

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


**Applicant/Program:** Young Men's Christian Association of Greater Louisville / Family Movie Night!  
**Applicant Requested Amount:** \$2,500.00  
**Appropriation Request Amount:** \$2,500.00

#### Executive Summary of Request

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

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

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

25 District #       Primary Sponsor Signature      1,250 Amount      Apr 22, 2019 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.

*No Relationship!*

#### Approved by:

\_\_\_\_\_  
Appropriations Committee Chairman      Date  
Final Appropriations Amount: \_\_\_\_\_

## Boles, Brian

---

**From:** Yates, David  
**Sent:** Monday, April 22, 2019 11:06 AM  
**To:** Powell, Brian; Powell, Brian,  
**Subject:** YMCA NDF

Brian,

Please sign the YMCA NDF for the Family Movie Night for \$1,250 on my behalf.

Thank you,



**David Yates**

Councilman

District 25

601 West Jefferson St, 3rd floor

Louisville, KY 40202

Email: [david.yates@louisvilleky.gov](mailto:david.yates@louisvilleky.gov)

Office: (502) 574-1125

Click [HERE](#) to sign up for the weekly District 25 eNews!

**Notice of Confidentiality: This e-mail, including any attachments, is intended only for the use of the individual or entity to which it is addressed and may contain confidential information that is legally privileged and exempt from disclosure under applicable law. If the reader of this message is not the intended recipient, you are notified that any review, use, disclosure, distributing or copying of this communication is strictly prohibited. If you have received this communication in error, please contact the sender by reply e-mail and destroy (delete) all forms of the original message.**

**Applicant/Program:**

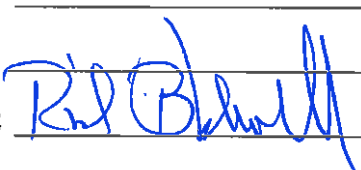
Young Men's Christian Association of Greater Louisville / Family Movie Night

**Additional Disclosure and Signatures**

**Additional Council Office Disclosure**

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

**Council Member Signature and Amount**

District 1	_____	\$ _____
District 2	_____	\$ _____
District 3	_____	\$ _____
District 4	_____	\$ _____
District 5	_____	\$ _____
District 6	_____	\$ _____
District 7	_____	\$ _____
District 8	_____	\$ _____
District 9	_____	\$ _____
District 10	_____	\$ _____
District 11	_____	\$ _____
District 12		\$ 1,250.00
District 13	_____	\$ _____
District 14	_____	\$ _____
District 15	_____	\$ _____

## LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

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

**Program Name and Request Amount** Family Movie Night - \$2,500.00

	Yes/No/NA
Is the NDF Transmittal Sheet Signed by all Council Member(s) Appropriating Funding?	<input type="text" value="Yes"/>
Is the funding proposed by Council Member(s) less than or equal to the request amount?	<input type="text" value="Yes"/>
Is the proposed public purpose of the program viable and well-documented?	<input type="text" value="Yes"/>
Will all of the funding go to programs specific to Louisville/Jefferson County?	<input type="text" value="Yes"/>
Has Council or Staff relationship to the Agency been adequately disclosed on the cover sheet?	<input type="text" value="N/A"/> → No Relationship
Has prior Metro Funds committed/granted been disclosed?	<input type="text" value="Yes"/>
Is the application properly signed and dated by authorized signatory?	<input type="text" value="Yes"/>
Is proof of Tax Exempt status of 501(c) 3, 4, 6, 19, 1120-H included?	<input type="text" value="Yes"/>
If Metro funding is for a separate taxing district is the funding appropriated for a program outside the legal responsibility of that taxing district?	<input type="text" value="N/A"/>
Is the entity in good standing with: <ul style="list-style-type: none"> <li>▶ Kentucky Secretary of State?</li> <li>▶ Louisville Metro Revenue Commission?</li> <li>▶ Louisville Metro Government?</li> <li>▶ Internal Revenue Service?</li> <li>▶ Louisville Metro Human Relations Commission?</li> </ul>	<input type="text" value="Yes"/>
Is the current Fiscal Year Budget included?	<input type="text" value="Yes"/>
Is the entity's board member list (with term length/term limits) included?	<input type="text" value="Yes"/>
Is recommended funding less than 33% of total agency operating budget?	<input type="text" value="N/A"/>
Does the application budget reflect only the revenue and expenses of the project/program?	<input type="text" value="Yes"/>
Is the cost estimate(s) from proposed vendor (if request is for capital expense) included?	<input type="text" value="N/A"/>
Is the most recent annual audit (if required by organization) included?	<input type="text" value="Yes"/>
Is a copy of Signed Lease (if rent costs are requested) included?	<input type="text" value="No"/>
Is the Supplemental Questionnaire for churches/religious organizations (if requesting organization is faith-based) included?	<input type="text" value="N/A"/>
Are the Articles of Incorporation of the Agency included?	<input type="text" value="Yes"/>
Is the IRS Form W-9 included?	<input type="text" value="Yes"/>
Is the IRS Form 990 included?	<input type="text" value="Yes"/>
Are the evaluation forms (if program participants are given evaluation forms) included?	<input type="text" value="N/A"/>
Affirmative Action/Equal Employment Opportunity plan and/or policy statement included (if required to do so)?	<input type="text" value="N/A"/>
Has the Agency agreed to participate in the BBB Charity review program? If so, has the applicant met the BBB Charity Review Standards?	<input type="text" value="Yes"/>
<b>Prepared by: Brian Boles</b>	<b>Date: Apr 22, 2019</b>

## LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

<b>Legal Name of Applicant Organization:</b> Young Men's Christian Association of Greater Louisville <i>(as listed on: <a href="http://www.sos.ky.gov/business/records">http://www.sos.ky.gov/business/records</a>)</i>			
<b>Main Office Street &amp; Mailing Address:</b> 545 South 2nd Street, Louisville, KY 40202			
<b>Website:</b> www.ymcalouisville.org			
<b>Applicant Contact:</b>	R. Stephen Tarver	<b>Title:</b>	President
<b>Phone:</b>	502-587-9622	<b>Email:</b>	starver@ymcalouisville.org
<b>Financial Contact:</b>	Jenifer Roberts	<b>Title:</b>	Dir. of Membership & Programs
<b>Phone:</b>	502-242-2669	<b>Email:</b>	jmroberts@ymcalouisville.org
<b>Organization's Representative who attended NDF Training:</b> Jenifer Roberts & Melanie Cox			
<b>GEOGRAPHICAL AREA(S) WHERE PROGRAM ACTIVITIES ARE (WILL BE) PROVIDED</b>			
<b>Program Facility Location(s):</b>	Southwest Family YMCA, 2800 Fordhaven Road, Louisville, KY 40214		
<b>Council District(s):</b>	12 & 25	<b>Zip Code(s):</b>	40214
<b>PROGRAM/PROJECT NAME:</b> Family Movie Night!			
<b>Total Request: (\$)</b>	2,500	<b>Total Metro Award (this program) in previous year: (\$)</b>	\$3,675
<b>Purpose of Request (check all that apply):</b>			
<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)			
<b>The Following are Required Attachments:</b>			
<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	
<b>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.</b>			
<b>Source:</b>		<b>Amount: (\$)</b>	
<b>Source:</b>		<b>Amount: (\$)</b>	
<b>Source:</b>		<b>Amount: (\$)</b>	
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

### Describe Agency's Vision, Mission and Services:

#### YMCA of Greater Louisville Mission:

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

#### Our Cause:

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

Youth Development - Nurturing the potential of every child and teen

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

Social Responsibility - Giving Back and providing support for our neighbors

#### Our Values:

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

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

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

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

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

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



Name	DOB	Phone	Address1	City	State	Zip	Term Date
Bissmeyer, Kathryn				Louisville	KY	40214	7/1/2017-6/30/2020
Canterbury, Walter				Louisville	KY	40215	7/1/2018-6/30/2021
Cotham, Dee				Louisville	KY	40218	7/1/2017-6/30/2020
Darrull, Carlos				Fairdale	KY	40118	7/1/2017-6/30/2020
Hayes, Bianca				Louisville	KY	40216	7/1/2017-6/30/2020
Houghton, Brent				Louisville	KY	40272	7/1/2017-6/30/2020
James, Brandon				Louisville	KY	40214	7/1/2016-6/30/2019
James, Stephen				Louisville	KY	40214	7/1/2016-6/30/2019
Johnson, Zachary				Louisville	KY	40214	7/1/2017-6/30/2020
Kaminsky, Scott				Louisville	KY	40272	7/1/2018-6/30/2021
May, Robin				Louisville	KY	40216	7/1/2018-6/30/2021
Mendez, Lydia				Louisville	KY	40258	7/1/2017-6/30/2020
Paul, Gwendolyn				Louisville	KY	40214	7/1/2016-6/30/2019
Spragens, Shelley				Louisville	KY	40272	7/1/2016-6/30/2019
Staley, Angie				Louisville	KY	40258	7/1/2017-6/30/2020
Stylianou, Stelios				Louisville	KY	40272	7/1/2017-6/30/2020
Tindle, Joseph				Louisville	KY	40203	7/1/2016-6/30/2019
Warfield, Jamie				Louisville	KY	40241	7/1/2018-6/30/2019
Way, Joan				Louisville	KY	40214	7/1/2016-6/30/2019
Weaver, Eddie				Louisville	KY	40258	7/1/2016-6/30/2019



## LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

**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.):**

Family Movie Night: Friday, April 26 6pm-10pm / Rain Date: Friday, May 10th

Providing a safe atmosphere for families to spend a fun evening together. Hot dogs & popcorn, movie, inflatables, family games, face paint & balloons.

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

Family Movie Night: Friday, April 26th

Inflatable (Specific to age groups): \$445.00

Inflatable Screen Rental: \$275.00

Hot Dogs & Buns: \$485.00

Kona Ice: \$300.00

Face Painting: \$400.00

Condiments/Paper Products: \$200.00

Popcorn Machine & Supplies: \$340.00

DVD: \$15.00

Marketing Posters: \$40.00

Total: \$2500.00



## LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

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

N/A

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

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

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

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

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

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



## LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

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

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

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

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

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

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

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



## LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

### SECTION 2 - 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.

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

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

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

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

*\*\*Must equal or exceed total in column 2.*

## LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

Detail for Client Assistance, Community Events & Festivals or Other Expenses shown on Page 7 (circle one and use multiple sheets if necessary)	Column 1	Column 2	Column (1 + 2)=3
	Proposed Metro Funds	Non-Metro Funds	Total Funds
Inflatables	<del>445</del> 750	0	<del>445</del> 750
Inflatable Screen Rental	270	0	270
Hot Dogs & Buns	485	0	485
Kona Ice	300	0	300
Face Painting	400	0	400
Condiments/Paper Products	200	0	200
Popcorn Machine & Supplies	340	0	340
DVD	15	0	15
Marketing Posters	40	0	40
<b>Total</b>	<u>2,500</u>		<u>2,500</u>

Applicant's Initials 

**LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION**

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

3-5 Family Movie Night Volunteers	4 Hours	Nothing received for Service
<b>Total Value of In-Kind</b> <i>(to match Program Budget Line Item.</i> Volunteer Contribution & Other In Kind)	12-20 Volunteer Hours	Nothing Received

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

**Agency Fiscal Year Start Date:** January 1st

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

**If YES, please explain:**

Applicant's Initials 

## LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

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 employees.

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

Signature of Legal Signatory:	<i>Konnie V. McKiernan</i>	Date:	<i>April 19, 2014</i>
Legal Signatory: (please print):	<i>Konnie V. McKiernan</i>	Title:	<i>Executive Director</i>
Phone: <i>502-933-4622</i>	Extension:	Email:	<i>cmckiernan@ymcaofkentucky.com</i>

Applicant's Initials *Ke*

## THE YMCA OF GREATER LOUISVILLE

### General Information

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

### Current Officers

### Individuals / Entities listed at time of formation

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

### 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.

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



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

### Assumed Name of

<a href="#">THE YOUNG MENS CHRISTIAN ASSOCIATION OF GREATER LOUISVILLE</a>	Active
<a href="#">THE YOUNG MEN'S CHRISTIAN ASSOCIATION OF LOUISVILLE AND JEFFERSON COUNTY, KENTUCKY</a>	Inactive
<a href="#">THE YOUNG MEN'S CHRISTIAN ASSOCIATION OF LOUISVILLE, KENTUCKY</a>	Inactive

### Activity History

Filing	File Date	Effective Date	Org. Referenced
Added assumed name	6/7/2016	6/7/2016	<a href="#">THE YOUNG MENS CHRISTIAN</a>

12:37:30 PM

[ASSOCIATION OF GREATER LOUISVILLE](#)

Add

6/7/2016  
12:37:30 PM

6/7/2016

[THE YOUNG MENS CHRISTIAN ASSOCIATION OF GREATER LOUISVILLE](#)

**Microfilmed Images**

---

501C3

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

District Director  
Internal Revenue Service

Date: MAR 7 1972 In reply refer to: 442-22:JAN



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

Gentlemen:

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

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

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

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

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

Very truly yours,

Janet Meltzer  
BOMF Clerk

**Internal Revenue Service**

**Date:** August 19, 2004

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

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

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

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

**Fax Number:**  
513-263-3756

**Federal Identification Number:**  
61-0444843

Dear Sir or Madam:

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

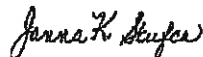
In January 1945 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

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

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

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

Sincerely,



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

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

March 2019

	Mar 2019		YTD Mar 2019		YTD Mar 2018		2019 Budget
	Actual	Budget	Actual	Budget	Actual	Budget	
06 SOUTHWEST							
01 CONTRIBUTIONS	14,080	17,000	29,260	33,500	34,135	74,000	
08 UNITED WAY	2,661	2,661	7,979	7,979	7,602	31,928	
10 GRANTS & CONTRACT SERVICES	22,577	11,600	41,335	23,500	17,835	143,500	
11 MEMBERSHIPS	125,960	125,332	364,237	358,761	357,053	1,448,082	
13 PROGRAM FEES	49,628	38,883	138,512	118,394	130,741	551,834	
14 MERCHANDISE SALES	367	280	376	290	194	1,340	
<b>Revenue</b>	<b>215,273</b>	<b>195,756</b>	<b>581,699</b>	<b>542,424</b>	<b>605,138</b>	<b>2,250,484</b>	
21 SALARIES & WAGES	111,091	109,885	328,706	352,321	284,705	1,413,000	
22 EMPLOYEE BENEFITS	11,582	11,043	34,925	34,098	36,631	141,042	
23 PAYROLL TAXES	10,447	10,609	30,969	34,008	26,704	136,371	
24 PROFESSIONAL SERVICES	2,991	1,820	7,170	4,138	30,059	17,986	
25 SUPPLIES	15,546	19,995	51,869	57,971	61,802	231,290	
26 TELEPHONE	2,797	2,965	8,436	8,894	8,682	35,577	
27 POSTAGE	46	250	519	500	418	4,700	
28 OCCUPANCY	23,078	27,433	79,626	86,221	86,165	319,889	
29 EQUIPMENT	260	1,710	2,666	4,130	4,375	15,020	
31 PRINTING & PROMOTION	1,121	1,270	10,666	9,210	9,707	18,540	
32 TRAVEL & LOCAL EXPENSE	1,583	491	4,487	1,502	5,350	11,504	
33 ASSOC'N EVENTS/MEETINGS	1,150	2,000	1,071	3,600	2,187	14,250	
35 MEMBERSHIP DUES	1,709	2,609	5,633	5,676	43	20,508	
38 INSURANCE PREMIUMS	5,244	5,063	15,365	15,184	8,850	60,751	
39 MISCELLANEOUS	(6)		24		15		
48 INTRA Y ALLOCATION	9,894	9,893	26,757	26,759	28,039	115,796	
53 F/A PURCHASES & RESERVE	23,947	23,947	70,883	77,484	102,792	360,967	
<b>Expense</b>	<b>222,479</b>	<b>230,982</b>	<b>677,771</b>	<b>721,696</b>	<b>703,463</b>	<b>2,917,191</b>	
<b>06 SOUTHWEST</b>	<b>(7,206)</b>	<b>(35,226)</b>	<b>(96,072)</b>	<b>(179,272)</b>	<b>(98,325)</b>	<b>(666,707)</b>	

*Current Financial  
Statement to  
Budget*

PUBLIC DISCLOSURE COPY

Form **990**

**Return of Organization Exempt From Income Tax**

OMB No. 1545-0047

**2017**

**Open to Public Inspection**

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

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

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

Department of the Treasury  
Internal Revenue Service

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

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

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

**D** Employer identification number  
**81-0444843**

**E** Telephone number  
**(502) 587-9622**

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

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

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

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

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

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

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

**H(c)** Group exemption number ▶

**Part I Summary**

Activities & Governance	<b>1</b>	Briefly describe the organization's mission or most significant activities:	SEE SCHEDULE O.	
	<b>2</b>	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	<b>3</b>	Number of voting members of the governing body (Part VI, line 1a)	<b>3</b>	37
	<b>4</b>	Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b>	36
	<b>5</b>	Total number of individuals employed in calendar year 2017 (Part V, line 2a)	<b>5</b>	3,378
	<b>6</b>	Total number of volunteers (estimate if necessary)	<b>6</b>	7,708
	<b>7a</b>	Total unrelated business revenue from Part VIII, column (C), line 12	<b>7a</b>	190,495
<b>7b</b>	Net unrelated business taxable income from Form 990-T, line 34	<b>7b</b>	0	
Revenue	<b>8</b>	Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	<b>9</b>	Program service revenue (Part VIII, line 2g)	6,608,150	8,925,786
	<b>10</b>	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	40,511,153	41,961,988
	<b>11</b>	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	139,466	534,867
	<b>12</b>	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	1,931,069	1,764,863
Expenses	<b>13</b>	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	49,189,838	53,187,504
	<b>14</b>	Benefits paid to or for members (Part IX, column (A), line 4)	54,650	60,150
	<b>15</b>	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	25,820,168	26,538,372
	<b>16a</b>	Professional fundraising fees (Part IX, column (A), line 11e)	0	0
	<b>b</b>	Total fundraising expenses (Part IX, column (D), line 25) ▶ 480,060		
	<b>17</b>	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	21,608,718	22,184,172
	<b>18</b>	Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	47,483,636	48,782,694
Net Assets or Fund Balances	<b>19</b>	Revenue less expenses. Subtract line 18 from line 12	1,706,302	4,404,810
	<b>20</b>	Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	<b>21</b>	Total liabilities (Part X, line 26)	86,022,347	91,463,228
	<b>22</b>	Net assets or fund balances. Subtract line 21 from line 20	26,655,697	27,258,496
		59,366,650	64,204,732	

