

NDF080322YMCA05

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

Applicant/Program: Young Men's Christian Association of Greater Louisville/Safety Around Water
Applicant Requested Amount: \$2,000
Appropriation Request Amount: \$1,100

Executive Summary of Request

These funds are for youth from District 5 to attend the YMCA's Safety Around Water, a youth instructional swim program. The cost per participant is \$50, and these funds will pay for 22 youth. The program operates from July 11, 2022 through August 4, 2022.

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.

 District #

Alonra Purno
 Primary Sponsor Signature

\$1,100
 Amount

7/20/2022
 Date

Primary Sponsor Disclosure

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

Approved by:

 Appropriations Committee Chairman

 Date

Final Appropriations Amount: _____

Applicant/Program:

Young Men's Christian Association of Greater Louisville/Safety Around Water

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	_____	\$ _____
District 13	_____	\$ _____
District 14	_____	\$ _____
District 15	_____	\$ _____

Applicant/Program:

Young Men's Christian Association of Greater Louisville/Safety Around Water

Additional Disclosure and Signatures

Additional Council Office Disclosure

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

District 16 _____ \$ _____

District 17 _____ \$ _____

District 18 _____ \$ _____

District 19 _____ \$ _____

District 20 _____ \$ _____

District 21 _____ \$ _____

District 22 _____ \$ _____

District 23 _____ \$ _____

District 24 _____ \$ _____

District 25 _____ \$ _____

District 26 _____ \$ _____

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

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

Program Name and Request Amount Safety Around Water \$1,100

	Yes/No/NA
Is the NDF Transmittal Sheet Signed by all Council Member(s) Appropriating Funding?	<input checked="" type="text" value="Yes"/>
Is the funding proposed by Council Member(s) less than or equal to the request amount?	<input checked="" type="text" value="Yes"/>
Is the proposed public purpose of the program viable and well-documented?	<input checked="" type="text" value="Yes"/>
Will all of the funding go to programs specific to Louisville/Jefferson County?	<input checked="" type="text" value="Yes"/>
Has Council or Staff relationship to the Agency been adequately disclosed on the cover sheet?	<input checked="" type="text" value="Yes"/>
Has prior Metro Funds committed/granted been disclosed?	<input checked="" type="text" value="Yes"/>
Is the application properly signed and dated by authorized signatory?	<input checked="" type="text" value="Yes"/>
Is proof of Tax Exempt status of 501(c) 3, 4, 6, 19, 1120-H included?	<input checked="" 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?	N/A
Is the entity in good standing with: ▶ Kentucky Secretary of State? ▶ Louisville Metro Revenue Commission? ▶ Louisville Metro Government? ▶ Internal Revenue Service? ▶ Louisville Metro Human Relations Commission?	<input checked="" type="text" value="Yes"/>
Is the current Fiscal Year Budget included?	<input checked="" type="text" value="Yes"/>
Is the entity's board member list (with term length/term limits) included?	<input checked="" type="text" value="Yes"/>
Is recommended funding less than 33% of total agency operating budget?	No
Does the application budget reflect only the revenue and expenses of the project/program?	<input checked="" type="text" value="Yes"/>
Is the cost estimate(s) from proposed vendor (if request is for capital expense) included?	N/A
Is the most recent annual audit (if required by organization) included?	<input checked="" type="text" value="Yes"/>
Is a copy of Signed Lease (if rent costs are requested) included?	N/A
Is the Supplemental Questionnaire for churches/religious organizations (if requesting organization is faith-based) included?	N/A
Are the Articles of Incorporation of the Agency included?	<input checked="" type="text" value="Yes"/>
Is the IRS Form W-9 included?	<input checked="" type="text" value="Yes"/>
Is the IRS Form 990 included?	<input checked="" type="text" value="Yes"/>
Are the evaluation forms (if program participants are given evaluation forms) included?	N/A
Affirmative Action/Equal Employment Opportunity plan and/or policy statement included (if required to do so)?	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 checked="" type="text" value="Yes"/>

Prepared by: Councilwoman Donna Purvis



Date: Jul 14, 2022

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

SECTION 1 – APPLICANT INFORMATION			
Legal Name of Applicant Organization: <i>(as listed on: http://www.sos.ky.gov/business/records)</i>			
Main Office Street & Mailing Address:			
Website:			
Applicant Contact:		Title:	
Phone:		Email:	
Financial Contact:		Title:	
Phone:		Email:	
Organization's Representative who attended NDF Training:			
GEOGRAPHICAL AREA(S) WHERE PROGRAM ACTIVITIES ARE (WILL BE) PROVIDED			
Program Facility Location(s):			
Council District(s):		Zip Code(s):	
SECTION 2 – PROGRAM REQUEST & FINANCIAL INFORMATION			
PROGRAM/PROJECT NAME:			
Total Request: (\$)		Total Metro Award (this program) in previous year: (\$)	
Purpose of Request (check all that apply): ☐ Operating Funds (generally cannot exceed 33% of agency's total operating budget) ☐ Programming/services/events for direct benefit to community or qualified individuals ☐ Capital Project of the organization (equipment, furnishing, building, etc)			
The Following are Required Attachments:			
IRS Exempt Status Determination Letter Current year projected budget Current financial statement Most recent IRS Form 990 or 1120-H Articles of Incorporation (current & signed) Cost estimates from proposed vendor if request is for capital expense		Signed lease if rent costs are being requested IRS Form W9 Evaluation forms if used in the proposed program Annual audit (if required by organization) Faith Based Organization Certification Form, if applicable	
For the current fiscal year ending June 30, list all funds appropriated and/or received from Louisville Metro Government for this or any other program or expense, including funds received through Metro Federal Grants, from any department or Metro Council Appropriation (Neighborhood Development Funds). Attach additional sheet if necessary.			
Source:		Amount: (\$)	
Source:		Amount: (\$)	
Source:		Amount: (\$)	
Has the applicant contacted the BBB Charity Review for participation? ☐ Yes ☐ No			
Has the applicant met the BBB Charity Review Standards? ☐ Yes ☐ No			

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

SECTION 3 – AGENCY DETAILS

Describe Agency's Vision, Mission and Services:

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

SECTION 4 - BOARD OF DIRECTORS AND PAID STAFF

Board Member	Term End Date

Describe the Board term limit policy:

Three Highest Paid Staff Names	Annual Salary

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

SECTION 5 – PROGRAM/PROJECT NARRATIVE

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

Program operates July 11 - August 4, 2022

Program is a youth instructional swim program.

The YMCA's Safety Water program is for children residing in District 5.

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

The program funding is calculated based on a pre-approved fee of \$50 per youth participant.

The funds will be used to fund the cost of the 22 youth to participate in the YMCA's Safety Around Water program.

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.

[See attached email regarding the reason for the emergency NDF request.]

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:

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.

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

SECTION 6 – PROGRAM/PROJECT BUDGET SUMMARY

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

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

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

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

*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
Total			

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

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

Donor*/Type of Contribution	Value of Contribution	Method of Valuation
<i>Total Value of In-Kind</i> (to match Program Budget Line Item. Volunteer Contribution & Other In Kind)		

*** 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:

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

If YES, please explain:

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

SECTION 7 – CERTIFICATIONS & ASSURANCES

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

Standard Assurances

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

Standard Certifications

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

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

SECTION 8 – CERTIFICATIONS & ASSURANCES

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

Signature of Legal Signatory:		Date:	
Legal Signatory: (please print):		Title:	
Phone:		Extension:	
		Email:	



Louisville Metro Government
Office of Management and Budget

Neighborhood Development Fund Training Attestation

Grantee Organization Name: YMCA of Greater Louisville

Grantee Representative Name: Cindy Nordhoff

I agree that I am an authorized representative and/or signatory of the organization named above and attest to having viewed the Neighborhood Development Fund training presentation. I understand the reporting requirements of the Neighborhood Development Fund grant. Additionally, after viewing the presentation, I have correctly answered the below questions.

Please check:

☒

I viewed the NDF training material on the website

Answer the following questions before signing (Circle or write in the correct answer).

1. The NDF funding your agency received is a gift from LMG? True or False **FALSE**
2. Name the three budget categories that require a detail list.
Client Assistance, Community Events & Festivals and Other
3. If your agency charged gross pay to NDF, you are required to provide additional documentation to satisfy reporting requirements. True or False **TRUE**
4. Which four questions should your financial support documentation answer at all times?
Who, When, Where and What
5. Your agency is considered noncompliant if you do not account for funds received and/or your financial report is missing support documentation? True or False **TRUE**
6. Canceled check, bank statement, invoice and receipt are considered proof of payment. True or False. **TRUE**

Cindy Nordhoff
Grantee Representative Signature

July 13, 2022
Date

NOTE: Please return to Roxanne Steele

E-mail address: Roxanne.Steele@louisvilleky.gov

Fax: 502-574-3219

Mailing Address: Louisville Metro Government
ATTN: NDF Coordinator
611 West Jefferson St.
Louisville, KY 40202

CLASS/TERM LIST

Association Board of Directors

YMCA of Greater Louisville

June 1, 2022

Class of 2022:

Wendy Dant Chesser
Dwayne Compton
Christopher Ecken
Tim Findley
Kim Holobaugh
Bobby Libs

Class of 2023:

Barry Barker
Alice Bridges
Cheryl Bruner
Jackie Floyd
Emmett Ramser
Ryan Sienkowski

Class of 2024:

Jim Allen
Robert Gunn
Betty Kinzer
Leon Lamoreaux
Tracy Roberts
Brad Smith

Officers (2020 - 2022): Chair – Howard Holloman
Treasurer – Mary McKinley
Secretary – Debbie Wesslund
Past Chair – Tricia Burke

At-Large Board Members on Executive Committee: Cheryl Bruner
Chris Ecken
Betty Kinzer

Emeritus: J. McFerran Barr
Robert L. Hook Jr.
Joseph A. Paradis, III
Robert W. Rounsavall, III

Branch Board Chairs/Reps:

Heather Weston Bell (Norton Commons)
Emmy Daunhauer (Piomingo)
CoTrina Day (Chestnut Street)
Mark Giuffre (National Safe Place)
Brian Bartell (Downtown)
Jim Jackson (Northeast)
Steve James (Southwest)

Bridgette Johnson (Republic Bank Foundation)
Michelle Massey (Oldham County)
Angela Murray (Safe Place)
Steve Sexton (Southeast)
Melissa Wilson (Clark County)
Mike Zufall (Floyd County)

Harward, Sonya

From: Bell, LaTonya J.
Sent: Wednesday, August 10, 2022 11:43 AM
To: Purvis, Donna L.; Harward, Sonya
Cc: Washington, Carmen W.; White, Janee L.; MetroCouncilClerk
Subject: RE: D05 - 8/3/22 Appropriations Comments - NDF080322YMCA05

CM Purvis, thank you.

Sonya, please use this email as D5 CM's reason for the emergency NDF request. Thanks.

From: Purvis, Donna L. <Donna.Purvis@louisvilleky.gov>
Sent: Wednesday, August 10, 2022 11:04 AM
To: Bell, LaTonya J. <LaTonya.Bell2@louisvilleky.gov>
Cc: Washington, Carmen W. <Carmen.Washington@louisvilleky.gov>; White, Janee L. <janee.white@louisvilleky.gov>; MetroCouncilClerk <MetroCouncilClerk@louisvilleky.gov>
Subject: Re: D05 - 8/3/22 Appropriations Comments - NDF080322YMCA05

Please see below:

Sent from my iPhone

On Aug 9, 2022, at 8:00 PM, Bell, LaTonya J. <LaTonya.Bell2@louisvilleky.gov> wrote:

Good evening,

I'm following up on the outstanding items relating to the YMCA NDF packet. The NDF packet was held at the 8/3/22 Appropriations Committee meeting due to the packet missing the required supporting documents.

The YMCA NDF packet is now on the 8/17/22 Appropriations Committee agenda as item #2 and the required supporting documents are still missing from the packet.

CM Purvis, please address the below question:

In your email response below, you provided the following statement: "This swim program, which is provided as a lifelong skill is needed to expose children from a disenfranchised community to water safety skills. The YMCA was generous and gracious enough to add an additional program to accommodate the children." **Please confirm if the July 11, 2022 through August 4, 2022 swim program schedule was the only available schedule that YMCA had available; resulting in the swim program beginning prior to the YMCA's NDF request being considered by the Appropriations Committee. Thanks.**

Classes were already booked and the YMCA created this schedule to accommodate D5 children.

D5 LA, please obtain and provide the **YMCA's IRS Exempt Status Determination Letter** *along with the documents noted by Roxanne Steele as "Acceptable documentation should include award letters/applications/sign-in sheets/registration forms. OMB would accept these documents from the YMCA that proves the youth were served."*

Making this request from the YMCA.

Thank you,

LaTonya

From: Bell, LaTonya J.

Sent: Wednesday, August 3, 2022 3:30 PM

To: Purvis, Donna L. <Donna.Purvis@louisvilleky.gov>

Cc: Washington, Carmen W. <Carmen.Washington@louisvilleky.gov>; White, Janee L. <janee.white@louisvilleky.gov>; Blackwell, Rick <Rick.Blackwell@louisvilleky.gov>; Blazis, Heather <heather.blazis@louisvilleky.gov>; MetroCouncilClerk <MetroCouncilClerk@louisvilleky.gov>

Subject: FW: D05 - 8/3/22 Appropriations Comments - NDF080322YMCA05

Importance: High

Good afternoon again,

Per our brief phone discussion just now, 1.) the reason why Item# 9 **CONDF061522AAAGA05** is being repealed is because Mr. Summerville informed Sonya and you that the \$500 NDF grant was no longer needed as documented in the email located within the attachment on the agenda, and 2.) for Item # 10 **NDF080322YMCA05** the required documents have not been received from the YMCA. Therefore, you plan to inform CM Blackwell and Heather to have Item #10 **NDF080322YMCA05** held at the Committee meeting today.

Additionally, I have a follow-up question for you relating to your following statement: "This swim program, which is provided as a lifelong skill is needed to expose children from a disenfranchised community to water safety skills. The YMCA was generous and gracious enough to add an additional program to accommodate the children." **Please confirm if the July 11, 2022 through August 4, 2022 swim program schedule was the only available schedule that YMCA had available; resulting in the swim program beginning prior to being considered by the Appropriations Committee members. Thanks.**

From: Purvis, Donna L. <Donna.Purvis@louisvilleky.gov>

Sent: Tuesday, August 2, 2022 4:08 PM

To: Bell, LaTonya J. <LaTonya.Bell2@louisvilleky.gov>; Steele, Roxanne M <Roxanne.Steele@louisvilleky.gov>; Harward, Sonya <Sonya.Harward@louisvilleky.gov>

Cc: Meador, Kathryn <Kathryn.Meador@louisvilleky.gov>; MetroCouncilClerk <MetroCouncilClerk@louisvilleky.gov>; White, Janee L. <janee.white@louisvilleky.gov>; Washington,

Carmen W. <Carmen.Washington@louisvilleky.gov>

Subject: Re: D05 - 8/3/22 Appropriations Comments - NDF080322YMCA05

CM Purvis, please obtain the document(s) Roxanne referenced below from YMCA and submit the document(s) to us as soon as possible.

Carmen, please submit.

Please also check the second box on page 5 of the NDF Application – Section 5.D. By checking that box and obtaining the document(s) Roxanne referenced below, it will allow the YMCA to be reimbursed from July 11, 2022 through July 13, 2022.

Additional, CM Purvis please provide a brief email statement demonstrating the emergency need for the YMCA services to begin prior to the Committee approval. It can be a very simple sentence or two.

This swim program, which is provided as a lifelong skill is needed to expose children from a disenfranchised community to water safety skills. The YMCA was generous and gracious enough to add an additional program to accommodate the children.

Thanks,

Councilwoman Purvis

From: Bell, LaTonya J. <LaTonya.Bell2@louisvilleky.gov>

Sent: Thursday, July 28, 2022 4:00 PM

To: Steele, Roxanne M <Roxanne.Steele@louisvilleky.gov>; Harward, Sonya <Sonya.Harward@louisvilleky.gov>; Purvis, Donna L. <Donna.Purvis@louisvilleky.gov>

Cc: Meador, Kathryn <Kathryn.Meador@louisvilleky.gov>; MetroCouncilClerk <MetroCouncilClerk@louisvilleky.gov>; White, Janee L. <janee.white@louisvilleky.gov>; Washington, Carmen W. <Carmen.Washington@louisvilleky.gov>

Subject: RE: D05 - 8/3/22 Appropriations Comments - NDF080322YMCA05

Roxanne, thank you!

CM Purvis, please obtain the document(s) Roxanne referenced below from YMCA and submit the document(s) to us as soon as possible.

Please also check the second box on page 5 of the NDF Application – Section 5.D. By checking that box and obtaining the document(s) Roxanne referenced below, it will allow the YMCA to be reimbursed from July 11, 2022 through July 13, 2022. Additional, CM Purvis please provide a brief email statement demonstrating the emergency need for the YMCA services to begin prior to the Committee approval. It can be a very simple sentence or two.

The first box is already checked on page 5 of the NDF Application – Section 5.D. This allows the YMCA to be reimbursed from July 14, 2022 prior to the execution of the grant agreement.

Thank you all for your assistance.

From: Steele, Roxanne M <Roxanne.Steele@louisvilleky.gov>
Sent: Thursday, July 28, 2022 3:29 PM
To: Bell, LaTonya J. <LaTonya.Bell2@louisvilleky.gov>; Harward, Sonya <Sonya.Harward@louisvilleky.gov>; Purvis, Donna L. <Donna.Purvis@louisvilleky.gov>
Cc: Meador, Kathryn <Kathryn.Meador@louisvilleky.gov>; MetroCouncilClerk <MetroCouncilClerk@louisvilleky.gov>; White, Janee L. <janee.white@louisvilleky.gov>; Washington, Carmen W. <Carmen.Washington@louisvilleky.gov>
Subject: RE: D05 - 8/3/22 Appropriations Comments - NDF080322YMCA05

Good Afternoon,

Acceptable documentation should include award letters/applications/sign-in sheets/registration forms. OMB would accept these documents from the YMCA that proves the youth were served.

Thank you,
Roxanne

From: Bell, LaTonya J. <LaTonya.Bell2@louisvilleky.gov>
Sent: Thursday, July 28, 2022 2:05 PM
To: Harward, Sonya <Sonya.Harward@louisvilleky.gov>; Purvis, Donna L. <Donna.Purvis@louisvilleky.gov>; Steele, Roxanne M <Roxanne.Steele@louisvilleky.gov>
Cc: Meador, Kathryn <Kathryn.Meador@louisvilleky.gov>; MetroCouncilClerk <MetroCouncilClerk@louisvilleky.gov>; White, Janee L. <janee.white@louisvilleky.gov>; Washington, Carmen W. <Carmen.Washington@louisvilleky.gov>
Subject: RE: D05 - 8/3/22 Appropriations Comments - NDF080322YMCA05

No. Roxanne will be providing her written guidance shortly.

