08 UNITED WAY	555,668
10 GRANTS & CONTRACT SERVICES	3,746,859
11 MEMBERSHIPS	23,519,299
13 PROGRAM FEES	19,140,530
14 MERCHANDISE SALES	425,859
15 INTEREST INCOME	247,869
16 MISCELLANEOUS	53,651
18 INTRA Y ALLOCATIONS	5,923,031
R Revenue	55,953,673
21 SALARIES & WAGES	21,942,940
22 EMPLOYEE BENEFITS	2,695,211
23 PAYROLL TAXES	2,080,719
24 PROFESSIONAL SERVICES	2,041,581
25 SUPPLIES	3,793,292
26 TELEPHONE	601,512
27 POSTAGE	143,762
28 OCCUPANCY	7,423,609
29 EQUIPMENT	232,301
31 PRINTING & PROMOTION	1,038,716
32 TRAVEL & LOCAL EXPENSE	712,617
33 ASSOC'N EVENTS/MEETINGS	478,727
35 MEMBERSHIP DUES	521,079
36 AWARDS & GRANTS	15,000
37 FINANCING COST	7,000
38 INSURANCE PREMIUMS	563,000
39 MISCELLANEOUS	83,592
48 INTRA Y ALLOCATION	5,726,100
53 F/A PURCHASES & RESERVE	5,538,755
59 JCPS BD PAYMENT	314,160
X Expense	55,953,673

Corp by Major
Period: 1 - January 2018

YMCA of Greater Louisville
as of January Forecast

2018

Budget

YMCA of Greater Louisville

Branch by Major
 Period: 1 - January 2018

YMCA of Greater Louisville

	2018
as of January Forecast	Budget
03 CHESTNUT STREET	
01 CONTRIBUTIONS	205,050
03 SPECIAL EVENTS	36,875
08 UNITED WAY	80,806
10 GRANTS & CONTRACT SERVICES	670,412
11 MEMBERSHIPS	102,789
13 PROGRAM FEES	421,196
14 MERCHANDISE SALES	
16 MISCELLANEOUS	
R Revenue	1,517,128
21 SALARIES & WAGES	1,022,841
22 EMPLOYEE BENEFITS	136,681
23 PAYROLL TAXES	97,680
24 PROFESSIONAL SERVICES	6,250
25 SUPPLIES	206,668
26 TELEPHONE	23,472
27 POSTAGE	2,230
28 OCCUPANCY	262,379
29 EQUIPMENT	27,925
31 PRINTING & PROMOTION	11,150
32 TRAVEL & LOCAL EXPENSE	19,594
33 ASSOC'N EVENTS/MEETINGS	12,300
35 MEMBERSHIP DUES	12,372
38 INSURANCE PREMIUMS	26,740
39 MISCELLANEOUS	49,500
48 INTRA Y ALLOCATION	(55,200)
53 F/A PURCHASES & RESERVE	201,429
X Expense	2,064,011

03 CHESTNUT STREET (546,883)

Request for Taxpayer Identification Number and Certification

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

▶ Go to www.irs.gov/FormW9 for instructions and the latest information.

Print or type. See Specific Instructions on page 3.	<p>1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank. Young Mens Christian Association of Greater Louisville, Inc.</p> <p>2 Business name/disregarded entity name, if different from above YMCA of Greater Louisville, Inc.</p> <p>3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes.</p> <p><input type="checkbox"/> Individual/sole proprietor or single-member LLC</p> <p><input checked="" type="checkbox"/> C Corporation</p> <p><input type="checkbox"/> S Corporation</p> <p><input type="checkbox"/> Partnership</p> <p><input type="checkbox"/> Trust/estate</p> <p><input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____</p> <p>Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.</p> <p><input checked="" type="checkbox"/> Other (see instructions) ▶ 501(c)3 charitable non-profit corporation <small>(Applies to accounts maintained outside the U.S.)</small></p>	<p>4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):</p> <p>Exempt payee code (if any) 5</p> <p>Exemption from FATCA reporting code (if any) _____</p>
	<p>5 Address (number, street, and apt. or suite no.) See instructions. 545 S. 2nd Street</p> <p>6 City, state, and ZIP code Louisville, KY 40202</p> <p>7 List account number(s) here (optional)</p>	<p>Requester's name and address (optional)</p>

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number	Employer identification number								
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 25%; height: 20px;"></td> <td style="width: 25%; height: 20px;"></td> <td style="width: 25%; height: 20px;"></td> <td style="width: 25%; height: 20px;"></td> </tr> <tr> <td style="text-align: center;">-</td> <td style="text-align: center;">-</td> <td style="text-align: center;">-</td> <td style="text-align: center;">-</td> </tr> </table>					-	-	-	-	[Redacted EIN]
-	-	-	-						

Part II 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); and
- The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

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 the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here	Signature of U.S. person ▶	Date ▶ 5/15/18
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General Instructions

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

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)
- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:

THE 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? [X] 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 [X] No

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

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

4a (Code:) (Expenses \$ 21,130,407 including grants of \$ 54,650) (Revenue \$ 16,279,741)

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. EXPENSES INCLUDE SUBSIDIES AND FINANCIAL ASSISTANCE OF \$2,254,818 THAT MAKE PARTICIPATION POSSIBLE FOR A TOTAL OF 37,866 (Y-USA ANNUAL CONSTITUENCY REPORT) YOUNG PEOPLE, UNDER THE AGE OF 18, WITH WHOM WE ENGAGED IN 2016. PARENTS PLAY AN IMPORTANT ROLE IN THE POLICY AND PROGRAM DECISIONS OF PROGRAMS SUCH AS CHILD CARE. (CONTINUED ON SCHEDULE O)

4b (Code:) (Expenses \$ 19,058,798 including grants of \$) (Revenue \$ 24,161,491)

HEALTHY LIVING -OR IMPROVING THE NATION'S, OR MORE SPECIFICALLY GREATER LOUISVILLE'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, FUN 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. IN 2016 WE PROVIDED \$1,600,182 IN FINANCIAL ASSISTANCE TO PEOPLE SEEKING HEALTHY ACTIONS AND WHO OTHERWISE WOULD HAVE FACED ECONOMIC BARRIERS TO PARTICIPATION. (CONTINUED ON SCHEDULE O)

4c (Code:) (Expenses \$ 1,242,965 including grants of \$) (Revenue \$ 69,921)

SOCIAL RESPONSIBILITY -OR GIVING BACK AND PROVIDING SUPPORT TO OUR NEIGHBORS, MEANS THE YMCA HAS BEEN LISTENING AND RESPONDING TO THE LOUISVILLE COMMUNITY MOST CRITICAL SOCIAL NEEDS FOR OVER 160 YEARS. YMCA 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 41,432,170

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)? If "Yes," complete Schedule A	1 ✓	
2 Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?	2 ✓	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	3	✓
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? If "Yes," complete Schedule C, Part II	4	✓
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? If "Yes," complete Schedule C, Part III	5	✓
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? If "Yes," complete Schedule D, Part I	6	✓
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7	✓
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III	8	✓
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? If "Yes," complete Schedule D, Part IV	9	✓
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V	10 ✓	
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? If "Yes," complete Schedule D, Part VI	11a ✓	
b Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII	11b	✓
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? If "Yes," complete Schedule D, Part VIII	11c	✓
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? If "Yes," complete Schedule D, Part IX	11d	✓
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e ✓	
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)? If "Yes," complete Schedule D, Part X	11f ✓	
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII	12a	✓
b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	12b ✓	
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13	✓
14a Did the organization maintain an office, employees, or agents outside of the United States?	14a	✓
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV	14b	✓
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? If "Yes," complete Schedule F, Parts II and IV	15	✓
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? If "Yes," complete Schedule F, Parts III and IV	16	✓
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? If "Yes," complete Schedule G, Part I (see instructions)	17	✓
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	18 ✓	
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III	19	✓

Part IV Checklist of Required Schedules (continued)

		Yes	No
20a	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

Table with columns for line number, description, sub-column (1a-14b), Yes, and No. Contains questions about Form 1096, Form W-2G, Form W-3, Form 990-T, Form 8886-T, Form 8282, Form 8899, Form 1098-C, Form 4966, Form 501(c)(7), Form 501(c)(12), Form 4947(a)(1), and Form 501(c)(29).

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

Table with 5 columns: Question ID, Question Text, Answer Box, Yes, No. Rows include 1a (36), 1b (35), 2, 3, 4, 5, 6, 7a, 7b, 8a, 8b, 9.

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

Table with 5 columns: Question ID, Question Text, Answer Box, Yes, No. Rows include 10a, 10b, 11a, 11b, 12a, 12b, 12c, 13, 14, 15a, 15b, 16a, 16b.

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed 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.
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 LOUISVILLA, 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) BRAD SMITH CHAIRMAN	1.0	✓		✓				0	0	0
(2) TRICIA BURKE SECRETARY	1.0	✓		✓				0	0	0
(3) COURTNEY GIESEL TREASURER	1.0	✓		✓				0	0	0
(4) JIM ALLEN PAST CHAIR	1.0	✓		✓				0	0	0
(5) BILL BARBER DIRECTOR	1.0	✓						0	0	0
(6) HARLEY BUTLER DIRECTOR	1.0	✓						0	0	0
(7) TRAY COCKERELL DIRECTOR	1.0	✓						0	0	0
(8) GREG DEMUTH DIRECTOR	1.0	✓						0	0	0
(9) CHRISTOPHER ECKEN DIRECTOR	1.0	✓						0	0	0
(10) GAYLEE GILLIM DIRECTOR	1.0	✓						0	0	0
(11) TED HISSEY DIRECTOR	1.0	✓						0	0	0
(12) HOWARD HOLLOMAN DIRECTOR	1.0	✓						0	0	0
(13) DAVID HOLOBAUGH DIRECTOR	1.0	✓						0	0	0
(14) BETTY KINZER DIRECTOR	1.0	✓						0	0	0

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15) TOM KMETZ DIRECTOR	1.0	<input checked="" type="checkbox"/>						0	0	0
(16) BARBARA LANKFORD DIRECTOR	1.0	<input checked="" type="checkbox"/>						0	0	0
(17) PAT NORTHAM DIRECTOR	1.0	<input checked="" type="checkbox"/>						0	0	0
(18) MARTIN PADGETT DIRECTOR	1.0	<input checked="" type="checkbox"/>						0	0	0
(19) TRACEE TROUTT DIRECTOR	1.0	<input checked="" type="checkbox"/>						0	0	0
(20) DEBBIE WESSLUND DIRECTOR	1.0	<input checked="" type="checkbox"/>						0	0	0
(21) JIM WILLIAMSON DIRECTOR	1.0	<input checked="" type="checkbox"/>						0	0	0
(22) HALA ZIADY DIRECTOR	1.0	<input checked="" type="checkbox"/>						0	0	0
(23) SCOTT ZOPPOTH DIRECTOR	1.0	<input checked="" type="checkbox"/>						0	0	0
(24) DIANE BAILEY DIRECTOR	1.0	<input checked="" type="checkbox"/>						0	0	0
(25) (SEE STATEMENT)										
1b Sub-total								0	0	0
c Total from continuation sheets to Part VII, Section A								1,536,686	0	244,803
d Total (add lines 1b and 1c)								1,536,686	0	244,803

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 **▶** 11

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

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
TREASURER JEFFERSON CO PUBLIC SCHOOLS 3332 NEWBURG ROAD, LOUISVILLE, KY 40218	REIMBURSE FOR CONSTRUCTION COST	838,804
LOUISVILLE MECHANICAL SERVICES 300 HIGH RISE DRIVE, LOUISVILLE, KY 40218	LABOR AND REPAIRS	454,255
CURRENTMARKETING 1324 E. WASHINGTON STREET, LOUISVILLE, KY 40206	MARKETING	356,655
MILLER TRANSPORTATION 111 OUTER LOOP, LOUISVILLE, KY 40214	FIELD TRIP TRANSPORTATION	332,600
CERIDIAN HCM 3311 EAST OLD SHAKOPEE ROAD, MINNEAPOLIS, MN 55425	PAYROLL SERVICES	257,017