**Part II Signature Block**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

**Sign Here**

Signature of officer \_\_\_\_\_ Date \_\_\_\_\_

Type or print name and title **AUDREY ROLING, VICE PRESIDENT - FINANCE/CFO**

**Paid Preparer Use Only**

Print/Type preparer's name: **JEFFREY K. MCCAFFREY** Preparer's signature: \_\_\_\_\_ Date: \_\_\_\_\_

Check  if self-employed PTIN: **P00938853**

Firm's name ▶ **DEMING, MALONE, LIFESAY & OSTROFF** Firm's EIN ▶ **61-1064249**

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

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

For Paperwork Reduction Act Notice, see the separate instructions. Cat. No. 11282Y Form **990** (2017)

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III [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 \$ 21,968,371 including grants of \$ ) (Revenue \$ 21,814,479 ) HEALTHY LIVING--IMPROVING THE GREATER LOUISVILLE COMMUNITY'S HEALTH AND WELL-BEING MEANS BUILDING A HEALTHY SPIRIT MIND AND BODY FOR ALL. THE YMCA IS A LEADING VOICE ON HEALTH AND WELL-BEING. WE BRING FAMILIES CLOSER TOGETHER, ENCOURAGE GOOD HEALTH, AND FOSTER CONNECTIONS THROUGH FITNESS, SPORTS, CHARACTER DEVELOPMENT AND SHARED INTERESTS. YMCA HEALTH ENHANCEMENT PROGRAMS ARE MEDICALLY BASED AND STRESS THE VALUE OF PREVENTION THROUGH BALANCED EFFORTS OF GOOD EXERCISE HABITS, AND OVERALL HEALTH INCLUDING PROPER NUTRITION, STRESS MANAGEMENT AND HEALTH EDUCATION. THIS IS PARTICULARLY IMPORTANT AS OUR NATION STRUGGLES WITH AN OBESITY CRISIS, FAMILIES STRUGGLE WITH WORK/LIFE BALANCE AND INDIVIDUALS SEARCH FOR PERSONAL FULFILLMENT. OUR PROGRAMS ARE FAMILY ORIENTED AND OFFERED AT AFFORDABLE FEES, WITH FINANCIAL ASSISTANCE FOR THOSE THAT ARE UNABLE TO PAY THE FULL FEES. THE YMCA PROVIDES A VARIETY OF PROGRAMS THAT ASSIST OUR COMMUNITY WITH ATTAINING HEALTHIER HABITS AND INCLUDES ADVENTURE GUIDES, FAMILY CAMPS, FITNESS CLASSES, CPR AND FIRST AID, LIFEGUARD TRAINING, (CONTINUED ON SCHEDULE O)

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

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

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

4e Total program service expenses 42,574,366

**Part IV Checklist of Required Schedules**

	Yes	No	
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? 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 <b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? 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	✓	
12 a 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		✓
14 a 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
20 a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H . . . . .		✓
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? . . . . .	20a	✓
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? If "Yes," complete Schedule I, Parts I and II . . . . .	20b	
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? If "Yes," complete Schedule I, Parts I and III . . . . .	21	✓
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? If "Yes," complete Schedule J . . . . .	22	✓
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? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a . . . . .	23	✓
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? . . . . .	24a	✓
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? . . . . .	24b	✓
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? . . . . .	24c	✓
25a <b>Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I . . . . .	24d	✓
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? If "Yes," complete Schedule L, Part I . . . . .	25a	✓
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? If "Yes," complete Schedule L, Part II . . . . .	25b	✓
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? If "Yes," complete Schedule L, Part III . . . . .	26	✓
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):	27	✓
a A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV . . . . .	28a	✓
b A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV . . . . .	28b	✓
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? If "Yes," complete Schedule L, Part IV . . . . .	28c	✓
29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M . . . . .	29	✓
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M . . . . .	30	✓
31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I . . . . .	31	✓
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II . . . . .	32	✓
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? If "Yes," complete Schedule R, Part I . . . . .	33	✓
34 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1 . . . . .	34	✓
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)? . . . . .	35a	✓
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)? If "Yes," complete Schedule R, Part V, line 2 . . . . .	35b	✓
36 <b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2 . . . . .	36	✓
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? If "Yes," complete Schedule R, Part VI . . . . .	37	✓
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? <b>Note.</b> All Form 990 filers are required to complete Schedule O. . . . .	38	✓

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

		1a	1b	1c	2a	3a	3b	4a	5a	5b	5c	6a	6b	7a	7b	7c	7d	7e	7f	7g	7h	8	9a	9b	10a	10b	11a	11b	12a	12b	13a	13b	13c	14a	14b			
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	153																																				
1b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		0																																			
1c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?			✓																																		
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return				3,378																																	
2b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)					✓																																
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?					✓																																
3b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O					✓																																
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country: See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).							✓																														
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?								✓																													
5b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?									✓																												
5c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?										✓																											
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?											✓																										
6b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?																																					
7a	<b>Organizations that may receive deductible contributions under section 170(c).</b> Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?																																					
7b	If "Yes," did the organization notify the donor of the value of the goods or services provided?														✓																							
7c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?															✓																						
7d	If "Yes," indicate the number of Forms 8282 filed during the year																																					
7e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?																																					
7f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?																																					
7g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?																																					
7h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?																																					
8	<b>Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?																																					
9a	<b>Sponsoring organizations maintaining donor advised funds.</b> Did the sponsoring organization make any taxable distributions under section 4966?																																					
9b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?																																					
10a	<b>Section 501(c)(7) organizations.</b> Enter: Initiation fees and capital contributions included on Part VIII, line 12																																					
10b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities																																					
11a	<b>Section 501(c)(12) organizations.</b> Enter: Gross income from members or shareholders																																					
11b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)																																					
12a	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?																																					
12b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year																																					
13a	<b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b> Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O.																																					
13b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans																																					
13c	Enter the amount of reserves on hand																																					
14a	Did the organization receive any payments for indoor tanning services during the tax year?																																					
14b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O																																					

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

**Section A. Governing Body and Management**

		Yes	No
<b>1a</b>	Enter the number of voting members of the governing body at the end of the tax year . . . . .	37	
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.		
<b>b</b>	Enter the number of voting members included in line 1a, above, who are independent . . . . .	36	
<b>2</b>	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? . . . . .		✓
<b>3</b>	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person? . . . . .		✓
<b>4</b>	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		✓
<b>5</b>	Did the organization become aware during the year of a significant diversion of the organization's assets? . . . . .		✓
<b>6</b>	Did the organization have members or stockholders? . . . . .		✓
<b>7a</b>	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? . . . . .		✓
<b>b</b>	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? . . . . .		✓
<b>8</b>	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
<b>a</b>	The governing body? . . . . .	✓	
<b>b</b>	Each committee with authority to act on behalf of the governing body? . . . . .	✓	
<b>9</b>	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O . . . . .		✓

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

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

**Section C. Disclosure**

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

**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

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

**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's **five current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

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

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) TRICIA BURKE CHAIRMAN	1.0	✓		✓			0	0	0	
(2) HOWARD HOLLOMAN, JR. SECRETARY	1.0	✓		✓			0	0	0	
(3) MARTIN PADGETT TREASURER	1.0	✓		✓			0	0	0	
(4) BRAD SMITH PAST CHAIR	1.0	✓		✓			0	0	0	
(5) JAMES ALLEN DIRECTOR	1.0	✓					0	0	0	
(6) BILL BARBER DIRECTOR	1.0	✓					0	0	0	
(7) BARRY BARKER DIRECTOR	1.0	✓					0	0	0	
(8) CHERYL BRUNER DIRECTOR	1.0	✓					0	0	0	
(9) HARLEY BUTLER DIRECTOR	1.0	✓					0	0	0	
(10) TERESA COUTS DIRECTOR	1.0	✓					0	0	0	
(11) TRAY COCKERELL DIRECTOR	1.0	✓					0	0	0	
(12) GREG DEMUTH DIRECTOR	1.0	✓					0	0	0	
(13) VINCE ESPOSITO DIRECTOR	1.0	✓					0	0	0	
(14) GAYLEE GILLIM DIRECTOR	1.0	✓					0	0	0	

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15) ROBERTA HARTLAGE DIRECTOR	1.0	<input checked="" type="checkbox"/>						0	0	0
(16) RUDY HAVIRA DIRECTOR	1.0	<input checked="" type="checkbox"/>						0	0	0
(17) DAVID HOLOBAUGH DIRECTOR	1.0	<input checked="" type="checkbox"/>						0	0	0
(18) STEVE JAMES DIRECTOR	1.0	<input checked="" type="checkbox"/>						0	0	0
(19) BRIAN JONES DIRECTOR	1.0	<input checked="" type="checkbox"/>						0	0	0
(20) BETTY KINZER DIRECTOR	1.0	<input checked="" type="checkbox"/>						0	0	0
(21) THOMAS KMETZ DIRECTOR	1.0	<input checked="" type="checkbox"/>						0	0	0
(22) BARBARA LANKFORD DIRECTOR	1.0	<input checked="" type="checkbox"/>						0	0	0
(23) REBECCA MATHENY DIRECTOR	1.0	<input checked="" type="checkbox"/>						0	0	0
(24) MARY MCKINLEY DIRECTOR	1.0	<input checked="" type="checkbox"/>						0	0	0
(25) (SEE STATEMENT)										
<b>1b Sub-total</b>								0	0	0
<b>c Total from continuation sheets to Part VII, Section A</b>								1,343,749	0	199,160
<b>d Total (add lines 1b and 1c)</b>								1,343,749	0	199,160

**2** Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **▶** 14

	Yes	No
<b>3</b> Did the organization list any former officer, director, or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual		<input checked="" type="checkbox"/>
<b>4</b> For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual	<input checked="" type="checkbox"/>	
<b>5</b> Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person		<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
MARTIN CONSTRUCTION, 1207 DURRETT LN, LOUISVILLE, KY 40213	CONSTRUCTION	438,429
LOUISVILLE MECHANICAL SERVICES, 300 HIGH RISE DRIVE, LOUISVILLE, KY 40218	LABOR AND REPAIRS	395,340
MILLER TRANSPORTATION, 111 OUTER LOOP, LOUISVILLE, KY 40214	FIELD TRIP TRANSPORTATION	359,037
FACILITIES MANAGEMENT SERVICES, 1500 LYTLE STREET, LOUISVILLE, KY 40203	JANITORIAL SERVICE	315,165
NATIONAL CONTRACTING SERVICES, 11501 PLANTSIDE DRIVE, JEFFERSONTOWN, KY 40299	REIMBURSE FOR CONSTRUCTION COST	284,582

**2** Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **▶** 19

**Part VIII Statement of Revenue**

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

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1a</b>	Federated campaigns . . . . .	<b>1a</b> 574,309					
	<b>b</b>	Membership dues . . . . .	<b>1b</b> 0					
	<b>c</b>	Fundraising events . . . . .	<b>1c</b> 254,298					
	<b>d</b>	Related organizations . . . . .	<b>1d</b> 0					
	<b>e</b>	Government grants (contributions)	<b>1e</b> 3,557,409					
	<b>f</b>	All other contributions, gifts, grants, and similar amounts not included above	<b>1f</b> 4,539,770					
	<b>g</b>	Noncash contributions included in lines 1a-1f: \$	1,098,136					
	<b>h</b>	<b>Total.</b> Add lines 1a-1f . . . . . ▶		8,925,786				
<b>Program Service Revenue</b>	<b>2a</b>	HEALTHY LIVING	<b>Business Code</b>	24,939,616	24,939,616			
	<b>b</b>	YOUTH DEVELOPMENT		16,793,598	16,793,598			
	<b>c</b>	SOCIAL RESPONSIBILITY		228,774	228,774			
	<b>d</b>							
	<b>e</b>							
	<b>f</b>	All other program service revenue . . . . .		0	0	0	0	
	<b>g</b>	<b>Total.</b> Add lines 2a-2f . . . . . ▶		41,961,988				
<b>Other Revenue</b>	<b>3</b>	Investment income (including dividends, interest, and other similar amounts) . . . . . ▶		376,907			376,907	
	<b>4</b>	Income from investment of tax-exempt bond proceeds ▶						
	<b>5</b>	Royalties . . . . . ▶						
	<b>6a</b>	Gross rents . . . . .	(i) Real 54,251 (ii) Personal					
		<b>b</b>	Less: rental expenses					
		<b>c</b>	Rental income or (loss)	54,251 0				
		<b>d</b>	Net rental income or (loss) . . . . . ▶		54,251			54,251
	<b>7a</b>	Gross amount from sales of assets other than inventory	(i) Securities 1,771,399 (ii) Other 22,559					
		<b>b</b>	Less: cost or other basis and sales expenses . . . . .	1,635,998				
		<b>c</b>	Gain or (loss) . . . . .	135,401 22,559				
		<b>d</b>	Net gain or (loss) . . . . . ▶		157,960			157,960
	<b>8a</b>	Gross income from fundraising events (not including \$ 254,298 of contributions reported on line 1c). See Part IV, line 18 . . . . . a		68,441				
		<b>b</b>	Less: direct expenses . . . . . b	87,740				
		<b>c</b>	Net income or (loss) from fundraising events . . ▶		(19,299)			(19,299)
	<b>9a</b>	Gross income from gaming activities. See Part IV, line 19 . . . . . a						
<b>b</b>		Less: direct expenses . . . . . b						
<b>c</b>		Net income or (loss) from gaming activities . . ▶						
<b>10a</b>	Gross sales of inventory, less returns and allowances . . . . . a		35,786					
	<b>b</b>	Less: cost of goods sold . . . . . b	34,508					
	<b>c</b>	Net income or (loss) from sales of inventory . . ▶		1,278			1,278	
Miscellaneous Revenue			<b>Business Code</b>					
<b>11a</b>	CONTRACT SERVICES	561000	1,431,563	1,431,563				
	<b>b</b>	PARKING LOT	531190	198,737		190,495	8,242	
	<b>c</b>	MISCELLANEOUS	900099	98,333	98,333			
	<b>d</b>	All other revenue . . . . .		0	0	0	0	
<b>e</b>	<b>Total.</b> Add lines 11a-11d . . . . . ▶		1,728,633					
<b>12</b>	<b>Total revenue.</b> See instructions. . . . . ▶		53,187,504	43,491,884	190,495		579,339	

**Part IX Statement of Functional Expenses**

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

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

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

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

**Part X Balance Sheet**

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

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



**Part XI Reconciliation of Net Assets**

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

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

**Part XII Financial Statements and Reporting**

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

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

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (Check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(45) RYAN KINGERY VICE PRESIDENT - INFORMATION MANAGEMENT	50.0					<input checked="" type="checkbox"/>		111,231	0	13,078
(46) NORMAN JOHNSON BRANCH EXECUTIVE DIRECTOR	50.0					<input checked="" type="checkbox"/>		123,363	0	20,552

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

**Public Charity Status and Public Support**

OMB No. 1545-0047

**2017**

**Open to Public Inspection**

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

▶ Attach to Form 990 or Form 990-EZ.

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

Department of the Treasury  
Internal Revenue Service

Name of the organization <b>THE YOUNG MEN'S CHRISTIAN ASSOCIATION OF GREATER LOUISVILLE</b>	Employer identification number 61-0444843
--	--

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

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

- 1  A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2  A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E (Form 990 or 990-EZ).)
- 3  A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4  A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state: \_\_\_\_\_
- 5  An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6  A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7  An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8  A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9  An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: \_\_\_\_\_
- 10  An organization that normally receives: (1) more than 33 1/3% 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 33 1/3% 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)						
<b>Total</b>						

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

Cat. No. 11285F

Schedule A (Form 990 or 990-EZ) 2017

**Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**  
 (Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

**Section A. Public Support**

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

**Section B. Total Support**

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

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

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

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

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

**Section A. Public Support**

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

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
<b>9</b> Amounts from line 6 . . . . .	38,926,500	40,674,939	39,228,776	47,310,676	50,210,911	216,351,802
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources . . . . .	131,857	197,423	212,467	159,184	373,907	1,074,838
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 . . . . .	0	0	0			0
<b>c</b> Add lines 10a and 10b . . . . .	131,857	197,423	212,467	159,184	373,907	1,074,838
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on . . . . .	0	0	0	0	0	0
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) . . . . .	0	0	0	0	0	0
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.) . . . . .	39,058,357	40,872,362	39,441,243	47,469,860	50,584,818	217,426,640
<b>14 First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> . . . . . ▶ <input type="checkbox"/>						

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

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

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

<b>17</b> Investment income percentage for 2017 (line 10c, column (f) divided by line 13, column (f)) . . . . .	<b>17</b>	0.49 %
<b>18</b> Investment income percentage from 2016 Schedule A, Part III, line 17 . . . . .	<b>18</b>	0.41 %
<b>19a 33 1/3% support tests—2017.</b> If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization . . . . . ▶ <input checked="" type="checkbox"/>		
<b>b 33 1/3% support tests—2016.</b> If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization . . . . . ▶ <input type="checkbox"/>		
<b>20 Private foundation.</b> If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions . . . . . ▶ <input type="checkbox"/>		

**Part IV Supporting Organizations**

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

**Section A. All Supporting Organizations**

		Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? 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.		
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer (b) and (c) below.		
3b	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in Part VI when and how the organization made the determination.		
3c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use.		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes," and if you checked 12a or 12b in Part I, answer (b) and (c) below.		
4b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? 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.		
4c	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? 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.		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? 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).		
5b	<b>Type I or Type II only.</b> Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
5c	<b>Substitutions only.</b> Was the substitution the result of an event beyond the organization's control?		
6	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in Part VI.		
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? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).		
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))? If "Yes," provide detail in Part VI.		
9b	Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in Part VI.		
9c	Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in Part VI.		
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)? If "Yes," answer 10b below.		
10b	Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)		

**Part IV Supporting Organizations** *(continued)*

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

**Section B. Type I Supporting Organizations**

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

**Section C. Type II Supporting Organizations**

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

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

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

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

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

<b>Section A - Adjusted Net Income</b>		(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 <b>Adjusted Net Income</b> (subtract lines 5, 6, and 7 from line 4).	8		
<b>Section B - Minimum Asset Amount</b>		(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 <b>Total</b> (add lines 1a, 1b, and 1c)	1d		
e <b>Discount</b> 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 <b>Minimum Asset Amount</b> (add line 7 to line 6)	8		
<b>Section C - Distributable Amount</b>			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 <b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6		
7 <input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).			