From: Harward, Sonya <Sonya.Harward@louisvilleky.gov>
Sent: Thursday, July 28, 2022 1:57 PM
To: Bell, LaTonya J. <LaTonya.Bell2@louisvilleky.gov>; Purvis, Donna L. <Donna.Purvis@louisvilleky.gov>
Cc: Meador, Kathryn <Kathryn.Meador@louisvilleky.gov>; Steele, Roxanne M <Roxanne.Steele@louisvilleky.gov>; MetroCouncilClerk <MetroCouncilClerk@louisvilleky.gov>; White, Janee L. <janee.white@louisvilleky.gov>; Washington, Carmen W. <Carmen.Washington@louisvilleky.gov>
Subject: RE: D05 - 8/3/22 Appropriations Comments - NDF080322YMCA05

I've made all updates requested, so if the YMCA disagrees with any of the notes LaTonya wants me to add I'll have to remove them.

Once we get the IRS Exempt Status Letter I'll get that added and we'll be done.

Thanks!

Internal Revenue Service

Date: August 19, 2004

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

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

Person to Contact:

John Kennedy ID 31-07927
Customer Service Representative

Toll Free Telephone Number:

8:00 a.m. to 6:30 p.m. EST
877-829-5500

Fax Number:

513-263-3756

Federal Identification Number:

61-0444843

Dear Sir or Madam:

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

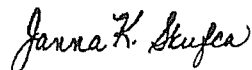
In January 1945 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

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



CINCINNATI OH 45999-0038

In reply refer to: 0231270405
July 13, 2018 LTR 147C 0
61-0444843 000000 00
00000943
BODC: TE

YOUNG MENS CHRISTIAN ASSOCIATION OF
GREATER LOUISVILLE
545 S 2ND ST
LOUISVILLE KY 40202-1801

026464

Employer identification number: 61-0444843

Dear Taxpayer:

Thank you for your phone call on July 03, 2018.

Your employer identification number (EIN) is 61-0444843. Please keep this letter in your permanent records. Enter your name and EIN on all federal business tax returns and on related correspondence.

You can get any of the forms or publications mentioned in this letter by visiting our website at www.irs.gov/forms-pubs or by calling 800-TAX-FORM (800-829-3676).

If you have questions, you can call us at 800-829-0115.

If you prefer, you can write to us at the address at the top of the first page of this letter.

When you write, include a copy of this letter, and provide your telephone number and the hours we can reach you in the spaces below.

Telephone number () _____ Hours _____

Keep a copy of this letter for your records.

Thank you for your cooperation.

**YMCA OF GREATER LOUISVILLE
2022 BUDGET**

YMCA of Greater Louisville As of June		2022 Budget
1	Current Unrestricted	
01	CONTRIBUTIONS	1,637,674
03	SPECIAL EVENTS	(11,940)
08	UNITED WAY	111,756
09	COVID PANDEMIC STIMULUS	3,085,761
10	GRANTS & CONTRACT SERVICES	4,932,702
11	MEMBERSHIPS	16,598,960
13	PROGRAM FEES	15,207,369
14	MERCHANDISE SALES	473,876
15	INTEREST INCOME	389,543
16	RENT & MISCELLANEOUS	443,418
17	IN KIND DONATIONS	
18	MANAGEMENT SERVICE FEE	
Revenue		42,869,119
21	SALARIES & WAGES	17,565,469
22	EMPLOYEE BENEFITS	1,967,845
23	PAYROLL TAXES	1,424,235
24	PROFESSIONAL SERVICES	1,656,095
25	SUPPLIES	2,465,295
26	TELEPHONE	619,617
27	POSTAGE	91,510
28	OCCUPANCY	7,745,270
29	EQUIPMENT	184,953
31	PRINTING & PROMOTION	963,339
32	TRANSPORTATION & TRAVEL	362,557
33	TRAINING & MEETINGS	245,403
35	MEMBERSHIP DUES	487,018
36	AWARDS & GRANTS	
37	FINANCING COST	523,692
38	INSURANCE PREMIUMS	1,392,622
39	MISCELLANEOUS	120,075
48	INTRA Y ALLOCATION	(46,455)
53	F/A PURCHASES & RESERVE	4,771,263
59	JCPS BD PAYMENT	329,316
Expense		42,869,119
1	Current Unrestricted	

June 2022 Monthly Summary by Fund

YMCA of Greater Louisville As of June	Jun 2022 Actual	Jun 2022 Forecast	\$ Var Actual to Forecast	YTD Jun 2022 Actual	Annual 2022 Forecast	YTD Jun 2021 Actual	Annual 2021 Actual
1 Current Unrestricted							
01 CONTRIBUTIONS	26,423	27,645	(1,222)	1,049,161	1,847,495	1,028,808	1,919,888
03 SPECIAL EVENTS	3,545	295	3,250	44,939	(561)	29,846	(385)
08 UNITED WAY	18,625	18,626	(1)	111,752	111,752	146,677	120,136
09 COVID PANDEMIC STIMULUS				5,729,896	10,129,896	2,079,760	11,745,495
10 GRANTS & CONTRACT SERVICES	714,943	679,121	35,822	3,128,315	4,915,317	2,304,041	4,684,455
11 MEMBERSHIPS	1,546,830	1,556,050	(9,220)	8,685,774	17,913,294	6,506,705	14,049,442
13 PROGRAM FEES	2,069,385	2,042,016	27,369	9,105,565	16,097,515	5,989,905	12,607,735
14 MERCHANDISE SALES	38,982	35,554	3,428	208,349	441,368	242,449	438,041
15 INTEREST INCOME	3,805		3,805	93,455	268,455	136,852	852,268
16 RENT & MISCELLANEOUS	37,345	36,641	704	292,917	513,016	239,095	516,434
17 IN KIND DONATIONS	8,800		8,800	42,750	42,750	34,945	45,426
18 MANAGEMENT SERVICE FEE				250	250		451,631
Revenue	4,468,685	4,395,948	72,737	28,493,124	52,280,548	18,739,083	47,430,567
21 SALARIES & WAGES	2,068,170	1,951,642	(116,528)	9,157,886	18,790,435	7,173,955	16,285,059
22 EMPLOYEE BENEFITS	168,548	163,921	(4,627)	975,017	1,988,009	669,490	1,557,863
23 PAYROLL TAXES	166,185	159,339	(6,846)	729,647	1,505,136	566,069	1,275,263
24 PROFESSIONAL SERVICES	188,983	183,700	(5,283)	1,034,190	1,815,691	800,800	1,686,744
25 SUPPLIES	396,075	384,125	(11,950)	1,540,977	2,749,939	980,321	2,336,433
26 TELEPHONE	50,466	51,349	883	398,322	698,337	305,877	621,562
27 POSTAGE	1,529	4,614	3,086	18,211	54,191	61,604	123,405
28 OCCUPANCY	1,042,012	991,038	(50,974)	4,111,600	8,307,540	3,388,649	6,071,406
29 EQUIPMENT	17,136	9,529	(7,607)	89,776	174,992	62,930	132,494
31 PRINTING & PROMOTION	84,407	69,553	(14,854)	570,293	957,637	501,860	922,795
32 TRANSPORTATION & TRAVEL	80,161	123,856	43,695	192,374	428,201	73,413	293,234
33 TRAINING & MEETINGS	18,524	19,383	859	158,014	320,943	74,080	151,209
35 MEMBERSHIP DUES	51,258	47,503	(3,755)	249,741	474,403	170,807	383,740
36 AWARDS & GRANTS		1,600	1,600	8,548	9,868	2,500	3,000
37 FINANCING COST	66,117	55,149	(10,968)	320,194	586,950	203,251	456,031
38 INSURANCE PREMIUMS	123,482	123,482		713,964	1,401,205	715,308	1,266,768
39 MISCELLANEOUS	10,837	1,319	(9,518)	357,964	365,578	7,332	30,223
48 INTRA Y ALLOCATION	(3,842)	(4,553)	(711)	(23,052)	(59,249)	(18,631)	
53 F/A PURCHASES & RESERVE	460,489	414,734	(45,755)	2,647,567	5,014,446	1,382,359	525,456
59 JCPS BD PAYMENT	27,443	27,443		164,658	329,316	164,658	329,316
Expense	5,017,979	4,778,727	(239,252)	23,415,891	45,913,567	17,286,632	34,452,002
1 Current Unrestricted	(549,294)	(382,779)	(166,515)	5,077,233	6,366,981	1,452,451	12,978,565

June 2022 Monthly Summary by Fund

YMCA of Greater Louisville As of June	Jun 2022 Actual	Jun 2022 Forecast	\$ Var Actual to Forecast	YTD Jun 2022 Actual	Annual 2022 Forecast	YTD Jun 2021 Actual	Annual 2021 Actual
2 National Safe Place, Inc.							
01 CONTRIBUTIONS	(777)	11,500	(12,277)	304,214	498,914	12,252	217,644
10 GRANTS & CONTRACT SERVICES				2,648	27,648		15,000
11 MEMBERSHIPS	10,522	12,263	(1,741)	63,466	138,044	71,257	154,932
13 PROGRAM FEES	25,535	20,600	4,935	68,899	150,474	86,274	144,919
14 MERCHANDISE SALES	4,453	2,000	2,453	10,487	23,187	12,141	24,798
15 INTEREST INCOME	19		19	48	48		546
16 RENT & MISCELLANEOUS						1,255	1,712
17 IN KIND DONATIONS							5,000
Revenue	39,752	46,363	(6,612)	449,762	838,315	183,178	564,551
21 SALARIES & WAGES	26,698	28,261	1,563	156,114	329,819	155,830	
22 EMPLOYEE BENEFITS	5,202	5,604	402	30,779	65,282	23,840	
23 PAYROLL TAXES	2,133	2,306	173	12,368	26,549	12,291	
24 PROFESSIONAL SERVICES	7,453	4,402	(3,051)	52,772	88,490	51,296	491,706
25 SUPPLIES	306	675	369	2,379	10,174	1,062	4,282
26 TELEPHONE	313	266	(48)	1,786	3,379	1,383	2,849
27 POSTAGE	530		(530)	733	1,348	440	732
28 OCCUPANCY				15	15	13,635	18,635
31 PRINTING & PROMOTION	5,229		(5,229)	5,584	16,834	4,002	25,241
32 TRANSPORTATION & TRAVEL	1,435	3,000	1,565	3,117	6,117	2,507	2,535
33 TRAINING & MEETINGS	92		(92)	212	262		40,910
35 MEMBERSHIP DUES	533	533		4,854	9,777	3,294	9,486
37 FINANCING COST	434	125	(309)	3,373	4,514	484	7,024
38 INSURANCE PREMIUMS	1,207	1,207		7,196	14,719	7,858	15,261
40 DEPRECIATION						4,187	6,280
48 INTRA Y ALLOCATION	3,842	3,842		23,048	46,100	23,602	47,200
53 F/A PURCHASES & RESERVE	927	927		6,256	14,026	5,576	
Expense	56,334	51,148	(5,187)	310,586	637,405	311,289	672,141
2 National Safe Place, Inc.	(16,583)	(4,785)	(11,798)	139,176	200,910	(128,111)	(107,590)

June 2022 Monthly Summary by Fund

YMCA of Greater Louisville As of June	Jun 2022 Actual	Jun 2022 Forecast	\$ Var Actual to Forecast	YTD Jun 2022 Actual	Annual 2022 Forecast	YTD Jun 2021 Actual	Annual 2021 Actual
3 Temporary Restricted							
01 CONTRIBUTIONS	9,000		9,000	(250,000)	(250,000)	(220,000)	(182,943)
08 UNITED WAY	(18,625)		(18,625)	(111,752)	(111,752)		111,752
10 GRANTS & CONTRACT SERVICES				(50,000)	(50,000)	(217,547)	(253,485)
15 INTEREST INCOME	(633,594)		(633,594)	(1,194,668)	(1,194,668)		
Revenue	(643,219)		(643,219)	(1,606,419)	(1,606,419)	(437,547)	(324,677)
24 PROFESSIONAL SERVICES				15,912	15,912		
Expense				15,912	15,912		
3 Temporary Restricted	(643,219)		(643,219)	(1,622,331)	(1,622,331)	(437,547)	(324,677)
4 Land, Building & Equipment							
01 CONTRIBUTIONS				25,000	25,000		41,177
10 GRANTS & CONTRACT SERVICES				30,000	30,000		
15 INTEREST INCOME	816		816	1,454	1,454		(13,101)
17 IN KIND DONATIONS							714,004
Revenue	816		816	56,454	56,454		742,081
37 FINANCING COST	15		(15)	84	84		10,277
40 DEPRECIATION	300,372	274,853	(25,519)	1,833,580	3,398,765	1,840,647	3,713,684
53 F/A PURCHASES & RESERVE				49,798	49,798		
Expense	300,387	274,853	(25,534)	1,883,462	3,448,647	1,840,647	3,723,961
4 Land, Building & Equipment	(299,571)	(274,853)	(24,718)	(1,827,008)	(3,392,193)	(1,840,647)	(2,981,880)

June 2022 Monthly Summary by Fund

YMCA of Greater Louisville As of June	Jun 2022 Actual	Jun 2022 Forecast	\$ Var Actual to Forecast	YTD Jun 2022 Actual	Annual 2022 Forecast	YTD Jun 2021 Actual	Annual 2021 Actual
6 Permanently Restricted							
15 INTEREST INCOME	(395,982)		(395,982)	(1,534,457)	(1,534,457)	485,848	685,752
Revenue	(395,982)		(395,982)	(1,534,457)	(1,534,457)	485,848	685,752
24 PROFESSIONAL SERVICES		2,083	2,083	13,786	26,284	15,685	32,453
Expense		2,083	2,083	13,786	26,284	15,685	32,453
6 Permanently Restricted	(395,982)	(2,083)	(393,899)	(1,548,243)	(1,560,741)	470,162	653,299
7 HEPP							
15 INTEREST INCOME						(660,304)	(660,304)
16 RENT & MISCELLANEOUS					380,326		380,326
Revenue					380,326	(660,304)	(279,978)
24 PROFESSIONAL SERVICES	1,200	417	(783)	1,200	3,702	15,016	91,317
28 OCCUPANCY					380,326		380,326
37 FINANCING COST	5,171	5,171		31,025	62,051	31,025	62,050
40 DEPRECIATION	74,437	73,950	(487)	446,620	890,320	443,701	889,348
Expense	80,808	79,538	(1,270)	478,845	1,336,399	489,742	1,423,041
7 HEPP	(80,808)	(79,538)	(1,270)	(478,845)	(956,073)	(1,150,046)	(1,703,019)

PUBLIC DISCLOSURE COPY

Form **990****Return of Organization Exempt From Income Tax**

OMB No. 1545-0047

Department of the Treasury
Internal Revenue Service

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

- ▶ Do not enter social security numbers on this form as it may be made public.
▶ Go to www.irs.gov/Form990 for instructions and the latest information.

2021**Open to Public Inspection**

A For the 2021 calendar year, or tax year beginning , 2021, and ending , 20																									
B Check if applicable: ☐ Address change ☐ Name change ☐ Initial return ☐ Final return/terminated ☐ Amended return ☐ Application pending	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td colspan="2">C Name of organization THE YOUNG MEN'S CHRISTIAN ASSOCIATION OF GREATER LOUISVILLE</td> <td>D Employer identification number 61-0444843</td> </tr> <tr> <td colspan="2">Doing business as</td> <td rowspan="3">E Telephone number (502) 587-9622</td> </tr> <tr> <td>Number and street (or P.O. box if mail is not delivered to street address)</td> <td>Room/suite</td> </tr> <tr> <td colspan="2">545 SOUTH 2ND STREET</td> </tr> <tr> <td colspan="2">City or town, state or province, country, and ZIP or foreign postal code LOUISVILLE, KY 40202</td> <td rowspan="2">G Gross receipts \$ 48,346,512</td> </tr> <tr> <td colspan="2">F Name and address of principal officer: JOSH ZIMMERMAN SAME AS C ABOVE</td> </tr> <tr> <td colspan="2">I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) () ◀ (insert no.) ☐ 4947(a)(1) or ☐ 527</td> <td> 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. </td> </tr> <tr> <td colspan="2">J Website: ▶ WWW.YMCALOUISVILLE.ORG</td> <td>H(c) Group exemption number ▶</td> </tr> <tr> <td colspan="2">K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶</td> <td>L Year of formation: 1853 M State of legal domicile: KY</td> </tr> </table>	C Name of organization THE YOUNG MEN'S CHRISTIAN ASSOCIATION OF GREATER LOUISVILLE		D Employer identification number 61-0444843	Doing business as		E Telephone number (502) 587-9622	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		G Gross receipts \$ 48,346,512	F Name and address of principal officer: JOSH ZIMMERMAN SAME AS C ABOVE		I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) () ◀ (insert no.) ☐ 4947(a)(1) or ☐ 527		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.	J Website: ▶ WWW.YMCALOUISVILLE.ORG		H(c) Group exemption number ▶	K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶		L Year of formation: 1853 M State of legal domicile: KY
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Number and street (or P.O. box if mail is not delivered to street address)	Room/suite																								
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City or town, state or province, country, and ZIP or foreign postal code LOUISVILLE, KY 40202		G Gross receipts \$ 48,346,512																							
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Part I Summary

Activities & Governance	1	Briefly describe the organization's mission or most significant activities: <u>SEE SCHEDULE O</u>
	2	Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.
	3	Number of voting members of the governing body (Part VI, line 1a) 3 39
	4	Number of independent voting members of the governing body (Part VI, line 1b) 4 39
	5	Total number of individuals employed in calendar year 2021 (Part V, line 2a) 5 2,064
	6	Total number of volunteers (estimate if necessary) 6 2,765
	7a	Total unrelated business revenue from Part VIII, column (C), line 12 7a 96,209
b	Net unrelated business taxable income from Form 990-T, Part I, line 11 7b (74,719)	
Revenue	8	Contributions and grants (Part VIII, line 1h) 12,476,167 18,920,471
	9	Program service revenue (Part VIII, line 2g) 21,813,222 26,944,465
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d) 432,445 747,712
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) 1,680,001 1,093,851
	12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12) 36,401,835 47,706,499
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1–3) 1,848,273 20,500
	14	Benefits paid to or for members (Part IX, column (A), line 4)
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10) 17,101,419 19,118,187
	16a	Professional fundraising fees (Part IX, column (A), line 11e) 0 0
	b	Total fundraising expenses (Part IX, column (D), line 25) ▶ 710,955
	17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e) 18,073,658 19,026,612
	18	Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25) 37,023,350 38,165,299
19	Revenue less expenses. Subtract line 18 from line 12 (621,515) 9,541,200	
Net Assets or Fund Balances	20	Total assets (Part X, line 16) 91,564,816 106,741,362
	21	Total liabilities (Part X, line 26) 22,381,734 27,232,974
	22	Net assets or fund balances. Subtract line 21 from line 20 69,183,082 79,508,388

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			
	JOSH ZIMMERMAN, INTERIM DIRECTOR OF FINANCE Type or print name and title				
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** (2021)

Part III Statement of Program Service AccomplishmentsCheck if Schedule O contains a response or note to any line in this Part III ☐ ☒

- 1** Briefly describe the organization's mission:
 THE YMCA OF GREATER LOUISVILLE IS A MISSION-BASED ORGANIZATION OF PEOPLE OF ALL AGES, FAITHS & ABILITIES, ALL WORKING SIDE-BY-SIDE TO ENSURE THAT EVERYONE HAS THE OPPORTUNITY TO LIVE LIFE TO ITS FULLEST. OUR MISSION IS TO PUT CHRISTIAN PRINCIPLES INTO PRACTICE THROUGH PROGRAMS THAT
 (CONTINUED ON SCHEDULE O)
- 2** Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No
 If "Yes," describe these new services on Schedule O.
- 3** Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No
 If "Yes," describe these changes on Schedule O.
- 4** Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ 16,082,808 including grants of \$ 15,500) (Revenue \$ 14,265,881)
 YOUTH DEVELOPMENT- 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. 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, ACHIEVERS, YOUTH SPORTS, SWIM LESSONS, DAY & RESIDENT CAMPS OFFER VARIETY AND A WIDE RANGE OF EXPERIENCES TO HELP FOSTER SOCIAL AND EMOTIONAL LEARNING. PARENTS PLAY AN IMPORTANT ROLE IN 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.