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 **▶** 11

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	613,543					
	b Membership dues	1b	0					
	c Fundraising events	1c	235,001					
	d Related organizations	1d	0					
	e Government grants (contributions)	1e	3,065,082					
	f All other contributions, gifts, grants, and similar amounts not included above	1f	2,694,524					
	g Noncash contributions included in lines 1a-1f: \$		22,977					
	h Total. Add lines 1a-1f ▶			6,608,150				
Program Service Revenue	Business Code							
	2a HEALTHY LIVING		813410	24,161,491	24,161,491			
	b YOUTH DEVELOPMENT		813410	16,279,741	16,279,741			
	c SOCIAL RESPONSIBILITY		813410	69,921	69,921			
	d _____							
	e _____							
	f All other program service revenue .			0	0	0	0	
g Total. Add lines 2a-2f ▶			40,511,153					
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts) ▶			159,184			159,184	
	4 Income from investment of tax-exempt bond proceeds ▶							
	5 Royalties ▶							
	6a Gross rents	(i) Real	(ii) Personal					
			15,943					
		b Less: rental expenses						
	c Rental income or (loss)		15,943	0				
	d Net rental income or (loss) ▶			15,943			15,943	
	7a Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other					
			904,797	12,479				
		b Less: cost or other basis and sales expenses		895,079	41,915			
		c Gain or (loss)		9,718	(29,436)			
	d Net gain or (loss) ▶			(19,718)			(19,718)	
	8a Gross income from fundraising events (not including \$ 235,001 of contributions reported on line 1c). See Part IV, line 18 a			70,674				
		b Less: direct expenses b		92,645				
c Net income or (loss) from fundraising events . ▶				(21,971)			(21,971)	
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			82,200					
	b Less: cost of goods sold b		55,316					
	c Net income or (loss) from sales of inventory . . ▶			26,884			26,884	
Miscellaneous Revenue			Business Code					
11a CONTRACT SERVICES		661000	1,618,043	1,618,043				
b PARKING LOT		531190	230,872		219,341	11,531		
c MISCELLANEOUS		900099	61,298	61,298				
d All other revenue			0	0	0	0		
e Total. Add lines 11a-11d ▶			1,910,213					
12 Total revenue. See instructions. ▶			49,189,838	42,190,494	219,341	171,853		

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	5,650	5,650		
2 Grants and other assistance to domestic individuals. See Part IV, line 22	45,800	45,800		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16	3,200	3,200		
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	676,402	136,754	495,119	44,529
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	21,047,696	18,320,600	2,589,735	137,361
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	1,374,744	1,093,283	264,978	16,483
9 Other employee benefits	1,160,602	951,064	194,953	14,585
10 Payroll taxes	1,560,724	1,341,202	198,989	20,533
11 Fees for services (non-employees):				
a Management				
b Legal	27,616	22,486	5,130	
c Accounting	48,700	1,300	47,400	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	18,051	18,051		
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)				
12 Advertising and promotion	1,021,427	665,298	271,868	84,261
13 Office expenses	5,819,689	5,558,221	258,613	2,855
14 Information technology	920,559	920,559		
15 Royalties				
16 Occupancy	5,437,879	5,344,299	93,329	251
17 Travel	710,272	693,315	16,149	808
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	543,586	340,423	151,484	51,679
20 Interest	870,234	589,935	280,299	
21 Payments to affiliates	392,209	392,209	0	0
22 Depreciation, depletion, and amortization	3,797,981	3,494,011	299,470	4,500
23 Insurance	795,623	750,983	43,640	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	1,046,888	677,996	368,892	
b MEMBERSHIP DUES	84,559	7,795	26,156	50,608
c MISCELLANEOUS	73,445	57,766	15,404	275
d				
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	47,483,536	41,432,200	5,621,608	429,728
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

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

		(A)		(B)
		Beginning of year		End of year
Assets	1 Cash—non-interest-bearing	5,644	1	5,475
	2 Savings and temporary cash investments	18,406,961	2	20,779,508
	3 Pledges and grants receivable, net	2,229,251	3	2,361,667
	4 Accounts receivable, net	370,038	4	479,363
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L	0	5	0
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L		6	0
	7 Notes and loans receivable, net	0	7	
	8 Inventories for sale or use	0	8	
	9 Prepaid expenses and deferred charges	272,278	9	377,691
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 104,861,053		
	b Less: accumulated depreciation	10b 47,028,893	45,402,949	10c 57,832,160
	11 Investments—publicly traded securities	4,053,403	11	4,150,470
	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	0	14	
	15 Other assets. See Part IV, line 11	0	15	36,013
16 Total assets. Add lines 1 through 15 (must equal line 34)	70,740,524	16	86,022,347	
Liabilities	17 Accounts payable and accrued expenses	1,273,718	17	2,112,843
	18 Grants payable	0	18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities	18,927,286	20	18,215,113
	21 Escrow or custodial account liability. Complete Part IV of Schedule D	0	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	
	23 Secured mortgages and notes payable to unrelated third parties	695,479	23	6,259,412
	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	297,055	25	68,329
	26 Total liabilities. Add lines 17 through 25	21,193,538	26	26,655,697
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	44,070,823	27	53,876,612
	28 Temporarily restricted net assets	4,133,945	28	4,145,785
	29 Permanently restricted net assets	1,342,218	29	1,344,253
	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	0	30	
	31 Paid-in or capital surplus, or land, building, or equipment fund	0	31	
	32 Retained earnings, endowment, accumulated income, or other funds	0	32	
	33 Total net assets or fund balances	49,546,986	33	59,366,650
34 Total liabilities and net assets/fund balances	70,740,524	34	86,022,347	

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	49,189,838
2	Total expenses (must equal Part IX, column (A), line 25)	2	47,483,536
3	Revenue less expenses. Subtract line 2 from line 1	3	1,706,302
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	49,546,986
5	Net unrealized gains (losses) on investments	5	174,947
6	Donated services and use of facilities	6	(148,634)
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	8,087,019
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	59,366,620

Part XII Financial Statements and Reporting

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

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? . . . If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		✓
b	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	✓	
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.	✓	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	✓	
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.	✓	

(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) BARRY BARKER DIRECTOR	1.0	✓						0	0	0
(26) TROY CHILDRESS DIRECTOR	1.0	✓						0	0	0
(27) TERESA COUTS DIRECTOR	1.0	✓						0	0	0
(28) LEE HAMILTON DIRECTOR	1.0	✓						0	0	0
(29) ROBERTA HARTLAGE DIRECTOR	1.0	✓						0	0	0
(30) RUDY HAVIRA DIRECTOR	1.0	✓						0	0	0
(31) STEVE JAMES DIRECTOR	1.0	✓						0	0	0
(32) MARY KINNEY DIRECTOR	1.0	✓						0	0	0
(33) REBECCA MATHENY DIRECTOR	1.0	✓						0	0	0
(34) DOUG PHILLIPS DIRECTOR	1.0	✓						0	0	0
(35) STEVE SEXTON DIRECTOR	1.0	✓						0	0	0
(36) THURMAN MARK DIRECTOR	1.0	✓						0	0	0
(37) R. STEPHEN TRAVER PRESIDENT	45.0 5.0			✓				259,250	0	37,610
(38) DAVID W HEARD SENIOR VICE PRESIDENT OF OPERATIONS	45.0 5.0			✓				187,564	0	30,245
(39) S. KAY MANNING VICE PRESIDENT OF FINANCE	45.0 5.0			✓				133,903	0	27,830
(40) BECKY GAMM VICE PRESIDENT OF OPERATIONS	50.0					✓		160,665	0	24,052
(41) LAURIE JACKSON BRANCH EXECUTIVE DIRECTOR	0.0 45.0					✓		121,320	0	20,206
(42) RONNIE MCKIERNAN BRANCH EXECUTIVE DIRECTOR	50.0					✓		111,488	0	18,066
(43) WILLIAM A PIERCE, JR VICE PRESIDENT OF PLANNING AND DEVELOPMENT	50.0					✓		115,223	0	18,941
(44) KENNETH E HOERTER, JR BRANCH EXECUTIVE DIRECTOR	50.0					✓		114,788	0	18,451

(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 M BRAMER DISTRICT EXECUTIVE DIRECTOR	50.0					✓		112,891	0	21,260
(46) DENIS ENIX DEVELOPMENT GRANTS SPECIALIST	50.0					✓		110,327	0	10,070
(47) RYAN KINGERY VICE PRESIDENT - INFORMATION MANAGEMENT	50.0					✓		109,269	0	18,072

SCHEDULE A
(Form 990 or 990-EZ)

Public Charity Status and Public Support

OMB No. 1545-0047

2016

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

▶ Attach to Form 990 or Form 990-EZ.

▶ Information about Schedule A (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

Name of the organization

Employer identification number

THE YOUNG MEN'S CHRISTIAN ASSOCIATION OF GREATER LOUISVILLE

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

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

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

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

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2012	(b) 2013	(c) 2014	(d) 2015	(e) 2016	(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) 2012	(b) 2013	(c) 2014	(d) 2015	(e) 2016	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10						
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ▶ <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2016 (line 6, column (f) divided by line 11, column (f))	14	%
15 Public support percentage from 2015 Schedule A, Part II, line 14	15	%
16a 33 1/3% support test—2016. 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—2015. 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—2016. 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—2015. 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) 2012	(b) 2013	(c) 2014	(d) 2015	(e) 2016	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	6,663,320	6,315,390	6,636,023	5,300,375	6,619,483	31,534,591
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	29,939,949	32,565,260	34,003,452	33,905,099	40,632,009	170,945,769
3 Gross receipts from activities that are not an unrelated trade or business under section 513	33,344	45,850	35,464	23,302	159,184	297,144
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf	0	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	0
6 Total. Add lines 1 through 5	36,636,613	38,926,500	40,674,939	39,228,776	47,310,676	202,777,504
7a Amounts included on lines 1, 2, and 3 received from disqualified persons	27,000	23,950	31,100	44,560	45,040	171,650
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	27,000	23,950	31,100	44,560	45,040	171,650
8 Public support. (Subtract line 7c from line 6.)						202,605,854

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2012	(b) 2013	(c) 2014	(d) 2015	(e) 2016	(f) Total
9 Amounts from line 6	36,636,613	38,926,500	40,674,939	39,228,776	47,310,676	202,777,504
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	136,814	131,857	197,423	212,467	159,184	837,745
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975	0	0	0	0	0	0
c Add lines 10a and 10b	136,814	131,857	197,423	212,467	159,184	837,745
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on	11,833	0	0	0	0	11,833
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.)	36,785,260	39,058,357	40,872,362	39,441,243	47,469,860	203,627,082
14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2016 (line 8, column (f) divided by line 13, column (f))	15	99.50 %
16 Public support percentage from 2015 Schedule A, Part III, line 15	16	99.45 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2016 (line 10c, column (f) divided by line 13, column (f))	17	0.41 %
18 Investment income percentage from 2015 Schedule A, Part III, line 17	18	0.46 %
19a 33 1/3% support tests—2016. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization <input checked="" type="checkbox"/>		
b 33 1/3% support tests—2015. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions <input type="checkbox"/>		

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer (b) and (c) below.</i>		
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?	11a	
b	A family member of a person described in (a) above?	11b	
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 .	11c	

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.	1	
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.	2	

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).	1	

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?	1	
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).	2	
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.	3	

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.	2a	
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.	2b	
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 .	3a	
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.	3b	

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 2016 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-2016	(iii) Distributable Amount for 2016
1 Distributable amount for 2016 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2016 (reasonable cause required—explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2016:			
a			
b			
c From 2013			
d From 2014			
e From 2015			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2016 distributable amount			
i Carryover from 2011 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4 Distributions for 2016 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2016 distributable amount			
c Remainder. Subtract lines 4a and 4b from 4.			
5 Remaining underdistributions for years prior to 2016, 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 2016. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.			
7 Excess distributions carryover to 2017. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a			
b Excess from 2013			
c Excess from 2014			
d Excess from 2015			
e Excess from 2016			

Schedule of Contributors

2016

▶ Attach to Form 990, Form 990-EZ, or Form 990-PF.
▶ Information about Schedule B (Form 990, 990-EZ, or 990-PF) and its instructions is at www.irs.gov/form990.