Schedule A (Form 990 or 990-EZ) 2017

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

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

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

**Schedule of Contributors**

**2017**

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

Name of the organization THE YOUNG MEN'S CHRISTIAN ASSOCIATION OF GREATER LOUISVILLE	Employer identification number 61-0444843
---	--

Organization type (check one):

**Filers of:**

**Section:**

Form 990 or 990-EZ

- 501(c)( 3 ) (enter number) organization
- 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
- 527 political organization

Form 990-PF

- 501(c)(3) exempt private foundation
- 4947(a)(1) nonexempt charitable trust treated as a private foundation
- 501(c)(3) taxable private foundation

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

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

**General Rule**

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

**Special Rules**

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

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

<b>Name of organization</b> THE YOUNG MEN'S CHRISTIAN ASSOCIATION OF GREATER LOUISVILLE	<b>Employer identification number</b> 61-0444843
--	---

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	----- ----- -----	\$ 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	----- ----- -----	\$ 6,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	----- ----- -----	\$ 86,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	----- ----- -----	\$ 150,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	----- ----- -----	\$ 6,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
6	----- ----- -----	\$ 9,676	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

<b>Name of organization</b> THE YOUNG MEN'S CHRISTIAN ASSOCIATION OF GREATER LOUISVILLE	<b>Employer identification number</b> 61-0444843
--	---

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
7	----- ----- -----	\$ 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
8	----- ----- -----	\$ 45,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
9	----- ----- -----	\$ 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
10	----- ----- -----	\$ 76,763	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
11	----- ----- -----	\$ 30,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
12	----- ----- -----	\$ 15,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

<b>Name of organization</b> THE YOUNG MEN'S CHRISTIAN ASSOCIATION OF GREATER LOUISVILLE	<b>Employer identification number</b> 61-0444843
--	---

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
13		\$ 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
14		\$ 10,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
15		\$ 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
16		\$ 6,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
17		\$ 10,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
18		\$ 90,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

<b>Name of organization</b> THE YOUNG MEN'S CHRISTIAN ASSOCIATION OF GREATER LOUISVILLE	<b>Employer identification number</b> 61-0444843
--	---

**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	----- ----- -----	\$ 12,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
20	----- ----- -----	\$ 20,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
21	----- ----- -----	\$ 10,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
22	----- ----- -----	\$ 15,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
23	----- ----- -----	\$ 15,000	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.)

<b>Name of organization</b> THE YOUNG MEN'S CHRISTIAN ASSOCIATION OF GREATER LOUISVILLE	<b>Employer identification number</b> 61-0444843
--	---

**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	----- ----- -----	\$ 25,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
26	----- ----- -----	\$ 12,100	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
27	----- ----- -----	\$ 15,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
28	----- ----- -----	\$ 17,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
29	----- ----- -----	\$ 23,750	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
30	----- ----- -----	\$ 6,500	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)



<b>Name of organization</b> THE YOUNG MEN'S CHRISTIAN ASSOCIATION OF GREATER LOUISVILLE	<b>Employer identification number</b> 61-0444843
--	---

**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	----- ----- -----	\$ 10,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
32	----- ----- -----	\$ 15,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
33	----- ----- -----	\$ 10,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
34	----- ----- -----	\$ 6,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
35	----- ----- -----	\$ 32,574	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
36	----- ----- -----	\$ 50,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

<b>Name of organization</b> THE YOUNG MEN'S CHRISTIAN ASSOCIATION OF GREATER LOUISVILLE	<b>Employer identification number</b> 61-0444843
--	---

**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	----- ----- -----	\$ 223,216	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
38	----- ----- -----	\$ 10,000	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	----- ----- -----	\$ 15,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
41	----- ----- -----	\$ 20,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
42	----- ----- -----	\$ 540,447	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

<b>Name of organization</b> THE YOUNG MEN'S CHRISTIAN ASSOCIATION OF GREATER LOUISVILLE	<b>Employer identification number</b> 61-0444843
--	---

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
43	----- ----- -----	\$ 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
44	----- ----- -----	\$ 1,090,000	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions.)
45	----- ----- -----	\$ 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
46	----- ----- -----	\$ 7,500	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
47	----- ----- -----	\$ 17,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
48	----- ----- -----	\$ 15,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

<b>Name of organization</b> THE YOUNG MEN'S CHRISTIAN ASSOCIATION OF GREATER LOUISVILLE	<b>Employer identification number</b> 61-0444843
--	---

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
49	----- ----- -----	\$ 10,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
50	----- ----- -----	\$ 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
51	----- ----- -----	\$ 10,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
52	----- ----- -----	\$ 20,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
53	----- ----- -----	\$ 50,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
54	----- ----- -----	\$ 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 61-0444843
---	--

**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	----- ----- -----	\$ 12,500	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
56	----- ----- -----	\$ 200,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
57	----- ----- -----	\$ 20,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
58	----- ----- -----	\$ 10,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
59	----- ----- -----	\$ 25,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
60	----- ----- -----	\$ 8,900	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

<b>Name of organization</b> THE YOUNG MEN'S CHRISTIAN ASSOCIATION OF GREATER LOUISVILLE	<b>Employer identification number</b> 61-0444843
--	---

**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	----- ----- -----	\$ 14,160	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
62	----- ----- -----	\$ 12,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
63	----- ----- -----	\$ 5,627	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
64	----- ----- -----	\$ 10,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
65	----- ----- -----	\$ 10,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
66	----- ----- -----	\$ 10,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

<b>Name of organization</b> THE YOUNG MEN'S CHRISTIAN ASSOCIATION OF GREATER LOUISVILLE	<b>Employer identification number</b> 61-0444843
--	---

**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	----- ----- -----	\$ 10,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
68	----- ----- -----	\$ 41,756	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
69	----- ----- -----	\$ 5,600	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
70	----- ----- -----	\$ 200,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
71	----- ----- -----	\$ 30,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
72	----- ----- -----	\$ 41,448	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

<b>Name of organization</b> THE YOUNG MEN'S CHRISTIAN ASSOCIATION OF GREATER LOUISVILLE	<b>Employer identification number</b> 61-0444843
--	---

**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	----- ----- -----	\$ 24,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
74	----- ----- -----	\$ 268,500	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	----- ----- -----	\$ 7,500	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
-----	----- ----- -----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
-----	----- ----- -----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)



<b>Name of organization</b> THE YOUNG MEN'S CHRISTIAN ASSOCIATION OF GREATER LOUISVILLE	<b>Employer identification number</b> 61-0444843
--	---

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

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
44	BULLITT COUNTY FACILITY ----- ----- -----	\$ 1,090,000	01/25/2017
	----- ----- -----	\$ -----	
	----- ----- -----	\$ -----	
	----- ----- -----	\$ -----	
	----- ----- -----	\$ -----	
	----- ----- -----	\$ -----	
	----- ----- -----	\$ -----	

<b>Name of organization</b> THE YOUNG MEN'S CHRISTIAN ASSOCIATION OF GREATER LOUISVILLE	<b>Employer identification number</b> 61-0444843
--	---

**Part III** Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this information once. See instructions.) ▶ \$ \_\_\_\_\_  
 Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
-----	----- ----- -----	----- ----- -----	----- ----- -----
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
----- ----- -----		----- ----- -----	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
-----	----- ----- -----	----- ----- -----	----- ----- -----
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
----- ----- -----		----- ----- -----	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
-----	----- ----- -----	----- ----- -----	----- ----- -----
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
----- ----- -----		----- ----- -----	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
-----	----- ----- -----	----- ----- -----	----- ----- -----
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
----- ----- -----		----- ----- -----	

SCHEDULE D (Form 990)

Supplemental Financial Statements

OMB No. 1545-0047

2017

Open to Public Inspection

Department of the Treasury Internal Revenue Service

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

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

Name of the organization: THE YOUNG MEN'S CHRISTIAN ASSOCIATION OF GREATER LOUISVILLE; Employer identification number: 61-0444843

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate value of contributions, grants, and end of year, and questions about donor informed status.

Part II Conservation Easements.

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

Table with 2 columns: Held at the End of the Tax Year. Rows include purpose of easements, total number and acreage, and monitoring details.

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

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

Table with 2 columns: Revenue, Assets. Rows include questions about reporting requirements for art and historical treasures.

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

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

**Part IV Escrow and Custodial Arrangements.**

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

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

**Part V Endowment Funds.**

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

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

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

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

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

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

**Part VII Investments—Other Securities.**

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

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

**Part VIII Investments—Program Related.**

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

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

**Part IX Other Assets.**

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

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

**Part X Other Liabilities.**

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

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

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

**Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.**  
 Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

<b>1</b>	Total revenue, gains, and other support per audited financial statements . . . . .	<b>1</b>	53,273,241
<b>2</b>	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
<b>a</b>	Net unrealized gains (losses) on investments . . . . .	<b>2a</b>	376,272
<b>b</b>	Donated services and use of facilities . . . . .	<b>2b</b>	(401,342)
<b>c</b>	Recoveries of prior year grants . . . . .	<b>2c</b>	
<b>d</b>	Other (Describe in Part XIII.) . . . . .	<b>2d</b>	110,807
<b>e</b>	Add lines 2a through 2d . . . . .	<b>2e</b>	85,737
<b>3</b>	Subtract line 2e from line 1 . . . . .	<b>3</b>	53,187,504
<b>4</b>	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b . . . . .	<b>4a</b>	
<b>b</b>	Other (Describe in Part XIII.) . . . . .	<b>4b</b>	0
<b>c</b>	Add lines 4a and 4b . . . . .	<b>4c</b>	0
<b>5</b>	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.) . . . . .	<b>5</b>	53,187,504

**Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.**  
 Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

<b>1</b>	Total expenses and losses per audited financial statements . . . . .	<b>1</b>	48,435,159
<b>2</b>	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
<b>a</b>	Donated services and use of facilities . . . . .	<b>2a</b>	(401,342)
<b>b</b>	Prior year adjustments . . . . .	<b>2b</b>	
<b>c</b>	Other losses . . . . .	<b>2c</b>	
<b>d</b>	Other (Describe in Part XIII.) . . . . .	<b>2d</b>	53,807
<b>e</b>	Add lines 2a through 2d . . . . .	<b>2e</b>	(347,535)
<b>3</b>	Subtract line 2e from line 1 . . . . .	<b>3</b>	48,782,694
<b>4</b>	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b . . . . .	<b>4a</b>	
<b>b</b>	Other (Describe in Part XIII.) . . . . .	<b>4b</b>	0
<b>c</b>	Add lines 4a and 4b . . . . .	<b>4c</b>	0
<b>5</b>	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.) . . . . .	<b>5</b>	48,782,694

**Part XIII Supplemental Information.**

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

SEE STATEMENT

-----

-----

-----

-----

-----

-----

-----

-----

-----

-----

-----

-----

-----

-----

-----

-----

-----

-----

-----

-----

-----

-----

-----

-----

-----

**Part XIII**

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

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

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

Department of the Treasury  
Internal Revenue Service

**Supplemental Information Regarding Fundraising or Gaming Activities**

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

▶ Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

**2017**

Open to Public Inspection

Name of the organization

THE YOUNG MEN'S CHRISTIAN ASSOCIATION OF GREATER LOUISVILLE

Employer identification number

61-0444843

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

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

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

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

-----

-----

-----

-----

-----

-----

-----

-----

-----

-----

-----

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

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

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

9 Enter the state(s) in which the organization conducts gaming activities:  
 a Is the organization licensed to conduct gaming activities in each of these states? . . . . .  Yes  No  
 b If "No," explain: \_\_\_\_\_

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? . . . . .  Yes  No  
 b If "Yes," explain: \_\_\_\_\_

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

- 13 Indicate the percentage of gaming activity conducted in:
 

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

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

Name ► \_\_\_\_\_  
 Address ► \_\_\_\_\_

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? . . . . .  Yes  No

b If "Yes," enter the amount of gaming revenue received by the organization ► \$ \_\_\_\_\_ and the amount of gaming revenue retained by the third party ► \$ \_\_\_\_\_

c If "Yes," enter name and address of the third party:

Name ► \_\_\_\_\_  
 Address ► \_\_\_\_\_

16 Gaming manager information:

Name ► \_\_\_\_\_

Gaming manager compensation ► \$ \_\_\_\_\_

Description of services provided ► \_\_\_\_\_

- Director/officer           Employee           Independent contractor

17 Mandatory distributions:

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? . . . . .  Yes  No

b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ► \$ \_\_\_\_\_

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

SEE NEXT PAGE

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**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)**

Department of the Treasury  
Internal Revenue Service

**Grants and Other Assistance to Organizations,  
Governments, and Individuals in the United States**  
Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.

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

OMB No. 1545-0047

**2017**

Open-to-Public  
Inspection

Name of the organization

THE YOUNG MENS CHRISTIAN ASSOCIATION OF GREATER LOUISVILLE

Employer identification number

61-0444843

**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)							
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							
(8)							
(9)							
(10)							
(11)							
(12)							

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

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

Cat. No. 50055P

Schedule I (Form 990) (2017)

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

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
1 YOUTH ADVOCATES STIPEND	1	5,800			
2 SCHOLARSHIPS	48	51,750			
3					
4					
5					
6					
7					

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

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

OMB No. 1545-0047

**2017**

**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

61-0444843

**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 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:

- |  |           |   |
|--|-----------|---|
| <b>a</b> Receive a severance payment or change-of-control payment? . . . . .                             | <b>4a</b> | ✓ |
| <b>b</b> Participate in, or receive payment from, a supplemental nonqualified retirement plan? . . . . . | <b>4b</b> | ✓ |
| <b>c</b> Participate in, or receive payment from, an equity-based compensation arrangement? . . . . .    | <b>4c</b> | ✓ |
- 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:

- |  |           |   |
|--|-----------|---|
| <b>a</b> The organization? . . . . .         | <b>5a</b> | ✓ |
| <b>b</b> Any related organization? . . . . . | <b>5b</b> | ✓ |
- 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:

- |  |           |   |
|--|-----------|---|
| <b>a</b> The organization? . . . . .         | <b>6a</b> | ✓ |
| <b>b</b> Any related organization? . . . . . | <b>6b</b> | ✓ |
- 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 II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees.** Use duplicate copies if additional space is needed.

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

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

(A) Name and Title	(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (E) reported as deferred on prior Form 990
	(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1 R. STEPHEN TRAYER PRESIDENT	(i) 264,615 (ii) 0 (iii) 0	0	0	31,754	6,304	302,673	0
2 DAVID W HEARD SENIOR VICE PRESIDENT OF OPERATIONS	(i) 190,831 (ii) 0 (iii) 0	0	0	22,510	7,712	221,053	0
3 BECKY GAMM VICE PRESIDENT OF OPERATIONS	(i) 163,932 (ii) 0 (iii) 0	0	0	19,282	5,190	188,404	0
4	(i) 0 (ii) 0 (iii) 0	0	0	0	0	0	0
5	(i) 0 (ii) 0 (iii) 0	0	0	0	0	0	0
6	(i) 0 (ii) 0 (iii) 0	0	0	0	0	0	0
7	(i) 0 (ii) 0 (iii) 0	0	0	0	0	0	0
8	(i) 0 (ii) 0 (iii) 0	0	0	0	0	0	0
9	(i) 0 (ii) 0 (iii) 0	0	0	0	0	0	0
10	(i) 0 (ii) 0 (iii) 0	0	0	0	0	0	0
11	(i) 0 (ii) 0 (iii) 0	0	0	0	0	0	0
12	(i) 0 (ii) 0 (iii) 0	0	0	0	0	0	0
13	(i) 0 (ii) 0 (iii) 0	0	0	0	0	0	0
14	(i) 0 (ii) 0 (iii) 0	0	0	0	0	0	0
15	(i) 0 (ii) 0 (iii) 0	0	0	0	0	0	0
16	(i) 0 (ii) 0 (iii) 0	0	0	0	0	0	0

Part III

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

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

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

OMB No. 1545-0047

**2017**

Department of the Treasury  
Internal Revenue Service

Open to Public  
Inspection

Name of the organization

THE YOUNG MEN'S CHRISTIAN ASSOCIATION OF GREATER LOUISVILLE

Employer identification number  
61-0444843

**Part I Bond Issues**

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

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								
2		✓		✓		✓		✓

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

**Part III Private Business Use (Continued)**

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

**Part IV Arbitrage**

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



**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.

Department of the Treasury  
Internal Revenue Service

Name of the organization

THE YOUNG MEN'S CHRISTIAN ASSOCIATION OF GREATER LOUISVILLE

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

OMB No. 1545-0047

**2017**

Open to Public  
Inspection

Employer identification number  
61-0444843

**Part I Bond Issues**

(a) Issuer name	(b) Issuer EIN	(c) CUSIP #	(d) Date issued	(e) Issue price	(f) Description of purpose (SEE STATEMENT)	(g) Defeased		(h) On behalf of issuer		(i) Pooled financing	
						Yes	No	Yes	No	Yes	No
RECREATIONAL REVENUE REFUNDING BOND	61-0197400	025700677	05/22/2015	5,670,677	(SEE STATEMENT)		✓		✓		✓

**Part II Proceeds**

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
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						

	A		B		C		D	
	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?		✓						

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

Cat. No. 50193E

Schedule K (Form 990) 2017

**Part III Private Business Use (Continued)**

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

**Part IV Arbitrage**

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

Part IV Arbitrage (Continued)

Table with 4 columns: Question, A (Yes/No), B (Yes/No), C (Yes/No), D (Yes/No). Rows include questions about GIC investment, provider name, term, regulatory safe harbor, and gross proceeds.

Part V Procedures To Undertake Corrective Action

Table with 4 columns: Question, A (Yes/No), B (Yes/No), C (Yes/No), D (Yes/No). Row includes question about corrective action procedures.

Part VI Supplemental Information. Provide additional information for responses to questions on Schedule K. See instructions (SEE STATEMENT)

Lined area for supplemental information.