4b (Code:) (Expenses \$ 15,155,315 including grants of \$) (Revenue \$ 9,702,998)
 HEALTHY LIVING- IMPROVING THE GREATER LOUISVILLE COMMUNITY'S HEALTH AND WELL-BEING MEANS BUILDING 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
 (CONTINUED ON SCHEDULE O)

4c (Code:) (Expenses \$ 2,913,268 including grants of \$ 5,000) (Revenue \$ 3,518,367)
 SOCIAL RESPONSIBILITY - THE YMCA HAS BEEN LISTENING AND RESPONDING TO THE LOUISVILLE COMMUNITY MOST CRITICAL SOCIAL NEEDS FOR SINCE 1853. YMCA SUPPORTS OUR COMMUNITY THROUGH PROGRAMS SUCH AS HOUSING FOR RUNAWAY AND HOMELESS YOUTH AT OUR YMCA SAFE PLACE BRANCH, PERMANENT HOUSING FOR MEN TRYING TO BREAK OUT OF THE CYCLE OF HOMELESSNESS AT OUR CHESTNUT STREET YMCA BRANCH AND TEACHING SAFETY AROUND WATER, A DROWNING PREVENTION INITIATIVE, TO CHILDREN. WITH THESE PROGRAMS, WE DELIVER TRAINING, RESOURCES AND SUPPORT TO EMPOWER OUR NEIGHBORS TO PRODUCE CHANGE, BRIDGE GAPS AND OVERCOME OBSTACLES.

THE OUTREACH SHELTER AND COUNSELING SERVICES OFFERED AT YMCA SAFE PLACE SERVICES ENABLE 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 on Schedule O.)
 (Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses ► 34,151,391

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	1 ✓	
2 Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	2 ✓	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	3	✓
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II	4	✓
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 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 donor-restricted endowments or in quasi endowments? If "Yes," complete Schedule D, Part V	10 ✓	
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI	11a ✓	
b Did the organization report an amount for investments—other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII	11b	✓
c Did the organization report an amount for investments—program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	11c	✓
d Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX	11d	✓
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e ✓	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	11f ✓	
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII	12a	✓
b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	12b ✓	
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13	✓
14a Did the organization maintain an office, employees, or agents outside of the United States?	14a	✓
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV	14b	✓
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV	15	✓
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV	16	✓
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I. See instructions	17	✓
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	18 ✓	
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III	19	✓
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a	✓
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b	
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	21 ✓	

Part IV Checklist of Required Schedules (continued)

	Yes	No
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	22	✓
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	23	✓
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	24a	✓
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	✓
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?	24c	✓
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d	✓
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a	✓
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	25b	✓
26 Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II	26	✓
27 Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Part III	27	✓
28 Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If "Yes," complete Schedule L, Part IV	28a	✓
b A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV	28b	✓
c A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? 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 Section 501(c)(3) organizations. 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 on Schedule O for Part VI, lines 11b and 19? Note: All Form 990 filers are required to complete Schedule O	38	✓

Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck if Schedule O contains a response or note to any line in this Part V ☐

	Yes	No
1a Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a	107
b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b	0
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	✓

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)		Yes	No		
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	2,064		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file. See instructions.	2b		✓	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a		✓	
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b		✓	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a			✓
b	If "Yes," enter the name of the foreign country ▶ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a			✓
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b			✓
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c			
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a			✓
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b			
7	Organizations that may receive deductible contributions under section 170(c).				
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a		✓	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b		✓	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c			✓
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e			✓
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f			✓
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g			✓
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h			✓
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8			
9	Sponsoring organizations maintaining donor advised funds.				
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a			
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b			
10	Section 501(c)(7) organizations. Enter:				
a	Initiation fees and capital contributions included on Part VIII, line 12	10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b			
11	Section 501(c)(12) organizations. Enter:				
a	Gross income from members or shareholders	11a			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b			
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a			
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b			
13	Section 501(c)(29) qualified nonprofit health insurance issuers.				
a	Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O.	13a			
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b			
c	Enter the amount of reserves on hand	13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a			✓
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b			
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.	15			✓
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16			✓
17	Section 501(c)(21) organizations. Did the trust, any disqualified person, or mine operator engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.	17			

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

Section A. Governing Body and Management

	Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year 1a 39 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 on Schedule O.		
b Enter the number of voting members included on line 1a, above, who are independent 1b 39		
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? 2		✓
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person? 3		✓
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? 4		✓
5 Did the organization become aware during the year of a significant diversion of the organization's assets? 5		✓
6 Did the organization have members or stockholders? 6		✓
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? 7a		✓
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? 7b		✓
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a The governing body? 8a	✓	
b Each committee with authority to act on behalf of the governing body? 8b	✓	
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O 9		✓

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

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

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed ► [IN, KY](#)

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
☒ Own website ☐ Another's website ☒ Upon request ☐ Other (explain on Schedule O)

19 Describe on 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](#)

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent ContractorsCheck 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 the 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, Form 1099-MISC, and/or box 1 of Form 1099-NEC) 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.

See the instructions for the order in which to list the persons above.

☐ 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/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(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) RICHARD S TARVER PRESIDENT	40.0 15.0			✓				307,604	0	32,513
(2) RYAN M BRAMER DISTRICT EXECUTIVE DIRECTOR	50.0					✓		139,687	0	19,981
(3) KENNETH E HOERTER, JR BRANCH EXECUTIVE DIRECTOR	50.0					✓		137,572	0	17,068
(4) DAVID W HEARD SR. VICE PRESIDENT OF OPERATIONS	40.0			✓				138,008	0	16,052
(5) NORMAN JOHNSON BRANCH EXECUTIVE DIRECTOR	50.0					✓		131,291	0	16,840
(6) AUDREY S ROLING VICE PRESIDENT OF FINANCE	40.0			✓				136,826	0	10,735
(7) RONNIE V MCKIERNAN BRANCH EXECUTIVE DIRECTOR	50.0					✓		131,534	0	15,672
(8) RYAN KINGERY VICE PRESIDENT OF INFORMATION TECHNOLOGY	50.0					✓		127,135	0	9,975
(9) LAURIE JACKSON BRANCH EXECUTIVE DIRECTOR	50.0					✓		117,730	0	15,476
(10) LAURA LEWTER BRANCH EXECUTIVE DIRECTOR	50.0					✓		119,998	0	9,471
(11) JEFFREY JAEHNEN BRANCH EXECUTIVE DIRECTOR	50.0					✓		106,034	0	17,765
(12) FREDDIE BROWN, JR BRANCH EXECUTIVE DIRECTOR	50.0					✓		108,468	0	14,628
(13) DEBBIE WESSLUND SECRETARY	1.0	✓		✓				0	0	0
(14) ALICE BRIDGES DIRECTOR	1.0	✓						0	0	0

Form **990** (2021)

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/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(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) ANGELA MURRAY DIRECTOR	1.0	☒						0	0	0
(16) BARRY BARKER DIRECTOR	1.0	☒						0	0	0
(17) BETTY KINZER DIRECTOR	1.0	☒						0	0	0
(18) BOBBY LIBS DIRECTOR	1.0	☒						0	0	0
(19) BRIDGETTE JOHNSON DIRECTOR	1.0	☒						0	0	0
(20) CARLY PHELPS DIRECTOR	1.0	☒						0	0	0
(21) CHERYL BRUNER DIRECTOR	1.0	☒						0	0	0
(22) CHRISTOPHER M ECKEN DIRECTOR	1.0	☒						0	0	0
(23) COTRINA DAY DIRECTOR	1.0	☒						0	0	0
(24) DWAYNE COMPTON DIRECTOR	1.0	☒						0	0	0
(25) (SEE STATEMENT)										
1b Subtotal								1,701,887	0	196,176
c Total from continuation sheets to Part VII, Section A								0	0	0
d Total (add lines 1b and 1c)								1,701,887	0	196,176

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 **12**

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

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
LOUISVILLE MECHANICAL SERVICES, 11121 PLANTSIDE DRIVE, LOUISVILLE, KY 40299	MAINTENANCE	553,546
COVERALL SERVICE CO - LOUISVILLE, 8965 GULFOORD ROAD, SUITE 100, COLUMBIA, MD 21046	JANITORIAL	407,538
CURRENT MARKETING, 1324 E WASHINGTON ST, LOUISVILLE, KY 40206	MARKETING	272,553
HMC SERVICE CO, PO BOX 32160, DEPT #136, LOUISVILLE, KY 40232	JANITORIAL	264,628
AQUATICS CONSTRUCTION & SERVICES, PO BOX 70, FAIRDALE, KY 40118	AQUATICS AREA MAINTENANCE	215,201

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 **12**

Part VIII Statement of RevenueCheck if Schedule O contains a response or note to any line in this Part VIII ☐

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants, and Other Similar Amounts	1a	Federated campaigns	1a	231,887			
	b	Membership dues	1b	0			
	c	Fundraising events	1c	117,320			
	d	Related organizations	1d	0			
	e	Government grants (contributions)	1e	15,133,449			
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	3,437,815			
	g	Noncash contributions included in lines 1a-1f	1g	\$ 726,705			
	h	Total. Add lines 1a-1f		18,920,471			
	Program Service Revenue						
2a	HEALTHY LIVING	Business Code	813410	14,317,684	14,317,684		
b	YOUTH DEVELOPMENT		813410	8,009,140	8,009,140		
c	SOCIAL RESPONSIBILITY		813410	4,617,641	4,617,641		
d							
e							
f	All other program service revenue			0	0	0	0
g	Total. Add lines 2a-2f			26,944,465			
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)			535,035		535,035
	4	Income from investment of tax-exempt bond proceeds					
	5	Royalties					
	6a	Gross rents	(i) Real	418,385			
	b	Less: rental expenses	(ii) Personal				
	c	Rental income or (loss)		418,385	0		
	d	Net rental income or (loss)		418,385		418,385	
	7a	Gross amount from sales of assets other than inventory	(i) Securities	821,001	0		
	b	Less: cost or other basis and sales expenses	(ii) Other				
	c	Gain or (loss)		595,048	13,276		
	d	Net gain or (loss)		225,953	(13,276)		
	e	Net gain or (loss)		212,677		212,677	
	8a	Gross income from fundraising events (not including \$ 117,320 of contributions reported on line 1c). See Part IV, line 18					
	b	Less: direct expenses		17,137			
	c	Net income or (loss) from fundraising events		28,239			
	d	Net income or (loss) from fundraising events		(11,102)		(11,102)	
	9a	Gross income from gaming activities. See Part IV, line 19					
	b	Less: direct expenses					
	c	Net income or (loss) from gaming activities					
10a	Gross sales of inventory, less returns and allowances						
b	Less: cost of goods sold		30,404				
c	Net income or (loss) from sales of inventory		3,450				
11a	CONTRACT SERVICES	Business Code	561000	451,631	451,631		
b	PARKING LOT		531190	116,833		96,209	20,624
c	MISCELLANEOUS		900099	71,244	71,244		
d	All other revenue		900099	19,906	19,906	0	0
e	Total. Add lines 11a-11d			659,614			
12	Total revenue. See instructions			47,706,499	27,487,246	96,209	1,202,573

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	17,500	17,500		
2 Grants and other assistance to domestic individuals. See Part IV, line 22	3,000	3,000		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16	0	0		
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	648,691	132,682	464,485	51,524
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	15,695,668	14,135,554	1,202,491	357,623
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	750,585	621,688	112,897	16,000
9 Other employee benefits	747,980	676,645	42,983	28,352
10 Payroll taxes	1,275,263	1,125,599	114,282	35,382
11 Fees for services (nonemployees):				
a Management				
b Legal	24,718		24,718	
c Accounting	56,600		56,600	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	32,453		32,453	
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	809,041	449,587	334,738	24,716
13 Office expenses	4,185,499	3,940,522	223,247	21,730
14 Information technology	735,409	735,409		
15 Royalties				
16 Occupancy	5,665,455	5,589,573	74,795	1,087
17 Travel	293,234	283,964	7,726	1,544
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	151,209	71,784	44,458	34,967
20 Interest	745,400	745,400		
21 Payments to affiliates	0	0	0	0
22 Depreciation, depletion, and amortization	3,713,684	3,512,709	196,475	4,500
23 Insurance	1,266,768	1,229,272	35,772	1,724
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a <u>CONTRACT SERVICES</u>	869,358	519,711	299,380	50,267
b <u>MEMBERSHIP DUES</u>	383,740	352,888	30,633	219
c <u>MISCELLANEOUS</u>	94,044	7,904	4,820	81,320
d				
e All other expenses	0	0	0	0
25 Total functional expenses. Add lines 1 through 24e	38,165,299	34,151,391	3,302,953	710,955
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 ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance SheetCheck if Schedule O contains a response or note to any line in this Part X ☐

		(A) Beginning of year		(B) End of year
Assets	1 Cash—non-interest-bearing	5,148	1	5,148
	2 Savings and temporary cash investments	16,032,227	2	14,168,745
	3 Pledges and grants receivable, net	1,863,689	3	1,885,310
	4 Accounts receivable, net	549,409	4	3,437,958
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons	0	5	0
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)	0	6	0
	7 Notes and loans receivable, net	17,927,966	7	17,927,966
	8 Inventories for sale or use		8	11,539
	9 Prepaid expenses and deferred charges	330,550	9	545,322
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 104,487,289		
	b Less: accumulated depreciation	10b 57,761,234	47,976,268	10c 46,726,055
	11 Investments—publicly traded securities	6,256,419	11	21,931,392
	12 Investments—other securities. See Part IV, line 11	0	12	0
	13 Investments—program-related. See Part IV, line 11	0	13	0
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	623,140	15	101,927
16 Total assets. Add lines 1 through 15 (must equal line 33)	91,564,816	16	106,741,362	
Liabilities	17 Accounts payable and accrued expenses	1,465,828	17	2,836,691
	18 Grants payable		18	
	19 Deferred revenue	788,697	19	897,371
	20 Tax-exempt bond liabilities	15,177,555	20	14,367,188
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons	0	22	0
	23 Secured mortgages and notes payable to unrelated third parties	4,296,796	23	3,715,325
	24 Unsecured notes and loans payable to unrelated third parties	0	24	0
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17–24). Complete Part X of Schedule D	652,858	25	5,416,399
	26 Total liabilities. Add lines 17 through 25	22,381,734	26	27,232,974
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here ☒ and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	64,992,828	27	72,017,786
	28 Net assets with donor restrictions	4,190,254	28	7,490,602
	Organizations that do not follow FASB ASC 958, check here ☐ and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	69,183,082	32	79,508,388
33 Total liabilities and net assets/fund balances	91,564,816	33	106,741,362	

Form **990** (2021)

Part XI Reconciliation of Net AssetsCheck if Schedule O contains a response or note to any line in this Part XI ☒

1	Total revenue (must equal Part VIII, column (A), line 12)	1	47,706,499
2	Total expenses (must equal Part IX, column (A), line 25)	2	38,165,299
3	Revenue less expenses. Subtract line 2 from line 1	3	9,541,200
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	69,183,082
5	Net unrealized gains (losses) on investments	5	380,140
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	403,966
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	79,508,388

Part XII Financial Statements and ReportingCheck if Schedule O contains a response or note to any line in this Part XII ☐

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

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(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (Check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(25) EMMETT RAMSER ----- DIRECTOR	1.0 -----	✓						0	0	0
(26) G. BRADLEY SMITH ----- DIRECTOR	1.0 -----	✓						0	0	0
(27) HEATHER WESTON BELL ----- DIRECTOR	1.0 -----	✓						0	0	0
(28) HOWARD HOLLOMAN, JR ----- BOARD CHAIR	1.0 -----	✓						0	0	0
(29) J. MCFERRAN BARR ----- DIRECTOR	1.0 -----	✓						0	0	0
(30) JACKIE FLOYD ----- DIRECTOR	1.0 -----	✓						0	0	0
(31) JAMES R ALLEN ----- DIRECTOR	1.0 -----	✓						0	0	0
(32) JIM JACKSON ----- DIRECTOR	1.0 -----	✓						0	0	0
(33) JOSEPH A PARADIS, III ----- DIRECTOR	1.0 -----	✓						0	0	0
(34) KIM HOLOBAUGH ----- DIRECTOR	1.0 -----	✓						0	0	0
(35) LEON LAMOREAUX ----- DIRECTOR	1.0 -----	✓						0	0	0
(36) MARK GIUFFRE ----- DIRECTOR	1.0 -----	✓						0	0	0
(37) MARY MCKINLEY ----- TREASURER	1.0 -----	✓						0	0	0
(38) MELISSA WILSON ----- DIRECTOR	1.0 -----	✓						0	0	0
(39) MICHELLE MASSEY ----- DIRECTOR	1.0 -----	✓						0	0	0
(40) MIKE ZUFALL ----- DIRECTOR	1.0 -----	✓						0	0	0
(41) ROBERT GUNN ----- DIRECTOR	1.0 -----	✓						0	0	0
(42) ROBERT L HOOK, JR ----- DIRECTOR	1.0 -----	✓						0	0	0
(43) ROBERT W ROUNSAVALL, III ----- DIRECTOR	1.0 -----	✓						0	0	0
(44) STEPHEN JAMES ----- DIRECTOR	1.0 -----	✓						0	0	0

(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) STEVE SEXTON ----- DIRECTOR	1.0 -----	✓						0	0	0
(46) TAWANDA CHITAPA ----- DIRECTOR	1.0 -----	✓						0	0	0
(47) TIM FINDLEY ----- DIRECTOR	1.0 -----	✓						0	0	0
(48) TOM HAYES ----- DIRECTOR	1.0 -----	✓						0	0	0
(49) TRACY ROBERTS ----- DIRECTOR	1.0 -----	✓						0	0	0
(50) TRICIA BURKE ----- IMMEDIATE PAST CHAIR	1.0 -----	✓						0	0	0
(51) WENDY DANT CHESSER ----- DIRECTOR	1.0 -----	✓						0	0	0

**SCHEDULE A
(Form 990)**

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

► Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2021

**Open to Public
Inspection**

Name of the organization

THE YOUNG MEN'S CHRISTIAN ASSOCIATION OF GREATER LOUISVILLE

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).)
- 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)(vii).** (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 on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
 - a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
 - b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
 - c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
 - d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
 - e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
 - f Enter the number of supported organizations
 - g Provide the following information about the supported organization(s).