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

Organization type (check one):

- Filers of:** 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]

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	----- ----- -----	\$ 5,500	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	----- ----- -----	5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	----- ----- -----	\$ 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	----- ----- -----	\$ 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	----- ----- -----	\$ 90,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
6	----- ----- -----	\$ 150,000	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
7	----- ----- -----	\$ 25,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
8	----- ----- -----	20,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
9	----- ----- -----	\$ 10,500	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
10	----- ----- -----	\$ 9,395	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
11	----- ----- -----	\$ 6,100	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
12	----- ----- -----	\$ 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 XXXXXXXXXX

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	----- ----- -----	\$ 10,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
14	----- ----- -----	5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
15	----- ----- -----	\$ 8,500	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
16	----- ----- -----	\$ 7,130	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
17	----- ----- -----	\$ 50,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
18	----- ----- -----	\$ 12,500	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		\$ 16,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
20		5,750	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
21		\$ 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
22		\$ 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
23		\$ 16,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
24		\$ 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	----- ----- -----	\$ 10,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
26	----- ----- -----	10,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
27	----- ----- -----	\$ 13,815	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
28	----- ----- -----	\$ 10,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
29	----- ----- -----	\$ 12,060	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
30	----- ----- -----	\$ 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization: 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		\$ 15,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
32		6,075	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
33		\$ 22,125	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
34		\$ 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
35		\$ 16,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
36		\$ 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 [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
37	----- ----- -----	\$ ----- 68,625	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
38	----- ----- -----	----- 5,600	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
39	----- ----- -----	\$ ----- 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
40	----- ----- -----	\$ ----- 6,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
41	----- ----- -----	\$ ----- 5,719	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
42	----- ----- -----	\$ ----- 11,000	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
43		\$ 16,379	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
44		7,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
45		\$ 50,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
46		\$ 6,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
47		\$ 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
48		\$ 125,076	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
49	----- ----- -----	\$ 8,830	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
50	----- ----- -----	5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
51	----- ----- -----	\$ 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
52	----- ----- -----	\$ 12,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
53	----- ----- -----	\$ 10,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
54	----- ----- -----	\$ 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
55	----- ----- -----	\$ 568,815	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
56	----- ----- -----	11,195	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
57	----- ----- -----	\$ 6,500	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
58	----- ----- -----	\$ 5,120	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
59	----- ----- -----	\$ 14,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
60	----- ----- -----	\$ 5,500	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
61	----- ----- ----- -----	\$ 6,500	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
62	----- ----- ----- -----	5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
63	----- ----- ----- -----	\$ 20,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
64	----- ----- ----- -----	\$ 6,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
65	----- ----- ----- -----	\$ 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
66	----- ----- ----- -----	\$ 12,500	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	----- ----- -----	\$ 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
68	----- ----- -----	5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
69	----- ----- -----	\$ 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
70	----- ----- -----	\$ 6,120	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
71	----- ----- -----	\$ 15,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
72	----- ----- -----	\$ 19,040	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	----- ----- -----	\$ 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
74	----- ----- -----	10,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
75	----- ----- -----	\$ 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
76	----- ----- -----	\$ 8,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
77	----- ----- -----	\$ 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
78	----- ----- -----	\$ 25,100	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
79		\$ 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
80		9,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
81		\$ 30,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
82		\$ 27,800	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
83		\$ 41,746	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
84		\$ 6,000	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
85	----- ----- -----	\$ ----- 6,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
86	----- ----- -----	----- 221,402	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
87	----- ----- -----	\$ ----- 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
88	----- ----- -----	\$ ----- 10,500	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
89	----- ----- -----	\$ ----- 194,936	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
90	----- ----- -----	\$ ----- 137,424	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 XXXXXXXXXX

Part II Noncash Property (See instructions). Use duplicate copies of Part II if additional space is needed.

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

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

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			(d) Description of how gift is held
-----	-----	-----	-----

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

2016

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.

Open to Public Inspection

Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990.

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

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 3 columns: Question number, (a) Donor advised funds, (b) Funds and other accounts. Includes questions 1-6 regarding donor advised funds.

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

Form for Part II Conservation Easements, including questions 1-9 and a table for lines 2a-2d.

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

Form for Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets, including questions 1a-2b.

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 | |
| d Additions during the year | |
| e Distributions during the year | |
| f Ending balance | |
- 2a** Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No
- b** If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII

Part V Endowment Funds.

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	4,302,034	4,478,544	4,348,824	3,800,247	3,543,301
b Contributions	8,055	7,955	7,150	2,372	12,390
c Net investment earnings, gains, and losses	297,845	31,161	308,306	717,792	398,922
d Grants or scholarships		0	0	0	0
e Other expenditures for facilities and programs	207,201	215,626	185,736	171,587	154,366
f Administrative expenses		0	0	0	0
g End of year balance	4,400,733	4,302,034	4,478,544	4,348,824	3,800,247

- 2** Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a** Board designated or quasi-endowment 69.50 %
 - b** Permanent endowment 30.50 %
 - 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"/> |
| 3b 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		8,589,433		7,528,400
b Buildings		82,360,630	37,722,331	44,638,299
c Leasehold improvements		220,639	88,923	131,716
d Equipment		11,040,812	8,156,603	2,884,209
e Other		2,649,536		2,649,536
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				57,832,160

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	68,329
(3) DERIVATIVE FINANCIAL INSTRUMENTS	0
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	68,329

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	312,377
	COST OF GOODS SOLD	55,316
	SPECIAL EVENTS EXPENSE	21,971
SCHEDULE D, PART XII, LINE 2(D) - OTHER EXPENSES IN AUDITED FINANCIAL STATEMENTS NOT IN FORM 990	(a) Description	(b) Amount
	COST OF GOODS SOLD	55,316
	SPECIAL EVENT EXPENSES	21,971

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.
SCHEDULE D, PART X, LINE 2 - FIN 48 (ASC 740) FOOTNOTE	<p>THE YMCA IS EXEMPT FROM FEDERAL, STATE AND LOCAL INCOME TAXES AS NOT-FOR-PROFIT CORPORATIONS AS DESCRIBED UNDER INTERNAL REVENUE CODE SECTION 501(C)(3). THE YMCA FILES AN INFORMATIONAL TAX RETURN 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 TAX-EXEMPT PURPOSE MAY BE SUBJECT TO TAXATION AS UNRELATED BUSINESS INCOME.</p> <p>AS OF DECEMBER 31, 2016, THE YMCA 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.</p>

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
		BLACK ACHIEVER'S BANQUET (event type)	SAFE PLACE TURF CLASSIC (event type)	1 (total number)	(add col. (a) through col. (c))
Revenue	1 Gross receipts	183,205	116,489	5,981	305,675
	2 Less: Contributions	125,593	107,901	1,507	235,001
	3 Gross income (line 1 minus line 2)	57,612	8,588	4,474	70,674
Direct Expenses	4 Cash prizes				0
	5 Noncash prizes				0
	6 Rent/facility costs	6,642			6,642
	7 Food and beverages	50,971			50,971
	8 Entertainment	500			500
	9 Other direct expenses	21,470	8,588	4,474	34,532
	10 Direct expense summary. Add lines 4 through 9 in column (d) ▶				
11 Net income summary. Subtract line 10 from line 3, column (d) ▶					(21,971)

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))
		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.

**SCHEDULE I
(Form 990)**

**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.

Department of the Treasury
Internal Revenue Service

OMB No. 1545-0047

2016

Open to Public
Inspection

▶ Information about Schedule I (Form 990) and its instructions is at www.irs.gov/form990.

▶ Attach to Form 990.

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 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
(1) YMCA OF GREATER FORT WAYNE 347 WEST BERRY ST, SUITE 800, FORT WAYNE, IN 46802	35-0886850	501(C)(3)	5,650				(SEE STATEMENT)
(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	1
3 Enter total number of other organizations listed in the line 1 table	0

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

Cat. No. 50055P

Schedule I (Form 990) (2016)

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

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of noncash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
1 SCHOLARSHIPS	33	45,800			
2					
3					
4					
5					
6					
7					

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

(SEE STATEMENT)

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 II, COLUMN H - PURPOSE OF GRANT OR ASSISTANCE	YMCA OF GREATER FORT WAYNE: SUPPORT FOR THE STATE ALLIANCE
SCHEDULE I, PART I, LINE 2 - PROCEDURES FOR MONITORING USE OF GRANT FUNDS.	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.

**SCHEDULE J
(Form 990)**

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.

▶ Information about Schedule J (Form 990) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2016

**Open to Public
Inspection**

Department of the Treasury
Internal Revenue Service

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

Employer identification number

Part I Questions Regarding Compensation

1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- | | |
|--|---|
| <input type="checkbox"/> First-class or charter travel | <input type="checkbox"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions | <input type="checkbox"/> Payments for business use of personal residence |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees |
| <input type="checkbox"/> Discretionary spending account | <input type="checkbox"/> Personal services (such as, maid, chauffeur, chef) |

b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain

2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?

3 Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

- | | |
|--|---|
| <input checked="" type="checkbox"/> Compensation committee | <input type="checkbox"/> Written employment contract |
| <input type="checkbox"/> Independent compensation consultant | <input checked="" type="checkbox"/> Compensation survey or study |
| <input type="checkbox"/> Form 990 of other organizations | <input checked="" type="checkbox"/> Approval by the board or compensation committee |

4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

- | | | |
|--|-----------|---|
| a Receive a severance payment or change-of-control payment? | 4a | ✓ |
| b Participate in, or receive payment from, a supplemental nonqualified retirement plan? | 4b | ✓ |
| c Participate in, or receive payment from, an equity-based compensation arrangement? | 4c | ✓ |
- If "Yes" to any of lines 4a–c, list the persons and provide the applicable amounts for each item in Part III.

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

5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

- | | | |
|--|-----------|---|
| a The organization? | 5a | ✓ |
| b Any related organization? | 5b | ✓ |
- If "Yes" on line 5a or 5b, describe in Part III.

6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

- | | | |
|--|-----------|---|
| a The organization? | 6a | ✓ |
| b Any related organization? | 6b | ✓ |
- If "Yes" on line 6a or 6b, describe in Part III.

7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III

8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III

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

	Yes	No
1a		
1b		
2		
3		
4a		✓
4b		✓
4c		✓
5a		✓
5b		✓
6a	✓	
6b		✓
7		✓
8		✓
9		

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
<p>SCHEDULE J, PART I, LINE 6A - COMPENSATION CONTINGENT ON NET EARNINGS OF THE ORGANIZATION</p>	<p>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.</p>

**SCHEDULE K
(Form 990)**

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.

▶ Information about Schedule K (Form 990) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2016

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization

THE YOUNG MEN'S CHRISTIAN ASSOCIATION OF GREATER LOUISVILLE

Employer identification number

Part I Bond Issues

	(a) Issuer name	(b) Issuer EIN	(c) CUSIP #	(d) Date issued	(e) Issue price	(f) Description of purpose	(g) Deceased		(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)						

Part II Proceeds

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
1								
2								
3		4,119,143		1,642,490		2,676,648		5,191,042
4								
5								
6								
7								
8								
9		4,119,143		1,642,490		2,676,648		5,191,042
10								
11								
12								
13		2015		2015		2015		2015

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
14								
15								
16								
17								

Part III Private Business Use

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?								

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

Cat. No. 50199E

Schedule K (Form 990) 2016

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 %		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		0.00 %		0.00 %		0.00 %		0.00 %
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 TRUST
c Term of hedge		5.5		7.5		10.5		15.5
d Was the hedge superintegrated?		✓		✓		✓		✓
e Was the hedge terminated?		✓		✓		✓		✓

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
(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) Deceased		(h) On behalf of issuer		(i) Pooled financing	
						Yes	No	Yes	No	Yes	No
RECREATIONAL REVENUE REFUNDING A BOND	61-0197400	025700677	05/22/2015	5,670,677	(SEE STATEMENT)		✓				✓
B											
C											
D											

Employer identification number

2016
Open to Public Inspection

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.
▶ Information about Schedule K (Form 990) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

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	5,670,677			
10 Capital expenditures from proceeds	0			
11 Other spent proceeds	0			
12 Other unspent proceeds	0			
13 Year of substantial completion	2015			

	Yes		No		Yes		No	
	Yes	No	Yes	No	Yes	No	Yes	No
14 Were the bonds issued as part of a current refunding issue?	✓							
15 Were the bonds issued as part of an advance refunding issue?		✓						
16 Has the final allocation of proceeds been made?	✓							
17 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 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?		✓						

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Cat. No. 50193E

Schedule K (Form 990) 2016

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		0.00 %					%	%
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								
c Term of hedge								
d Was the hedge superintegrated?		✓						
e Was the hedge terminated?		✓						

REPUBLIC BANK AND TRUST
20.0

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)

Transactions With Interested Persons

OMB No. 1545-0047

2016

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Department of the Treasury
Internal Revenue Service

▶ 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.
▶ Information about Schedule L (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

Name of the organization

Employer identification number

THE YOUNG MEN'S CHRISTIAN ASSOCIATION OF GREATER LOUISVILLE

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.