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

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

Department of the Treasury  
Internal Revenue Service

**Transactions With Interested Persons**

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V, line 38a or 40b.  
▶ Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

**2017**

Open To Public Inspection

Name of the organization

THE YOUNG MEN'S CHRISTIAN ASSOCIATION OF GREATER LOUISVILLE

Employer identification number

61-0444843

**Part I Excess Benefit Transactions** (section 501(c)(3), section 501(c)(4), and 501(c)(29) organizations only).

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b.

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

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

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

**Part II Loans to and/or From Interested Persons.**

Complete if the organization answered "Yes" on Form 990-EZ, Part V, line 38a or Form 990, Part IV, line 26; or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22.

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

**Part III Grants or Assistance Benefiting Interested Persons.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

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

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

Cat. No. 50056A

Schedule L (Form 990 or 990-EZ) 2017

**Part IV Business Transactions Involving Interested Persons.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

(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) (SEE STATEMENT)					
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					
(8)					
(9)					
(10)					

**Part V Supplemental Information**

Provide additional information for responses to questions on Schedule L (see instructions).

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

**Part IV Business Transactions Involving Interested Persons (continued)**

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

**SCHEDULE M  
(Form 990)**

**Noncash Contributions**

OMB No. 1545-0047

**2017**

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

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

Name of the organization <b>THE YOUNG MEN'S CHRISTIAN ASSOCIATION OF GREATER LOUISVILLE</b>	Employer identification number <b>61-0444843</b>
--	---

**Part I Types of Property**

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

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

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

**Part II**

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

Return Reference - Identifier	Explanation
SCHEDULE M, PART I - EXPLANATIONS OF REPORTING METHOD FOR NUMBER OF CONTRIBUTIONS	REAL ESTATE - COMMERCIAL - NUMBER OF ITEMS RECEIVED

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

Department of Treasury Internal Revenue Service

**Supplemental Information to Form 990 or 990-EZ**

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

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

OMB No. 1545-0047

**2017**

Open to Public Inspection

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

Employer Identification Number  
**61-0444843**

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

Return Reference - Identifier	Explanation						
FORM 990, PART VI, LINE 12C - CONFLICT OF INTEREST POLICY	THE BOARD MINUTES DETAILS WHEN A MEMBER IS ABSTAINING FROM VOTING DUE TO A CONFLICT OF INTEREST.						
FORM 990, PART VI, LINE 15A - PROCESS TO ESTABLISH COMPENSATION OF TOP MANAGEMENT OFFICIAL	THE EXECUTIVE COMMITTEE (EC) OF THE ASSOCIATION BOARD SERVES AS THE REVIEW AND COMPENSATION COMMITTEE. THERE IS NO INDEPENDENT COMPENSATION CONSULTANT OTHER THAN WHAT THE YMCA NORTH AMERICAN NETWORK (YNAN) USES AND OUR EC DOES NOT USE THAT RESOURCE AT ANY SIGNIFICANT LEVEL HERE. THE EC IS PROVIDED WITH COMPARATIVE DATA FROM THE YNAN INCLUDING THEIR INDEPENDENT CONSULTANT REVIEW AND THE SOUTH METRO GROUP AND ANY LOCAL COMPARATIVE STUDIES PURCHASED THROUGH LOCAL MEANS. THE COMMITTEE THEN FILTERS THROUGH THEIR OWN EXPERIENCES FOR LOCAL BENCHMARKING. THERE IS NO WRITTEN EMPLOYMENT CONTRACT, THE CEO SERVES "AT-WILL". MODIFICATIONS TO COMPENSATION TO CEO ARE ACCOMPANIED BY DOCUMENTATION FROM BOARD CHAIR AND PASSED TO PERSONNEL FILES. THE EC ALSO REVIEWS SALARIES AND MAKES RECOMMENDED MERITS FOR SR. MGMT TEAM. THE EC REVIEWS AN EXECUTIVE LETTER FROM THE CEO AND USES A 360 DEGREE TOOL COMPILED BY THE BOARD CHAIR. THE EC MAKES THE FINAL REVIEW AND COMPENSATION DECISIONS IN "EXECUTIVE SESSION" ABSENT OF ANY STAFF. THE BOARD CHAIR REVIEWS THE RESULTS OF THE EVALUATION WITH THE CEO.						
FORM 990, PART VI, LINE 15B - PROCESS TO ESTABLISH COMPENSATION OF OTHER EMPLOYEES	THE EXECUTIVE COMMITTEE (EC) OF THE ASSOCIATION BOARD SERVES AS THE REVIEW AND COMPENSATION COMMITTEE. THERE IS NO INDEPENDENT COMPENSATION CONSULTANT OTHER THAN WHAT THE YMCA NORTH AMERICAN NETWORK (YNAN) USES AND OUR EC DOES NOT USE THAT RESOURCE AT ANY SIGNIFICANT LEVEL HERE. THE EC IS PROVIDED WITH COMPARATIVE DATA FROM THE YNAN INCLUDING THEIR INDEPENDENT CONSULTANT REVIEW AND THE SOUTH METRO GROUP AND ANY LOCAL COMPARATIVE STUDIES PURCHASED THROUGH LOCAL MEANS. THE COMMITTEE THEN FILTERS THROUGH THEIR OWN EXPERIENCES FOR LOCAL BENCHMARKING. THERE IS NO WRITTEN EMPLOYMENT CONTRACT, THE CEO SERVES "AT-WILL". MODIFICATIONS TO COMPENSATION TO CEO ARE ACCOMPANIED BY DOCUMENTATION FROM BOARD CHAIR AND PASSED TO PERSONNEL FILES. THE EC ALSO REVIEWS SALARIES AND MAKES RECOMMENDED MERITS FOR SR. MGMT TEAM. THE EC REVIEWS AN EXECUTIVE LETTER FROM THE CEO AND USES A 360 DEGREE TOOL COMPILED BY THE BOARD CHAIR. THE EC MAKES THE FINAL REVIEW AND COMPENSATION DECISIONS IN "EXECUTIVE SESSION" ABSENT OF ANY STAFF. THE BOARD CHAIR REVIEWS THE RESULTS OF THE EVALUATION WITH THE CEO.						
FORM 990, PART VI, LINE 19 - REQUIRED DOCUMENTS AVAILABLE TO THE PUBLIC	THE GOVERNING DOCUMENTS OF THE ORGANIZATION AND THE CONFLICT OF INTEREST POLICY IS AVAILABE TO THE PUBLIC UPON REQUEST. THE ARTICLES OF INCORPORATION ARE ALSO AVAILABE 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="500 1020 1300 1050">(a) Description</th> <th data-bbox="1300 1020 1503 1050">(b) Amount</th> </tr> </thead> <tbody> <tr> <td data-bbox="500 1050 1300 1079">CHANGE IN FAIR VALUE OF DERIVATIVE FINANCIAL INSTRUMENT</td> <td data-bbox="1300 1050 1503 1079">48,123</td> </tr> <tr> <td data-bbox="500 1079 1300 1108">GAIN ON UNEMPLOYMENT RESERVE</td> <td data-bbox="1300 1079 1503 1108">8,877</td> </tr> </tbody> </table>	(a) Description	(b) Amount	CHANGE IN FAIR VALUE OF DERIVATIVE FINANCIAL INSTRUMENT	48,123	GAIN ON UNEMPLOYMENT RESERVE	8,877
(a) Description	(b) Amount						
CHANGE IN FAIR VALUE OF DERIVATIVE FINANCIAL INSTRUMENT	48,123						
GAIN ON UNEMPLOYMENT RESERVE	8,877						



**SCHEDULE R  
(Form 990)**

Department of the Treasury  
Internal Revenue Service  
Name of the organization

**Related Organizations and Unrelated Partnerships**

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

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

OMB No. 1545-0047

**2017**

**Open to Public  
Inspection**

Employer identification number  
61-0444843

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

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

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

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

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

Cat. No. 50135Y

Schedule R (Form 990) 2017

**Part III**

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

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

**Part IV**

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

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

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

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

		Yes	No
1	During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?		
a	Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity		✓
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)	(b)	(c)	(d)
Name of related organization	Transaction type (a-e)	Amount involved	Method of determining amount involved
NATIONAL SAFE PLACE, INC.	Q	1,431,536	MANAGEMENT CONTRACT

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

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

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

Form **8453-EO**

### Exempt Organization Declaration and Signature for Electronic Filing

OMB No. 1545-1870

For calendar year 2017, or tax year beginning \_\_\_\_\_, 2017, and ending \_\_\_\_\_, 20

**2017**

Department of the Treasury  
Internal Revenue Service

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

Name of exempt organization

THE YOUNG MEN'S CHRISTIAN ASSOCIATION OF GREATER LOUISVILLE

Employer identification number

61-0444843

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

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

1a	Form 990 check here ▶	<input checked="" type="checkbox"/>	b	Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b	53,187,504
2a	Form 990-EZ check here ▶	<input type="checkbox"/>	b	Total revenue, if any (Form 990-EZ, line 9)	2b	
3a	Form 1120-POL check here ▶	<input type="checkbox"/>	b	Total tax (Form 1120-POL, line 22)	3b	
4a	Form 990-PF check here ▶	<input type="checkbox"/>	b	Tax based on investment income (Form 990-PF, Part VI, line 5)	4b	
5a	Form 8868 check here ▶	<input type="checkbox"/>	b	Balance due (Form 8868, line 3c)	5b	

#### Part II Declaration of Officer

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

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

Under penalties of perjury, I declare that I am an officer of the above named organization and that I have examined a copy of the organization's 2017 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the organization's electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the organization's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund.

Sign Here

*Audrey...*  
Signature of officer

8/9/18  
Date

VICE PRESIDENT - FINANCE/CFO  
Title

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

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

ERO's Use Only	ERO's signature ▶	Date	Check if also paid preparer <input type="checkbox"/>	Check if self-employed <input type="checkbox"/>	ERO's SSN or PTIN
	Firm's name (or yours if self-employed), address, and ZIP code				EIN
					Phone no.

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

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	PTIN
	JEFFREY K. MCCAFFREY	<i>Jeffrey K. McCaffrey</i>	8/7/18		P00938863
	Firm's name ▶	Firm's address ▶		Firm's EIN ▶	Phone no.
	DEMING, MALONE, LIFESAY & OSTROFF	9300 SHELBYVILLE ROAD, SUITE 1100, LOUISVILLE, KY 40222-5187		61-1064249	(502) 428-9660

Form **8868**

(Rev. January 2017)

Department of the Treasury  
Internal Revenue Service

# Application for Automatic Extension of Time To File an Exempt Organization Return

► File a separate application for each return.  
► Information about Form 8868 and its instructions is at [www.irs.gov/form8868](http://www.irs.gov/form8868).

OMB No. 1545-1709

**Electronic filing (e-file).** You can electronically file Form 8868 to request a 6-month automatic extension of time to file any of the forms listed below with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, for which an extension request must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit [www.irs.gov/efile](http://www.irs.gov/efile), click on Charities & Non-Profits, and click on e-file for Charities and Non-Profits.

## Automatic 6-Month Extension of Time. Only submit original (no copies needed).

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Type or print  File by the due date for filing your return. See instructions.	Name of exempt organization or other filer, see instructions. <b>THE YOUNG MEN'S CHRISTIAN ASSOCIATION OF GREATER LOUISVILLE</b>	Enter filer's identifying number, see instructions Employer identification number (EIN) or <b>61-0444843</b>
	Number, street, and room or suite no. If a P.O. box, see instructions. <b>645 SOUTH 2ND STREET</b>	Social security number (SSN)
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. <b>LOUISVILLE, KY 40202</b>	

Enter the Return Code for the return that this application is for (file a separate application for each return) . . . . . **01**

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 8069	11
Form 990-T (trust other than above)	06	Form 8870	12

• The books are in the care of ► YMCA OF GREATER LOUISVILLE, INC.

Telephone No. ► (502) 587-8622 Fax No. ► (502) 587-2343

- If the organization does not have an office or place of business in the United States, check this box . . . . .
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) . . . . . If this is for the whole group, check this box . . . . . . If it is for part of the group, check this box . . . . .  and attach a list with the names and EINs of all members the extension is for.

1 I request an automatic 6-month extension of time until 11/15, 2018, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

- calendar year 2017 or
- tax year beginning \_\_\_\_\_, 20\_\_\_\_, and ending \_\_\_\_\_, 20\_\_\_\_\_.

2 If the tax year entered in line 1 is for less than 12 months, check reason:  Initial return  Final return  
 Change in accounting period

3a If this application is for Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$
b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$

Caution: If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Cat. No. 27916D

Form **8868** (Rev. 1-2017)



**EXTENDED TO NOVEMBER 15, 2018**  
**Exempt Organization Business Income Tax Return**  
 (and proxy tax under section 6033(e))

OMB No. 1545-0047

2017

For calendar year 2017 or other tax year beginning \_\_\_\_\_, and ending \_\_\_\_\_

▶ Go to [www.irs.gov/Form990T](http://www.irs.gov/Form990T) for instructions and the latest information.

▶ Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

Open to Public Inspection for 501(c)(3) Organizations Only

Department of the Treasury  
Internal Revenue Service

<p><b>A</b> <input type="checkbox"/> Check box if address changed</p> <p><b>B</b> Exempt under section  <input checked="" type="checkbox"/> 501(c)(3)  <input type="checkbox"/> 408(e) <input type="checkbox"/> 220(e)  <input type="checkbox"/> 408A <input type="checkbox"/> 530(a)  <input type="checkbox"/> 529(a)</p> <p><b>C</b> Book value of all assets at end of year  <b>91,463,228.</b></p>	Print or Type	<p>Name of organization ( <input type="checkbox"/> Check box if name changed and see instructions.)  <b>THE YOUNG MENS CHRISTIAN ASSOCIATION OF GREATER LOUISVILLE</b></p> <p>Number, street, and room or suite no. If a P.O. box, see instructions.  <b>545 SOUTH SECOND STREET</b></p> <p>City or town, state or province, country, and ZIP or foreign postal code  <b>LOUISVILLE, KY 40202</b></p>	<p><b>D</b> Employer identification number (Employees' trust, see instructions.)  <b>61-0444843</b></p> <p><b>E</b> Unrelated business activity codes (See instructions.)  <b>531390</b></p>
<p><b>F</b> Group exemption number (See instructions.) ▶</p> <p><b>G</b> Check organization type ▶ <input checked="" type="checkbox"/> 501(c) corporation <input type="checkbox"/> 501(c) trust <input type="checkbox"/> 401(a) trust <input type="checkbox"/> Other trust</p>			

**H** Describe the organization's primary unrelated business activity. ▶ **SEE STATEMENT 1**

**I** During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? If "Yes," enter the name and identifying number of the parent corporation. ▶  Yes  No

**J** The books are in care of ▶ **YMCA OF GREATER LOUISVILLE, INC.** Telephone number ▶ **502-587-9622**

<b>Part I Unrelated Trade or Business Income</b>		(A) Income	(B) Expenses	(C) Net
<b>1a</b>	Gross receipts or sales			
<b>b</b>	Less returns and allowances			
	<b>c</b> Balance	<b>1c</b>		
<b>2</b>	Cost of goods sold (Schedule A, line 7)	<b>2</b>		
<b>3</b>	Gross profit. Subtract line 2 from line 1c	<b>3</b>		
<b>4a</b>	Capital gain net income (attach Schedule D)	<b>4a</b>		
<b>b</b>	Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)	<b>4b</b>		
<b>c</b>	Capital loss deduction for trusts	<b>4c</b>		
<b>5</b>	Income (loss) from partnerships and S corporations (attach statement)	<b>5</b>		
<b>6</b>	Rent income (Schedule C)	<b>6</b>		
<b>7</b>	Unrelated debt-financed income (Schedule E)	<b>7</b>		
<b>8</b>	Interest, annuities, royalties, and rents from controlled organizations (Sch. F)	<b>8</b>		
<b>9</b>	Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G)	<b>9</b>		
<b>10</b>	Exploited exempt activity income (Schedule I)	<b>10</b>		
<b>11</b>	Advertising income (Schedule J)	<b>11</b>		
<b>12</b>	Other income (See instructions; attach schedule) <b>STATEMENT 2</b>	<b>12</b>	198,737.	198,737.
<b>13</b>	<b>Total.</b> Combine lines 3 through 12	<b>13</b>	198,737.	198,737.

**Part II Deductions Not Taken Elsewhere** (See instructions for limitations on deductions.)  
 (Except for contributions, deductions must be directly connected with the unrelated business income.)