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

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

Cat. No. 11285F

Schedule A (Form 990) 2021

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) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10						
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ☐						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2021 (line 6, column (f), divided by line 11, column (f))	14	%
15 Public support percentage from 2020 Schedule A, Part II, line 14	15	%
16a 33 1/3% support test—2021. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ☐		
b 33 1/3% support test—2020. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ☐		
17a 10%-facts-and-circumstances test—2021. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ☐		
b 10%-facts-and-circumstances test—2020. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ☐		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ☐		

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) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	7,835,786	6,860,684	7,728,687	9,277,275	12,131,453	43,833,885
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	41,998,218	42,996,203	43,968,335	22,232,281	27,373,702	178,568,739
3 Gross receipts from activities that are not an unrelated trade or business under section 513	376,907	578,905	589,721	395,511	535,035	2,476,079
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						0
5 The value of services or facilities furnished by a governmental unit to the organization without charge						0
6 Total. Add lines 1 through 5	50,210,911	50,435,792	52,286,743	31,905,067	40,040,190	224,878,703
7a Amounts included on lines 1, 2, and 3 received from disqualified persons . .	19,160	53,270	46,898	0	0	119,328
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year	0	0	0	0	0	0
c Add lines 7a and 7b	19,160	53,270	46,898	0	0	119,328
8 Public support. (Subtract line 7c from line 6.)						224,759,375

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
9 Amounts from line 6	50,210,911	50,435,792	52,286,743	31,905,067	40,040,190	224,878,703
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources .	373,907	578,905	589,721	395,511	535,035	2,473,079
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						0
c Add lines 10a and 10b	373,907	578,905	589,721	395,511	535,035	2,473,079
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on	0					0
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	0	0	0	0	0	0
13 Total support. (Add lines 9, 10c, 11, and 12.)	50,584,818	51,014,697	52,876,464	32,300,578	40,575,225	227,351,782
14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ☐						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2021 (line 8, column (f), divided by line 13, column (f))	15	98.86 %
16 Public support percentage from 2020 Schedule A, Part III, line 15	16	99.03 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2021 (line 10c, column (f), divided by line 13, column (f))	17	1.00 %
18 Investment income percentage from 2020 Schedule A, Part III, line 17	18	1.00 %
19a 33 1/3% support tests—2021. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here . The organization qualifies as a publicly supported organization ☒		
b 33 1/3% support tests—2020. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here . The organization qualifies as a publicly supported organization ☐		
20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ☐		

Part IV Supporting Organizations

(Complete only if you checked a box in line 12 on Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, 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 lines 3b and 3c below.		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in Part VI when and how the organization made the determination.		
c 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 box 12a or 12b in Part I, answer lines 4b and 4c below.		
b 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.		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? 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 lines 5b and 5c 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).		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in Part VI .		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990).		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? If "Yes," complete Part I of Schedule L (Form 990).		
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 .		
b Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in Part VI .		
c Did a disqualified person (as defined on 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 line 10b below.		
b 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
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?		
11a		
b A family member of a person described on line 11a above?		
11b		
c A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI .		
11c		

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally Integrated Supporting Organizations

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

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

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

Section A—Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	
Section B—Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (<i>explain in detail in Part VI</i>):		
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 0.015 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 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	
Section C—Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	☐ 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) 2021

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	1	
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2	
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3	
4	Amounts paid to acquire exempt-use assets	4	
5	Qualified set-aside amounts (prior IRS approval required—provide details in Part VI)	5	
6	Other distributions (describe in Part VI). See instructions.	6	
7	Total annual distributions. Add lines 1 through 6.	7	
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	8	
9	Distributable amount for 2021 from Section C, line 6	9	
10	Line 8 amount divided by line 9 amount	10	

Section E—Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2021	(iii) Distributable Amount for 2021
1 Distributable amount for 2021 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2021 (reasonable cause required—explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2021			
a From 2016			
b From 2017			
c From 2018			
d From 2019			
e From 2020			
f Total of lines 3a through 3e			
g Applied to underdistributions of prior years			
h Applied to 2021 distributable amount			
i Carryover from 2016 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2021 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2021 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2021, 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 2021. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI . See instructions.			
7 Excess distributions carryover to 2022. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2017 . . .			
b Excess from 2018 . . .			
c Excess from 2019 . . .			
d Excess from 2020 . . .			
e Excess from 2021 . . .			

Schedule A (Form 990) 2021

**Schedule B
(Form 990)**

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

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

OMB No. 1545-0047

2021

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

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), 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).

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
1		\$ 877,976	Person ☒ Payroll ☐ Noncash ☒ (Complete Part II for noncash contributions.)
2		\$ 151,000	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
3		\$ 100,000	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
4		\$ 75,000	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
5		\$ 75,000	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
6		\$ 69,336	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)

Name of organization THE YOUNG MEN'S CHRISTIAN ASSOCIATION OF GREATER LOUISVILLE	Employer identification number 61-0444843
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Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
7		\$ 61,667	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
8		\$ 47,900	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
9		\$ 45,000	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
10		\$ 36,800	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
11		\$ 35,000	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
12		\$ 31,945	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)

Name of organization

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Employer identification number

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
13		\$ 31,000	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
14		\$ 30,210	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
15		\$ 15,000	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
16		\$ 27,376	Person ☒ Payroll ☒ Noncash ☐ (Complete Part II for noncash contributions.)
17		\$ 25,000	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
18		\$ 25,000	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)

Name of organization

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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
19		\$ 22,500	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
20		\$ 20,000	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
21		\$ 20,000	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
22		\$ 20,000	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
23		\$ 20,000	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
24		\$ 19,800	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)

Name of organization

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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
25		\$ 19,224	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
26		\$ 17,800	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
27		\$ 17,000	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
28		\$ 15,000	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
29		\$ 15,000	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
30		\$ 15,000	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)

Name of organization

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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
31		\$ 15,000	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
32		\$ 14,000	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
33		\$ 12,500	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
34		\$ 10,725	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
35		\$ 10,500	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
36		\$ 10,500	Person ☒ Payroll ☐ Noncash ☐ (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
37		\$ 10,000	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
38		\$ 10,000	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
39		\$ 10,000	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
40		\$ 10,000	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
41		\$ 10,000	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
42		\$ 10,000	Person ☒ Payroll ☐ Noncash ☐ (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
43		\$ 10,000	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
44		\$ 10,000	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
45		\$ 10,000	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
46		\$ 10,000	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
47		\$ 10,000	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
48		\$ 10,000	Person ☒ Payroll ☐ Noncash ☐ (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
49		\$ 10,000	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
50		\$ 10,000	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
51		\$ 7,857	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
52		\$ 7,500	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
53		\$ 7,500	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
54		\$ 7,500	Person ☒ Payroll ☐ Noncash ☐ (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		\$ 7,500	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
56		\$ 7,000	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
57		\$ 7,000	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
58		\$ 7,000	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
59		\$ 6,176	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
60		\$ 6,000	Person ☒ Payroll ☐ Noncash ☐ (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
61		\$ 5,865	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
62		\$ 5,842	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
63		\$ 5,500	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
64		\$ 5,500	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
65		\$ 5,400	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
66		\$ 5,250	Person ☒ Payroll ☐ Noncash ☐ (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
67		\$ 5,100	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
68		\$ 5,040	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
69		\$ 5,000	Person ☒ Payroll ☒ Noncash ☐ (Complete Part II for noncash contributions.)
70		\$ 5,000	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
71		\$ 5,000	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
72		\$ 5,000	Person ☒ Payroll ☐ Noncash ☐ (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
73		\$ 5,000	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
74		\$ 5,000	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
75		\$ 5,000	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
76		\$ 5,000	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
77		\$ 5,000	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
78		\$ 5,000	Person ☒ Payroll ☐ Noncash ☐ (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
79		\$ 5,000	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
80		\$ 5,000	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
81		\$ 5,000	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
82		\$ 5,000	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
83		\$ 5,000	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
84		\$ 5,000	Person ☒ Payroll ☐ Noncash ☐ (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
85		\$ 5,000	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
86		\$ 5,000	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
87		\$ 5,000	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
88		\$ 5,000	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
89		\$ 5,000	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
90		\$ 5,000	Person ☒ Payroll ☐ Noncash ☐ (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
91		\$ 5,000	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
92		\$ 5,000	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
93		\$ 5,000	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
94		\$ 5,000	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
95		\$ 5,000	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
96		\$ 5,000	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)

Employer identification number

61-0444843

Part II

(a) No.
from
Part I

WEBSITE

(c)
FMV (or estimate)
(See instructions.)

(d)
Date received

1

\$ 714,004

12/31/2021

(a) No.
from
Part I

(b)
Description of noncash property given

(c)
FMV (or estimate)
(See instructions.)

(d)
Date received

(a) No.
from
Part I

(b)
Description of noncash property given

(c)
FMV (or estimate)
(See instructions.)

(d)
Date received

(a) No.
from
Part I

(b)
Description of noncash property given

(c)
FMV (or estimate)
(See instructions.)

(d)
Date received

(a) No.
from
Part I

(b)
Description of noncash property given

(c)
FMV (or estimate)
(See instructions.)

(d)
Date received

(a) No.
from
Part I

(b)
Description of noncash property given

(c)
FMV (or estimate)
(See instructions.)

(d)
Date received

Name of organization

THE YOUNG MEN'S CHRISTIAN ASSOCIATION OF GREATER LOUISVILLE

Employer identification number

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)**

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

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

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

OMB No. 1545-0047

2021

**Open to Public
Inspection**

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.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?		☐ Yes ☐ No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?		☐ Yes ☐ No

Part II Conservation Easements.

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

1 Purpose(s) of conservation easements held by the organization (check all that apply). ☐ Preservation of land for public use (for example, recreation or education) ☐ Preservation of a historically important land area ☐ Protection of natural habitat ☐ Preservation of a certified historic structure ☐ Preservation of open space	
2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.	
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register	2d
3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ►	
4 Number of states where property subject to conservation easement is located ►	
5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?	☐ Yes ☐ No
6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ►	
7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ► \$	
8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?	☐ Yes ☐ No
9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.	

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

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

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

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

3 Using the organization's acquisition, accession, and other records, check any of the following that make 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 program
e ☐ Other _____

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

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

Part IV Escrow and Custodial Arrangements.

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

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

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

	Amount
c Beginning balance	1c
d Additions during the year	1d
e Distributions during the year	1e
f Ending balance	1f

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII ☐

Part V Endowment Funds.

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	6,051,129	5,345,283	4,461,710	4,916,988	4,400,733
b Contributions		0	11,075	32,745	4,899
c Net investment earnings, gains, and losses	948,623	965,701	1,115,724	(255,389)	742,046
d Grants or scholarships					
e Other expenditures for facilities and programs	276,570	259,855	243,226	232,634	230,690
f Administrative expenses					
g End of year balance	6,723,182	6,051,129	5,345,283	4,461,710	4,916,988

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

- a** Board designated or quasi-endowment ☒ 79.00 %
b Permanent endowment ☒ 21.00 %
c Term 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:

- (i)** Unrelated organizations
(ii) Related organizations

	Yes	No
3a(i)	☒	☐
3a(ii)	☐	☒
3b	☐	☐

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

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

Part VI Land, Buildings, and Equipment.

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		8,459,299		6,824,189
b Buildings		85,110,132	48,062,068	37,048,064
c Leasehold improvements		206,203	125,149	81,054
d Equipment		9,979,041	7,938,907	2,040,134
e Other		732,614		732,614
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				46,726,055

Part VII Investments—Other Securities.

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

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

Part VIII Investments—Program Related.

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

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

Part IX Other Assets.

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

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

Part X Other Liabilities.

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) CUSTODIAL LIABILITIES	124,568
(3) DERIVATIVE FINANCIAL LIABILITY	127,131
(4) SMALL BUSINESS ADMINISTRATIVE NOTE PAYABLE	5,164,700
(5) _____	
(6) _____	
(7) _____	
(8) _____	
(9) _____	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	5,416,399

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 FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII . ☒

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

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

1	Total revenue, gains, and other support per audited financial statements	1	48,505,428
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	380,140
b	Donated services and use of facilities	2b	32,725
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	386,064
e	Add lines 2a through 2d	2e	798,929
3	Subtract line 2e from line 1	3	47,706,499
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	0
c	Add lines 4a and 4b	4c	0
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)	5	47,706,499

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

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

1	Total expenses and losses per audited financial statements	1	38,180,122
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	32,725
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	(17,902)
e	Add lines 2a through 2d	2e	14,823
3	Subtract line 2e from line 1	3	38,165,299
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	0
c	Add lines 4a and 4b	4c	0
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)	5	38,165,299

Part XIII Supplemental Information.

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

[SEE STATEMENT](#)

Part XIII

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

Return Reference - Identifier	Explanation	
SCHEDULE D, PART XI, LINE 2(D) - OTHER REVENUES IN AUDITED FINANCIAL STATEMENTS NOT IN FORM 990	(a) Description	(b) Amount
	CHANGE IN DERIVATIVE FINANCIAL INSTRUMENT	397,066
	GAIN ON UNEMPLOYMENT TRUST	6,900
	COST OF GOODS SOLD	3,450
	INVESTMENT FEES	- 32,453
	SPECIAL EVENT EXPENSES	11,101
SCHEDULE D, PART XII, LINE 2(D) - OTHER EXPENSES IN AUDITED FINANCIAL STATEMENTS NOT IN FORM 990	(a) Description	(b) Amount
	SPECIAL EVENT EXPENSES	11,101
	COST OF GOODS SOLD	3,450
	INVESTMENT FEES	- 32,453

Part XIII

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

Return Reference - Identifier	Explanation
SCHEDULE D, PART V, LINE 4 - INTENDED USES OF ENDOWMENT FUNDS	THE YMCA'S ENDOWMENT FUNDS CONSIST OF INVESTMENTS HELD IN VARIOUS INSTITUTIONS INVESTMENT ACCOUNTS. THESE INVESTMENTS CONSIST OF BOARD DESIGNATED FUNDS AND PERMANENTLY RESTRICTED FUNDS. THE BOARD DESIGNATED ENDOWMENT FUNDS ARE FOR FUNDING THE FUTURE OPERATIONS OF THE YMCA. AS REQUIRED BY GENERALLY ACCEPTED ACCOUNTING PRINCIPLES, NET ASSETS ASSOCIATED WITH ENDOWMENT FUNDS, INCLUDING FUNDS DESIGNATED BY THE BOARD OF DIRECTORS TO FUNCTION AS ENDOWMENTS, ARE CLASSIFIED AND REPORTED BASED ON THE EXISTENCE OR ABSENCE OF DONOR-IMPOSED RESTRICTIONS.
SCHEDULE D, PART X, LINE 2 - FIN 48 (ASC 740) FOOTNOTE	THE ORGANIZATION IS EXEMPT FROM FEDERAL, STATE AND LOCAL INCOME TAXES AS A NOT-FOR-PROFIT ORGANIZATION AS DESCRIBED UNDER INTERNAL REVENUE CODE SECTION 501(C)(3). THE ORGANIZATION FILE'S 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 ORGANIZATION'S TAX-EXEMPT PURPOSE MAY BE SUBJECT TO TAXATION AS UNRELATED BUSINESS INCOME. AS OF DECEMBER 31, 2021, THE ORGANIZATION 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.

**SCHEDULE G
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

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

▶ Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2021

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

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

Total ▶

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

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.....

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

		(a) Event #1 <u>BLACK ACHIEVERS BANQUET</u> (event type)	(b) Event #2 <u>LIVESTRONG GOLF SCRAMBLE</u> (event type)	(c) Other events <u>1</u> (total number)	(d) Total events (add col. (a) through col. (c))
Revenue	1 Gross receipts	117,671	10,365	6,421	134,457
	2 Less: Contributions	110,759	5,402	1,159	117,320
	3 Gross income (line 1 minus line 2)	6,912	4,963	5,262	17,137
Direct Expenses	4 Cash prizes				0
	5 Noncash prizes				0
	6 Rent/facility costs	327	1,457		1,784
	7 Food and beverages		1,274		1,274
	8 Entertainment	5,987	3,375	4,963	14,325
	9 Other direct expenses	7,541	3,315		10,856
	10 Direct expense summary. Add lines 4 through 9 in column (d) ▶				28,239
	11 Net income summary. Subtract line 10 from line 3, column (d) ▶				(11,102)

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	☐ Yes _____ % ☐ No	☐ Yes _____ % ☐ No	☐ Yes _____ % ☐ No	
	7 Direct expense summary. Add lines 2 through 5 in column (d) ▶				
	8 Net gaming income summary. Subtract line 7 from line 1, column (d) ▶				

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

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

b If "No," explain: _____

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

b If "Yes," explain: _____

- | | | | |
|-----------|--|------------------------------|-----------------------------|
| 11 | Does the organization conduct gaming activities with nonmembers? | ☐ Yes | ☐ No |
| 12 | Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming? | ☐ Yes | ☐ No |
| 13 | Indicate the percentage of gaming activity conducted in: | | |
| a | The organization's facility | 13a | % |
| b | An outside facility | 13b | % |
| 14 | Enter the name and address of the person who prepares the organization's gaming/special events books and records: | | |

Name

Address ►

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

Name ► _____

Address ►

- 16** Gaming manager information:

Name ▶

Gaming manager compensation ▶ \$

Description of services provided ►

☐ Director/officer☐ Employee☐ Independent contractor

- 17** Mandatory distributions:

- a** Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? ☐ Yes ☐ No
- b** Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$

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

**SCHEDULE I
(Form 990)**

Department of the Treasury
Internal Revenue Service

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

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

► Attach to Form 990.