(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.

(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)				

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	\$222,611	DAVID CONTRACTORS WAS THE GENERAL CONTRACTOR FOR THE KID'S CLUB EXPANSION PROJECT AT NORTON COMMONS AND CHESTNUT STREET REPAIRS. DAVID DID HOLOBAUGH DID ABSTAIN FROM VOTING ON THE PROJECT. COMPETITIVE BIDS WERE OBTAINED FOR THE PROJECT.		✓

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.

2016

Open to Public Inspection

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

Employer Identification Number

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	AS OF JANUARY 1, 2016 THE YMCA OF GREATER LOUISVILLE MERGED WITH THE YMCA OF SOUTHERN INDIANA TO BETTER SERVE THE NEEDS OF THE COMMUNITY.
FORM 990, PART III, LINE 4A - PROGRAM SERVICE DESCRIPTION	AS SUCH, SOCIAL EVENTS ARE SCHEDULED AT APPROPRIATE TIMES TO INCLUDE INTERACTION WITH AND BETWEEN THE CHILDREN AND THEIR PARENTS. OUTCOME BASED RESULTS INDICATE: •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 4B - PROGRAM SERVICE DESCRIPTION	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, 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. WE HAD 337 YOUTH COMPLETE THE KIDS FINISH FIRST MARATHON (WHERE EACH CHILD LOGS RUNNING SESSIONS THAT TOTAL 12 MILES OR MORE OVER A 6 WEEK TIME PERIOD, BEFORE FINISHING THE FINAL 1.1 MILE CONCLUDING AT THE LOUISVILLE MINI-MARATHON FINISH LINE), LOGGING ALMOST 4500 TOTAL MILES AND HELPING TO INSTILL HEALTHY BEHAVIORS AT A YOUNG AGE. ADDITIONALLY ANOTHER 70 KIDS LOGGED TRAINING MILES BUT DID NOT MEET THE 12 MILE REQUIREMENT. WE PROVIDED FREE SWIM LESSONS TO OVER 1000 LOW INCOME CHILDREN WHO HAD NO PREVIOUS ACCESS TO SWIMMING.

Return Reference - Identifier	Explanation						
FORM 990, PART III, LINE 4C - PROGRAM SERVICE DESCRIPTION	<p>SPIRITUAL ACTIVITIES, AND LIFE SKILLS LEARNING SESSIONS THAT AIM AT HEALING AND REUNITING FAMILIES. STREET OUTREACH AND PROGRAMS DIRECTED TOWARD CHILDREN OF PRISONERS -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 \$1.7 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.</p> <p>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.</p> <p>IN 2016 WE ENGAGED NEARLY 199,000 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).</p>						
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.						
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="475 1707 1320 1738">(a) Description</th> <th data-bbox="1328 1707 1513 1738">(b) Amount</th> </tr> </thead> <tbody> <tr> <td data-bbox="475 1738 1320 1770">CHANGE IN FAIR VALUE OF DERIVATIVE FINANCIAL INSTRUMENT</td> <td data-bbox="1328 1738 1513 1770">312,378</td> </tr> <tr> <td data-bbox="475 1770 1320 1827">EXCESS OF ASSETS ACQUIRED OVER LIABILITIES ASSUMED IN THE ACQUISITION OF YMCA OF SOUTHERN INDIANA, INC.</td> <td data-bbox="1328 1770 1513 1827">7,774,641</td> </tr> </tbody> </table>	(a) Description	(b) Amount	CHANGE IN FAIR VALUE OF DERIVATIVE FINANCIAL INSTRUMENT	312,378	EXCESS OF ASSETS ACQUIRED OVER LIABILITIES ASSUMED IN THE ACQUISITION OF YMCA OF SOUTHERN INDIANA, INC.	7,774,641
(a) Description	(b) Amount						
CHANGE IN FAIR VALUE OF DERIVATIVE FINANCIAL INSTRUMENT	312,378						
EXCESS OF ASSETS ACQUIRED OVER LIABILITIES ASSUMED IN THE ACQUISITION OF YMCA OF SOUTHERN INDIANA, INC.	7,774,641						

2016

Open to Public Inspection

SCHEDULE R (Form 990) 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.

▶ Information about Schedule R (Form 990) and its instructions is at www.irs.gov/form990.

Department of the Treasury Internal Revenue Service

Name of the organization

THE YOUNG MEN'S CHRISTIAN ASSOCIATION OF GREATER LOUISVILLE

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) 2016

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		✓
b	Gift, grant, or capital contribution to related organization(s)		✓
c	Gift, grant, or capital contribution from related organization(s)		✓
d	Loans or loan guarantees to or for related organization(s)		✓
e	Loans or loan guarantees by related organization(s)		✓
f	Dividends from related organization(s)		✓
g	Sale of assets to related organization(s)		✓
h	Purchase of assets from related organization(s)		✓
i	Exchange of assets with related organization(s)		✓
j	Lease of facilities, equipment, or other assets to related organization(s)		✓
k	Lease of facilities, equipment, or other assets from related organization(s)		✓
l	Performance of services or membership or fundraising solicitations for related organization(s)		✓
m	Performance of services or membership or fundraising solicitations by related organization(s)		✓
n	Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)		✓
o	Sharing of paid employees with related organization(s)		✓
p	Reimbursement paid to related organization(s) for expenses		✓
q	Reimbursement paid by related organization(s) for expenses		✓
r	Other transfer of cash or property to related organization(s)		✓
s	Other transfer of cash or property from related organization(s)		✓

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

	(a) Name of related organization	(b) Transaction type (e-s)	(c) Amount involved	(d) Method of determining amount involved
(1)	NATIONAL SAFE PLACE, INC.	Q	1,618,043	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)													

THE YOUNG MENS CHRISTIAN ASSOCIATION OF GREATER LOUISVILLE**General Information**

Organization Number	0056860
Name	THE YOUNG MENS CHRISTIAN ASSOCIATION OF GREATER LOUISVILLE
Profit or Non-Profit	N - Non-profit
Company Type	KCO - Kentucky Corporation
Status	A - Active
Standing	G - Good
State	KY
File Date	4/3/1878
Organization Date	4/3/1878
Last Annual Report	4/19/2017
Principal Office	545 SOUTH SECOND ST LOUISVILLE, KY 40202
Registered Agent	R. STEPHEN TARVER 545 SOUTH SECOND ST. LOUISVILLE, KY 40202

Current Officers

Chairman	TRICIA BURKE
President	R. STEPHEN TARVER
Vice President	S. KAY MANNING
Vice President	DAVID W. HEARD
Vice President	BECKY A. GAMM
Vice President	AUDREY ROLING
Vice President	W. ANDREW PIERCE, JR.
Vice President	RYAN KINGERY
Director	JAMES R. ALLEN
Director	TRICIA BURKE
Director	G. BRADLEY SMITH
Director	MARTIN PADGETT
Director	HOWARD L. HOLLOMAN, JR
Director	HARLEY BUTLER
Director	GAYLEE GILLIM
Director	BILL BARBER
Director	TRAY E. COCKERELL
Director	GREG DEMUTH
Director	CHRISTOPHER M. ECKEN
Director	DAVID HOLOBAUGH
Director	THOMAS D. KMETZ
Director	BETTY KINZER

Director	BARBARA N. LANKFORD
Director	PAT NORTHAM
Director	DEBBIE WESSLUND
Director	JIM WILLIAMSON
Director	HALA ZIADY
Director	SCOTT P. ZOPPOTH
Director	BRIAN JONES
Director	ALEXANDRIA SHEMWELL
Director	MARY MCKINLEY

Individuals / Entities listed at time of formation

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

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.

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

THE YMCA OF GREATER LOUISVILLE	Active
CAMP PIOMINGO	Inactive
YMCA CAMP PIOMINGO	Inactive
THE YMCA OF GREATER LOUISVILLE	Inactive

Activity History

Filing	File Date	Effective Date	Org. Referenced
Annual report	4/19/2017 11:02:50 AM	4/19/2017 11:02:50 AM	
Added assumed name	6/7/2016 12:37:30 PM	6/7/2016	THE YMCA OF GREATER LOUISVILLE
Annual report	3/16/2016 7:08:09 PM	3/16/2016 7:08:09 PM	
Survivor	12/28/2015	1/1/2016	(NQ) YMCA OF SOUTHERN INDIANA, INC.
Annual report	4/3/2015 1:17:48 PM	4/3/2015 1:17:48 PM	
Amendment - Miscellaneous amendments	11/18/2014	11/18/2014	

	3:16:52 PM		
Annual report	1/23/2014 4:38:12 PM	1/23/2014 4:38:12 PM	
Annual report	2/7/2013 2:15:46 PM	2/7/2013 2:15:46 PM	
Annual report	2/13/2012 1:34:34 PM	2/13/2012 1:34:34 PM	
Annual report	3/4/2011 2:52:53 PM	3/4/2011 2:52:53 PM	
Annual report	3/29/2010 3:46:54 PM	3/29/2010 3:46:54 PM	
Annual report	5/6/2009 8:28:33 AM	5/6/2009 8:28:33 AM	
Annual report	1/21/2008 11:19:05 AM	1/21/2008 11:19:05 AM	
Annual report	1/8/2007 8:16:15 PM	1/8/2007 8:16:15 PM	
Annual report	3/14/2006 3:03:17 PM	3/14/2006	
Annual report	2/28/2005	2/28/2005	
Added assumed name	4/9/2001 2:27:47 PM	4/9/2001	CAMP PIOMINGO
Added assumed name	4/9/2001 2:26:43 PM	4/9/2001	THE YMCA OF GREATER LOUISVILLE
Added assumed name	4/9/2001 2:25:35 PM	4/9/2001	YMCA CAMP PIOMINGO
Registered agent address change	7/14/2000 9:40:01 AM	7/14/2000	
Principal office change	4/24/2000 2:17:41 PM	4/24/2000	
Amendment previous name	12/27/1966	12/27/1966	THE YOUNG MEN'S CHRISTIAN ASSOCIATION OF LOUISVILLE AND JEFFERSON COUNTY, KENTUCKY

Microfilmed Images

Microfilm images are not available online. They can be ordered by faxing a [Request For Corporate Documents](#) to the Corporate Records Branch at 502-564-5687.

Annual Report	6/21/2004	1 page
Annual Report	4/29/2003	1 page
Annual Report	4/11/2002	1 page
Annual Report	4/17/2001	1 page
Statement of Change	7/14/2000	1 page
Annual Report	5/17/2000	6 pages
Annual Report	6/3/1999	5 pages
Annual Report	4/22/1998	6 pages
Annual Report	7/1/1997	5 pages
Annual Report	7/1/1996	5 pages

Annual Report	7/1/1995	5 pages
Annual Report	4/7/1994	1 page
Annual Report	3/23/1993	1 page
Annual Report	3/18/1992	1 page
Annual Report	7/1/1991	1 page
Annual Report	7/1/1990	3 pages
Annual Report	7/1/1989	1 page
Statement of Change	5/30/1986	2 pages
Statement of Change	6/3/1976	2 pages
Amendment	12/27/1966	4 pages
Amendment	12/30/1950	4 pages
Statement of Change	7/1/1946	2 pages
Annual Report	11/3/1941	40 pages
Statement of Change	10/28/1941	2 pages
Amendment	2/12/1913	2 pages
Amendment	2/10/1880	2 pages
Articles of Incorporation	4/3/1878	3 pages

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 changing 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 purposes 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 22nd

day of December 19 50.