<b>14</b>	Compensation of officers, directors, and trustees (Schedule K)			
<b>15</b>	Salaries and wages			
<b>16</b>	Repairs and maintenance			
<b>17</b>	Bad debts			41,714.
<b>18</b>	Interest (attach schedule)			
<b>19</b>	Taxes and licenses			35,449.
<b>20</b>	Charitable contributions (See instructions for limitation rules)			
<b>21</b>	Depreciation (attach Form 4562)	<b>21</b>	93,780.	
<b>22</b>	Less depreciation claimed on Schedule A and elsewhere on return	<b>22a</b>		
<b>23</b>	Depletion			93,780.
<b>24</b>	Contributions to deferred compensation plans			
<b>25</b>	Employee benefit programs			
<b>26</b>	Excess exempt expenses (Schedule I)			
<b>27</b>	Excess readership costs (Schedule J)			
<b>28</b>	Other deductions (attach schedule)			
<b>29</b>	<b>Total deductions.</b> Add lines 14 through 28			53,205.
<b>30</b>	Unrelated business taxable income before net operating loss deduction. Subtract line 29 from line 13			224,148.
<b>31</b>	Net operating loss deduction (limited to the amount on line 30)			<25,411.>
<b>32</b>	Unrelated business taxable income before specific deduction. Subtract line 31 from line 30			<25,411.>
<b>33</b>	Specific deduction (Generally \$1,000, but see line 33 instructions for exceptions)			1,000.
<b>34</b>	<b>Unrelated business taxable income.</b> Subtract line 33 from line 32. If line 33 is greater than line 32, enter the smaller of zero or line 32			<25,411.>

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

Form 990-T (2017)

61-0444843

Page 2

**Part III Tax Computation**

**35 Organizations Taxable as Corporations.** See instructions for tax computation.  
Controlled group members (sections 1561 and 1563) check here  See instructions and:

**a** Enter your share of the \$50,000, \$25,000, and \$9,925,000 taxable income brackets (in that order):  
 (1) \$ \_\_\_\_\_ (2) \$ \_\_\_\_\_ (3) \$ \_\_\_\_\_

**b** Enter organization's share of: (1) Additional 5% tax (not more than \$11,750) \$ \_\_\_\_\_  
 (2) Additional 3% tax (not more than \$100,000) \$ \_\_\_\_\_

**c** Income tax on the amount on line 34 ..... **35c** 0.

**36 Trusts Taxable at Trust Rates.** See instructions for tax computation. Income tax on the amount on line 34 from:  
 Tax rate schedule or  Schedule D (Form 1041) ..... **36**

**37 Proxy tax.** See instructions ..... **37**

**38 Alternative minimum tax** ..... **38**

**39 Tax on Non-Compliant Facility Income.** See instructions ..... **39**

**40 Total.** Add lines 37, 38 and 39 to line 35c or 36, whichever applies ..... **40** 0.

**Part IV Tax and Payments**

**41a** Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116) ..... **41a**

**b** Other credits (see instructions) ..... **41b**

**c** General business credit. Attach Form 3800 ..... **41c**

**d** Credit for prior year minimum tax (attach Form 8801 or 8827) ..... **41d**

**e** Total credits. Add lines 41a through 41d ..... **41e**

**42** Subtract line 41e from line 40 ..... **42** 0.

**43 Other taxes.** Check if from:  Form 4255  Form 8611  Form 8697  Form 8866  Other (attach schedule) ..... **43**

**44 Total tax.** Add lines 42 and 43 ..... **44** 0.

**45a** Payments: A 2016 overpayment credited to 2017 ..... **45a**

**b** 2017 estimated tax payments ..... **45b**

**c** Tax deposited with Form 8868 ..... **45c**

**d** Foreign organizations: Tax paid or withheld at source (see instructions) ..... **45d**

**e** Backup withholding (see instructions) ..... **45e**

**f** Credit for small employer health insurance premiums (Attach Form 8941) ..... **45f**

**g** Other credits and payments:  Form 2439  Other ..... **45g**

**46 Total payments.** Add lines 45a through 45g ..... **46**

**47** Estimated tax penalty (see instructions). Check if Form 2220 is attached  ..... **47**

**48 Tax due.** If line 46 is less than the total of lines 44 and 47, enter amount owed ..... **48** 0.

**49 Overpayment.** If line 46 is larger than the total of lines 44 and 47, enter amount overpaid ..... **49** 0.

**50** Enter the amount of line 49 you want: **Credited to 2018 estimated tax**  **Refunded**  ..... **50**

**Part V Statements Regarding Certain Activities and Other Information** (see instructions)

**51** At any time during the 2017 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If YES, the organization may have to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If YES, enter the name of the foreign country here  ..... **Yes**  **No**

**52** During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? ..... **Yes**  **No**

**53** Enter the amount of tax-exempt interest received or accrued during the tax year  \$

**Sign Here**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer

Date

**VICE PRESIDENT OF**

**FINANCE**

Title

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

**Paid Preparer Use Only**

Print/Type preparer's name

Preparer's signature

Date

Check  if self-employed

PTIN

**JEFFREY K MCCAFFREY**

**P00938853**

Firm's name **▶ DEMING MALONE LIVESAY & OSTROFF PSC**

Firm's EIN **▶ 61-1064249**

**9300 SHELBYVILLE ROAD SUITE 1100**

Firm's address **▶ LOUISVILLE, KY 40222-5187**

Phone no. **(502) 426-9660**

Form 990-T (2017)



**Schedule A - Cost of Goods Sold.** Enter method of inventory valuation **N/A**

1 Inventory at beginning of year	1		6 Inventory at end of year	6	
2 Purchases	2		7 Cost of goods sold. Subtract line 6 from line 5. Enter here and in Part I, line 2	7	
3 Cost of labor	3				
4a Additional section 263A costs (attach schedule)	4a				
b Other costs (attach schedule)	4b		8 Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization?		Yes No
5 Total. Add lines 1 through 4b	5				

**Schedule C - Rent Income (From Real Property and Personal Property Leased With Real Property)**  
 (see instructions)

1. Description of property

(1)  
(2)  
(3)  
(4)

2. Rent received or accrued		3(a) Deductions directly connected with the income in columns 2(a) and 2(b) (attach schedule)
(a) From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%)	(b) From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income)	
(1)		
(2)		
(3)		
(4)		
Total	0.	Total 0.

(c) Total income. Add totals of columns 2(a) and 2(b). Enter here and on page 1, Part I, line 6, column (A) **0.**

(b) Total deductions. Enter here and on page 1, Part I, line 6, column (B) **0.**

**Schedule E - Unrelated Debt-Financed Income** (see instructions)

1. Description of debt-financed property	2. Gross income from or allocable to debt-financed property	3. Deductions directly connected with or allocable to debt-financed property		7. Gross income reportable (column 2 x column 6)	8. Allocable deductions (column 6 x total of columns 3(a) and 3(b))
		(a) Straight line depreciation (attach schedule)	(b) Other deductions (attach schedule)		
(1)					
(2)					
(3)					
(4)					
4. Amount of average acquisition debt on or allocable to debt-financed property (attach schedule)	5. Average adjusted basis of or allocable to debt-financed property (attach schedule)	6. Column 4 divided by column 5			
(1)		%			
(2)		%			
(3)		%			
(4)		%			
Totals				Enter here and on page 1, Part I, line 7, column (A). <b>0.</b>	Enter here and on page 1, Part I, line 7, column (B). <b>0.</b>
Total dividends-received deductions included in column 8				<b>0.</b>	<b>0.</b>

THE YOUNG MENS CHRISTIAN ASSOCIATION OF

Form 990-T (2017) GREATER LOUISVILLE

61-0444843

Page 4

**Schedule F - Interest, Annuities, Royalties, and Rents From Controlled Organizations** (see instructions)

1. Name of controlled organization	2. Employer identification number	Exempt Controlled Organizations			
		3. Net unrelated income (loss) (see instructions)	4. Total of specified payments made	5. Part of column 4 that is included in the controlling organization's gross income	6. Deductions directly connected with income in column 5
(1)					
(2)					
(3)					
(4)					

Nonexempt Controlled Organizations				
7. Taxable income	8. Net unrelated income (loss) (see instructions)	9. Total of specified payments made	10. Part of column 9 that is included in the controlling organization's gross income	11. Deductions directly connected with income in column 10
(1)				
(2)				
(3)				
(4)				
<b>Totals</b>			Add columns 5 and 10. Enter here and on page 1, Part I, line 8, column (A).	Add columns 6 and 11. Enter here and on page 1, Part I, line 8, column (B).
			0.	0.

**Schedule G - Investment Income of a Section 501(c)(7), (9), or (17) Organization** (see instructions)

1. Description of income	2. Amount of income	3. Deductions directly connected (attach schedule)	4. Set-asides (attach schedule)	5. Total deductions and set-asides (col. 3 plus col. 4)
(1)				
(2)				
(3)				
(4)				
<b>Totals</b>		Enter here and on page 1, Part I, line 9, column (A).		Enter here and on page 1, Part I, line 9, column (B).
		0.		0.

**Schedule I - Exploited Exempt Activity Income, Other Than Advertising Income** (see instructions)

1. Description of exploited activity	2. Gross unrelated business income from trade or business	3. Expenses directly connected with production of unrelated business income	4. Net income (loss) from unrelated trade or business (column 2 minus column 3). If a gain, compute cols. 5 through 7.	5. Gross income from activity that is not unrelated business income	6. Expenses attributable to column 5	7. Excess exempt expenses (column 6 minus column 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						
<b>Totals</b>		Enter here and on page 1, Part I, line 10, col. (A).	Enter here and on page 1, Part I, line 10, col. (B).			Enter here and on page 1, Part II, line 28.
		0.	0.			0.

**Schedule J - Advertising Income** (see instructions)

**Part I: Income From Periodicals Reported on a Consolidated Basis**

1. Name of periodical	2. Gross advertising income	3. Direct advertising costs	4. Advertising gain or (loss) (col. 2 minus col. 3). If a gain, compute cols. 5 through 7.	5. Circulation income	6. Readership costs	7. Excess readership costs (column 6 minus column 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						
<b>Totals (carry to Part II, line (5))</b>		0.	0.			0.

THE YOUNG MENS CHRISTIAN ASSOCIATION OF

Form 990-T (2017) GREATER LOUISVILLE

61-0444843

**Part II** Income From Periodicals Reported on a Separate Basis (For each periodical listed in Part II, fill in columns 2 through 7 on a line-by-line basis.)

1. Name of periodical	2. Gross advertising income	3. Direct advertising costs	4. Advertising gain or (loss) (col. 2 minus col. 3). If a gain, compute cols. 5 through 7.	5. Circulation income	6. Readership costs	7. Excess readership costs (column 6 minus column 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						
Totals from Part I	0.	0.				0.
Totals, Part II (lines 1-5)	0.	0.				0.

**Schedule K - Compensation of Officers, Directors, and Trustees** (see instructions)

1. Name	2. Title	3. Percent of time devoted to business	4. Compensation attributable to unrelated business
(1)		%	
(2)		%	
(3)		%	
(4)		%	
Total. Enter here and on page 1, Part II, line 14			0.

FORM 990-T DESCRIPTION OF ORGANIZATION'S PRIMARY UNRELATED BUSINESS ACTIVITY STATEMENT 1

YMCA'S PRIMARY UNRELATED BUSINESS ACTIVITIES ARE DERIVED FROM PARKING LOT CHARGES. THE YMCA OWNS A PARKING LOT IN WHICH GUESTS ARE CHARGED A NOMINAL FEE FOR ITS USE.

TO FORM 990-T, PAGE 1

FORM 990-T OTHER INCOME STATEMENT 2

DESCRIPTION	AMOUNT
NON-MEMBER GARAGE RECEIPTS	198,737.
TOTAL TO FORM 990-T, PAGE 1, LINE 12	198,737.

FORM 990-T INTEREST PAID STATEMENT 3

DESCRIPTION	AMOUNT
INTEREST PAID	35,449.
TOTAL TO FORM 990-T, PAGE 1, LINE 18	35,449.

FORM 990-T OTHER DEDUCTIONS STATEMENT 4

DESCRIPTION	AMOUNT
UTILITIES	32,034.
SUPPLIES	110.
OTHER ADMINISTRATIVE	21,061.
TOTAL TO FORM 990-T, PAGE 1, LINE 28	53,205.

FORM 990-T

NET OPERATING LOSS DEDUCTION

STATEMENT 5

TAX YEAR	LOSS SUSTAINED	LOSS PREVIOUSLY APPLIED	LOSS REMAINING	AVAILABLE THIS YEAR
12/31/02	332,998.	190,804.	142,194.	142,194.
12/31/10	21,716.	0.	21,716.	21,716.
12/31/11	32,980.	0.	32,980.	32,980.
12/31/13	3,437.	0.	3,437.	3,437.
12/31/14	38,171.	0.	38,171.	38,171.
12/31/15	32,897.	0.	32,897.	32,897.
12/31/16	4,906.	0.	4,906.	4,906.
NOL CARRYOVER AVAILABLE THIS YEAR			276,301.	276,301.

Form **4562**

**Depreciation and Amortization**  
(Including Information on Listed Property) 990-T

OMB No. 1545-0172

**2017**

Attachment  
Sequence No. 179

Department of the Treasury  
Internal Revenue Service (98)

▶ Attach to your tax return.

▶ Go to [www.irs.gov/Form4562](http://www.irs.gov/Form4562) for Instructions and the latest information.

Name(s) shown on return

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

Business or activity to which this form relates

Identifying number

**FORM 990-T PAGE 1**

**61-0444843**

**Part I Election To Expense Certain Property Under Section 179** Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see Instructions)	1	510,000.
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation	3	2,030,000.
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see Instructions	5	

6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost

7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2016 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2018. Add lines 9 and 10, less line 12	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

**Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property.)**

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	93,780.

**Part III MACRS Depreciation (Don't include listed property.) (See instructions.)**

**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2017	17	
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here		

**Section B - Assets Placed in Service During 2017 Tax Year Using the General Depreciation System**

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a	3-year property					
b	5-year property					
c	7-year property					
d	10-year property					
e	15-year property					
f	20-year property					
g	25-year property		25 yrs.		SL	
h	Residential rental property	/	27.5 yrs.	MM	SL	
		/	27.5 yrs.	MM	SL	
i	Nonresidential real property	/	39 yrs.	MM	SL	
		/		MM	SL	

**Section C - Assets Placed in Service During 2017 Tax Year Using the Alternative Depreciation System**

20a	Class life	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
b	12-year			12 yrs.		SL	
c	40-year	/		40 yrs.	MM	SL	

**Part IV Summary (See instructions.)**

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instr.	22	93,780.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

716251 01-25-18 LHA For Paperwork Reduction Act Notice, see separate instructions.

Form 4562 (2017)

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

Form 4562 (2017)

61-0444843 Page 2

**Part V** Listed Property (include automobiles, certain other vehicles, certain aircraft, certain computers, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

**Section A - Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)**

24a Do you have evidence to support the business/investment use claimed? <input type="checkbox"/> Yes <input type="checkbox"/> No		24b If "Yes," is the evidence written? <input type="checkbox"/> Yes <input type="checkbox"/> No						
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use.....							25	
26 Property used more than 50% in a qualified business use:								
	:	:	%					
	:	:	%					
	:	:	%					
27 Property used 50% or less in a qualified business use:								
	:	:	%			S/L -		
	:	:	%			S/L -		
	:	:	%			S/L -		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 .....							28	
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1 .....								29

**Section B - Information on Use of Vehicles**

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle		(b) Vehicle		(c) Vehicle		(d) Vehicle		(e) Vehicle		(f) Vehicle	
30 Total business/investment miles driven during the year (don't include commuting miles) .....												
31 Total commuting miles driven during the year .....												
32 Total other personal (noncommuting) miles driven .....												
33 Total miles driven during the year. Add lines 30 through 32 .....												
34 Was the vehicle available for personal use during off-duty hours? .....	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
35 Was the vehicle used primarily by a more than 5% owner or related person? .....												
36 Is another vehicle available for personal use? .....												

**Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees**

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who aren't more than 5% owners or related persons.

37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees? .....	Yes	No
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners .....		
39 Do you treat all use of vehicles by employees as personal use? .....		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received? .....		
41 Do you meet the requirements concerning qualified automobile demonstration use? .....		

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles.

**Part VI** Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2017 tax year:					
	:				
	:				
43 Amortization of costs that began before your 2017 tax year .....					43
44 Total. Add amounts in column (f). See the instructions for where to report .....					44

716252 01-25-18

# Application for Automatic Extension of Time To File an Exempt Organization Return

OMB No. 1545-1709

Department of the Treasury  
Internal Revenue Service

▶ File a separate application for each return.  
▶ Information about Form 8868 and its instructions is at [www.irs.gov/form8868](http://www.irs.gov/form8868).

**Electronic filing (e-file).** You can electronically file Form 8868 to request a 6-month automatic extension of time to file any of the forms listed below with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, for which an extension request must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit [www.irs.gov/efile](http://www.irs.gov/efile), click on Charities & Non-Profits, and click on e-file for Charities and Non-Profits.

**Automatic 6-Month Extension of Time.** Only submit original (no copies needed).

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Type or print	Name of exempt organization or other filer, see instructions. <b>THE YOUNG MENS CHRISTIAN ASSOCIATION OF GREATER LOUISVILLE</b>	Enter filer's identifying number Employer identification number (EIN) or <b>61-0444843</b>
	Number, street, and room or suite no. If a P.O. box, see instructions. <b>545 SOUTH SECOND STREET</b>	Social security number (SSN)
File by the due date for filing your return. See instructions.	City, town or post office, state, and ZIP code. For a foreign address, see instructions. <b>LOUISVILLE, KY 40202</b>	

Enter the Return Code for the return that this application is for (file a separate application for each return) **017**

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

**YMCA OF GREATER LOUISVILLE, INC.**

The books are in the care of ▶ **545 SOUTH SECOND ST. - LOUISVILLE, KY 40202**  
Telephone No. ▶ **502-587-9622** Fax No. ▶ \_\_\_\_\_

- If the organization does not have an office or place of business in the United States, check this box  **X**
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) \_\_\_\_\_ . If this is for the whole group, check this box  . If it is for part of the group, check this box  and attach a list with the names and EINs of all members the extension is for.

1 I request an automatic 6-month extension of time until **NOVEMBER 15, 2018** , to file the exempt organization return for the organization named above. The extension is for the organization's return for:

- ▶  calendar year **2017** or
- ▶  tax year beginning \_\_\_\_\_ , and ending \_\_\_\_\_

2 If the tax year entered in line 1 is for less than 12 months, check reason:  Initial return  Final return  Change in accounting period

3a	If this application is for Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$	0.
b	If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$	0.
c	Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$	0.

Caution: If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

LHA For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Form 8868 (Rev. 1-2017)

**MAILED**  
**MAY 01 2018**  
**DMLO**



NP-20

State Form 51062  
(R8/8-17)

Indiana Department of Revenue  
Indiana Nonprofit Organization's Annual Report  
For the Calendar Year or Fiscal Year  
Beginning 01 / 01 / 2017 and Ending 12 / 31 / 2017  
MM/DD/YYYY MM/DD/YYYY

Check if:  Change of Address  
 Amended Report  
 Final Report: Indicate Date Closed \_\_\_\_\_

Due on the 15th day of the 5th month following the end of the tax year.  
NO FEE REQUIRED.

Name of Organization <b>THE YOUNG MENS CHRISTIAN ASSOCIATION OF GREATER LOUISVILLE</b>		Telephone Number <b>502 587 9622</b>
Address <b>545 SOUTH SECOND STREET</b>		Enter 2-Digit County Code <b>00</b>
City <b>LOUISVILLE</b>	State <b>KENTUCKY</b>	Indiana Taxpayer Identification Number <b>61 0444843</b>
Printed Name of Person to Contact <b>AUDREY ROLING</b>		Contact's Telephone Number <b>502 587 9622</b>

If you are filing a federal return, attach a completed copy of Form 990, 990EZ, or 990PF.

**Note:** If your organization has unrelated business income of more than \$1,000 as defined under Section 513 of the Internal Revenue Code, you must also file Form IT-20NP.

**Current Information**

1. Have any changes not previously reported to the Department been made in your governing instruments, (e.g.) articles of incorporation, bylaws, or other instruments of similar importance? If yes, attach a detailed description of changes.
2. Indicate number of years your organization has been in continuous existence. 164
3. Attach a schedule, listing the names, titles and addresses of your current officers.
4. Briefly describe the purpose or mission of your organization below.