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

OMB No. 1545-0047

2021

**Open to Public
Inspection**

Name of the organization

THE YOUNG MEN'S 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 noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
(1) NATIONAL SAFE PLACE, INC. 525 S. 2ND STREET, LOUISVILLE, KY 40202	20-4343628	501(C)(3)		5,000	FAIR MARKET VALUE	OFFICE FACILITIES	(SEE STATEMENT)
(2) MAYFIELD GRAVES COUNTY YMCA, INC. 1545 CUBA ROAD, MAYFIELD, KY 42066	61-0904719	501(C)(3)	10,000				(SEE STATEMENT)
(3) (SEE STATEMENT)	61-0904719	501(C)(3)	2,500				(SEE STATEMENT)
(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
- 3 Enter total number of other organizations listed in the line 1 table 0

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

Cat. No. 50055P

Schedule I (Form 990) 2021

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

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

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

Part IV

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

Return Reference - Identifier	Explanation
SCHEDULE I, PART I, LINE 2 - PROCEDURES FOR MONITORING USE OF GRANT FUNDS.	NATIONAL SAFE PLACE, INC. (NSPN) IS A WHOLLY OWNED SUBSIDIARY OF THE YMCA OF GREATER LOUISVILLE. THE CONTRIBUTION TO NSPN IS FOR IN-KIND USE OF OFFICE FACILITIES. IN RESPONSE TO THE TORNADOS IN WESTERN KENTUCKY, THE YMCA OF GREATER LOUISVILLE PROVIDED FINANCIAL ASSISTANCE TO THE MAYFIELD GRAVES COUNTY YMCA, INC. AND HOPKINSVILLE COUNTY FAMILY YOUNG MEN'S CHRISTIAN ASSOCIATION, INC.
(3) SCHEDULE I, PART II, COLUMN A - NAME AND ADDRESS OF ORGANIZATION OR GOVERNMENT	HOPKINS COUNTY FAMILY YOUTH MEN'S CHRISTIAN ASSOCIATION, INC. 150 YMCA DR., MADISONVILLE, KY 42431
SCHEDULE I, PART II, COLUMN H - PURPOSE OF GRANT OR ASSISTANCE	NATIONAL SAFE PLACE, INC.: PROVIDE USE OF OFFICE FACILITIES FOR EXECUTIVE DIRECTOR
SCHEDULE I, PART II, COLUMN H - PURPOSE OF GRANT OR ASSISTANCE	MAYFIELD GRAVES COUNTY YMCA, INC.: TO PROVIDE TORNADO RELIEF ASSISTANCE
SCHEDULE I, PART II, COLUMN H - PURPOSE OF GRANT OR ASSISTANCE	HOPKINS COUNTY FAMILY YOUTH MEN'S CHRISTIAN ASSOCIATION, INC.: TO PROVIDE TORNADO RELIEF ASSISTANCE

SCHEDULE J
(Form 990)

Department of the Treasury
Internal Revenue Service

Name of the organization

Compensation Information

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

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 23.

▶ Attach to Form 990.

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

OMB No. 1545-0047

2021

Open to Public Inspection

THE YOUNG MEN'S CHRISTIAN ASSOCIATION OF GREATER LOUISVILLE

Employer identification number

61-0444843

Part I Questions Regarding Compensation

	Yes	No
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. ☐ First-class or charter travel ☐ Travel for companions ☐ Tax indemnification and gross-up payments ☐ Discretionary spending account ☐ Housing allowance or residence for personal use ☐ Payments for business use of personal residence ☐ Health or social club dues or initiation fees ☐ 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.		
1b		
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?		
2		
3 Indicate which, if any, of the following the 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. ☒ Compensation committee ☐ Independent compensation consultant ☐ Form 990 of other organizations ☐ Written employment contract ☐ Compensation survey or study ☐ Approval by the board or compensation committee		
4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:		
a Receive a severance payment or change-of-control payment?		✓
b Participate in or receive payment from a supplemental nonqualified retirement plan?		✓
c Participate in or receive payment from an equity-based compensation arrangement?		✓
If "Yes" to any of lines 4a–c, list the persons and provide the applicable amounts for each item in Part III.		
Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5–9.		
5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:		
a The organization?		✓
b Any related organization?		✓
If "Yes" on line 5a or 5b, describe in Part III.		
6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:		
a The organization?		✓
b Any related organization?		✓
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)?		
9		

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

Cat. No. 50053T

Schedule J (Form 990) 2021

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 and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)–(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1 RICHARD S TARVER PRESIDENT	(i)	307,604	0	0	21,994	10,519	340,117	0
	(ii)	0	0	0	0	0	0	0
2 RYAN M BRAMER DISTRICT EXECUTIVE DIRECTOR	(i)	139,687	0	0	11,512	8,469	159,668	0
	(ii)	0	0	0	0	0	0	0
3 KENNETH E HOERTER, JR BRANCH EXECUTIVE DIRECTOR	(i)	137,572	0	0	10,901	6,167	154,640	0
	(ii)	0	0	0	0	0	0	0
4 DAVID W HEARD SR. VICE PRESIDENT OF OPERATIONS	(i)	138,008	0	0	9,505	6,547	154,060	0
	(ii)	0	0	0	0	0	0	0
5	(i)							
	(ii)							
6	(i)							
	(ii)							
7	(i)							
	(ii)							
8	(i)							
	(ii)							
9	(i)							
	(ii)							
10	(i)							
	(ii)							
11	(i)							
	(ii)							
12	(i)							
	(ii)							
13	(i)							
	(ii)							
14	(i)							
	(ii)							
15	(i)							
	(ii)							
16	(i)							
	(ii)							

**SCHEDULE K
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Information on Tax-Exempt Bonds

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

► Attach to Form 990.

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

OMB No. 1545-0047

2021

**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
A	RECREATIONAL REFUNDING REVENUE BOND	61-0197400	000000000	05/22/2015	1,642,490	(SEE STATEMENT)		✓		✓		✓
B	RECREATIONAL REFUNDING REVENUE BOND	61-0197400	000000000	05/22/2015	2,676,648	(SEE STATEMENT)		✓		✓		✓
C	RECREATIONAL REFUNDING REVENUE BOND	61-0197400	000000000	05/22/2015	5,191,042	(SEE STATEMENT)		✓		✓		✓
D	RECREATIONAL REVENUE REFUNDING BOND	61-0197400	000000000	05/22/2015	5,670,677	(SEE STATEMENT)		✓		✓		✓

Part II Proceeds

		A		B		C		D	
1	Amount of bonds retired	0		0		0			
2	Amount of bonds legally defeased	0		0		0			
3	Total proceeds of issue	1,642,490		2,676,648		5,191,042		5,670,677	
4	Gross proceeds in reserve funds	0		0		0		0	
5	Capitalized interest from proceeds	0		0		0		0	
6	Proceeds in refunding escrows	0		0		0		0	
7	Issuance costs from proceeds	0		0		0		0	
8	Credit enhancement from proceeds	0		0		0		0	
9	Working capital expenditures from proceeds	1,642,490		2,676,648		5,191,042		5,670,677	
10	Capital expenditures from proceeds	0		0		0		0	
11	Other spent proceeds	0		0		0		0	
12	Other unspent proceeds	0		0		0		0	
13	Year of substantial completion	2015		2015		2015		2015	
		Yes	No	Yes	No	Yes	No	Yes	No
14	Were the bonds issued as part of a refunding issue of tax-exempt bonds (or, if issued prior to 2018, a current refunding issue)?	✓		✓		✓		✓	
15	Were the bonds issued as part of a refunding issue of taxable bonds (or, if issued prior to 2018, 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?	✓		✓		✓		✓	

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

Cat. No. 50193E

Schedule K (Form 990) 2021

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?		✓		✓		✓		✓
3a	Are there any management or service contracts that may result in private business use of bond-financed property?		✓		✓		✓		✓
b	If "Yes" to line 3a, does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts relating to the financed property?								
c	Are there any research agreements that may result in private business use of bond-financed property?		✓		✓		✓		✓
d	If "Yes" to line 3c, does the organization routinely engage bond counsel or other outside counsel to review any research agreements relating to the financed property?								
4	Enter the percentage of financed property used in a private business use by entities other than a section 501(c)(3) organization or a state or local government . . . ►	0.00 %		0.00 %		0.00 %		0.00 %	
5	Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government . . . ►	0.00 %		0.00 %		0.00 %		0.00 %	
6	Total of lines 4 and 5	0.00 %		0.00 %		0.00 %		0.00 %	
7	Does the bond issue meet the private security or payment test?		✓		✓		✓		✓
8a	Has there been a sale or disposition of any of the bond-financed property to a nongovernmental person other than a 501(c)(3) organization since the bonds were issued?		✓		✓		✓		✓
b	If "Yes" to line 8a, enter the percentage of bond-financed property sold or disposed of	%		%		%		%	
c	If "Yes" to line 8a, was any remedial action taken pursuant to Regulations sections 1.141-12 and 1.145-2?								
9	Has the organization established written procedures to ensure that all nonqualified bonds of the issue are remediated in accordance with the requirements under Regulations sections 1.141-12 and 1.145-2?		✓		✓		✓		✓

Part IV Arbitrage

		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
1	Has the issuer filed Form 8038-T, Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate?		✓		✓		✓		✓
2	If "No" to line 1, did the following apply?								
a	Rebate not due yet?		✓		✓		✓		✓
b	Exception to rebate?	✓		✓		✓		✓	
c	No rebate due?		✓		✓		✓		✓
	If "Yes" to line 2c, provide in Part VI the date the rebate computation was performed								
3	Is the bond issue a variable rate issue?	✓		✓		✓		✓	

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 IV, COLUMN (A) - LINE 4B	REPUBLIC BANK AND TRUST
SCHEDULE K, PART IV, COLUMN (B) - LINE 4B	REPUBLIC BANK AND TRUST
SCHEDULE K, PART IV, COLUMN (C) - LINE 4B	REPUBLIC BANK AND TRUST
SCHEDULE K, PART IV, COLUMN (D) - LINE 4B	REPUBLIC BANK AND TRUST

**SCHEDULE M
(Form 990)**

Department of the Treasury
Internal Revenue Service

Noncash Contributions

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

OMB No. 1545-0047

2021

**Open to Public
Inspection**

Name of the organization

THE YOUNG MEN'S CHRISTIAN ASSOCIATION OF GREATER LOUISVILLE

Employer identification number

61-0444843

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				
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				
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 ▶ (<u>(SEE STATEMENT)</u>)				
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 V, Donee Acknowledgement			29	0
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?				Yes No 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 I

Types of Property (continued)

Property Type	(a) Check If Applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
WEBSITE	✓	1	714,004	MARKET VALUE
SUPPLIES	✓	1	2,701	MARKET VALUE
PERSONAL PROTECTIVE EQUIPMENT	✓	1	10,000	MARKET VALUE

Part II

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

Return Reference - Identifier	Explanation
SCHEDULE M, PART I - EXPLANATIONS OF REPORTING METHOD FOR NUMBER OF CONTRIBUTIONS	OTHER - WEBSITE NUMBER OF CONTRIBUTIONS
	OTHER - SUPPLIES NUMBER OF CONTRIBUTORS
	OTHER - PERSONAL PROTECTIVE EQUIPMENT NUMBER OF CONTRIBUTORS

SCHEDULE O (Form 990) 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.	OMB No. 1545-0047 2021 Open to Public Inspection
	▶ Attach to Form 990 or 990-EZ. ▶ Go to www.irs.gov/Form990 for the latest information.	
Name of the Organization THE YOUNG MEN'S CHRISTIAN ASSOCIATION OF GREATER LOUISVILLE		Employer Identification Number 61-0444843

Return Reference - Identifier	Explanation
FORM 990, PART III, LINE 1 -	THE YMCA OF GREATER LOUISVILLE IS A MISSION-BASED ORGANIZATION OF PEOPLE OF ALL AGES, BACKGROUNDS, 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. THE YMCA IS COMMITTED TO STRENGTHENING COMMUNITIES WE SERVE THROUGH THE DELIVERY OF PROGRAMS AND SERVICES IN THREE AREAS: 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. WITH THE HELP OF OUR COMMUNITY'S CONTRIBUTIONS, WE PROVIDE FINANCIAL ASSISTANCE TO THOSE WHO NEED OF YMCA PROGRAMS AND SERVICES.
FORM 990, PART III, LINE 1 - ORGANIZATION'S MISSION	BUILD HEALTHY SPIRIT, MIND, AND BODY FOR ALL. THE YMCA IS COMMITTED TO STRENGTHENING COMMUNITIES WE SERVE THROUGH THE DELIVERY OF PROGRAMS AND SERVICES IN THREE AREAS: 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. WITH THE HELP OF OUR COMMUNITY'S CONTRIBUTIONS, WE PROVIDE FINANCIAL ASSISTANCE TO THOSE WHO ARE IN NEED OF YMCA PROGRAMS AND SERVICES.
FORM 990, PART III, LINE 4B - PROGRAM SERVICE DESCRIPTION	CLASSES, CPR AND FIRST AID, LIFEGUARD TRAINING, DIABETES PREVENTION, STARTER FITNESS PROGRAMS, AQUATIC EXERCISE, SPORTS AND SWIM LESSONS FOR ADULTS, INDOOR CYCLING AND SENIOR SOCIAL GROUPS. THE NATURE OF THESE PROGRAMS IS TO PROMOTE ONE'S OWN SELF-WORTH BY EMPHASIZING SKILL ACQUISITION & DEVELOPMENT, SAFETY, COOPERATION AND SELF-CONFIDENCE, LEADERSHIP & TEAMWORK.
FORM 990, PART III, LINE 4C - PROGRAM SERVICE DESCRIPTION	SPIRITUAL ACTIVITIES, AND LIFE SKILLS LEARNING SESSIONS THAT AIM AT HEALING AND RE-UNITING 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. SERVICES ARE OFFERED AS A FORM OF FINANCIAL ASSISTANCE TO ASSIST THESE YOUTH SINCE YMCA SAFE PLACE IS THE ONLY 24 HOUR FREE, CRISIS SHELTER FOR TEENS AND THE ONLY FREE CARE-BASED INTENSIVE CASE MANAGEMENT AND FAMILY MEDIATION PROGRAM FOR TEENS AND THEIR PARENTS IN THIS COMMUNITY.
FORM 990, PART VI, LINE 11B - REVIEW OF FORM 990 BY GOVERNING BODY	FORM IS EMAILED TO BOARD AND ASKED FOR ANY QUESTIONS OR CLARIFICATIONS BY DUE DATE. HAVING DUE DATE PASSED WITH NO QUESTIONS OR CONCERNS, FORM 990 IS FILED.
FORM 990, PART VI, LINE 12C - CONFLICT OF INTEREST POLICY	THE BOARD MINUTES DETAIL 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.

Return Reference - Identifier	Explanation						
FORM 990, PART VI, LINE 15B - PROCESS TO ESTABLISH COMPENSATION OF OTHER OFFICERS OR KEY EMPLOYEES	THE EXECUTIVE COMMITTEE (EC) OF THE ASSOCIATION BOARD SERVES AS THE REVIEW AND COMPENSATION COMMITTEE. THERE IS NO INDEPENDENT COMPENSATION CONSULTANT OTHER THAN WHAT THE YMCA NORTH AMERICAN NETWORK (YNAN) USES AND OUR EC DOES NOT USE THAT RESOURCE AT ANY SIGNIFICANT LEVEL HERE. THE EC IS PROVIDED WITH COMPARATIVE DATA FROM THE YNAN INCLUDING THEIR INDEPENDENT CONSULTANT REVIEW AND THE SOUTH METRO GROUP AND ANY LOCAL COMPARATIVE STUDIES PURCHASED THROUGH LOCAL MEANS. THE COMMITTEE THEN FILTERS THROUGH THEIR OWN EXPERIENCES FOR LOCAL BENCHMARKING. THERE IS NO WRITTEN EMPLOYMENT CONTRACT, THE CEO SERVES "AT-WILL". MODIFICATIONS TO COMPENSATION TO CEO ARE ACCOMPANIED BY DOCUMENTATION FROM BOARD CHAIR AND PASSED TO PERSONNEL FILES. THE EC ALSO REVIEWS SALARIES AND MAKES RECOMMENDED MERITS FOR SR. MGMT TEAM. THE EC REVIEWS AN EXECUTIVE LETTER FROM THE CEO AND USES A 360 DEGREE TOOL COMPILED BY THE BOARD CHAIR. THE EC MAKES THE FINAL REVIEW AND COMPENSATION DECISIONS IN "EXECUTIVE SESSION" ABSENT OF ANY STAFF. THE BOARD CHAIR REVIEWS THE RESULTS OF THE EVALUATION WITH THE CEO.						
FORM 990, PART VI, LINE 19 - REQUIRED DOCUMENTS AVAILABLE TO THE PUBLIC	THE GOVERNING DOCUMENTS OF THE ORGANIZATION AND THE CONFLICT OF INTEREST POLICY IS AVAILABE TO THE PUBLIC UPON REQUEST. THE ARTICLES OF INCORPORATION ARE ALSO AVAILABLE THROUGH THE SECRETARY OF STATE'S WEBSITE. THE ANNUAL FINANCIAL STATEMENT AUDIT AND FORM 990 AND 990T ARE PROVIDED TO THE PUBLIC THROUGH THE ORGANIZATION'S WEBSITE.						
FORM 990, PART XI, LINE 9 - OTHER CHANGES IN NET ASSETS OR FUND BALANCES	<table> <tr> <th>(a) Description</th><th>(b) Amount</th></tr> <tr> <td>CHANGE IN FAIR VALUE OF DERIVATIVE FINANCIAL INSTRUEMENT</td><td>397,066</td></tr> <tr> <td>GAIN ON UNEMPLOYMENT RESERVE</td><td>6,900</td></tr> </table>	(a) Description	(b) Amount	CHANGE IN FAIR VALUE OF DERIVATIVE FINANCIAL INSTRUEMENT	397,066	GAIN ON UNEMPLOYMENT RESERVE	6,900
(a) Description	(b) Amount						
CHANGE IN FAIR VALUE OF DERIVATIVE FINANCIAL INSTRUEMENT	397,066						
GAIN ON UNEMPLOYMENT RESERVE	6,900						

**SCHEDULE R
(Form 990)**

Department of the Treasury
Internal Revenue Service

Name of the organization

THE YOUNG MEN'S CHRISTIAN ASSOCIATION OF GREATER LOUISVILLE

Related Organizations and Unrelated Partnerships

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

► Attach to Form 990.