George Glenn Hatcher
Secretary of State, Commonwealth of Kentucky

By _____
Deputy, Corporation Clerk



Commonwealth of Kentucky

Department of State



Office of Secretary of State

THELMA L. STOVALL, SECRETARY

ARTICLES OF AMENDMENT

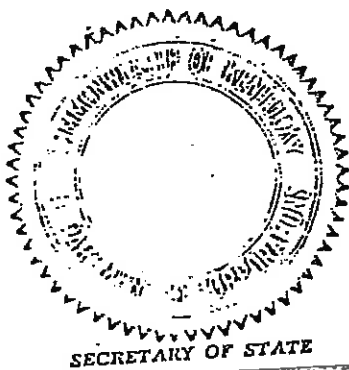
I, THELMA L. STOVALL, Secretary of State of the Commonwealth of Kentucky, do hereby certify that Articles of Incorporation of

THE YOUNG MEN'S CHRISTIAN ASSOCIATION OF LOUISVILLE AND JEFFERSON COUNTY KENTUCKY, Louisville, Kentucky changing name to:
THE YOUNG MENS 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, 19 66
Thelma L. Stovall
Secretary of State
Francis M. Lewis
Assistant Secretary of State



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

ARTICLES OF ASSOCIATION

10

ARTICLES OF INCORPORATION

The undersigned being more than two-thirds of the directors of The Young Men's Christian Association of Louisville and Jefferson County, Kentucky, a corporation created by a special act of the General Assembly of Kentucky on April 3, 1876, 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 further amended as follows:

- (1) That Article 1 be amended to read as follows:

"ARTICLE 1.

NAME

The name of the corporation shall be THE YOUNG MEN'S CHRISTIAN ASSOCIATION OF GREATER LOUISVILLE".

WITNESS our signatures this 28th day of November, 1966.

<u>William Keith Perry</u>	<u>James W. Pence</u>
<u>Don Bracken</u>	<u>William H. Pence</u>
<u>J. Calvin Hill</u>	<u>William W. Pence</u>
<u>Paul Lawrence</u>	<u>James W. Pence</u>
<u>Paul Abbott</u>	<u>James W. Pence</u>
<u>Arthur A. Reed</u>	<u>Oscar B. Pence</u>
<u>Henry H. Reed</u>	<u>James W. Pence</u>
<u>Lawrence W. Guth</u>	<u>Franklin F. Pence</u>

P. J.

ORIGINAL COPY
 FILED AND RECORDED

DEC 27 1966

... ..
 SECRETARY OF STATE

 ASSISTANT SECRETARY OF STATE

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 directors 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 same 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

of Kentucky, and all powers not forbidden by the laws of the Commonwealth of Kentucky, including but not limited to the power to acquire by gift, purchase, or otherwise, property, real, personal or mixed, and to use and dispose of same by sale, lease, or otherwise, and it shall have the power to borrow money and to secure the payment of same by mortgage upon any, or all of its property, or otherwise.

ARTICLE 3

CORPORATE DURATION

The corporation shall have perpetual existence.

ARTICLE 4

REGISTERED OFFICE AND RESIDENT AGENT

The registered office of the corporation in Kentucky is located at 231 West Broadway, Louisville, Jefferson County, Kentucky. The resident agent of the corporation is Frank F. Dillon, 231 West Broadway, Louisville 2, Kentucky.

ARTICLE 5

MANAGEMENT

The management of the corporation shall be vested in a Metropolitan Board of Directors of not less than nine nor more than twenty-seven, who shall be elected as provided for in the rules for the government and operation of the corporation. The Board shall prescribe the qualifications for membership in said rules. These rules, which may be called Constitution and By-Laws, may be adopted, repealed or amended by the Board of Directors, with the approval of two-thirds of the members of the corporation present at a meeting duly called for the purpose of considering said matter.

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 E. Price
Charles W. Allen, Jr. Charles E. Price

John F. Rabbitt John Hanson
John F. Rabbitt John Hanson

William A. Clark William A. Rosh
William A. Clark William A. Rosh

William C. Embry Robert W. Rounsavall, Jr.
William C. Embry Robert W. Rounsavall, Jr.

William G. Frederick Gracie R. Rowatree
William G. Frederick Gracie R. Rowatree

Henriett Hikes Ralph H. Huch
Henriett Hikes Ralph H. Huch

Larry D. Jones Henry J. Scheirich
Larry D. Jones Henry J. Scheirich

Fred A. Kratch Robert L. Schmitt
Fred A. Kratch Robert L. Schmitt

Dulany Logan Wm. A. Sacker
Dulany Logan Wm. A. Sacker

David A. McCandless Henry W. Wales
David A. McCandless Henry W. Wales

Hugh L. Nevin W. Gavin Whitsett
Hugh L. Nevin W. Gavin Whitsett

Sam V. Noe
Sam V. Noe

STATE OF KENTUCKY :
 : SS
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 W. Allen, Jr., John F. Ebbitt, Oldham Clarke, William C. Embry, William G. Frederick, Kenneth Hikes, Larry D. Jones, Fred A. Kratch, Eulancy Logan, David A. McCandless, Hugh L. Novin, Sam V. Nee, Charles E. Price, John Ransom, Dillman A. Rosh, Robert W. Rounsavall, Jr., Gradio R. Rowntree, Ralph H. Ruch, Henry J. Schairich, Robert L. Schmitt, Wm. S. Wacker, Henry W. Wales and W. Gavin 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 Sept. 27, 1952

Allen W. Bennett
Notary Public Jefferson County, Ky.

ORIGINAL COPY
FILED AND RECORDED

DATE DEC 30 1950

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

BY *[Signature]* DEPUTY

Jefferson County
Book 73
Page 379

Request for Taxpayer Identification Number and Certification

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

Print or type
See Specific instructions on page 2.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.
Young Mens Christian Association of Greater Louisville, Inc.

2 Business name/disregarded entity name, if different from above
YMCA of Greater Louisville, Inc.

3 Check appropriate box for federal tax classification; check only one of the following seven boxes:
 Individual/sole proprietor or single-member LLC
 Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____
 Note. For a single-member LLC that is disregarded, do not check LLC; check the appropriate box in the line above for the tax classification of the single-member owner.
 Other (see instructions) ▶ **501 (c) 3 charitable non-profit corporation**

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):
 Exempt payee code (if any) **5**
 Exemption from FATCA reporting code (if any) _____
(Applies to accounts maintained outside the U.S.)

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

6 City, state, and ZIP code
Louisville, KY 40202

7 List account number(s) here (optional)

Requester's name and address (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally 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

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

Note. If the account is in more than one name, see the instructions for line 1 and the chart on page 4 for guidelines on whose number to enter.

Part II 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); and
- The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

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 the certification, but you must provide your correct TIN. See the instructions on page 3.

Sign Here Signature of U.S. person ▶ *Debbie Hart* Date ▶ *7/1/17*

General Instructions

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

Future developments. Information about developments affecting Form W-9 (such as legislation enacted after we release it) is at www.irs.gov/ir9.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following:

- Form 1099-INT (interest earned or paid)
- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)

- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
 - Form 1099-C (canceled debt)
 - Form 1099-A (acquisition or abandonment of secured property)
- Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding? on page 2.

- By signing the filled-out form, you:
- 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, and
 - Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting?* on page 2 for further information.

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

**CONSOLIDATED FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION**

Years Ended December 31, 2016 and 2015

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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 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, 2016 and 2015, 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, 2016 and 2015, 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 35-40 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 41 and 42, as required by Title 2 U.S. *Code of Federal Regulations (CFR) 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 June 2, 2017 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 YMCA and Affiliate's internal control over financial reporting and compliance.



Louisville, Kentucky
June 2, 2017

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

CONSOLIDATED STATEMENTS OF FINANCIAL POSITION
December 31, 2016 and 2015

Assets	<u>2016</u>	<u>2015</u>
Cash and cash equivalents	\$ 19,910,466	\$ 17,732,455
Cash and cash equivalents, restricted	122,219	
Grants and accounts receivable	1,347,352	1,079,261
Pledges receivable	1,836,234	1,714,238
Prepaid expenses and inventories	400,088	295,434
Certificates of deposit	1,054,870	1,057,191
Investments	4,150,470	4,053,403
Derivative financial instruments	36,013	
Property and equipment, net	<u>57,835,406</u>	<u>45,410,571</u>
 Total assets	 <u>\$ 86,693,118</u>	 <u>\$ 71,342,553</u>
 Liabilities and Net Assets		
Accounts payable and accrued expenses	\$ 2,183,933	\$ 1,295,460
Custodial liabilities	68,329	20,691
Debt	23,684,646	18,927,286
Capital lease obligations	789,879	695,479
Derivative financial instruments	<u> </u>	<u>276,364</u>
 Total liabilities	 <u>26,726,787</u>	 <u>21,215,280</u>
 Net Assets		
Unrestricted:		
Board designated reserves	17,946,199	17,915,935
Board designated endowment	3,056,480	2,959,816
Undesignated	<u>33,166,460</u>	<u>23,762,543</u>
	54,169,139	44,638,294
Temporarily restricted	4,452,939	4,146,761
Permanently restricted	<u>1,344,253</u>	<u>1,342,218</u>
 Total net assets	 <u>59,966,331</u>	 <u>50,127,273</u>
 Total liabilities and net assets	 <u>\$ 86,693,118</u>	 <u>\$ 71,342,553</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, 2016 and 2015

	2016			Total
	Unrestricted	Temporarily Restricted	Permanently Restricted	
Public Support, Revenues and Gains				
Public support:				
Contributions	\$ 554,318	\$ 847,345	\$ 2,035	\$ 1,403,698
Special events (net of cost of direct benefits to donors of \$70,675 for 2016 and \$34,605 for 2015)	77,975			77,975
Government grants	5,615,561			5,615,561
In-kind donations	155,013	21,344		176,357
Metro United Way grant	4,114	609,429		613,543
Other grants	394,537	61,379		455,916
Total public support	<u>6,801,518</u>	<u>1,539,497</u>	<u>2,035</u>	<u>8,343,050</u>
Revenues and gains:				
Membership dues	22,416,282			22,416,282
Programs	19,724,838			19,724,838
Sales of merchandise	112,078			112,078
Investment income	161,861			161,861
Net realized and unrealized gains (losses) on investments	184,664			184,664
Change in fair value of derivative financial instruments	312,377			312,377
Garage and rental income	292,170			292,170
(Loss) gain on sale of property and equipment	(29,436)			(29,436)
Donation of land				
Miscellaneous	21,995			21,995
Total revenues and gains	<u>43,196,829</u>			<u>43,196,829</u>
Net assets released from restriction	<u>1,656,084</u>	<u>(1,656,084)</u>		
Total public support, revenues, and gains	<u>51,654,431</u>	<u>(116,587)</u>	<u>2,035</u>	<u>51,539,879</u>
Expenses				
Program services	43,277,996			43,277,996
Management and general	5,735,778			5,735,778
Fund-raising	461,688			461,688
Total expenses	<u>49,475,462</u>			<u>49,475,462</u>
Increase (decrease) in net assets before acquisition of YMCA of Southern Indiana, Inc.	2,178,969	(116,587)	2,035	2,064,417
Excess of assets acquired over liabilities assumed in the acquisition of YMCA of Southern Indiana, Inc. (Note 20)	<u>7,351,876</u>	<u>422,765</u>		<u>7,774,641</u>
Increase (decrease) in total net assets	9,530,845	306,178	2,035	9,839,058
Net assets at beginning of year	<u>44,638,294</u>	<u>4,146,761</u>	<u>1,342,218</u>	<u>50,127,273</u>
Net assets at end of year	<u>\$ 54,169,139</u>	<u>\$ 4,452,939</u>	<u>\$ 1,344,253</u>	<u>\$ 59,966,331</u>

See Notes to Consolidated Financial Statements.