**SEE STATEMENT 1**

Email Address: AROLING@YMCALOUISVILLE.ORG

*I declare under the penalties of perjury that I have examined this return, including all attachments, and to the best of my knowledge and belief, it is true, complete, and correct.*

Signature of Officer or Trustee

**VICE PRESIDENT OF FIN**

Title

Date

Name of Person(s) to Contact

Daytime Telephone Number

**Important:** Please submit this completed form and/or extension to:  
Indiana Department of Revenue, Tax Administration  
P.O. Box 6481  
Indianapolis, IN 46206-6481  
Telephone: (317) 232-0129

**Extensions of Time to File**

The Department recognizes the Internal Revenue Service application for automatic extension of time to file, Form 8868. Please forward a copy of your federal extension, identified with your Nonprofit Taxpayer Identification Number (TID), to the Indiana Department of Revenue, Tax Administration by the original due date to prevent cancellation of your sales tax exemption. Always indicate your Indiana Taxpayer Identification number on your request for an extension of time to file.

Reports post marked within thirty (30) days after the federal extension due date, as requested on Federal Form 8868, will be considered as timely filed. A copy of the federal extension must also be attached to the Indiana report. In the event that a federal extension is not needed, a taxpayer may request in writing an Indiana extension of time to file from the: Indiana Department of Revenue, Tax Administration, P.O. Box 6481, Indianapolis, IN 46206-6481, (317) 232-0129.

If Form NP-20 or extension is not timely filed, the taxpayer will be notified by the Department pursuant to I.C. 6-2.5-5-21(d), to file Form NP-20. If within sixty (60) days after receiving such notice the taxpayer does not file Form NP-20, the taxpayer's exemption from sales tax will be canceled.



2541711019

---

NP-20

STATEMENT 1

---

TO PUT CHRISTIAN PRINCIPLES INTO PRACTICE THROUGH PROGRAMS THAT BUILD  
HEALTHY SPIRIT, MIND, AND BODY FOR ALL.

THE YOUNG MENS CHRISTIAN ASSOCIATION OF

61-0444843

FORM NP-20

LIST OF OFFICERS, DIRECTORS AND TRUSTEES

STATEMENT 2

NAME AND ADDRESS	TITLE
TRICIA BURKE 545 SOUTH SECOND STREET LOUISVILLE, KY 40202	BOARD CHAIR
HOWARD HOLLOMAN, JR. 545 SOUTH SECOND STREET LOUISVILLE, KY 40202	SECRETARY
MARTIN PADGETT 545 SOUTH SECOND STREET LOUISVILLE, KY 40202	TREASURER
BRAD SMITH 545 SOUTH SECOND STREET LOUISVILLE, KY 40202	PAST CHAIR
JAMES ALLEN 545 SOUTH SECOND STREET LOUISVILLE, KY 40202	DIRECTOR
BILL BARBET 545 SOUTH SECOND STREET LOUISVILLE, KY 40202	DIRECTOR
BARRY BARKER 545 SOUTH SECOND STREET LOUISVILLE, KY 40202	DIRECTOR
CHERYL BRUNER 545 SOUTH SECOND STREET LOUISVILLE, KY 40202	DIRECTOR
HARLEY BUTLER 545 SOUTH SECOND STREET LOUISVILLE, KY 40202	DIRECTOR
TERESA COUTS 545 SOUTH SECOND STREET LOUISVILLE, KY 40202	DIRECTOR
TRAY COCKERELL 545 SOUTH SECOND STREET LOUISVILLE, KY 40202	DIRECTOR
GREG DEMUTH 545 SOUTH SECOND STREET LOUISVILLE, KY 40202	DIRECTOR

THE YOUNG MENS CHRISTIAN ASSOCIATION OF

61-0444843

VINCE ESPOSITO 545 SOUTH SECOND STREET LOUISVILLE, KY 40202	DIRECTOR
GAYLEE GILLIM 545 SOUTH SECOND STREET LOUISVILLE, KY 40202	DIRECTOR
ROBERTA HARTLAGE 545 SOUTH SECOND STREET LOUISVILLE, KY 40202	DIRECTOR
RUDY HAVIRA 545 SOUTH SECOND STREET LOUISVILLE, KY 40202	DIRECTOR
DAVID HOLOBAUGH 545 SOUTH SECOND STREET LOUISVILLE, KY 40202	DIRECTOR
STEVE JAMES 545 SOUTH SECOND STREET LOUISVILLE, KY 40202	DIRECTOR
BRIAN JONES 545 SOUTH SECOND STREET LOUISVILLE, KY 40202	DIRECTOR
BETTY KINZER 545 SOUTH SECOND STREET LOUISVILLE, KY 40202	DIRECTOR
THOMAS KMETZ 545 SOUTH SECOND STREET LOUISVILLE, KY 40202	DIRECTOR
BARBARA LANKFORD 545 SOUTH SECOND STREET LOUISVILLE, KY 40202	DIRECTOR
REBECCA MATHENY 545 SOUTH SECOND STREET LOUISVILLE, KY 40202	DIRECTOR
MARY MCKINLEY 545 SOUTH SECOND STREET LOUISVILLE, KY 40202	DIRECTOR
PAT NORTHAM 545 SOUTH SECOND STREET LOUISVILLE, KY 40202	DIRECTOR

THE YOUNG MENS CHRISTIAN ASSOCIATION OF

61-0444843

DOUG PHILLIPS 545 SOUTH SECOND STREET LOUISVILLE, KY 40202	DIRECTOR
STEVE SEXTON 545 SOUTH SECOND STREET LOUISVILLE, KY 40202	DIRECTOR
KEITH SEYMOUR 545 SOUTH SECOND STREET LOUISVILLE, KY 40202	DIRECTOR
ALEXANDRIA SHEMWELL 545 SOUTH SECOND STREET LOUISVILLE, KY 40202	DIRECTOR
MARK TRUMAN 545 SOUTH SECOND STREET LOUISVILLE, KY 40202	DIRECTOR
DEBBIE WESSLUND 545 SOUTH SECOND STREET LOUISVILLE, KY 40202	DIRECTOR
JAMES WILLAMSON 545 SOUTH SECOND STREET LOUISVILLE, KY 40202	DIRECTOR
JEREMY WILLIS 545 SOUTH SECOND STREET LOUISVILLE, KY 40202	DIRECTOR
VICKI ZELLER 545 SOUTH SECOND STREET LOUISVILLE, KY 40202	DIRECTOR
HALA ZIADY 545 SOUTH SECOND STREET LOUISVILLE, KY 40202	DIRECTOR
SCOTT ZOPPOTH 545 SOUTH SECOND STREET LOUISVILLE, KY 40202	DIRECTOR
STEVE TARVER 545 SOUTH SECOND STREET LOUISVILLE, KY 40202	PRESIDENT
S. KAY MANNING 545 SOUTH SECOND STREET LOUISVILLE, KY 40202	VICE PRESIDENT FINANCE

THE YOUNG MENS CHRISTIAN ASSOCIATION OF

---

61-0444843

DAVID HEARD  
545 SOUTH SECOND STREET  
LOUISVILLE, KY 40202

SR.V.PRESIDENT OPERATIONS

AUDREY ROLING  
545 SOUTH SECOND STREET  
LOUISVILLE, KY 40202

VICE PRESIDENT FINANCE

Indiana Department of Revenue  
**Indiana Nonprofit Organization Unrelated Business Income Tax Return**  
Calendar Year Ending December 31, 2017 or  
Fiscal Year Beginning 2017 and Ending

Check box if amended.

Check box if name changed.

Name of Organization

**THE YOUNG MENS CHRISTIAN ASSOCIATION OF GREATER LOUISVIL**

Federal Identification Number (FID)  
**61 0444843**

Number and Street

**545 SOUTH SECOND STREET**

Enter 2-Digit County Code  
**00**

Principal Business Activity Code  
**531390**

City

**LOUISVILLE, KY 40202**

State ZIP Code

Telephone Number  
**502 587 9622**

K Check all boxes that apply:

Initial Return

Final Return

In Bankruptcy

Schedule M

L Do you have on file a valid extension of time to file your return (federal Form 7004 or an electronic extension of time)?

Yes  No

**Adjusted Gross Income Tax Calculation on Unrelated Business Income**

1. Unrelated business taxable income (before NOL deduction and specific deduction) from federal return Form 990T (enclose Form 990T); use minus sign for negative amounts	1	-25411.00					
2. Specific deduction (generally \$1,000; see instructions)	2	1000.00					
3. Interest on U.S. government obligations on the federal return less related expenses	3	.00					
4. Deduction for qualified patents income	4	.00					
5. Enter total from lines 2 through 4	5	1000.00					
6. Subtotal for unrelated business income (subtract line 5 from line 1)	6	-26411.00					
7. Indiana modifications (see instructions; use a minus sign to denote negative amounts)	7	.00					
8. Unrelated business income, as adjusted (add lines 6 and 7). (If not apportioning, enter same amount on line 10.)	8	-26411.00					
9. Enter Indiana apportionment percentage, if applicable, from line 9 of IT-20 Schedule E apportionment (enclose schedule)	9	%					
10. Unrelated business apportioned to Indiana (multiply line 8 by line 9; otherwise, enter line 8 amount)	10	-26411.00					
11. Enter Indiana NOL deduction without specific deduction (enclose Schedule IT-20NOL; see instructions)	11	.00					
12. Taxable Indiana unrelated business income (subtract line 11 from line 10)	12	-26411.00					
13. Taxable income from other forms (Form 1120-POL)	13	.00					
14. Subtotal (add lines 12 and 13)	14	-26411.00					
15. Indiana tax on unrelated business income (multiply line 14 by tax rate; see instructions for line 15)	15	0.00					
16. Sales/use tax on purchases subject to use tax from Sales/Use Tax Worksheet	16	.00					
17. Total tax due (add lines 15 and 16)	17	0.00					
<b>Credit for Estimated Tax and Other Payments</b>							
18. Quarterly estimated tax paid: <table border="0" style="display: inline-table; vertical-align: middle;"><tr><td>Qrt. 1</td><td>Qrt. 2</td><td>Qrt. 3</td><td>Qrt. 4</td><td>Enter total</td></tr></table>	Qrt. 1	Qrt. 2	Qrt. 3	Qrt. 4	Enter total	18	.00
Qrt. 1	Qrt. 2	Qrt. 3	Qrt. 4	Enter total			
19. Amount paid with extension	19	.00					
20. Amount of overpayment credit (from tax year ending _____)	20	.00					
21. EDGE credit. Enter the total EDGE credit amount claimed (line 19 on Schedule IN-EDGE)	21	.00					
22. EDGE-R credit. Enter the total EDGE-R credit amount claimed (line 19 on Schedule IN-EDGE-R)	22	.00					
23. Enter the amount of other credit <span style="float: right;">Code No.</span>	23	.00					
24. Certified credits. Enter the total of certified credits claimed from Schedule IN-OCC and enclose this schedule with your return	24	.00					
25. Total credits (add lines 18-24)	25	.00					
26. Balance of tax due (line 17 minus line 25)	26	0.00					
27. Penalty for the underpayment of income tax. Attach Schedule IT-2220 Check box if using annualization method	27	.00					
28. Interest: If payment is made after the original due date, compute interest	28	.00					
29. Penalty: If paid late, enter 10% of line 26; see instructions. If line 17 is zero, enter \$10 per day filed past due date	29	.00					
30. Total payment due (add lines 26-29). (Payment must be made in U.S. funds) PAY THIS AMOUNT	30	.00					
31. Total overpayment (line 25 minus lines 17 and 27-29)	31	.00					
32. Amount of line 31 to be refunded	32	.00					
33. Amount of line 31 to be applied to the following year's estimated tax account	33	.00					

**Additional Explanation or Adjustment**

**Line (a)**

**Explanation (b)**

**Amount (c)**

.00  
.00  
.00

**Certification of Signatures and Authorization Section**

Under penalties of perjury, I declare I have examined this return, including all accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete.

I authorize the department to discuss my return with my personal representative (see instructions).  Yes  No

Paid Preparer's Email Address:

JMCCAFFREY@DMLO.COM

YMCA OF GREATER LOUISVILLE, INC.

Personal Representative's Name (Print or Type)

DEMING MALONE LIVESAY & OSTROFF PSC

Paid Preparer: Firm's Name (or yours if self-employed)

AROLING@YMCALOUISVILLE.ORG

Personal Representative's Email Address

61 1064249

PTIN

502 426 9660

Telephone Number

Signature of Corporate Officer

AUDREY ROLING

Date

VICE PRESI

9300 SHELBYVILLE ROAD SUITE 1100

Address

Print or Type Name of Corporate Officer

Title

LOUISVILLE

City

KY

State

40222 5187

ZIP Code +4

Signature of Paid Preparer

JEFFREY K MCCAFFREY

Date

Print or Type Name of Paid Preparer

Please mail your forms to:  
Indiana Department of Revenue  
PO Box 7228  
Indianapolis, IN 46207-7228





*Richard D. ...* *David C. ...*

*George F. ...* *...*

*Clifford C. ...* *...*

*William ...* *...*

*Richard E. ...* *John L. ...*

ORIGINAL COPY  
FILED AND RECORDED

DEC 25 1966

*James P. ...*  
*James P. ...*

STATE OF KENTUCKY )  
 ) SS:  
COUNTY OF JEFFERSON )

I, a Notary Public, in and for the state and county aforesaid, hereby certify that the foregoing Articles of Amendment to Articles of Incorporation were this day produced to me in said state and county by William Kendrick Boring, Leo K. Bruckner, J. Calvin Rice, Dave Lawrence, Paul Ahlstedt, William A. Nash, Henry Scherich, Lauren C. Gath, James H. Fance, William Rayburn II, William M. Ervin, James H. Caldwell, John F. Mahler, Oscar G. Stoll, Larry D. Jones, Franklin S. Smith, Jr., J. Foyr Wiza, Horace J. Martin, Jr., Clifford C. Vetter, Jr., H. A. Silverman, Arthur F. Evans, Jr., Coyte C. Nash, H. J. Jefferson, L. M. Bond, Horace H. Catina III, and John U. Burr III, Directors, who acknowledged the same to be the act and deed of each of them and of said corporation.

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

My commission expires April 2, 1969.

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

**PAID**  
3<sup>00</sup>  
JAN 23 1967

This instrument prepared by:

*[Signature]*  
Oldham Clarke  
1112 Kentucky Home Life Bldg.  
Louisville, Kentucky

JAMES HALLAHAN, Clerk  
Es. 11

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 I

NAME

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

ARTICLE II

CORPORATE PURPOSE

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

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

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

ARTICLE 6

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

WITNESS our signatures this 11th day of December,

1950.

<i>Charles H. Allen, Jr.</i> Charles H. Allen, Jr.	<i>Arthur D. Price</i> Arthur D. Price
---	---

<i>John F. Habbitt</i> John F. Habbitt	<i>John R. ...</i> John R. ...
---	-----------------------------------

<i>William G. Clark</i> William G. Clark	<i>William A. Nash</i> William A. Nash
---	---

<i>William G. ...</i> William G. ...	<i>Robert W. ...</i> Robert W. ...
---	---------------------------------------

<i>William G. Frederick</i> William G. Frederick	<i>Gracie K. ...</i> Gracie K. ...
---	---------------------------------------

<i>Mamott Hiber</i> Mamott Hiber	<i>Ralph H. ...</i> Ralph H. ...
-------------------------------------	-------------------------------------

<i>Larry D. Jones</i> Larry D. Jones	<i>Henry J. ...</i> Henry J. ...
---	-------------------------------------

<i>Frank A. ...</i> Frank A. ...	<i>Robert L. ...</i> Robert L. ...
-------------------------------------	---------------------------------------

<i>Salency Logan</i> Salency Logan	<i>G. ...</i> G. ...
---------------------------------------	-------------------------

<i>David A. ...</i> David A. ...	<i>Henry J. ...</i> Henry J. ...
-------------------------------------	-------------------------------------

<i>Hugh L. ...</i> Hugh L. ...	<i>Ed. Gavin ...</i> Ed. Gavin ...
-----------------------------------	---------------------------------------

<i>Sam V. ...</i> Sam V. ...	
---------------------------------	--

STATE OF KENTUCKY :  
: 23  
COUNTY OF JEFFERSON :

I, a Notary Public in and for the State and County aforesaid, hereby certify that the foregoing Amended and Sup-  
plemented Articles of Incorporation were this day produced to  
me in said State and County by Charles W. Allen, Jr., John  
E. Scott, Othman Clarke, William C. Drury, William G. Goodrich,  
Eugene Wilson, Larry D. Jones, Fred A. Swatch, Dilaney Long,  
David A. McCandless, Hugh L. Kovic, Sam V. Kee, Charles B.  
Piles, John Ranson, Dillman A. Mack, Robert W. McManis,  
Jr., Gladis H. Rowntree, Ralph H. Ruck, Henry J. Subirick,  
Robert L. Schmitt, Wm. S. Haskin, Henry W. Wales and E. Garin  
Walters, 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 E. Brant*  
Notary Public Jefferson County, Ky.

ORIGINAL COPY  
FILED AND RECORDED

DATE DEC 28 1950

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

*[Signature]*  
CLERK

*Jefferson County*  
*Book 73*  
*Page 377*

# Commonwealth of Kentucky Department of State



## Office of Secretary of State

GEORGE GLENN HATCHER, SECRETARY

### CERTIFICATE OF AMENDMENT

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

The Young Men's Christian Association of Louisville, Kentucky 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 purpose of said amendment and the changes to be effected, signed and acknowledged according to law by the proper officials of said corporation, and the issuance of this certificate, is evidence of the fact that the above named corporation articles have been amended.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal. Done at Frankfort, this 25th day of December 1900



*George Glenn Hatcher*  
Secretary of State, Department of State of Kentucky

Commonwealth of Kentucky  
Department of State



Office of Secretary of State

THELMA L. STOVALL, SECRETARY

ARTICLES OF AMENDMENT

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

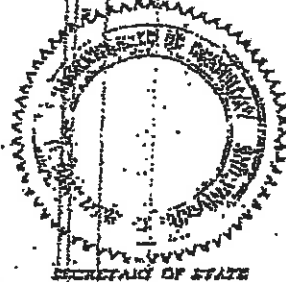
THE YOUNG MEN'S CHRISTIAN ASSOCIATION OF LOUISVILLE AND JEFFERSON COUNTY KENTUCKY, Louisville, Kentucky changing name to:  
THE YOUNG MEN'S CHRISTIAN ASSOCIATION OF GREATER LOUISVILLE.