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

OMB No. 1545-0047

2021

**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) (SEE STATEMENT)							
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							

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

Cat. No. 50135Y

Schedule R (Form 990) 2021

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

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

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

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

Part V Transactions With Related Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.**Note:** Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

	Yes	No
1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II–IV?		
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity	☒	
b Gift, grant, or capital contribution to related organization(s)	☒	
c Gift, grant, or capital contribution from related organization(s)		☒
d Loans or loan guarantees to or for related organization(s)		☒
e Loans or loan guarantees by related organization(s)		☒
f Dividends from related organization(s)		☒
g Sale of assets to related organization(s)		☒
h Purchase of assets from related organization(s)		☒
i Exchange of assets with related organization(s)		☒
j Lease of facilities, equipment, or other assets to related organization(s)		☒
k Lease of facilities, equipment, or other assets from related organization(s)	☒	
l Performance of services or membership or fundraising solicitations for related organization(s)		☒
m Performance of services or membership or fundraising solicitations by related organization(s)		☒
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)		☒
o Sharing of paid employees with related organization(s)		☒
p Reimbursement paid to related organization(s) for expenses		☒
q Reimbursement paid by related organization(s) for expenses	☒	
r Other transfer of cash or property to related organization(s)	☒	
s Other transfer of cash or property from related organization(s)		☒
2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.		

(a) Name of related organization	(b) Transaction type (a–s)	(c) Amount involved	(d) Method of determining amount involved
NATIONAL SAFE PLACE	Q	446,406	MANAGEMENT CONTRACT
(1) HEALTH EQUITY PARTNERS	K	380,326	CASH
(2)			
(3)			
(4)			
(5)			
(6)			

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

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

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

Schedule R (Form 990) 2021

Part II**Identification of Related Tax-Exempt Organizations** (continued)

(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) HEALTH EQUITY PARTNER PROPERTIES, INC. (82-1363885) 545 SOUTH 2ND STREET, LOUISVILLE, KY 40222	DEVELOP, CONSTRUCT, EQUIP, AND LEASE THE PROJECT FOR USE AS REPUBLIC BANK FOUNDAITON YMCA	KY	501(C)(3)	12 TYPE II	YMCA OF GREATER LOUISVILLE, INC.	✓	

Commonwealth of Kentucky
Department of State



Office of Secretary of State

GEORGE GLENN HATCHER, SECRETARY

CERTIFICATE OF AMENDMENT

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

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

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

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

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

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my
official seal. Done at Frankfort, this 22nd
day of December 19 50.



George Glenn Hatcher
Secretary of State, Commonwealth of Kentucky

By _____
Deputy, Corporation Clerk

Commonwealth of Kentucky

Department of State



Office of Secretary of State

THELMA L. STOVALL, SECRETARY

ARTICLES OF AMENDMENT

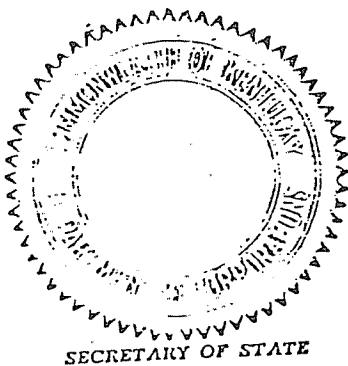
I, THELMA L. STOVALL, Secretary of State of the Commonwealth of Kentucky, do hereby certify that Articles of Incorporation of

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

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

Witness my official signature this 27th day

of December, 19 66
Thelma L. Stovall
Secretary of State
Francis M. Davis
Assistant Secretary of State



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

ARTICLES OF AMENDMENT

10

ARTICLES OF INCORPORATION

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

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

"ARTICLE 1.

NAME

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

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

William Keith Perry

James H. Pence

Don Bracken

William H. Hunt

J. Calvin Hiel

William McHarris

Paul Lawrence

James W. Colman

Paul Crestant

Robert W. Whitcomb

William A. Rist

Osborn B. Smith

Henry L. Smith

James H. Smith

Lawrence W. Guth

Franklin F. Smith

<u>Wm. D. Davis</u>	<u>Ed. C. Ford</u>
<u>Lyce F. Burton</u>	<u>Wm. H. Brown</u>
<u>Clifford C. Carter</u>	<u>Wm. H. Brown</u>
<u>Wm. H. Brown</u>	<u>Wm. H. Brown</u>
<u>Arthur J. Evans</u>	<u>John L. Brown</u>

ORIGINAL COPY
FILED AND RECORDED

DEC 27 1966

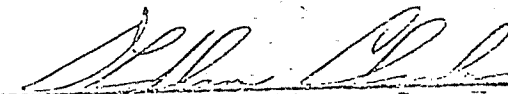
John L. Brown
 SECRETARY OF STATE OF NEW YORK
 ALBANY
James M. Brown
 ASSISTANT SECRETARY OF STATE

STATE OF KENTUCKY)
) SS:
COUNTY OF JEFFERSON)

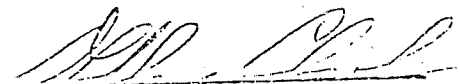
I, a Notary Public, in and for the state and county aforesaid, hereby certify that the foregoing Articles of Amendment to Articles of Incorporation were this day produced to me in said state and county by William Kendrick Ewing, Leo K. Broecker, J. Calvin Rieb, Dave Lawrence, Paul Ahlstedt, Dillman A. Bash, Henry Scheirich, Lauren U. Guth, James H. Pence, William Heyburn II, William M. Marvin, James H. Caldwell, John F. Rabbitt, Oscar G. Stoll, Larry D. Jones, Franklin F. Starks, Jr., J. Fryor Wise, Boyce F. Martin, Jr., Clifford C. Vatter, Jr., H. A. Silverman, Arthur P. Evans, Jr., Gayle C. Bush, H. R. Peterson, L. H. Benn, Horace E. Catenna III, and John W. Barr III, Directors, who acknowledged the same to be the act and deed of each of them and of said corporation.

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

My commission expires: April 2, 1969.


Notary Public, Jefferson Co., Ky..

This instrument prepared by:


Oldham Clarke
1112 Kentucky Home Life Bldg.,
Louisville, Kentucky

PAID
3⁰⁰
JAN 23 1967

JAMES HALLAHAN, Clerk
By H D. C.

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

AMENDED AND SUGGESTED
ARTICLES OF INCORPORATION

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

ARTICLE 1

NAME

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

ARTICLE 2

CORPORATE PURPOSE

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

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

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

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

ARTICLE 3

CORPORATE DURATION

The corporation shall have perpetual existence.

ARTICLE 4

REGISTERED OFFICE AND RESIDENT AGENT

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

ARTICLE 5

MANAGEMENT

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

ARTICLE 6

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

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

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

John F. Rabbitt John Ransom
John F. Rabbitt John Ransom

William C. Clarke William A. Rosh
William C. Clarke William A. Rosh

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

William G. Frederick Gracie R. Rowntree
William G. Frederick Gracie R. Rowntree

Herbert H. Hikes Ralph E. Much
Herbert H. Hikes Ralph E. Much

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

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

Dulanoy Logan W. S. Wacker
Dulanoy Logan W. S. Wacker

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

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

Sam V. Roe
Sam V. Roe

STATE OF KENTUCKY :
: SS
COUNTY OF JEFFERSON :

I, a Notary Public in and for the State and County
aforesaid, hereby certify that the foregoing Amended and Sub-
stituted Articles of Incorporation were this day produced to
me in said State and County by Charles W. Allen, Jr., John P.
Ebbitt, Oldham Clarke, William C. Mabry, William G. Frederick,
Kenneth Hikes, Larry D. Jones, Fred A. Kratch, Eulancy Logan,
David A. McCandless, Hugh L. Novin, Sam V. Roe, Charles B.
Price, John Ransom, Dillman A. Rash, Robert W. Rounsavall,
Jr., Gradio R. Rowatree, Ralph H. Ruch, Henry J. Schairich,
Robert L. Schmitt, Wm. S. Wacker, Henry W. Wales and W. Gavin
Whitsott, 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. 22, 1952

Allen S. Brummett
Notary Public Jefferson County, Ky.

ORIGINAL COPY
FILED AND RECORDED

DATE DEC 30 1950

George Owen Fletcher
SECRETARY OF STATE OF KENTUCKY
FRANKFORT, KENTUCKY

BY AF DEPUTY

Jefferson County
Book 73
Page 379

Form **W-9**
(Rev. October 2018)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer
Identification Number and Certification

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

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

Print or type.
See Specific Instructions on page 3.

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

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

3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes.

☐ Individual/sole proprietor or single-member LLC

☐ C Corporation

☐ S Corporation

☐ Partnership

☐ Trust/estate

☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ►

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 LLO that is disregarded from the owner should check the appropriate box for the tax classification of its owner.

☒ Other (see instructions) ► 501(c)3 charitable non-profit corporation

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

5 Address (number, street, and apt. or suite no.) See instructions.
545 South 2nd Street

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

7 List account number(s) here (optional)

Requester's name and address (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the 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 ► Andrew Polina

Date ► 1/10/22

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.
Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.
• Form 1099-INT (interest earned or paid)

• Form 1099-DIV (dividends, including those from stocks or mutual funds)
• Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
• Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
• Form 1099-S (proceeds from real estate transactions)
• Form 1099-K (merchant card and third party network transactions)
• Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
• Form 1099-C (canceled debt)
• Form 1099-A (acquisition or abandonment of secured property)
Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.
If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.

Cat. No. 10231X

Form **W-9** (Rev. 10-2018)

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

**CONSOLIDATED FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION**

Years Ended December 31, 2021 and 2020

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Independent Auditors' Report

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

Report on the Financial Statements

Opinion

We have audited the accompanying consolidated financial statements of the Young Men's Christian Association of Greater Louisville, Inc. (YMCA), National Safe Place, Inc. (d/b/a National Safe Place Network) (NSPN) and Health Equity Partners Properties, Inc. (HEPP) (Affiliates) (not-for-profit organizations), which comprise the consolidated statements of financial position as of December 31, 2021 and 2020, 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.

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the consolidated financial position of the YMCA and Affiliates as of December 31, 2021 and 2020, 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.

Basis for Opinion

We conducted our audit 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. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the YMCA and Affiliates and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the YMCA and Affiliates' ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 YMCA and Affiliates' internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the YMCA and Affiliates' ability to continue as a going concern for a reasonable period of time.

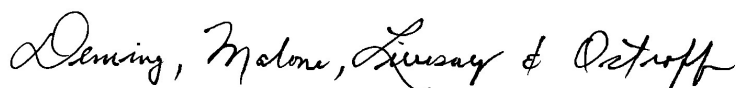
We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary 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 39-44 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 45 and 46, as required by Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the consolidated financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation 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 May 23, 2022 on our consideration of the YMCA and Affiliates internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the YMCA and Affiliates' internal control over financial reporting and compliance.



Louisville, Kentucky
May 23, 2022

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

CONSOLIDATED STATEMENTS OF FINANCIAL POSITION

December 31, 2021 and 2020

Assets	<u>2021</u>	<u>2020</u>
Cash and cash equivalents	\$ 15,626,243	\$ 16,390,625
Cash and cash equivalents, restricted	746,855	902,545
Total cash, cash equivalents, and restricted cash	16,373,098	17,293,170
Certificates of deposit		100,000
Grants and accounts receivable	4,065,714	814,571
Promises to give, net	1,255,258	1,494,644
Prepaid expenses and inventories	568,271	362,889
Unemployment reserve	101,927	623,140
Investments	21,931,392	6,256,419
New market tax credit note receivable	17,927,966	17,927,966
Property and equipment, net	74,270,911	78,213,789
Total assets	<u>\$ 136,494,537</u>	<u>\$ 123,086,588</u>
Liabilities and Net Assets		
Accounts payable and accrued expenses	\$ 2,841,566	\$ 1,486,576
Deferred revenue	943,206	838,697
Custodial liabilities	124,568	128,661
Capital lease obligations	168,821	320,665
Debt	17,913,692	19,153,686
Small Business Administration note payable - PPP	5,164,700	
New market tax credit notes payable, net	26,864,464	26,802,414
Derivative financial instruments	127,131	524,197
Total liabilities	<u>54,148,148</u>	<u>49,254,896</u>
Net Assets		
Without donor restrictions:		
Board designated reserves	39,629,202	28,055,617
Board designated endowment	5,333,714	4,661,661
Undesignated	29,856,823	36,902,045
Total without donor restrictions	74,819,739	69,619,323
With donor restrictions:		
Restricted by purpose or time	6,137,182	2,822,901
Restricted in perpetuity	1,389,468	1,389,468
Total with donor restrictions	7,526,650	4,212,369
Total net assets	<u>82,346,389</u>	<u>73,831,692</u>
Total liabilities and net assets	<u>\$ 136,494,537</u>	<u>\$ 123,086,588</u>

See Notes to Consolidated Financial Statements.

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

CONSOLIDATED STATEMENTS OF ACTIVITIES

Years Ended December 31, 2021 and 2020

	2021		
	Without Donor Restrictions	With Donor Restrictions	Total
Public Support, Revenues and Gains			
Public support:			
Contributions	\$ 1,097,832	\$ 662,966	\$ 1,760,798
Childcare sustainment funding		6,821,743	6,821,743
Employee retention credit	4,923,752		4,923,752
Special events (net of cost of direct benefits to donors of approximately \$17,000 for 2021 and \$65,000 for 2020)	3,774		3,774
Government grants	3,387,953		3,387,953
In-kind donations	759,430		759,430
Metro United Way grant	8,384	223,503	231,887
Other grants	<u>1,296,502</u>	<u></u>	<u>1,296,502</u>
Total public support	<u>11,477,627</u>	<u>7,708,212</u>	<u>19,185,839</u>
Revenues and gains (losses):			
Membership dues	14,467,437		14,467,437
Programs	12,774,879		12,774,879
Sales of merchandise	71,524		71,524
Management fees	5,225		5,225
Interest income	213,130		213,130
Net investment income	896,091		896,091
Change in fair value of derivative financial instruments	397,066		397,066
Garage and rental income	513,896		513,896
Loss on disposal of property and equipment	(673,580)		(673,580)
Miscellaneous	<u>99,762</u>	<u></u>	<u>99,762</u>
Total revenues and gains (losses)	<u>28,765,430</u>	<u></u>	<u>28,765,430</u>
Net assets released from restriction	<u>4,393,931</u>	<u>(4,393,931)</u>	<u></u>
Total public support, revenues, and gains	<u>44,636,988</u>	<u>3,314,281</u>	<u>47,951,269</u>
Expenses			
Program services	35,226,009		35,226,009
Management and general	3,484,662		3,484,662
Fund-raising	<u>725,901</u>	<u></u>	<u>725,901</u>
Total expenses	<u>39,436,572</u>	<u></u>	<u>39,436,572</u>
Increase (decrease) in total net assets	5,200,416	3,314,281	8,514,697
Net assets at beginning of year	<u>69,619,323</u>	<u>4,212,369</u>	<u>73,831,692</u>
Net assets at end of year	<u>\$ 74,819,739</u>	<u>\$ 7,526,650</u>	<u>\$ 82,346,389</u>

See Notes to Consolidated Financial Statements.

2020		
Without Donor Restrictions	With Donor Restrictions	Total
\$ 4,411,852	\$ 863,208	\$ 5,275,060
	3,214,860	3,214,860
36,334		36,334
4,195,497		4,195,497
28,468		28,468
	289,695	289,695
948,543		948,543
9,620,694	4,367,763	13,988,457
13,375,711		13,375,711
8,653,912		8,653,912
60,165		60,165
19,380		19,380
211,819		211,819
951,967		951,967
(279,143)		(279,143)
506,445		506,445
(96,897)		(96,897)
13,469		13,469
23,416,828		23,416,828
5,274,110	(5,274,110)	
38,311,632	(906,347)	37,405,285
33,096,305		33,096,305
3,401,584		3,401,584
591,292		591,292
37,089,181		37,089,181
1,222,451	(906,347)	316,104
68,396,872	5,118,716	73,515,588
\$ 69,619,323	\$ 4,212,369	\$ 73,831,692

YOUNG MEN’S CHRISTIAN ASSOCIATION OF GREATER LOUISVILLE, INC. AND AFFILIATES

CONSOLIDATED STATEMENTS OF FUNCTIONAL EXPENSES

Years Ended December 31, 2021 and 2020

	2021							2020						
	Healthy	Youth	Social	Total	Management	Fund -		Healthy	Youth	Social	Total	Management	Fund -	
	Living	Development	Responsibility	Program	and General	Raising	Total	Living	Development	Responsibility	Program	and General	Raising	Total
				Services							Services			
Salaries and wages	\$ 3,552,857	\$ 9,437,433	\$ 1,265,268	\$ 14,255,558	\$ 1,625,231	\$ 404,270	\$ 16,285,059	\$ 3,305,068	\$ 7,597,635	\$ 1,889,751	\$ 12,792,454	\$ 1,779,870	\$ 326,815	\$ 14,899,139
Employee benefits	240,251	951,703	119,057	1,311,011	197,624	49,228	1,557,863	161,376	550,630	209,035	921,041	159,917	40,409	1,121,367
Payroll taxes	282,634	743,317	99,648	1,125,599	114,282	35,382	1,275,263	239,778	551,198	137,100	928,076	129,127	23,710	1,080,913
Professional fees and contract services	505,398	486,238	338,465	1,330,101	489,193	50,267	1,869,561	468,096	511,274	732,590	1,711,960	281,960	43,804	2,037,724
Supplies	655,866	1,203,547	406,722	2,266,135	67,062	7,519	2,340,716	659,240	980,716	132,077	1,772,033	46,721	52,124	1,870,878
Telephone	17,573	504,143	11,652	533,368	89,506	1,537	624,411	32,333	513,792	50,726	596,851	84,856	2,020	683,727
Postage	77,254	23,839	2,185	103,278	18,806	2,053	124,137	3,956	19,662	2,835	26,453	25,010	1,998	53,461
Occupancy	4,621,935	501,185	98,013	5,221,133	75,670	1,962	5,298,765	3,881,091	533,200	205,290	4,619,581	140,007	3,711	4,763,299
Equipment rental and maintenance	546,115	83,206	891	630,212	25,053	2,685	657,950	769,720	83,111	7,905	860,736	48,915	1,529	911,180
Printing and promotion	233,816	153,369	120,368	507,553	334,738	109,903	952,194	327,264	152,782	100,720	580,766	292,844	42,506	916,116
Travel and employee expenses	22,138	211,963	52,398	286,499	7,726	1,544	295,769	25,082	49,892	37,473	112,447	11,457	1,919	125,823
Conferences, conventions and meetings	4,682	62,086	45,128	111,896	44,992	35,230	192,118	16,079	37,739	25,562	79,380	12,914	26,478	118,772
Membership dues	109,395	215,262	27,981	352,638	39,369	219	392,226	156,243	173,784	11,276	341,303	48,878	2,205	392,386
Insurance	381,074	749,856	101,312	1,232,242	46,011	3,777	1,282,030	502,081	583,283	542,169	1,627,533	12,934	3,704	1,644,171
Interest	505,826	229,441	390,459	1,125,726	62,050		1,187,776	347,664	309,675	446,599	1,103,938	66,139		1,170,077
Miscellaneous	300,018	114,507	10,618	425,143	50,455	15,825	491,423	252,339	175,083	10,326	437,748	45,639	13,860	497,247
Depreciation	<u>2,754,332</u>	<u>396,213</u>	<u>1,257,372</u>	<u>4,407,917</u>	<u>196,894</u>	<u>4,500</u>	<u>4,609,311</u>	<u>2,698,162</u>	<u>833,530</u>	<u>1,052,313</u>	<u>4,584,005</u>	<u>214,396</u>	<u>4,500</u>	<u>4,802,901</u>
Total functional expenses	<u>\$ 14,811,164</u>	<u>\$ 16,067,308</u>	<u>\$ 4,347,537</u>	<u>\$ 35,226,009</u>	<u>\$ 3,484,662</u>	<u>\$ 725,901</u>	<u>\$ 39,436,572</u>	<u>\$ 13,845,572</u>	<u>\$ 13,656,986</u>	<u>\$ 5,593,747</u>	<u>\$ 33,096,305</u>	<u>\$ 3,401,584</u>	<u>\$ 591,292</u>	<u>\$ 37,089,181</u>

See Notes to Consolidated Financial Statements.