2015

<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Permanently Restricted</u>	<u>Total</u>
\$ 495,689	\$ 683,101	\$ (2,065)	\$ 1,176,725
68,115			68,115
4,746,917			4,746,917
147,442	708,916		856,358
87,297	563,145		650,442
195,069	125,000		320,069
<u>5,740,529</u>	<u>2,080,162</u>	<u>(2,065)</u>	<u>7,818,626</u>
18,318,158			18,318,158
17,032,911			17,032,911
97,820			97,820
213,912			213,912
(151,615)			(151,615)
(276,364)			(276,364)
203,966			203,966
13,800			13,800
(480,142)			(480,142)
20,803			20,803
<u>34,993,249</u>			<u>34,993,249</u>
<u>1,523,181</u>	<u>(1,523,181)</u>		
<u>42,256,959</u>	<u>556,981</u>	<u>(2,065)</u>	<u>42,811,875</u>
36,147,053			36,147,053
5,052,099			5,052,099
501,792			501,792
<u>41,700,944</u>			<u>41,700,944</u>
556,015	556,981	(2,065)	1,110,931
556,015	556,981	(2,065)	1,110,931
44,082,279	3,589,780	1,344,283	49,016,342
<u>\$ 44,638,294</u>	<u>\$ 4,146,761</u>	<u>\$ 1,342,218</u>	<u>\$ 50,127,273</u>

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

CONSOLIDATED STATEMENTS OF FUNCTIONAL EXPENSES

Years Ended December 31, 2016 and 2015

	2016			2015				
	Program Services	Management and General	Fund - Raising	Total	Program Services	Management and General	Fund - Raising	Total
Salaries and wages	\$ 18,438,999	\$ 3,013,814	\$ 176,249	\$ 21,629,062	\$ 14,878,957	\$ 2,735,841	\$ 178,693	\$ 17,793,491
Employee benefits	2,062,702	530,971	36,710	2,630,383	1,792,523	350,054	35,314	2,177,891
Payroll taxes	1,341,202	198,989	20,533	1,560,724	1,176,573	193,988	20,818	1,391,379
Professional fees and contract services	2,139,138	491,131	51,108	2,681,377	1,782,039	447,186	48,512	2,277,737
Supplies	3,877,343	123,570	12,664	4,013,577	3,460,244	75,964	11,029	3,547,237
Telephone	407,765	63,003	1,256	472,024	325,840	68,172	812	394,824
Postage	131,230	33,236	3,293	167,759	166,052	25,748	6,899	198,699
Occupancy	5,604,643	99,983	3,578	5,708,204	4,800,022	61,932	6,731	4,868,685
Equipment rental and maintenance	1,274,198	38,579	117	1,312,894	1,086,361	87,157	386	1,173,904
Printing and promotion	692,508	271,868	89,307	1,053,683	621,385	278,436	129,195	1,029,016
Travel and employee expenses	846,787	24,227	808	871,822	740,347	24,168	1,337	765,852
Conferences, conventions and meetings	741,069	158,371	54,799	954,239	708,792	209,638	50,732	969,162
Conference stipends	350,814			350,814	170,654			170,654
Membership dues	401,450	41,899	275	443,624	355,053	42,067	556	397,676
Insurance	755,913	44,220	1,290	801,423	597,582	34,029	1,248	632,859
Interest	594,839	279,987		874,826	591,293	68,211		659,504
Miscellaneous	119,008	22,460	5,201	146,669	46,559	45,220	5,030	96,809
Depreciation	3,498,388	299,470	4,500	3,802,358	2,846,777	304,288	4,500	3,155,565
Total functional expenses	\$ 43,277,996	\$ 5,735,778	\$ 461,688	\$ 49,475,462	\$ 36,147,053	\$ 5,052,099	\$ 501,792	\$ 41,700,944

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, 2016 and 2015

	2016	2015
Cash Flows from Operating Activities		
Cash received from contributions and grants	\$ 8,069,900	\$ 7,587,614
Cash received from services	42,440,253	35,283,073
Cash paid to suppliers and employees	(44,160,270)	(37,986,692)
Interest paid	(876,343)	(588,470)
Net cash provided by operating activities	5,473,540	4,295,525
Cash Flows from Investing Activities		
Purchase of property and equipment	(2,221,010)	(2,537,347)
Proceeds from sale of property and equipment	12,479	13,800
Increase (decrease) in custodial accounts	47,638	(67,334)
Proceeds from acquisition of YMCA of Southern Indiana, Inc.	190,069	
Proceeds from sale of investments	904,781	1,091,094
Purchase of investments	(808,864)	(1,058,244)
Increase in cash restricted for maintenance	11,494	
Reinvested earnings from certificates of deposit		(1,040)
Net cash used in investing activities	(1,863,413)	(2,559,071)
Cash Flows from Financing Activities		
Proceeds from debt		19,300,000
Contributions for long-term purposes	2,035	
Payments on line of credit	(200,000)	
Payments on debt	(1,084,803)	(19,795,436)
Payments on derivative financial instruments		(870,264)
Payments on capital leases	(303,460)	(203,911)
Net cash used in financing activities	(1,586,228)	(1,569,611)
Net increase in cash and cash equivalents	2,023,899	166,843
Cash and cash equivalents at beginning of year	17,516,306	17,349,463
Cash and cash equivalents at end of year	\$ 19,540,205	\$ 17,516,306

See Notes to Consolidated Financial Statements.

	<u>2016</u>	<u>2015</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>\$ 2,064,417</u>	<u>\$ 1,110,931</u>
Adjustments to reconcile increase in total net assets before acquisition to net cash provided by operating activities:		
Depreciation	3,802,358	3,155,565
Contributions for long term purposes	(2,035)	
Loss (gain) on sale of property and equipment	29,436	(13,800)
Donation of land		480,142
Net realized and unrealized (gain) loss on investments	(184,664)	151,615
Change in fair value of derivative financial instruments	(312,377)	276,364
Provision for doubtful accounts and discounts	26,104	(4,862)
In-kind donations for use of facilities	125,657	(425,916)
Changes in assets and liabilities:		
(Increase) decrease in:		
Grants and accounts receivable	(127,110)	89,557
Accrued interest	(7,749)	2,237
Pledges receivable	(99,683)	112,777
Prepaid expenses and inventories	(54,768)	158,000
Increase (decrease) in:		
Accounts payable and accrued expenses	<u>368,066</u>	<u>(580,936)</u>
Total adjustments	<u>3,563,235</u>	<u>3,400,743</u>
Net cash provided by operating activities	<u>\$ 5,627,652</u>	<u>\$ 4,511,674</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>\$ 108,202</u>	<u>\$ 277,759</u>
Purchases of property and equipment in accounts payable	<u>\$ 335,349</u>	<u>\$ 327,301</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, 2016, 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 a School Age Child Care operational unit.

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 leverage 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. 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, 2016 and 2015, 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 the 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. considers 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, 2016, there was \$122,219 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.

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 2016 and 2015 were approximately \$1,050,000 and \$1,025,000, 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, 2016 and 2015, the value of contributed services meeting the requirements for recognition totaled approximately \$64,000 and \$135,000, 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, 2016 and 2015, 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, 2016 and 2015, 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; and 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. 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 June 2, 2017 which is the date the consolidated financial statements were available to be issued. (See Note 22).

Note 2. Grants and Accounts Receivable

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

	<u>2016</u>	<u>2015</u>
Metro United Way	\$ 287,242	\$ 281,573
Federal grants	644,731	453,613
Program services	153,593	235,341
Other	<u>261,786</u>	<u>108,734</u>
	<u>\$1,347,352</u>	<u>\$1,079,261</u>

Note 3. Pledges Receivable

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 had outstanding unconditional pledges to give for operations and a capital campaign totaling \$1,174,990 net of an allowance of \$28,593, and net of a discount of \$11,253 for 2015.

The YMCA entered into an in-kind lease contract for future use of a facility, as described in detail below. 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, and \$539,248, net of a discount of \$48,752 for 2015.

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, 2016 and 2015 were as follows:

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

	<u>2016</u>	<u>2015</u>
Due less than one year	\$1,394,092	\$1,254,251
Due one to five years	<u>535,500</u>	<u>548,585</u>
	1,929,592	1,802,836
Less discount to net present value	(53,815)	(60,005)
Less allowance for doubtful accounts	<u>(39,543)</u>	<u>(28,593)</u>
 Net unconditional promises to give	 <u>\$1,836,234</u>	 <u>\$1,714,238</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 are \$1 per year. The lease fair value has been determined to be \$735,000 and has been recorded in the consolidated statements of financial position as a pledge receivable and discounted accordingly over the term of the lease.

Future in-kind lease expense related to the pledges receivable included above are as follows:

Year ending December 31, 2017	\$147,000
2018	147,000
2019	147,000

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 0.60% to 1.02% and matured on March 2017 to May 2017.

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, 2016 and 2015.

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.

Louisville Community Foundation - 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.

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, 2016 and 2015:

	2016		
	<u>Cost</u>	<u>Fair Value</u>	<u>Unrealized Appreciation (Depreciation)</u>
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	3,651,765	4,072,779	421,014
Level 2 investments:			
Community Foundation of Southern Indiana	8,320	8,920	600
Louisville Community Foundation	<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>
2015			
	<u>Cost</u>	<u>Fair Value</u>	<u>Unrealized Appreciation (Depreciation)</u>
Level 1 investments:			
Cash equivalents	\$ 41,008	\$ 41,008	
Common stocks	4,600	400	\$ (4,200)
Mutual funds:			
Fixed income funds	960,956	932,789	(28,167)
Equity funds	<u>2,731,443</u>	<u>3,015,805</u>	<u>284,362</u>
Total level 1 investments	3,738,007	3,990,002	251,995
Level 2 investments:			
Louisville Community Foundation	<u>66,315</u>	<u>63,401</u>	<u>(2,914)</u>
Total investments	<u>\$3,804,322</u>	<u>\$4,053,403</u>	<u>\$249,081</u>

The Community Foundation of Southern Indiana and the Louisville Community Foundation 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.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Note 6. Endowment Funds

The YMCA's endowment funds consist of investments and cash and cash equivalents held in various institutions 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, 2016 and 2015 are as follows:

	2016		
	Unrestricted – Board Designated <u>Endowment</u>	Donor 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>
	2015		
	Unrestricted – Board Designated <u>Endowment</u>	Donor Permanently Restricted	<u>Total</u>
Endowment net assets, beginning of year	\$3,134,261	\$1,344,283	\$4,478,544
Contributions	10,020	(2,065)	7,955
Investment income	182,776		182,776
Unrealized loss	(311,861)		(311,861)
Realized gain	160,246		160,246
Transfers to operations	<u>(215,626)</u>		<u>(215,626)</u>
Endowment net assets, end of year	<u>\$2,959,816</u>	<u>\$1,342,218</u>	<u>\$4,302,034</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>2016</u>	<u>2015</u>
Land and improvements	\$ 8,544,163	\$ 8,313,285
Buildings	78,203,085	63,222,294
Furniture and equipment	10,424,135	9,796,949
Vehicles	290,852	288,972
Leasehold improvements	209,034	189,545
Construction in progress (Note 12)	<u>2,649,636</u>	<u>2,798,532</u>
	100,320,905	84,609,577
Less accumulated depreciation	<u>42,485,499</u>	<u>39,199,006</u>
	<u>\$ 57,835,406</u>	<u>\$45,410,571</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, 2016):

	<u>2016</u>	<u>2015</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.	\$ 3,034,256	\$ 3,746,429
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>2016</u>	<u>2015</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>	5,459,539	
<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 \$9,293.</p>	<u>9,994</u>	
	<u>\$23,684,646</u>	<u>\$18,927,286</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, 2016 and 2015, of approximately \$3,034,000 and \$3,746,000, 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 \$12,910 and \$2,901, respectively, recognized on the consolidated statements of financial position at December 31, 2016 and 2015. 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, 2016 and 2015, 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 a liability of \$234 and \$15,332, respectively recognized on the consolidated statements of financial position at December 31, 2016 and 2015. 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, 2016 and 2015, 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 \$2,335 at December 31, 2016 and a liability of \$37,222 at December 31, 2015 recognized in the consolidated statements of financial position. 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, 2016 and 2015, 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 \$6,669 at December 31, 2016 and a liability of \$98,728 at December 31, 2015 recognized on the consolidated statements of financial position. 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, 2016 and 2015, 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 \$14,333 at December 31, 2016 and a liability of \$127,983 at December 31, 2015 recognized on the consolidated statements of financial position. 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.

In 2007, the YMCA entered into an interest rate swap agreement with PNC Bank concerning the City of Lyndon, Kentucky Cultural and Educational Development Revenue Bonds, Series 2007 (Note A). Under this swap agreement, a fixed swap interest rate of 4.22% was charged instead of a floating rate of 65% of the Bank's Index Rate plus 1.28%. This swap agreement was paid in full in May 2015.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

In 2007, the YMCA entered into an interest rate swap agreement with PNC Bank concerning the City of Lyndon, Kentucky Cultural and Educational Development Revenue Bonds, Series 2007 (Note B). Under this swap agreement, a fixed swap interest rate of 4.22% was charged instead of a floating rate of 65% of the Bank's Index Rate plus 1.28%. The swap agreement was paid in full in May 2015.

In 2011, the YMCA entered into an interest rate swap agreement with PNC Bank concerning the City of Lyndon, Kentucky Cultural and Recreational Development Revenue Bonds, Series 2011 (Note C). Under this swap agreement, a fixed interest rate of 2.5% was charged instead of a floating rate of 65% of the Libor-Bloomberg Index rate plus 1.1375%. The swap agreement was paid in full in May 2015.