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

Witness my official signature this 27th day

of December, 19 66  
*Thelma L. Stovall*  
Secretary of State

*Francis M. Lewis*  
Assistant Secretary of State





## Request for Taxpayer Identification Number and Certification

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

▶ Go to [www.irs.gov/FormW9](http://www.irs.gov/FormW9) for instructions and the latest information.

<b>1</b> Name (as shown on your income tax return). Name is required on this line; do not leave this line blank. <b>Young Men's Christian Association of Greater Louisville, Inc.</b>	
<b>2</b> Business name/disregarded entity name, if different from above <b>YMCA of Greater Louisville, Inc.</b>	
<b>3</b> 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.  <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate  <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____ <small>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.</small>  <input checked="" type="checkbox"/> Other (see instructions) ▶ <b>501(c)3 Charitable Non-Profit Corporation</b>	<b>4</b> Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):  Exempt payee code (if any) <u>5</u>  Exemption from FATCA reporting code (if any) _____  <small>(Applies to accounts maintained outside the U.S.)</small>
<b>5</b> Address (number, street, and apt. or suite no.) See instructions. <b>545 S. 2nd Street</b>	<b>Requester's name and address (optional)</b>
<b>6</b> City, state, and ZIP code <b>Louisville KY 40202</b>	
<b>7</b> List account number(s) here (optional)	

Print or type. See specific instructions on page 3.

### 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									
or									
Employer identification number									
6	1	-	0	4	4	4	8	4	3

### Part II Certification

Under penalties of perjury, I certify that:

1. 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
2. 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
3. I am a U.S. citizen or other U.S. person (defined below); and
4. 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 ▶

*Audrey Poling*

Date ▶

3/19/19

### 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](http://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.

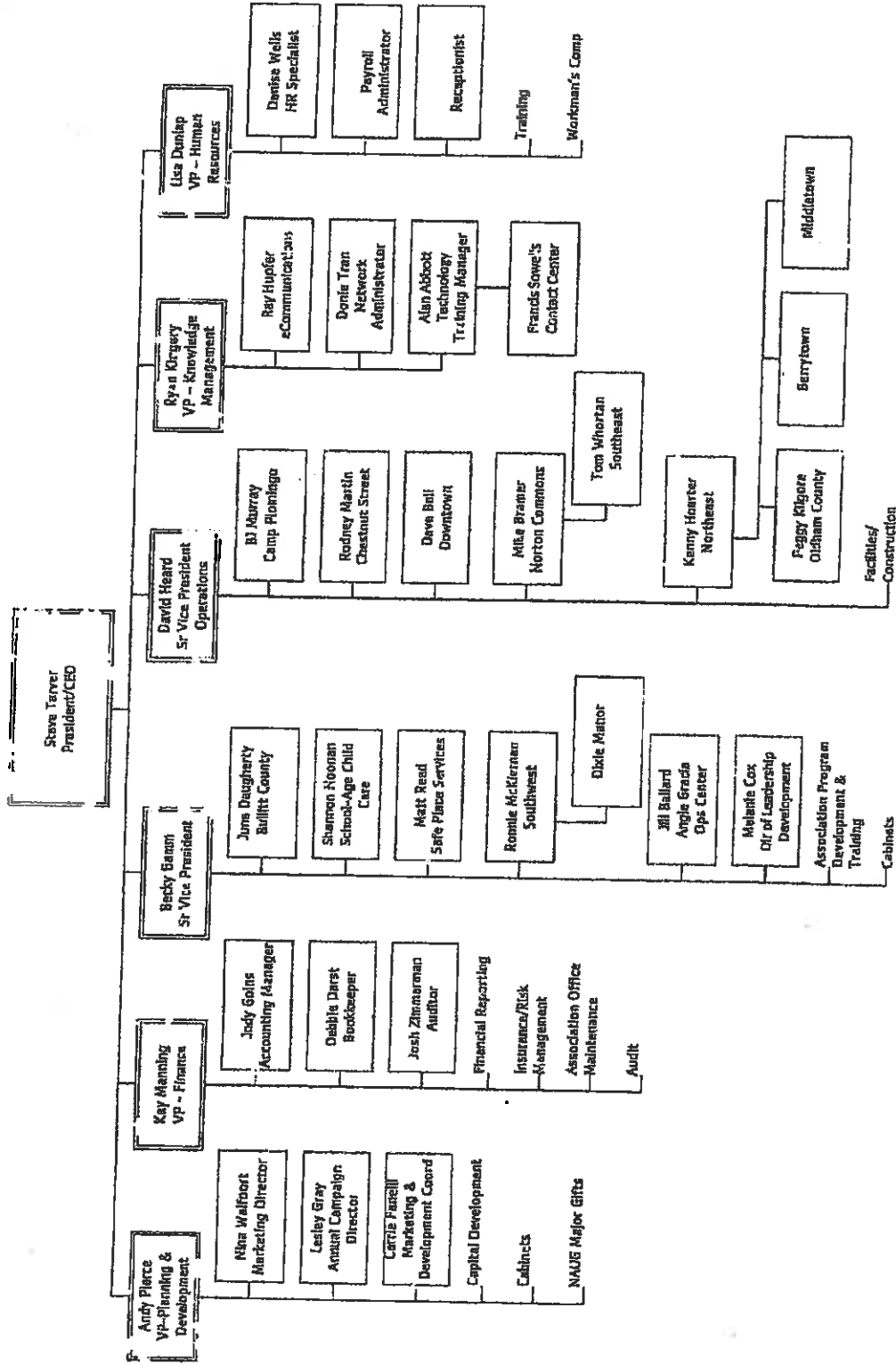
- Form 1099-INT (interest earned or paid)

- 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.*



# YMCA OF GREATER LOUISVILLE





FOR YOUTH DEVELOPMENT®  
FOR HEALTHY LIVING  
FOR SOCIAL RESPONSIBILITY

## **EEOC STATEMENT**

### **YMCA of Greater Louisville**

**Equal Employment Opportunity Program** - It is the policy of the YMCA of Greater Louisville to implement federal, state, and local laws prohibiting employment discrimination and to enforce an Equal Employment Opportunity Program for all employees and applicants for employment without regard to race, color, religion, national origin, age, gender, or disability. Accordingly, the YMCA of Greater Louisville is committed to this Program, which is designed to achieve the following objectives:

1. Ensure that decisions regarding recruiting, hiring, and training for all job classifications are made without regard to race, color, religion, national origin, age, gender, or disability.
2. Ensure that employment decisions further the principle of Equal Employment Opportunity. YMCA of Greater Louisville.
3. Ensure that promotion and transfer decisions further the principle of Equal Employment Opportunity and those objective criteria for promotions and transfers are used.
4. Ensure that other personnel policies and procedures governing compensation, benefits, transfers, training, tuition assistance, and recreational programs are administered without regard to race, color, religion, national origin, age, gender, or disability.
5. Establish a reporting system to allow for evaluating the results of the program.
6. Analyze personnel actions periodically to ensure Equal Employment Opportunity.
7. Take affirmative action, through training and development, to ensure equal access to job opportunities.

#### **Disabled Individuals**

Pursuant to applicable statutes protecting the handicapped and individuals with a disability, the YMCA of Greater Louisville will not discriminate against individuals on the basis of any protected handicap or disability. A qualified individual with a handicap or disability must be able, with or without reasonable accommodation, to perform the essential functions of his/her position, or any position for which s/he may apply.

The YMCA of Greater Louisville recognizes its obligation to provide a safe and healthy environment for all employees and the public at large. Consequently, the YMCA requires that no applicants, employees, members, participants or volunteers pose a direct threat to the health or safety of him/her or others. This means that they must not pose a significant risk of substantial harm to the health or safety of the individual or others that cannot be eliminated or reduced by reasonable accommodation.

Contact Us Find a BBB Seal Map



For Comments  
For Donations  
For Charities and Donors  
About Us  
New Center  
In Louisville, Southern Indiana and Western Kentucky

BBB For Consumers

Charity Reports Index (When Previous year reports for the year & families)  
YMCA of Greater Louisville

Check Out  
Qualities of Charity

Better Business Bureau Report for  
YMCA of Greater Louisville

Send to:  
Printer

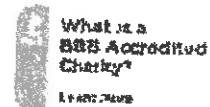
Complaints

Resource Library

Better Business Bureau Report Issued February 2015  
Better Business Bureau Report expires February 2016

BBB Accredited  
Business & Charity  
Directory

This BBB Accredited charity meets all 20 Standards for Charity  
Accountability and is a Seal Holder. Find out more.



Programs and  
Services

Find a Seal

Find out more about this charity:

- Charity Contact Information
- BBB Wise Giving Alliance
- Comments
- Programs
- Tax Status
- Governance
- Fund Raising
- Financial

Back To Top

Charity Contact information

Name: YMCA of Greater Louisville  
Address: 545 S. 2nd Street  
Louisville, KY 40202  
Phone: 502-587-8822  
Web Address: www.ymcakentucky.org

Back To Top

Better Business Bureau Comments

Year, State Incorporated: 1863, Kentucky  
Affiliates: None  
Stated Purpose: The mission of the YMCA of Greater Louisville is to put Christian principles into practice through programs that build healthy spirit, mind, and body for all.

Back To Top

Evaluation Conclusions

YMCA of Greater Louisville meets the 20 Standards for Charity  
Accountability.

Back To Top

Programs

The Y is an organization of men, women and children of all ages and from all walks of life joined together by a shared passion to strengthen the foundations of community, with a commitment to nurturing the potential of kids, promoting healthy living and fostering a sense of social responsibility, the Y ensures that every individual has access to the essentials needed to learn, grow and thrive. Through multiple community-based facilities, the organization's programs and services are designed and delivered to instill the values of caring, honesty, respect and responsibility. The Y is and always will be dedicated to building healthy, confident, connected and secure children, adults, families and communities.

For the fiscal year ended December 31, 2012, YMCA of Greater Louisville's program expenses were:

Program Services	32,475,151
Total Program Expenses:	\$32,475,151

[Back to Top](#)

### Governance

Chief Executive : R. Stephen Tarver, President & CEO  
Compensation\*: \$266,841

Chair of the Board: G. Bradley Smith  
Chair's Profession / Business Affiliation: Partner, Mountjoy Chilton Medley LLP

Board Size: 19

Paid Staff Size: 1250

\*Compensation includes annual salary and, if applicable, benefit plans, expense accounts, and other allowances.

[Back To Top](#)

### Fund Raising

#### Method(s) Used:

Fund raising methods include direct mail, telephone, invitations to fund raising events, grant proposals, internet appeals, planned giving arrangements, and membership.

In addition, the YMCA of Greater Louisville is a Metro United Way member agency.

Fund raising costs were 6% of related contributions. (Related contributions, which totaled \$6,439,024, are donations received as a result of fund raising activities.)

[Back To Top](#)

### Tax Status

This organization is tax-exempt under section 501(c)(3) of the Internal Revenue Code. It is eligible to receive contributions deductible as charitable donations for federal income tax purposes.

[Back To Top](#)

### Financial

The following information is based on YMCA of Greater Louisville's audited financial statements - consolidated for the fiscal year ended December 31, 2012.

Ending net assets as reported below include \$35,013,830 in unrestricted net assets, \$4,342,913 in temporarily restricted net assets, and \$1,336,730 in permanently restricted net assets.

Unrestricted net assets include \$14,018,999 in Board designated reserves, \$2,463,517 in a Board designated endowment, and \$16,531,414 in undesignated assets.

Total assets as reported include \$43,802,125 invested in property and equipment, net.

Source of Funds	
Program Fees	15,759,228
Membership Dues	15,377,711
Government Grants	4,214,983
Contributions	1,170,354
Metro United Way	814,991
Other Grants	337,119
Net Realized/Unrealized Gains	303,300
Garage/Rental Income	277,727
Investment Income	139,141
Merchandise sales	119,534
In kind Donations	68,599
Special Events, net	32,988
Misc Other	18,777
Change in fair value of derivative financial instrument	-159,185
<b>Total Income</b>	<b>\$38,275,257</b>

#### Use of Funds as a % of Total Expenses

Programs: 89% Fund Raising: 1% Administrative: 10%

Total Income	\$38,275,257
Program expenses	\$32,475,161
Fund raising expenses	397,248
Administrative expenses	3,748,984
<b>Total expenses</b>	<b>\$35,621,363</b>
Income in Excess of Expenses	1,553,894
Beginning net assets	39,039,679
Ending net assets	40,693,573
Total liabilities	23,731,659

Total assets \$54,425,232

This report was originally issued in February 2013. Financial information was updated in March 2014.

[Back To Top](#)

An organization may change its practices at any time without notice. A copy of this report has been shared with the organization prior to publication. It is not intended to recommend or deprecate, and is furnished solely to assist you in exercising your own judgment. If the report is about a charity and states the charity meets or does not meet the BBB Standards for Charity Accountability, it reflects the results of an evaluation of information and materials provided voluntarily by the charity. The name Better Business Bureau is a registered service mark of the Council of Better Business Bureaus, Inc.

This report is not to be used for fund raising or promotional purposes.

[Click here for local Charity Reports produced by the Louisville Better Business Bureau](#)

[Click here for national Charity Reports produced by BBB Wise Giving Alliance](#)

[Click here to search for a Charity Report by name](#)

[Privacy Policy](#) [Trade marks](#) [Terms of Use](#)

*Audit*

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

**CONSOLIDATED FINANCIAL STATEMENTS AND  
SUPPLEMENTARY INFORMATION**

**Years Ended December 31, 2016 and 2015**



## Table of Contents

	Page
<b>Independent Auditors' Report</b>	1 and 2
<b>Financial Statements</b>	
Consolidated statements of financial position	3
Consolidated statements of activities	4
Consolidated statements of functional expenses	5
Consolidated statements of cash flows	6
Notes to consolidated financial statements	7-34
<b>Supplementary Information</b>	
Consolidating statements of financial position	35 and 36
Consolidating statements of activities	37 and 38
Consolidating statements of functional expenses	39 and 40
<b>Schedule of Expenditures of Federal Awards</b>	41 and 42
<b>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 <i>Government Auditing Standards</i></b>	43 and 44
<b>Independent Auditors' Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by Uniform Guidance</b>	45-47
<b>Schedule of Findings and Questioned Costs</b>	48 and 49



## 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 to 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.

*Deming, Malone, Lussany & Petroff*

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

<b>Assets</b>	<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>
<b>Total assets</b>	<b><u>\$ 86,693,118</u></b>	<b><u>\$ 71,342,553</u></b>
<b>Liabilities and Net Assets</b>		
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>276,364</u>
<b>Total liabilities</b>	<b><u>26,726,787</u></b>	<b><u>21,215,280</u></b>
<b>Net Assets</b>		
<b>Unrestricted:</b>		
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>
<b>Total net assets</b>	<b><u>59,966,331</u></b>	<b><u>50,127,273</u></b>
<b>Total liabilities and net assets</b>	<b><u>\$ 86,693,118</u></b>	<b><u>\$ 71,342,553</u></b>

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	
<b>Public Support, Revenues and Gains</b>				
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
<b>Total public support</b>	<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
<b>Total revenues and gains</b>	<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>		
<b>Total public support, revenues, and gains</b>	<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
<b>Total expenses</b>	<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>
<b>Increase (decrease) in total net assets</b>	<b>9,530,845</b>	<b>306,178</b>	<b>2,035</b>	<b>9,839,058</b>
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>
<b>Net assets at end of year</b>	<b>\$ 54,169,139</b>	<b>\$ 4,452,939</b>	<b>\$ 1,344,253</b>	<b>\$ 59,966,331</b>

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
<u>195,069</u>	<u>125,000</u>		<u>320,069</u>
<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)
<u>20,803</u>			<u>20,803</u>
<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
<u>501,792</u>			<u>501,792</u>
<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
<u>44,082,279</u>	<u>3,589,780</u>	<u>1,344,283</u>	<u>49,016,342</u>
\$ <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	Program Services	Management and General	Fund - Raising	Total
Salaries and wages	\$ 18,438,999	\$ 3,013,814	\$ 176,249	\$ 14,878,957	\$ 2,735,841	\$ 178,693	\$ 17,793,491
Employee benefits	2,062,702	530,971	36,710	1,792,523	350,054	35,314	2,177,891
Payroll taxes	1,341,202	198,989	20,533	1,176,573	193,988	20,818	1,391,379
Professional fees and contract services	2,139,138	491,131	51,108	1,782,039	447,186	48,512	2,277,737
Supplies	3,877,343	123,570	12,664	3,460,244	75,964	11,029	3,547,237
Telephone	407,765	63,003	1,256	325,840	68,172	812	394,824
Postage	131,230	33,236	3,293	166,052	25,748	6,899	198,699
Occupancy	5,604,643	99,983	3,578	4,800,022	61,932	6,731	4,868,685
Equipment rental and maintenance	1,274,198	38,579	117	1,086,361	87,157	386	1,173,904
Printing and promotion	692,508	271,868	89,307	621,385	278,436	129,195	1,029,016
Travel and employee expenses	846,787	24,227	808	740,347	24,168	1,337	765,852
Conferences, conventions and meetings	741,069	158,371	54,799	708,792	209,638	50,732	969,162
Conference stipends	350,814			170,654			170,654
Membership dues	401,450	41,899	275	355,053	42,067	556	397,676
Insurance	755,913	44,220	1,290	597,582	34,029	1,248	632,859
Interest	594,839	279,987		591,293	68,211		659,504
Miscellaneous	119,008	22,460	5,201	46,559	45,220	5,030	96,809
Depreciation	3,498,388	299,470	4,500	2,846,777	304,288	4,500	3,155,565
<b>Total functional expenses</b>	<b>\$ 43,277,996</b>	<b>\$ 5,735,778</b>	<b>\$ 461,688</b>	<b>\$ 36,147,053</b>	<b>\$ 5,052,099</b>	<b>\$ 501,792</b>	<b>\$ 41,700,944</b>

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
<b>Cash Flows from Operating Activities</b>		
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)
<b>Net cash provided by operating activities</b>	<b>5,473,540</b>	<b>4,295,525</b>
<b>Cash Flows from Investing Activities</b>		
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)
<b>Net cash used in investing activities</b>	<b>(1,863,413)</b>	<b>(2,559,071)</b>
<b>Cash Flows from Financing Activities</b>		
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)
<b>Net cash used in financing activities</b>	<b>(1,586,228)</b>	<b>(1,569,611)</b>
<b>Net increase in cash and cash equivalents</b>	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	<b>\$ 19,540,205</b>	<b>\$ 17,516,306</b>

See Notes to Consolidated Financial Statements.