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

CONSOLIDATED STATEMENTS OF CASH FLOWS

Years Ended December 31, 2021 and 2020

	<u>2021</u>	<u>2020</u>
Cash Flows from Operating Activities		
Cash received from contributions and grants	\$ 18,362,021	\$ 14,844,145
Cash received from services	24,779,314	23,641,671
Cash paid to suppliers and employees	(32,406,493)	(31,918,561)
Interest received	535,456	345,615
Interest paid	<u>(1,127,842)</u>	<u>(1,110,251)</u>
Net cash provided by operating activities	<u>10,142,456</u>	<u>5,802,619</u>
Cash Flows from Investing Activities		
Purchase of property and equipment	(1,543,043)	(2,749,369)
Proceeds from deposit on future land sale	1,380,626	50,000
Change in custodial accounts	(4,093)	34,236
Proceeds from sale and maturities of investments	821,001	1,262,705
Purchase of investments	(15,889,881)	(1,139,848)
Proceeds from redemption of certificates of deposit	<u>100,000</u>	<u> </u>
Net cash used in investing activities	<u>(15,135,390)</u>	<u>(2,542,276)</u>
Cash Flows from Financing Activities		
Contributions for long-term purposes	300,000	300,000
Proceeds from Small Business Administration note payable - PPP	5,164,700	
Principal payments on debt	(1,239,994)	(1,070,955)
Principal payments on capital leases	<u>(151,844)</u>	<u>(199,788)</u>
Net cash provided by (used in) financing activities	<u>4,072,862</u>	<u>(970,743)</u>
Net (decrease) increase in cash, cash equivalents, and restricted cash	(920,072)	2,289,600
Cash, cash equivalents, and restricted cash at beginning of year	<u>17,293,170</u>	<u>15,003,570</u>
Cash, cash equivalents, and restricted cash at end of year	<u>\$ 16,373,098</u>	<u>\$ 17,293,170</u>

See Notes to Consolidated Financial Statements.

	<u>2021</u>	<u>2020</u>
Reconciliation of Increase in Total Net Assets to Net Cash Provided by Operating Activities		
Increase in total net assets	<u>\$ 8,514,697</u>	<u>\$ 316,104</u>
Adjustments to reconcile increase in total net assets to net cash provided by operating activities:		
Depreciation	4,609,311	4,802,901
Amortization of notes payable issuance cost	62,050	62,050
Contributions for long-term purposes	(300,000)	(300,000)
Loss on disposal of property and equipment	673,580	96,897
Donation of property and equipment	(714,004)	
Net realized and unrealized gain on investments	(606,093)	(842,212)
Change in fair value of derivative financial instruments	(397,066)	279,143
Provision for doubtful accounts and discounts	(30,408)	(118,104)
Changes in assets and liabilities:		
(Increase) decrease in:		
Grants and accounts receivable	(3,251,143)	310,212
Promises to give	269,794	1,338,594
Prepaid expenses and inventories	(205,382)	458,970
Unemployment reserve	521,213	(500,762)
Increase (decrease) in:		
Accounts payable and accrued expenses	891,398	(803,516)
Deferred revenue	<u>104,509</u>	<u>702,342</u>
Total adjustments	<u>1,627,759</u>	<u>5,486,515</u>
Net cash provided by operating activities	<u>\$ 10,142,456</u>	<u>\$ 5,802,619</u>
Supplemental Schedule of Non-Cash Investing Activities		
Purchases of property and equipment in accounts payable	<u>\$ 505,423</u>	<u>\$ 41,831</u>

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

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

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

Nature of operations:

The Young Men's Christian Association of Greater Louisville, Inc. (YMCA) is a not-for-profit, charitable organization founded in 1853. The YMCA's mission is to put Christian principles into practice through programs that build healthy spirit, mind, and body for all. The YMCA exists to strengthen the Foundations of Community through Youth Development, Healthy Living, and Social Responsibility. 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, 2021, the YMCA operated 13 branches throughout Jefferson, Bullitt, Meade, and Oldham counties in Kentucky, as well as Clark and Floyd counties in Southern Indiana. In addition, the YMCA programs include Safe Place Services, an overnight resident camp (Camp Piomingo), and School Age Child Care services for four area county school systems, among many others. Across all programs, collaboration with volunteers, donors, and partner organizations is critical in order for resources to be leveraged in the most effective way possible.

National Safe Place, Inc. (d/b/a National Safe Place Network) (NSPN) is a not-for-profit, charitable organization that is a wholly-owned subsidiary of the YMCA. NSPN serves teens in crisis by providing training and licensing for the Safe Place shelter program to operate across the country. In addition, NSPN provides access to the TXT 4 Help texting initiative and ongoing training for member organizations.

Health Equity Partners Properties (HEPP) was created in 2018 as a not-for-profit, charitable organization that is a wholly-owned subsidiary of the YMCA. The purpose of HEPP is to bring multiple collaborative services under one roof, in an effort to provide community-integrated health to residents who would not otherwise have adequate access to services. HEPP holds the title to a parcel of real property located at 1720 W. Broadway in Louisville Kentucky.

Summary of significant accounting policies:

This summary of significant accounting policies of YMCA and Affiliates (Organizations) 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.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Principles of consolidation:

The accompanying consolidated financial statements, as of and for the years ended December 31, 2021 and 2020, include the accounts of the YMCA, NSPN, and HEPP. Consolidation is required based on the YMCA's majority voting interest in NSPN. Consolidation is recommended based on the YMCA's economic interest and influence in HEPP. All inter-company balances and transactions have been eliminated in consolidation.

Use of estimates:

The preparation of consolidated financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the consolidated financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Cash, cash equivalents, and restricted cash:

For purposes of the consolidated statements of cash flows, the Organizations consider all 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 for the YMCA 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. Restricted cash for HEPP consists of funds received from the Community Development Entities, which are restricted for interest and fees as defined in the loan agreement. As of December 31, 2021, and 2020, there was \$746,855 and \$902,545, respectively in restricted cash.

Inventories:

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

Investments and credit risk:

Investments are stated at fair value as of the date of the consolidated statements of financial position. Net investment income is reported in the consolidated statements of activities and consists of interest and dividend income, realized and unrealized gains and losses, less external investment expenses.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

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.

Promises to give:

The Organizations record unconditional promises to give that are expected to be collected within one year at net realizable value. Unconditional promises to give expected to be collected in future years are initially recorded at fair value using present value techniques incorporating risk-adjusted discount rates designed to reflect the assumptions market participants would use in pricing the asset. In subsequent years, amortization of the discounts is included in contribution revenue in the consolidated statements of activities. The Organizations determine the allowance for uncollectible promise to give based on historical experience, an assessment of economic conditions, and a review of subsequent collections. Promises to give are written-off when determined to be uncollectable.

Grants and accounts receivable:

The valuation of receivables are based upon a detailed analysis of past due accounts and history of uncollectible accounts. The Organizations periodically review doubtful accounts receivable to determine if write-offs are necessary. There was no allowance for doubtful accounts at December 31, 2021 and 2020.

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 Organizations' 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

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

The Organizations evaluate the recoverability of the carrying value of long-lived assets whenever events or circumstances indicate the carrying value may not be recoverable. No asset impairment was recognized during the years ended December 31, 2021 and 2020.

Deferred revenue:

Deferred revenue consists of contract liabilities for program fees and membership dues collected for future periods, and a deposit on the future sale of a parcel of land.

Loan costs:

Loan costs are capitalized when paid and are amortized using the effective interest method over the life of the loan. These are included in new market tax credit notes payable on the consolidated statements of financial position. Amortization is included in interest expense on the consolidated statements of activities.

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 9). 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, 2021 and 2020, the YMCA's derivative financial instruments consisted of four 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 pay 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.

Basis of presentation:

The Organizations record resources for accounting and reporting purposes based on the existence or absence of donor-imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Net Assets Without Donor Restrictions – Net assets available for use in general operations and not subject to donor restrictions. The governing board has designated, from net assets without donor restrictions, net assets for an operating reserve and endowment.

Net Assets with Donor Restrictions – Net assets subject to donor-imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity.

Gifts of long-lived assets and gifts of cash restricted for the acquisition of long-lived assets are released when placed in service.

The Organizations report contributions restricted by donors as increases in net assets without donor restriction if the restrictions expire (that is, when a stipulated time restriction ends or purpose restriction is accomplished) in the reporting period in which the revenue is recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions depending on the nature of the restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the consolidated statements of activities as net assets released from restriction.

Revenue and revenue recognition:

Contributions:

The Organizations receive contributions to support operating activities, endowments, and capital projects. These contributions can be from individuals, foundations, corporations, and trusts. Conditional gifts, with a measurable performance or other barrier and right of return, are not recognized until the conditions on which they depend are substantially met or explicitly waived by the donor.

Government grants and contracts:

The Organizations receive grant and contract funding from various federal, state, and local governments to provide a variety of program services to the public based on specific requirements included in the agreement, including eligibility, procurement, reimbursement, curriculum, staffing and other requirements. These program services include programs such as: after school child care, Safe Place services for youth in crisis, community health programs, and providing training and technical assistance to federally funded runaway and homeless youth programs. As such, the Organizations' government grants and contracts are nonreciprocal transactions and include conditions stipulated by the government agencies and are, therefore, accounted for as conditional contributions. Public support is recognized as conditions are satisfied, primarily as expenses are incurred.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

In-kind donations:

The Organizations recognize contributions of services received if such services: (a) create or enhance nonfinancial assets (b) require specialized skills (c) are provided by individuals possessing those skills, and (d) would typically need to be purchased if not contributed. The Organizations received contributed services for marketing and contract services of approximately \$45,000 and \$21,000 for the years ended December 31, 2021 and 2020, respectively.

The Organizations also receive services from many volunteers who give significant amounts of their time to the programs. No amounts have been reflected for these types of donated services, as there is no objective basis available to measure the value of such services.

Contributions of assets other than cash are recorded at estimated fair value.

Special events:

Special events revenue is recorded equal to the related contributions from donors net of the costs of direct benefit to donors, on the consolidated statements of activities.

Garage and rental income:

Garage income is recognized at the time payment is received. Rental income is recognized monthly on a pro-rata basis over the life of the lease.

Contracts with customers:

The Organizations have various revenue streams that are accounted for as reciprocal exchange transactions including membership dues, program fees, and sales of merchandise. Approximately 57% and 59% of revenues are derived under contracts, as defined by ASC 606 for the years ended December 31, 2021 and 2020, respectively. The following table disaggregates the Organizations contract revenue based on the timing of satisfaction of performance obligations:

	<u>2021</u>	<u>2020</u>
Performance obligations satisfied over time	2%	1%
Performance obligations satisfied at a point in time	98%	99%

Because the Organizations performance obligations relate to contracts with a duration of less than one year, the Organizations have elected to apply the optional exemption provided in FASB ASC 606-10-50-14(a), *Revenue from Contracts with Customers*, and, therefore, are not required to disclose the aggregate amount of the transaction price allocated to performance obligations that are unsatisfied or partially unsatisfied at the end of the reporting period. There are no incremental costs of obtaining a contract and no significant financing components. The nature, amount, and timing of contract revenues and cash flows is affected by the economy, government regulations, and community need for services.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Membership dues:

Membership dues for the YMCA consists of amounts that families and individuals pay to access facilities, which include access to fitness equipment, swimming pools, and group exercise, and receive discounts on various classes, programs, and activities. A membership is monthly and is automatically renewed during the membership renewal draft. Members generally pay a one-time joining fee plus a monthly fee. During 2020, a five-year agreement was entered into with a local employer to provide membership to employees. The employer paid the cost of the membership upon execution of the agreement. Membership revenue will be recognized monthly for this transaction over the life of the agreement.

Member drafts of dues match the month of their initial access to membership. Financial assistance is available to members, based on need. Such financial assistance is reflected as a reduction of gross membership dues.

Membership dues for NSPN consists of amounts that agencies pay to access an online library of training resources and or organization and professional development. In addition, the dues also consist of the fees agencies pay to become a licensed Safe Place site and receive the rights to utilize the Safe Place logo, marketing tools, training and tools needed for program implementation. Membership is an annual fee. During 2020, the membership period transitioned to a calendar year basis. Prior to that, the membership fee period was July 1st to June 30th. Membership fees are prorated based upon a member's join date.

Membership dues are recognized ratably over the period the membership is provided, in an amount that reflects the consideration the Organizations expects to be entitled to in exchange for those services. All the Organizations' revenue from memberships are from performance obligations satisfied over time. Prices are specific to a distinct performance obligation and do not consist of multiple transactions.

Program fees:

Program fees for the YMCA consist of amounts that families and individuals pay to participate in health, fitness, education and recreation activities and programs, including child care and camp. Program fees for short duration programs of generally two months or less, such as aquatics classes or youth sports sessions, are typically paid in advance at the time of registration. Program fees for longer duration programs, such as fee-based childcare, are usually paid weekly in advance. Cancellation provisions vary by program, but most transactions are cancellable with one week's notice. Refunds may be available for services not provided. Financial assistance is available to members and program participants. Such financial assistance is reflected as a reduction of gross program fees. Program fees for the YMCA are recognized ratably over the period the program service is provided, in an amount that reflects the consideration the YMCA expects to be entitled to in exchange for those services.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Program fees for NSPN consist of amounts that attendees pay for registration to training events. Program fees for short duration training or conference events of generally a week or less, and are typically paid in advance at the time of registration. Cancellation provisions vary by program, but most transactions are cancellable with 15 to 30 days' notice. Refunds may be available for services not provided.

Sales of merchandise:

The Organizations recognize revenue from the sales of merchandise at the time of purchase when the product is transferred.

Advertising and promotion:

Advertising and promotion costs are expensed as incurred. Advertising and promotion costs for 2021 and 2020 were approximately \$948,000 and \$916,000, respectively.

Compensated absences:

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

Income tax status:

The Organizations 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 Organizations 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 Organizations' tax-exempt purpose may be subject to taxation as unrelated business income.

As of December 31, 2021 and 2020, the Organizations 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.

Functional expenses:

The financial statements report categorization of expenses that are attributed to more than one of the YMCA focus areas: Healthy Living, Youth Development, and Social Responsibility. Therefore, expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include occupancy and depreciation, which are allocated on a square footage basis, as well as salaries and wages, other administrative expenses, and other, which are allocated on the basis of estimates of time and effort.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Accounting change:

In August 2017, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update No. 2017-12, *Derivatives and Hedging (Topic 815): Targeted Improvements to Accounting for Hedging Activities* (ASU 2017-12) to make targeted improvements in the hedge accounting model and simplify its application. This guidance affects the accounting for the Organizations' financial (i.e., interest rate) hedging activities. In April 2019, the FASB issued Accounting Standards Update No. 2019-04, *Codification Improvements to Topic 326, Financial Instruments – Credit Losses, Topic 815, Derivatives and Hedging, and Topic 825, Financial Instruments* (ASU 2019-04) to provide additional clarification.

ASU 2019-04 is effective on the date that ASU 2017-12 is adopted. Although ASU 2017-12 allowed early adoption, the Organization did not apply its provisions until the year ended December 31, 2021. Adoption of the standards requires additional tabular disclosures related to derivative instruments. The Organization has adjusted the presentation of these items accordingly.

Newly issued standards not yet effective:

The Financial Accounting Standards Board has issued accounting standard No. 2016-02, *Leases*, concerning the accounting for leases, effective for years beginning after December 15, 2021; and No. 2020-07 *Non-for-Profit Entities: Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets* effective for years beginning after June 15, 2021. The Organization is evaluating the impact that adoption of these standards will have on future financial position and results of operations.

Subsequent events:

Subsequent events have been evaluated through May 23, 2022 which is the date the consolidated financial statements were available to be issued.

Note 2. Grants and Accounts Receivable

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

	<u>2021</u>	<u>2020</u>
Metro United Way	\$ 118,101	\$135,942
Government grants	326,486	312,101
Employee retention credit	3,414,894	
Program services	142,635	172,002
Other	<u>63,598</u>	<u>194,526</u>
	<u>\$4,065,714</u>	<u>\$814,571</u>

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Note 3. Promises to Give

Promises to give due after one year from the date of the unconditional promise, were discounted using interest rates ranging from four to five percent. The promises to give related to the campaigns and contracts for future use of facilities as of December 31, 2021 and 2020 were as follows:

	<u>2021</u>	<u>2020</u>
Due less than one year	\$1,216,485	\$ 382,219
Due one to five years	<u>73,710</u>	<u>1,177,770</u>
	1,290,195	1,559,989
Less discount to net present value	(3,876)	(28,340)
Less allowance for doubtful accounts	<u>(31,061)</u>	<u>(37,005)</u>
Net unconditional promises to give	<u>\$1,255,258</u>	<u>\$1,494,644</u>

Note 4. Certificates of Deposit

Certificates of deposit for NSPN were maintained with a financial institution located in Kentucky, with original maturities greater than three months. The certificates of deposit bore interest at 0.45% and were redeemed in 2021.