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 \$61,379 and \$219,070 for the years ended December 31, 2016 and 2015, 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, 2017	\$ 1,134,450
2018	1,168,574
2019	1,203,310
2020	1,240,036
2020	1,278,138
Thereafter	<u>17,660,138</u>
	<u>\$23,684,646</u>

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Note 9. Donated Land Held for Others

The YMCA entered into an agreement with Norton Commons, LLC in 2011 to receive 12.494 acres of land. As part of this agreement with Norton Commons, the YMCA agreed to provide the Board of Education of Jefferson County, Kentucky an exclusive and irrevocable option to receive 6.494 acres of the tract of land, until March 1, 2015. The Board of Education of Jefferson County exercised this option by providing written notice to the YMCA in 2015. As a result, the YMCA recorded the elimination of the real estate held for others (asset and offsetting liability) valued at \$3,261,554.

In February 2015, based on the final school architectural footprint, the YMCA donated an additional .956 acre of land valued at approximately \$480,000 to the Board of Education of Jefferson County restricted for the future construction of the school. This resulted in a reduction of assets and recording of a donation of land in the statement of activities for the year ended December 31, 2015.

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 Company's assets and liabilities.

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

Year ending December 31, 2017	\$331,980
2018	241,939
2019	189,799
2020	58,851
2021	<u>12,144</u>
Total minimum lease payments	834,713
Less amount representing interest	<u>(44,834)</u>
Present value of minimum lease payments	<u>\$789,879</u>

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

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

Equipment	\$1,558,664
Accumulated amortization	<u>(782,147)</u>
	<u>\$ 776,517</u>

Note 11. Changes in Temporarily and Permanently Restricted Net Assets

Temporarily restricted:

<u>Program</u>	<u>Balance 12-31-15</u>	<u>Acquired in 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 Pioningo			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>

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

<u>Program</u>	<u>Balance 12-31-14</u>	<u>Contributions</u>	<u>Released from Restrictions</u>	<u>Balance 12-31-15</u>
Comprehensive Youth Development (MUW)	\$ 60,305		\$ (60,305)	
Day Care Programs (MUW)	69,489	\$ 69,426	(104,201)	\$ 34,714
Housing Programs (MUW)	139,700	249,358	(264,380)	124,678
Berrytown After School Program (MUW)	6,322		(6,322)	
Oldham County summer camp (MUW)	6,600		(6,600)	
Black Achievers (MUW)	4,527	8,347	(8,700)	4,174
Project NOW (MUW)	20,709	38,189	(39,804)	19,094
Out of School Time (MUW)		197,825	(98,912)	98,913
Y-Now Mentoring		100,000		100,000
Bullitt Co. capital	16,322			16,322
Black Achiever program	6,375			6,375
Annual Giving Campaign	611,098	683,102	(611,098)	683,102
Safe Place Services	35,000	25,000	(39,859)	20,141
West Louisville project	2,500,000			2,500,000
Berrytown – In-kind use of facility	113,333	22,667	(136,000)	
Bullitt County – In-kind use of facility		<u>686,248</u>	<u>(147,000)</u>	<u>539,248</u>
	<u>\$3,589,780</u>	<u>\$2,080,162</u>	<u>\$(1,523,181)</u>	<u>\$4,146,761</u>

Permanently restricted:

<u>Program</u>	<u>Balance 12-31-15</u>	<u>Contributions</u>	<u>Balance 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>

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

<u>Program</u>	<u>Balance</u> <u>12-31-14</u>	<u>Contributions</u>	<u>Balance</u> <u>12-31-15</u>
Endowments	\$1,242,074	\$(2,065)	\$1,240,009
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>\$1,344,283</u>	<u>\$(2,065)</u>	<u>\$1,342,218</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, 2016, the YMCA had expended approximately \$2,220,000 in planning and demolition costs for a new facility located in West Louisville. For the years ended December 31, 2016 and 2015, \$44,590 and \$42,200, respectively, of interest was capitalized for this project. Total costs for the project, are estimated to be approximately \$26 million and construction is anticipated to begin once potential new market tax credits are issued. The credits have been allocated to the project and closing is anticipated to be in 2017. The project will be financed through a combination of donations and other financing sources. 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. The YMCA must obtain and fulfill certain contingencies to exercise its option to purchase the land. The seller must obtain an appraisal of the property. If the appraisal of the property indicates a fair market value of less than \$1.26 million, either party in the contract may elect to terminate the contract. If the property appraises for more than \$1.75 million, the purchase price of the property will be \$1.75 million, and the donation to the YMCA by the seller will be \$490,000 plus the excess over the \$1.75 million. If the property appraises for less than \$1.75 million, the amount of the donation shall be reduced proportionately. During 2016, the YMCA expended \$13,997 for feasibility assessment on another possible site location. Discussions with local volunteer leaders continue on this project.

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 the result of a Memorandum of Agreement with the Board of Education for the Jefferson County Public School District (JCPS), the YMCA paid \$302,000 in 2016 and \$298,500 in 2015 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 \$1,539,597 for 2016 and \$1,244,169 for 2015.

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, 2016, the YMCA and National Safe Place, Inc.'s uninsured cash balances totaled approximately \$19.9 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 long-term lease for space located at the Middletown Plaza, 12330 Shelbyville Road, Middletown, Kentucky 40243. In September 2016, the lease term was extended through November 2017. The monthly lease payments are \$7,850.

In December 2001, the YMCA entered into a contract with Jefferson County Fiscal Court, whereby the YMCA operates a facility located in Berrytown Park as a YMCA branch. The land and building is owned by Jefferson County and will be 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 and 136,000, respectively have been recorded in the consolidated statements of activities as occupancy expense for 2016 and 2015.

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 are \$1 per year. The facility is used for health, fitness and youth services. The lease fair value of \$147,000 has been recorded in the consolidated statements of activities as occupancy expense for 2016 and 2015. In January 2015, the YMCA renewed this lease for a five-year period, with no changes in the terms of the lease.

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 each of the years 2016 and 2015. 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 2016 and 2015.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

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. Monthly lease payments were \$1,025 and \$995, respectively for the years ended 2016 and 2015.

The YMCA has committed to eight leases for fitness equipment to be used at various facilities. The leases start dates range from August 2014 through May 2016 and are over periods ranging from 24 to 37 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, 2017	\$870,858
2018	558,480
2019	343,995
2020	343,995
2021	6,000

Note 17. Litigation

The YMCA is a defendant in litigation relating to five personal injury claims and one discrimination claim. 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.

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

National Safe Place, Inc. was awarded a five year grant from the U.S. Department of Health and Human Services in September 2012 not to exceed \$10.5 million to conduct the Runaway and Homeless Youth Training and Technical Assistance Center program. The grant will be payable to the Organization over a five year period of up to \$2.1 million a year. As part of the grant agreement 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, 2016 and 2015, \$2,609,224 and \$2,150,675, respectively, were recognized in grant revenue.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Note 19. 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, 2016 and 2015, the board designated reserve totaled \$201,144 and \$151,144, 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 \$30,000 and \$50,000, respectively, at December 31, 2016 and 2015.

Note 20. 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 21. 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 \$5,000. 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 22. Subsequent Events

The YMCA of Greater Louisville's new facility project, Health Equity Partners, has received an allocation from five different Community Development Entities to support the New Market Tax Credit financing strategy toward the construction of a YMCA in West Louisville (see Note 12). A non-profit entity, QualicB, was formed and will be named Health Equity Partner Properties, Inc. (HEPP). The Board of Directors will be composed of five individuals, two of which are independent of the YMCA. HEPP will receive the allocations from the sub Community Development Entities (CDE's) and the leverage lending will be provided by the YMCA to fund the construction of the 60,000 sq. ft. facility. Partners involved in the project will include Norton Healthcare, ProRehab, Family and Children's Pace, and Republic Bank. HEPP will exist for seven years, while the tax credits are recaptured by Capital One, who will be the equity partner for the process.

Due to changes in management and operations of Simon Publishing Company, the company has agreed to donate the Bullitt County land and building to the YMCA earlier than required by the existing agreement. This transaction is expected to be completed in the summer of 2017.

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

CONSOLIDATING STATEMENT OF FINANCIAL POSITION

December 31, 2016

Assets	YMCA of Greater Louisville, Inc.	National Safe Place, Inc.	Eliminations	Consolidated
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	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	<u>789,879</u>			<u>789,879</u>
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>
	53,590,681	578,458		54,169,139
Temporarily restricted	4,431,716	21,223		4,452,939
Permanently restricted	<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 FINANCIAL POSITION

December 31, 2015

Assets	<u>YMCA of Greater Louisville, Inc.</u>	<u>National Safe Place, Inc.</u>	<u>Eliminations</u>	<u>Consolidated</u>
Cash and cash equivalents	\$ 17,657,986	\$ 74,469		\$ 17,732,455
Grants and accounts receivable	927,442	295,999	\$ (144,180)	1,079,261
Pledges receivable	1,671,847	42,391		1,714,238
Prepaid expenses and inventories	272,278	23,556	(400)	295,434
Certificates of deposit	754,619	302,572		1,057,191
Investments	4,053,403			4,053,403
Property and equipment, net	<u>45,402,949</u>	<u>7,622</u>		<u>45,410,571</u>
Total assets	<u>\$ 70,740,524</u>	<u>\$ 746,609</u>	<u>\$ (144,580)</u>	<u>\$ 71,342,553</u>
 Liabilities and Net Assets				
Accounts payable and accrued expenses	\$ 1,273,718	\$ 20,370	\$ 1,372	\$ 1,295,460
Due to YMCA		145,952	(145,952)	
Custodial liabilities	20,691			20,691
Debt	18,927,286			18,927,286
Capital lease obligations	695,479			695,479
Derivative financial instruments	<u>276,364</u>			<u>276,364</u>
Total liabilities	<u>21,193,538</u>	<u>166,322</u>	<u>(144,580)</u>	<u>21,215,280</u>
 Net Assets				
Unrestricted:				
Board designated reserves	17,438,370	477,565		17,915,935
Board designated endowment	2,959,816			2,959,816
Undesignated	<u>23,672,637</u>	<u>89,906</u>		<u>23,762,543</u>
	44,070,823	567,471		44,638,294
Temporarily restricted	4,133,945	12,816		4,146,761
Permanently restricted	<u>1,342,218</u>			<u>1,342,218</u>
Total net assets	<u>49,546,986</u>	<u>580,287</u>		<u>50,127,273</u>
Total liabilities and net assets	<u>\$ 70,740,524</u>	<u>\$ 746,609</u>	<u>\$ (144,580)</u>	<u>\$ 71,342,553</u>

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.			Consolidated				
	Unrestricted	Temporarily Restricted	Permanently Restricted	Total	Unrestricted	Temporarily 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	\$ 847,345	\$ 2,035	\$ 1,403,698
Special events (net of cost of direct benefits to donors of \$70,765)	77,975			77,975				77,975			77,975
Government grants	3,006,337	21,344		3,006,337	2,609,224		2,609,224	5,615,561	21,344		5,615,561
In-kind donations	56,977	609,429		78,321	98,648		98,648	155,013	609,429		176,357
Metro United Way grant	4,114	61,379		613,543	435,916		435,916	4,114	61,379		613,543
Other grants	394,537	1,518,274		435,916	2,964,433		2,964,433	394,537	1,539,497		455,916
Total public support	3,837,697	2,035	2,035	5,338,006	2,964,433	21,223	2,985,656	6,801,518	1,539,497	2,035	8,343,050
Revenues and gains:											
Membership dues	22,260,580			22,260,580	157,702		157,702	22,416,282			22,416,282
Programs	19,550,009			19,550,009	174,829		174,829	19,724,838			19,724,838
Sales of merchandise	82,200			82,200	30,088		30,088	112,078			112,078
Investment income	159,184			159,184	2,677		2,677	161,861			161,861
Management fees	1,618,044			1,618,044				184,664			184,664
Net realized and unrealized gains on investments	184,664			184,664							
Change in fair value of derivative financial instruments	312,377			312,377				312,377			312,377
Garage and rental income	292,170			292,170				292,170			292,170
Loss on sale of property and equipment	(29,436)			(29,436)				(29,436)			(29,436)
Miscellaneous	21,995			21,995				21,995			21,995
Total revenues and gains	44,451,787			44,451,787	365,296		365,296	43,196,829			43,196,829
Net assets released from restriction	1,643,268	(1,643,268)			12,816	(12,816)		1,656,084	(1,656,084)		
Total public support, revenues, and gains	49,932,752	2,035	2,035	49,809,793	3,342,545	8,407	3,350,952	51,654,431	(116,587)	2,035	51,539,879
Expenses											
Program services	41,691,463			41,691,463	2,739,980		2,739,980	(1,153,447)			43,277,996
Management and general	5,621,608			5,621,608	531,116		531,116	(416,946)			5,735,778
Fund-raising	451,699			451,699	60,462		60,462	(30,473)			461,688
Total expenses	47,764,770			47,764,770	3,331,558		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	19,394	2,178,969	(116,587)	2,035	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				7,351,876	422,765		7,774,641
Increase (decrease) in total net assets	9,519,858	297,771	2,035	9,819,664	10,987	8,407	19,394	9,530,845	306,178	2,035	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	580,287	44,638,294	4,146,761	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	\$ 599,681	\$ 54,169,139	\$ 4,452,939	\$ 1,344,253	\$ 59,966,331