	<u>2016</u>	<u>2015</u>
<b>Reconciliation of Increase in Total Net Assets Before Acquisition to Net Cash Provided by Operating Activities</b>		
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>
<b>Net cash provided by operating activities</b>	<u>\$ 5,627,652</u>	<u>\$ 4,511,674</u>
<b>Supplemental Schedule of Non-Cash Investing and Financing Activities</b>		
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>
<b>Level 1 investments:</b>			
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
<b>Level 2 investments:</b>			
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>
<b>Total investments</b>	<u><b>\$3,723,486</b></u>	<u><b>\$4,150,470</b></u>	<u><b>\$426,984</b></u>
	2015		
	<u>Cost</u>	<u>Fair Value</u>	<u>Unrealized Appreciation (Depreciation)</u>
<b>Level 1 investments:</b>			
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
<b>Level 2 investments:</b>			
Louisville Community Foundation	<u>66,315</u>	<u>63,401</u>	<u>(2,914)</u>
<b>Total investments</b>	<u><b>\$3,804,322</b></u>	<u><b>\$4,053,403</b></u>	<u><b>\$249,081</b></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 Endowment	Donor Permanently Restricted	Total
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 Endowment	Donor Permanently Restricted	Total
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 1<sup>st</sup> or December 1<sup>st</sup>.

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 1<sup>st</sup> or December 1<sup>st</sup>.

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 1<sup>st</sup> or December 1<sup>st</sup>.

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:

Program	Balance 12-31-15	Acquired in Acquisition	Contributions	Released from Restrictions	Balance 12-31-16
<b>YMCA of Greater Louisville and Affiliate:</b>					
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 Times (MUW)	98,913		180,488	(189,157)	90,244
YCAP and Diamonds (MUW)			28,803	(14,402)	14,401
Floyd County School Age Childcare (MUW)			16,181	(8,090)	8,091
Floyd County Diamonds and Youth (MUW)			8,870	(4,434)	4,436
Y-Now Mentoring	100,000			(100,000)	
Bullitt Co. capital	16,322				16,322
Black Achiever program	6,375				6,375
Camp Piomingo			25,000		25,000
Annual Giving Campaign	683,102		882,097	(683,102)	882,097
Safe Place Services	20,141		36,379	(20,141)	36,379
West Louisville project	2,500,000				2,500,000
Bullitt County – In-kind use of facility	<u>539,248</u>		<u>21,344</u>	<u>(147,000)</u>	<u>413,592</u>
	<u>4,146,761</u>		<u>1,539,304</u>	<u>(1,519,057)</u>	<u>4,167,008</u>
<b>YMCA of Southern Indiana:</b>					
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</u> <u>12-31-14</u>	<u>Contributions</u>	<u>Released from</u> <u>Restrictions</u>	<u>Balance</u> <u>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</u> <u>12-31-15</u>	<u>Contributions</u>	<u>Balance</u> <u>12-31-16</u>
Endowments	\$1,240,009	\$2,035	\$1,242,044
Bob Hook, Sr. Memorial	11,779		11,779
Bill Ewing Memorial	7,000		7,000
Safe Place Services:			
Joan Cralle Day Fund	41,000		41,000
Joyce Skees Memorial	8,101		8,101
Camp Piomingo:			
Boyce Greer Memorial	30,715		30,715
Roy Griffin Fund	870		870
William Early Fund	1,211		1,211
Chestnut Street:			
Robert Lee Christman Fund	300		300
Reela O. Alexander Fund	<u>1,233</u>		<u>1,233</u>
	<u>\$1,342,218</u>	<u>\$2,035</u>	<u>\$1,344,253</u>

**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>
<b>Total assets</b>	<b><u>\$ 86,022,347</u></b>	<b><u>\$ 870,380</u></b>	<b><u>\$ (199,609)</u></b>	<b><u>\$ 86,693,118</u></b>
 <b>Liabilities and Net Assets</b>				
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>
<b>Total liabilities</b>	<b><u>26,655,697</u></b>	<b><u>270,699</u></b>	<b><u>(199,609)</u></b>	<b><u>26,726,787</u></b>
 <b>Net Assets</b>				
<b>Unrestricted:</b>				
Board designated reserves	17,438,370	507,829		17,946,199
Board designated endowment	3,056,480			3,056,480
Undesignated	<u>33,095,831</u>	<u>70,629</u>		<u>33,166,460</u>
Temporarily restricted	53,590,681	578,458		54,169,139
Permanently restricted	4,431,716	21,223		4,452,939
	<u>1,344,253</u>			<u>1,344,253</u>
<b>Total net assets</b>	<b><u>59,366,650</u></b>	<b><u>599,681</u></b>		<b><u>59,966,331</u></b>
<b>Total liabilities and net assets</b>	<b><u>\$ 86,022,347</u></b>	<b><u>\$ 870,380</u></b>	<b><u>\$ (199,609)</u></b>	<b><u>\$ 86,693,118</u></b>

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

**CONSOLIDATING STATEMENT OF FINANCIAL POSITION  
December 31, 2015**

Assets	YMCA of Greater Louisville, Inc.	National Safe Place, Inc.	Eliminations	Consolidated
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>
<b>Total assets</b>	<b><u>\$ 70,740,524</u></b>	<b><u>\$ 746,609</u></b>	<b><u>\$ (144,580)</u></b>	<b><u>\$ 71,342,553</u></b>
<b>Liabilities and Net Assets</b>				
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>
<b>Total liabilities</b>	<b><u>21,193,538</u></b>	<b><u>166,322</u></b>	<b><u>(144,580)</u></b>	<b><u>21,215,280</u></b>
<b>Net Assets</b>				
<b>Unrestricted:</b>				
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>
<b>Total net assets</b>	<b><u>49,546,986</u></b>	<b><u>580,287</u></b>		<b><u>50,127,273</u></b>
<b>Total liabilities and net assets</b>	<b><u>\$ 70,740,524</u></b>	<b><u>\$ 746,609</u></b>	<b><u>\$ (144,580)</u></b>	<b><u>\$ 71,342,553</u></b>

**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.			Council Board		
	Unrestricted	Temporarily Restricted	Total	Unrestricted	Temporarily Restricted	Total	Unrestricted	Temporarily Restricted	Total
<b>Public Support, Revenues and Gains</b>									
Public support:									
Contributions	\$ 297,257	\$ 826,122	\$ 1,123,379	\$ 246,561	\$ 21,223	\$ 267,784	\$ 554,118	\$ 247,245	\$ 801,363
Special events (net of cost of direct benefits to donors of \$70,765)	71,975		71,975			71,975			71,975
Government grants	3,045,337	21,344	3,066,681	2,403,224		2,403,224	5,615,561	21,294	5,636,855
In-kind donations	56,077	74,241	130,318	93,498		93,498	135,013		135,013
Major United Way grant	4,114	68,498	72,612			72,612	4,114		4,114
Other grants	394,337	61,272	455,609			455,609	394,337		394,337
Total public support	3,857,087	1,531,477	5,388,564	2,896,633	21,223	2,917,856	6,001,518	1,531,477	7,532,995
Revenue and gains:									
Membership dues	21,200,590		21,200,590	157,702		157,702	22,416,292		22,416,292
Programs	15,250,009		15,250,009	174,829		174,829	15,724,838		15,724,838
Sales of inventories	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				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	21,923		21,923				21,923		21,923
Total revenues and gains	44,451,787		44,451,787	365,294		365,294	43,196,822		43,196,822
Net assets released from restriction	1,653,268	(1,653,268)		12,816	(12,816)		1,653,084	(1,653,084)	
Total public support, revenues, and gains	69,923,752	(126,992)	69,796,760	3,242,545	8,407	3,250,952	51,654,931	(116,497)	51,538,434
<b>Expenses</b>									
Program services	41,691,465		41,691,465	2,729,590		2,729,590	43,277,996		43,277,996
Management and general	5,621,608		5,621,608	531,116		531,116	5,735,778		5,735,778
Fundraising	457,692		457,692	60,462		60,462	461,684		461,684
Total expenses	47,770,765		47,770,765	3,321,168		3,321,168	49,475,462		49,475,462
Increase (decrease) in net assets before acquisition of YMCA of Southern Indiana, Inc.	2,167,987	(124,994)	2,042,993	10,987	8,407	19,394	2,176,969	(116,937)	2,060,032
Excess of assets acquired over liabilities assumed in the acquisition of YMCA of Southern Indiana, Inc.	7,351,876	422,765	7,774,641				7,331,876	422,765	7,754,641
Increase (decrease) in total net assets	9,519,863	297,771	9,817,634	10,987	8,407	19,394	9,508,845	306,178	9,815,023
Net assets at beginning of year	44,070,823	1,342,218	45,413,041	567,471	12,816	580,287	44,638,294	4,146,261	49,784,555
Net assets at end of year	\$ 53,590,686	\$ 4,684,436	\$ 58,275,122	\$ 578,458	\$ 21,223	\$ 599,681	\$ 54,167,139	\$ 4,452,439	\$ 58,619,578



**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 Safe Place, Inc.			Consolidated		
	Unrestricted	Temporarily Restricted	Total	Unrestricted	Temporarily Restricted	Total	Unrestricted	Temporarily Restricted	Total
<b>Public Support, Revenues and Gains</b>									
Public support:									
Contributions	\$ 248,135	\$ 670,285	\$ 918,420	\$ 252,554	\$ 12,816	\$ 265,370	\$ 495,889	\$ 683,101	\$ 1,178,990
Special assets (net of use of direct benefits to donors of \$34,665)	68,115		68,115				68,115		68,115
Government grants	2,596,242	788,916	3,385,158	2,190,675	2,150,675	4,341,350	4,746,917	708,916	5,055,833
In-kind donations	15,516	724,482	740,000	135,526		135,526	147,442	583,145	730,587
Metro United Way grant	87,297	503,145	590,442				87,297	583,145	670,442
Other grants	195,069	125,000	320,069				195,069	125,000	320,069
Total public support	3,205,374	2,007,346	5,212,720	2,528,755	12,816	2,541,571	5,740,528	2,800,162	8,541,690
Revenues and gains:									
Membership dues	18,171,604		18,171,604	148,554		148,554	18,318,158		18,318,158
Program	10,928,981		10,928,981	103,990		103,990	17,002,911		17,002,911
Rates of merchandise	61,893		61,893	36,526		36,526	97,820		97,820
Investment income	212,467		212,467	1,445		1,445	213,912		213,912
Management fees	1,353,060		1,353,060				(1,353,060)		(151,615)
Net realized and unrealized gains on investments	(151,615)		(151,615)				(151,615)		(151,615)
Change in fair value of derivative financial instrument	(276,364)		(276,364)				(276,364)		(276,364)
Gains and rental income	203,966		203,966				203,966		203,966
Gains on sale of property and equipment	13,800		13,800				13,800		13,800
Disposition of fixed	(480,162)		(480,162)				(480,162)		(480,162)
Mitochondria	17,897		17,897	3,206		3,206	20,800		20,800
Total revenues and gains	36,055,247		36,055,247	293,661		293,661	34,993,249		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	960,439	41,727,967	2,848,690	(8,458)	2,840,232	42,256,659	556,981	42,813,640
Expenses									
Program services	34,725,565		34,725,565	2,438,416		2,438,416	36,147,053		36,147,053
Management and general	4,962,225		4,962,225	384,895		384,895	5,052,099		5,052,099
Fund-raising	488,759		488,759	60,543		60,543	501,792		501,792
Total expenses	40,176,549		40,176,549	2,883,854		2,883,854	41,700,944		41,700,944
Increase (decrease) in total net assets	591,179	960,439	1,551,618	(95,164)	(8,458)	(1,036,622)	156,015	566,981	1,110,391
Net assets at beginning of year	49,879,644	3,473,506	53,353,150	48,977,433	16,274	48,993,707	44,082,279	3,589,780	47,672,059
Net assets at end of year	\$44,070,823	\$4,133,945	\$48,204,768	\$49,546,986	\$567,471	\$50,114,457	\$44,638,294	\$4,146,761	\$48,785,055

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 Poles, Inc.			Consolidated			
	Program Services	Fund - Raising		Program Services	Fund - Raising		Program Services	Fund - Raising		
		Management and General	Total		Management and General	Total		Management and General	Total	
Salaries and wages	\$18,483,999	\$ 3,013,814	\$ 176,249	\$21,629,062	\$18,438,999	\$ 3,013,814	\$ 176,249	\$21,629,062		
Employee benefits	2,062,702	36,710	2,630,383		2,062,702	36,710	2,630,383			
Payroll taxes	1,341,262	198,589	1,560,724		1,341,262	198,589	1,560,724			
Management fees										
Professional fees and outside services	1,652,208	421,422	51,108	2,124,738	\$1,150,710	\$ 100,946	\$ 50,473	\$1,302,129		
Supplies	3,814,172	121,175	11,466	3,946,813	486,930	385,709	872,639	(316,000)		
Telephone	386,413	60,491	21,352	468,256	63,783	2,395	1,198	87,376	(612)	
Postage	123,778	33,359	2,855	158,992	21,352	2,512	1,256	25,120		
Occupancy	5,546,084	93,229	251	5,641,064	7,482	877	438	8,787		
Equipment rental and maintenance	1,274,212	38,345	89,307	1,691,864	56,559	6,654	3,327	66,540		
Printing and promotion	663,288	271,868	808	936,964	27,210	1,986	234	2,357		
Travel and employee expenses	693,315	16,149	808	710,272	153,472	8,078	3,120	161,550		
Conferences, conventions and meetings	348,423	151,484	51,679	551,586	400,646	6,987	3,120	410,653		
Conferece spicals					350,814			350,814		
Membership dues	399,974	26,156	275	426,405	3,476	13,743	19,219	19,219	(2,000)	
Insurance	750,963	43,640	1,000	795,603	4,930	580	290	5,800		
Interest	594,839	278,987		873,826						
Miscellaneous	112,880	21,959	4,958	139,797	6,283	501	243	7,027	(125)	
Depreciation	3,695,011	289,470	4,290	3,977,981	4,377			4,377		
<b>Total functional expenses</b>	<b>\$41,691,463</b>	<b>\$ 5,021,608</b>	<b>\$ 451,699</b>	<b>\$47,764,770</b>	<b>\$ 2,739,980</b>	<b>\$ 313,116</b>	<b>\$ 60,462</b>	<b>\$ 3,331,538</b>	<b>\$ 11,620,865</b>	<b>\$ 49,472,682</b>

**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	Total	Program Services	Management and General	Fund-Raising	Total	Eliminations				
Salaries and wages	\$ 14,878,937	\$ 2,725,841	\$ 178,693	\$ 17,783,471	\$ 1,010,539	\$ 95,021	\$ 47,510	\$ 1,153,069		\$ 14,878,937	\$ 2,725,841	\$ 178,693	\$ 17,783,471
Employee benefits	1,792,523	350,054	35,314	2,177,891	381,918	255,900		638,818		1,792,523	350,054	35,314	2,177,891
Payroll taxes	1,176,573	193,988	20,818	1,391,379	50,743	1,894	939	53,566		1,176,573	193,988	20,818	1,391,379
Management fees	1,400,121	390,286	48,512	1,838,919	381,918	255,900		638,818		1,400,121	390,286	48,512	1,838,919
Supplies	3,407,501	74,080	10,090	3,491,671	50,743	1,894	939	53,566		3,407,501	74,080	10,090	3,491,671
Telephone	312,043	66,549		378,592	13,797	1,623	812	16,232		312,043	66,549		378,592
Postage	152,859	25,692	6,788	184,339	16,193	56	111	16,360		152,859	25,692	6,788	184,339
Occupancy	4,744,939	58,692	251	4,803,882	53,083	3,240	6,480	64,803		4,744,939	58,692	251	4,803,882
Equipment rental and maintenance	1,093,936	87,014	101	1,171,051	2,425	143	285	2,853		1,093,936	87,014	101	1,171,051
Printing and promotion	579,854	278,496	139,195	997,545	27,551			27,551		579,854	278,496	139,195	997,545
Travel and employee expenses	549,882	14,144	1,337	565,363	190,465	10,024	3,970	200,469		549,882	14,144	1,337	565,363
Conferences, conventions and meetings	217,740	207,345	46,762	471,847	491,892	2,293		494,185		217,740	207,345	46,762	471,847
Confidence awards *					170,654			170,654					170,654
Membership dues	354,938	29,240	866	384,734	2,115	12,827		14,942		354,938	29,240	866	384,734
Insurance	595,371	35,534	1,000	631,905	4,211	495	248	4,954		595,371	35,534	1,000	631,905
Interest	591,293	68,211		659,504						591,293	68,211		659,504
Miscellaneous	40,025	44,831	4,842	89,698	9,833	389	188	10,410		40,025	44,831	4,842	89,698
Depreciation	2,826,930	304,288	4,500	3,135,718	17,847			17,847		2,826,930	304,288	4,500	3,135,718
<b>Total functional expenses</b>	<b>\$ 34,728,365</b>	<b>\$ 4,962,225</b>	<b>\$ 488,759</b>	<b>\$ 40,179,349</b>	<b>\$ 2,438,416</b>	<b>\$ 384,895</b>	<b>\$ 68,543</b>	<b>\$ 2,893,854</b>	<b>\$ (1,339,239)</b>	<b>\$ 35,147,653</b>	<b>\$ 5,052,059</b>	<b>\$ 501,792</b>	<b>\$ 41,700,944</b>

**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>	<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, Lynam & 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, Livaney & Patisoff*

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.

Southwest Family YMCA

# FAMILY MOVIE NIGHT

Fri. April 26th • 6-10pm

2800 Fordhaven Rd • Louisville, KY 40214

FREE TO THE COMMUNITY  
FEATURED MOVIE: "RALPH BREAKS THE INTERNET"

Activities will be from 6-8pm and  
will include:

- Hot dogs, ice cream and popcorn
- Inflatables, family games and face painting
- Movie on the lawn starts at 8:30pm!(bring chairs and blankets)
- Rain date: May 10th



Sponsored By: Councilman David Yates  
and Councilman Rick Blackwell