YOUNG MEN'S CHRISTIAN ASSOCIATION OF GREATER LOUISVILLE, INC. AND AFFILIATE
CONSOLIDATING STATEMENT OF ACTIVITIES
Year Ended December 31, 2015

	YMCA of Greater Louisville, Inc.			National State Place, Inc.			Consolidated		
	Unrestricted	Temporarily Restricted	Permanently Restricted	Unrestricted	Temporarily Restricted	Permanently Restricted	Unrestricted	Temporarily Restricted	Permanently Restricted
	Total	Total	Total	Total	Total	Total	Total	Total	Total
Public Support, Revenues and Gains									
Public support:									
Contributions	\$ 243,135	\$ 670,285	\$ (2,065)	\$ 911,355	\$ 12,816	\$ 263,370	\$ 495,689	\$ 683,101	\$ (2,065)
Special events (net of cost of direct benefits to donors of \$34,605)	68,115			68,115			68,115		
Government grants	2,596,242	708,916		2,596,242	2,150,675	2,150,675	4,746,917	708,916	
In-kind donations	15,516	724,432		724,432	135,526	\$ (3,600)	147,442	563,145	
Metro United Way grant	87,297	563,145		650,442			87,297	125,000	
Other grants	195,069	320,069		320,069			195,069	2,080,162	(2,065)
Total public support	3,205,374	2,067,346	(2,065)	5,270,655	2,538,755	2,551,571	5,740,529	2,080,162	(2,065)
Revenues and gains:									
Membership dues	18,171,604			18,171,604	148,554	(2,000)	18,318,158		
Programs	16,928,981			16,928,981	103,930		17,032,911		
Sales of merchandise	61,893			61,893	36,526	(599)	97,820		
Investment income	212,467			212,467	1,445		213,912		
Management fees	1,353,060			1,353,060		(1,353,060)			
Net realized and unrealized gains on investments	(151,615)			(151,615)			(151,615)		
Change in fair value of derivative financial instrument	(276,364)			(276,364)			(276,364)		
Garage and rental income	203,966			203,966			203,966		
Gain on sale of property and equipment	13,800			13,800			13,800		
Donation of land	(480,142)			(480,142)			(480,142)		
Miscellaneous	17,597			17,597			20,803		
Total revenues and gains	36,055,247			36,055,247	3,206	3,206	34,993,249		
Net assets released from restriction	1,506,907	(1,506,907)			16,274	(16,274)	1,523,181	(1,523,181)	
Total public support, revenues, and gains	40,767,528	560,439	(2,065)	41,325,902	2,848,690	2,845,232	42,256,959	556,981	(2,065)
Expenses									
Program services	34,725,365			34,725,365	2,438,416	(1,016,728)	36,147,053		
Management and general	4,962,225			4,962,225	384,895	(295,021)	5,052,099		
Fund-raising	488,759			488,759	60,543	(47,510)	501,792		
Total expenses	40,176,349			40,176,349	2,883,854	(1,359,259)	41,700,944		
Increase (decrease) in total net assets	591,179	560,439	(2,065)	1,149,553	(35,164)	(3,458)	556,015	556,981	(2,065)
Net assets at beginning of year	43,479,644	3,573,506	1,344,283	48,397,433	602,635	618,909	44,082,279	3,589,780	1,344,283
Net assets at end of year	\$44,070,823	\$4,133,945	\$1,342,218	\$49,546,986	\$ 567,471	\$ 580,287	\$ 44,638,294	\$ 4,146,761	\$ 1,342,218

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

CONSOLIDATING STATEMENT OF FUNCTIONAL EXPENSES

Year Ended December 31, 2016

	YMCA of Greater Louisville, Inc.			National Safe Place, Inc.			Consolidated				
	Program Services	Management and General	Fund - Raising	Program Services	Management and General	Fund - Raising	Program Services	Management and General	Fund - Raising		
	Total	Total	Total	Total	Total	Total	Eliminations	Total	Total		
Salaries and wages	\$18,438,999	\$ 3,013,814	\$ 176,249	\$21,629,062	\$ 1,150,710	\$ 50,473	\$ 1,302,129	\$ 18,438,999	\$ 3,013,814	\$ 176,249	\$ 21,629,062
Employee benefits	2,062,702	530,971	36,710	2,630,383	486,930	385,709	(316,000)	2,062,702	530,971	36,710	2,630,383
Payroll taxes	1,341,202	198,989	20,533	1,560,724	63,783	2,395	(612)	1,341,202	198,989	20,533	1,560,724
Management fees					21,352	2,512					
Professional fees and contract services	1,652,208	421,422	51,108	2,124,738	7,452	438		2,139,138	491,131	51,108	2,681,377
Supplies	3,814,172	121,175	11,466	3,946,813	63,783	2,395		3,877,343	123,570	12,664	4,013,577
Telephone	386,413	60,491		446,904	21,352	2,512		407,765	63,003	1,256	472,024
Postage	123,778	32,359	2,855	158,992	7,452	438		131,230	33,236	3,293	167,759
Occupancy	5,548,084	93,329	251	5,641,664	56,559	6,654		5,604,643	99,983	3,578	5,708,204
Equipment rental and maintenance	1,272,212	38,345		1,310,557	1,986	234		1,274,198	38,579	117	1,312,894
Printing and promotion	665,298	271,868	89,307	1,026,473	27,210	117		692,508	271,868	89,307	1,053,683
Travel and employee expenses	693,315	16,149	808	710,272	153,472	8,078		846,787	24,227	808	871,822
Conferences, conventions and meetings	340,423	151,484	51,679	543,586	400,646	6,887		741,069	158,371	54,799	954,239
Conference stipends					350,814	3,120		350,814			350,814
Membership dues	399,974	26,156	275	426,405	3,476	15,743		401,450	41,899	275	443,624
Insurance	750,983	43,640	1,000	795,623	4,930	580	(2,000)	755,913	44,220	1,290	801,423
Interest	594,839	279,987		874,826				594,839	279,987		874,826
Miscellaneous	112,850	21,959	4,958	139,767	6,283	501	(125)	119,008	22,460	5,201	146,669
Depreciation	3,494,011	299,470	4,500	3,797,981	4,377	243		3,498,388	299,470	4,500	3,802,358
Total functional expenses	\$41,691,463	\$ 5,621,608	\$ 451,699	\$47,764,770	\$ 2,739,980	\$ 531,116	\$ (1,620,866)	\$ 43,277,996	\$ 5,735,778	\$ 461,688	\$ 49,475,462

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

CONSOLIDATING STATEMENT OF FUNCTIONAL EXPENSES

Year Ended December 31, 2015

	YMCA of Greater Louisville, Inc.			National Safe Place, Inc.			Consolidated			
	Program Services	Management and General	Fund - Raising	Program Services	Management and General	Fund - Raising	Program Services	Management and General	Fund - Raising	
	Total	Total	Total	Total	Eliminations	Total	Total	Total		
Salaries and wages	\$ 14,878,957	\$ 2,735,841	\$ 178,693	\$ 17,793,491			\$ 14,878,957	\$ 2,735,841	\$ 178,693	\$ 17,793,491
Employee benefits	1,792,523	350,054	35,314	2,177,891			1,792,523	350,054	35,314	2,177,891
Payroll taxes	1,176,573	193,988	20,818	1,391,379			1,176,573	193,988	20,818	1,391,379
Management fees										
Professional fees and contract services	1,400,121	390,286	48,512	1,838,919		\$ (1,153,060)	1,782,039	447,186	48,512	2,277,737
Supplies	3,409,501	74,080	10,090	3,493,671		(200,000)	3,460,244	75,964	11,029	3,547,237
Telephone	312,043	66,549		378,592			325,840	68,172	812	394,824
Postage	155,859	25,692	6,788	188,339			166,052	25,748	6,899	198,699
Occupancy	4,744,939	58,692	251	4,803,882			4,800,022	61,932	6,731	4,868,685
Equipment rental and maintenance	1,083,936	87,014	101	1,171,051			1,086,361	87,157	386	1,173,904
Printing and promotion	593,834	278,436	129,195	1,001,465			621,385	278,436	129,195	1,029,016
Travel and employee expenses	549,882	14,144	1,337	565,363			740,347	24,168	1,337	765,852
Conferences, conventions and meetings	217,740	207,345	46,762	471,847			708,792	209,638	50,732	969,162
Conference stipends							170,654			170,654
Membership dues	354,938	29,240	556	384,734			355,053	42,067	556	397,676
Insurance	593,371	33,534	1,000	627,905		(2,000)	597,582	34,029	1,248	632,859
Interest	591,293	68,211		659,504			591,293	68,211		659,504
Miscellaneous	40,925	44,831	4,842	90,598			46,539	45,220	5,030	96,809
Depreciation	2,828,930	304,288	4,500	3,137,718		(4,199)	2,846,777	304,288	4,500	3,155,565
Total functional expenses	\$ 34,725,365	\$ 4,962,225	\$ 488,759	\$ 40,176,349		\$ (1,359,259)	\$ 36,147,053	\$ 5,052,099	\$ 501,792	\$ 41,700,944

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

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Years Ended December 31, 2016 and 2015**

<u>Federal Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Federal Expenditures</u>	
		<u>2016</u>	<u>2015</u>
U.S. Department of Health and Human Services:			
Basic Center Grant:			
RHYTTAC Program			
Nine months ended September 30		\$ 2,473,899	\$ 1,425,477
Three months ended December 31		<u>860,523</u>	<u>725,198</u>
		<u>3,334,422</u>	<u>2,150,675</u>
Runaway & Homeless Youth Program:			
Eight months ended August 31		69,127	18,369
Four months ended December 31		<u>125,809</u>	<u>130,873</u>
		<u>194,936</u>	<u>149,242</u>
	93.623	<u>3,529,358</u>	<u>2,299,917</u>
Street Outreach:			
Ten months ended October 31		137,424	114,950
Two months ended December 31			<u>55,272</u>
	93.557	<u>137,424</u>	<u>170,222</u>
U.S. Department of Agriculture:			
Pass through Kentucky Department of Education			
Child Care Food Program	10.558	<u>187,765</u>	<u>182,568</u>
U.S. Department of Housing and Urban Development:			
Pass through Louisville Metro Housing Department			
Rent Supplement	14.249	<u>250,082</u>	<u>263,181</u>
Pass through Louisville Metro Housing Department			
Emergency Solutions	14.231	<u>32,226</u>	<u>50,261</u>
Pass through Louisville Metro Housing Department			
Community Development Block Grant	14.218	<u>37,781</u>	<u>52,506</u>
 Total expenditures of federal awards		 <u>\$4,174,636</u>	 <u>\$3,018,655</u>

**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, 2016 and 2015. 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, 2016, 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 June 2, 2017.

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.

Deming, Malone, Lussay & Petroff

Louisville, Kentucky
June 2, 2017



**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, 2016. 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, 2016.

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, Linsay & Ostroff

Louisville, Kentucky
June 2, 2017

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

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended December 31, 2016**

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, 2016.
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.

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

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended December 31, 2016**

Section II – Financial Statement Findings

There are no findings relating to consolidated financial statements, which are required to be reported in accordance with *Government Auditing Standards*.

Section III – Federal Award Findings and Questioned Costs (Under Section 2 CFR200.516(a))

There are no findings to be reported.