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:

- 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.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

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, 2021 and 2020.

Cash equivalents – valued at the closing price reported on the active market on which the funds are traded.

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

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

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

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

In-kind property and equipment - valued based on the sale of comparable property and independent appraisal reports.

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

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

The following table sets forth the level, within the fair value hierarchy, the Organizations' investments and donated property and equipment at fair value as of December 31, 2021 and 2020:

	2021		
	<u>Cost</u>	<u>Fair Value</u>	<u>Unrealized Appreciation (Depreciation)</u>
Level 1 investments:			
Cash equivalents	\$15,044,897	\$15,044,897	
Common stocks	4,600	400	\$ (4,200)
Mutual funds:			
Fixed income funds	1,527,134	1,552,672	25,538
Equity funds	<u>3,187,173</u>	<u>5,223,567</u>	<u>2,036,394</u>
Total level 1 investments	<u>19,763,804</u>	<u>21,821,536</u>	<u>2,057,732</u>
Investments at NAV:			
Community Foundation of Southern Indiana	19,531	22,213	2,682
Community Foundation of Louisville	<u>68,649</u>	<u>87,643</u>	<u>18,994</u>
Total investments at NAV	<u>88,180</u>	<u>109,856</u>	<u>21,676</u>
Total investments	<u>\$19,851,984</u>	<u>\$21,931,392</u>	<u>\$2,079,408</u>
Level 2 in-kinds:			
Measured on a non-recurring basis:			
Property and equipment		<u>\$ 714,004</u>	
	2020		
	<u>Cost</u>	<u>Fair Value</u>	<u>Unrealized Appreciation (Depreciation)</u>
Level 1 investments:			
Cash equivalents	\$ 42,515	\$ 42,515	
Common stocks	4,600	400	\$ (4,200)
Mutual funds:			
Fixed income funds	1,285,208	1,362,653	77,445
Equity funds	<u>3,139,569</u>	<u>4,762,671</u>	<u>1,623,102</u>
Total level 1 investments	<u>4,471,892</u>	<u>6,168,239</u>	<u>1,696,347</u>
Investments at NAV:			
Community Foundation of Southern Indiana	17,098	19,531	2,433
Community Foundation of Louisville	<u>74,933</u>	<u>68,649</u>	<u>(6,284)</u>
Total investments at NAV	<u>92,031</u>	<u>88,180</u>	<u>(3,851)</u>
Total investments	<u>\$4,563,923</u>	<u>\$6,256,419</u>	<u>\$1,692,496</u>

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

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

Investment returns for the years ended December 31, 2021 and 2020, consisted of the following:

	<u>2021</u>	<u>2020</u>
Investment returns:		
Interest and dividends	\$322,451	\$185,298
Realized and unrealized gains	606,093	793,213
Investment expenses	<u>(32,453)</u>	<u>(26,544)</u>
Total return on investments	<u>\$896,091</u>	<u>\$951,967</u>

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 funds without and with donor restriction. The without donor restriction 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, 2021 and 2020 are as follows:

	<u>2021</u>		
	<u>Without Donor Restriction</u>	<u>With Donor Restriction</u>	<u>Total</u>
Endowment net assets, beginning of year	\$4,661,661	\$1,389,468	\$6,051,129
Investment income	342,530		342,530
Unrealized gain	380,140		380,140
Realized gain	225,953		225,953
Transfers to operations	<u>(276,570)</u>		<u>(276,570)</u>
Endowment net assets, end of year	<u>\$5,333,714</u>	<u>\$1,389,468</u>	<u>\$6,723,182</u>

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

	2020		
	<u>Without Donor Restriction</u>	<u>With Donor Restriction</u>	<u>Total</u>
Endowment net assets, beginning of year	\$3,955,815	\$1,389,468	\$5,345,283
Investment income	174,956		174,956
Unrealized gain	656,914		656,914
Realized gain	133,831		133,831
Transfers to operations	<u>(259,855)</u>	<u> </u>	<u>(259,855)</u>
Endowment net assets, end of year	<u>\$4,661,661</u>	<u>\$1,389,468</u>	<u>\$6,051,129</u>

Interpretation of relevant laws:

The Board of Directors of the YMCA have 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 donor restricted net assets (a) the original value of gifts donated to the donor restricted endowment, (b) the original value of subsequent gifts to the donor restricted endowment, and (c) accumulations to the donor restricted 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 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.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

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.

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>2021</u>	<u>2020</u>
Land and improvements	\$ 10,914,974	\$ 12,774,168
Buildings	111,895,664	111,162,994
Furniture and equipment	9,800,941	11,788,416
Vehicles	242,111	280,555
Leasehold improvements	206,203	209,034
Construction in progress (Note 8)	<u>813,012</u>	<u>15,733</u>
	133,872,905	136,230,900
Less accumulated depreciation	<u>59,601,994</u>	<u>58,017,111</u>
	<u>\$ 74,270,911</u>	<u>\$ 78,213,789</u>

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Note 8. Construction in Progress

At December 31, 2021, the Organizations have expended approximately \$813,000, to date for multiple projects in process at year-end, as follows:

- The Organizations received approximately \$714,000 as an in-kind gift (Note 5) through the YMCA of the USA and VMYL&R for the development of a new website. The project was completed in February 2022, with a total cost of approximately \$715,000.
- During 2021, the Organizations incurred costs of approximately \$15,000 for the painting of the gymnasium at the Norton Commons branch. The project was completed in January 2022, with a total cost of approximately \$117,000.
- During 2021, the Organizations incurred costs of approximately \$4,000 for the structural study of a parking garage at the Downtown branch. The project is expected to cost approximately \$300,000. The project is in the early planning and design phase, as such the commencement and estimated completion dates are unknown.
- During 2021, the Organizations incurred costs of approximately \$80,000 for design and planning for parking lot improvements and a covered walkway at the Republic Bank Foundation YMCA. The project is expected to cost approximately \$1,500,000. The project is anticipated to be completed in September 2022.

At December 31, 2020, the Organizations expended approximately \$16,000, to date in planning and designing for an HVAC project at the Northeast branch. Total costs for the project were approximately \$250,000, and the project was completed in July 2021.

Note 9. Debt

Debt consisted of the following (all terms, collateral and interest rates are presented as of December 31, 2021):

	<u>2021</u>	<u>2020</u>
Recreational Refunding Revenue Bond (Sub-note 2), with Republic Bank, due December 1, 2022. Semi-annual principal payments of \$401,147 began 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 property and equipment of the YMCA. The bond agreement Requires the YMCA to comply with certain covenants and financial	\$828,821	\$1,642,490

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

	<u>2021</u>	<u>2020</u>
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 property and equipment of the YMCA. 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 property and equipment of the YMCA. The bond agreement requires the YMCA to comply with certain covenants and financial ratios.	5,191,042	5,191,042
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, 2031, 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 property and equipment of the YMCA. The bond agreement requires the YMCA to comply with certain covenants and financial ratios.	5,670,677	5,670,677
Mortgage payable, with First Savings Bank, due August 9, 2028. The mortgage had a monthly payment of \$48,999, which included principal and interest, with an interest rate of 3.75%. Effective January 2020, the note was amended to a monthly payment of \$48,444, with an interest rate of 4.00%. Collateralized by substantially all of the YMCA's property and equipment located in southern Indiana.	3,546,504	3,971,251
Note payable, with John Deere Financial, matured September 1, 2021. The note had a monthly payment of \$175. This note was non-Interest bearing. The note was collateralized by a utility vehicle.	_____	<u>1,578</u>
	<u>\$17,913,692</u>	<u>\$19,153,686</u>

Recreational refunding Revenue Bond (Sub-note 2, 3, 4, and 5) with Republic Bank: interest payments on the notes are at the London Inter-Bank Offered Rate (LIBOR) plus 1.18% at December 31, 2021. As provided in the note agreement, should the availability of LIBOR be suspended, all outstanding amounts under this note shall be converted to the Base Rate, as defined in the agreement, which is the Secured Overnight Financing Rate (SOFR); this rate change was effective on January 16, 2021.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

The YMCA is exposed to certain risks relating to its ongoing activities. The primary risk managed by using derivative instruments is interest rate risk. Interest rate swaps are entered into to manage interest rate risk associated with the YMCA variable rate bonds.

Entities are required under GAAP to recognize all derivative instruments as either assets or liabilities in their statements of financial position. The YMCA designates interest rate swaps as cash flow hedges of variable rate bonds.

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, 2021 and 2020, of approximately \$829,000 and \$1,642,000, respectively. 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 \$(7,518) and \$(31,759), respectively, recognized on the consolidated statements of financial position at December 31, 2021 and 2020. The swap agreement matures on December 1, 2022.

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, 2021 and 2020, 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 a liability of \$(19,440) and \$(78,713), respectively, recognized on the consolidated statements of financial position at December 31, 2021 and 2020. The YMCA has the ability to terminate the swap agreement early between June 1, 2022 and June 1, 2025, as long as the termination occurs on any day which is June 1st or December 1st. The swap agreement matures on December 1, 2025.

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, 2021 and 2020, 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 a liability of \$(44,342) and \$(186,331), respectively, recognized on the consolidated statements of financial position at December 31, 2021 and 2020. The YMCA has the ability to terminate the swap agreement early between June 1, 2022 and June 1, 2030, as long as the termination occurs on any day which is June 1st or December 1st. The swap agreement matures on December 1, 2030.

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, 2021 and 2020, 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 a liability of \$(55,831) and \$(227,394), respectively, recognized on the consolidated statements of financial position at December 31, 2021 and 2020. The YMCA has the ability to terminate the swap agreement early between June 1, 2022 and December 1, 2034, as long as the termination occurs on any day which is June 1st or December 1st. The swap agreement matures on June 1, 2035.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

The following table summarizes the amount and location of the derivative instruments on the statements of financial position as of December 31, 2021 and 2020:

	<u>Location</u>	<u>2021</u>	<u>2020</u>
Interest rate swaps designated as cash flow hedges	Liabilities	<u>\$127,131</u>	<u>\$524,197</u>

The effect of derivative instruments designated as cash flow hedges on the consolidated statements of activities for the years ended December 31, 2021 and 2020 consist of the following:

	<u>Location of loss recognized in expense</u>	<u>Amount of loss recognized in expense</u>	
		<u>2021</u>	<u>2020</u>
Interest rate swap	Interest expense	\$196,520	\$54,560

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 pay 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.

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,	2022	\$ 1,290,525
	2023	1,340,932
	2024	1,390,026
	2025	1,441,465
	2026	1,495,587
	Thereafter	<u>10,954,857</u>
		<u>\$17,913,692</u>

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Note 10. New Market Tax Credits Notes Receivable and Payable

On January 5, 2018, the YMCA entered into a loan agreement with four Community Development Entities (collectively referred to as the “Lenders”). The Lenders funded the loan in the original aggregate principal amount of \$27,770,000 using the New Market Tax Credits program (“NMTC”). The Organization developed, constructed, equipped and leased the development project (HEPP) for use as the Republic Bank Foundation YMCA, located at 1720 W. Broadway, Louisville, Kentucky, which includes a wellness center, gymnasium, swimming pool, medical clinic, physical therapy, behavioral health clinic, and banking center for a holistic health approach to the community. HEPP constitutes a “qualified active low-income community business” within the meaning of Section 45D of the Code and the Treasury Regulations and guidance thereunder.

The NMTC program was established under IRC Section 45D and is administered through the Community Development Financial Institutions (“CDFI”) fund, which is a division of the US Department of Treasury. The CDFI provides authority for Community Development Entities (“CDEs”) to sell the provided tax credits to qualified investors. The mission of CDEs is to provide capital to low-income communities for eligible projects such as for-profit retail, manufacturing plants, service businesses and nonprofit businesses. Once the tax credits are received by the CDE, investors, such as local corporations, banks or insurance companies, invest (equity) in the CDE, which in turn allows the CDE to invest in qualifying businesses. This investment made into the CDE is called a qualified equity investment (“QEI”) and can be made either as an equity investment or a loan. That investment is typically made with a combination of funds contributed by the investor and loaned by a lender, allowing the investor to take tax credits on the combined amount. The investor receives new market tax credits calculated on that aggregate amount equal to 39 percent of the QEI and is spread out over 7 years (5% in years 1-3 and 6% in years 4-7). The investment made by the CDE is typically structured as 7-year, below-market interest rate, interest-only loans. At the end of the 7-year compliance period, there are mechanisms in place that would result in the YMCA purchasing all debt related to this transaction via a put option (forgiving the principal), as the investors would have received their financial return on investment via the tax credits.

As part of the transaction, the YMCA provided a leveraged loan to the QEI for \$17,927,966 via an interest bearing note receivable. In connection with the above CDE loans, at the end of the 7-year compliance period this note receivable is forgiven. HEPP then borrowed \$27,770,000 from the CDE’s for the project (including the leveraged loan). There were ten separate promissory notes signed, two for each CDE.

Until December 2024, interest only payments will be due, annually on December 15th at a rate of 1.37%. Principal payments are due beginning December 2025 and will be based on the Lender’s amortization schedule in the loan agreement. The loan is secured by a mortgage on the property and substantially all of the property’s assets, with the exception of the fee and reimbursement reserve accounts. Loan and regulatory agreements restrict the use of the property to those allowed as a qualified active low-income community business, for the term of the note.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

	<u>2021</u>	<u>2020</u>
Loans payable with CDE's	\$27,770,000	\$27,770,000
Less unamortized debt issuance cost	<u>905,536</u>	<u>967,586</u>
	<u>\$26,864,464</u>	<u>\$26,802,414</u>

Note 11. Small Business Administration Note Payable

On April 7, 2021, the YMCA qualified for and received a loan pursuant to the Paycheck Protection Program, a program implemented by the U.S. Small Business Administration (SBA) under the Coronavirus Aid, Relief, and Economic Security Act, from a qualified lender, for an aggregate principal amount of \$5,164,700 (the "PPP Loan"). The PPP Loan bears interest at a fixed rate of 1.0% per annum, has a term of five years, and is unsecured and guaranteed by the U.S. Small Business Administration. The principal amount of the PPP Loan is subject to forgiveness under the Paycheck Protection Program upon the Organization's request, to the extent the PPP Loans proceeds are used to pay certain expenses permitted by the Paycheck Protection Program, incurred by the Organization. In November 2021, the YMCA applied for forgiveness of the PPP Loan with the respect to these covered expenses. The YMCA received notification on March 30, 2022, the PPP loan was forgiven.

Note 12. Capital Advance

The YMCA has an outstanding capital advance of \$477,000 included in net assets at December 31, 2021 and 2020 from the Louisville Metro Affordable Housing Trust Fund, Inc., for the renovation of the West Chestnut Street dwellings. The dwellings are rented to individuals who are at or below 50% of the area median income for Jefferson County. The capital advance bears no interest and is not required to be repaid as long as the location remains available for renting to families and individuals who meet the previous mentioned criteria, for a period of fifteen years from the date of the advance of June 30, 2017 and is maintained in accordance with the program. The advance is secured by a mortgage on the property. Early termination of the project would require repayment of the original amount of the advance plus interest of 5% from the origination date.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Note 13. Deferred Revenue

The following table provides information about significant changes in deferred revenue for the years ended December 31, 2021 and 2020:

	<u>2021</u>	<u>2020</u>
Deferred revenue, beginning of year	\$ 838,697	\$ 86,355
Revenue recognized that was included in deferred revenue at the beginning of year	(415,157)	(86,355)
Increases in deferred revenue due to cash received during the year	<u>519,666</u>	<u>838,697</u>
Deferred revenue, end of year	<u>\$ 943,206</u>	<u>\$838,697</u>

Deferred revenue at December 31, 2021 and 2020 consisted of the following:

	<u>2021</u>	<u>2020</u>
Program fees	\$509,365	\$236,537
Membership fees	433,841	552,160
Deposit on land sale	<u>50,000</u>	<u>50,000</u>
	<u>\$943,206</u>	<u>\$838,697</u>

Note 14. Capital Leases

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

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

Year ending December 31,	2022	\$88,303
	2023	57,865
	2024	<u>30,390</u>
Total minimum lease payments		176,558
Less amount representing interest		<u>(7,737)</u>
Present value of minimum lease payments		<u>\$168,821</u>

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

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

	<u>2021</u>	<u>2020</u>
Equipment	\$ 666,735	\$ 782,908
Accumulated amortization	<u>(508,203)</u>	<u>(482,092)</u>
	<u>\$ 158,532</u>	<u>\$ 300,816</u>

Note 15. Line-of-Credit

The YMCA has a \$1,000,000 available unsecured revolving line-of-credit agreement with Republic Bank. The line of credit is secured by the general business assets specifically excluding real estate. The line-of-credit bears interest, payable monthly, at a variable rate of 2.25% and 3.25%, at December 31, 2021 and 2020, respectively. The line-of-credit expires in September 2022. As of December 31, 2021, and 2020, there were no outstanding borrowings on the line-of-credit.

Note 16. Changes in Net Assets with Donor Restrictions

Net assets with donor restrictions are restricted for the following purposes or periods.

	<u>2021</u>	<u>2020</u>
Subject to expenditure for specified purpose:		
Operations:		
Metro United Way	\$ 118,101	\$ 135,941
Safe Place Services	182,792	345,639
Childcare	3,960,692	212,202
Other		42,484
Capital:		
Chestnut Street capital advance	477,000	477,000
West Louisville project	700,000	973,919
Clark County aquatics	64,796	64,796
Floyd County – use of facility	25,000	25,000
New Albany maintenance reserve	70,835	70,835
Other	<u>30,000</u>	<u>30,000</u>
	5,629,216	2,377,816
Subject to the passage of time:		
Operations:		
Annual Giving Campaign	<u>507,966</u>	<u>445,085</u>
	6,137,182	2,822,901
Endowments restricted in perpetuity	<u>1,389,468</u>	<u>1,389,468</u>
	<u>\$7,526,650</u>	<u>\$4,212,369</u>

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Net assets were released from donor restriction by incurring expenses satisfying the restricted purpose by occurrence of events specified by donors, or by a change in the restrictions satisfied by donor. Those amounts released from restriction during the years ended December 31, 2021 and 2020, are as follows:

	<u>2021</u>	<u>2020</u>
Subject to expenditure for specified purpose:		
Operations:		
Metro United Way	\$ 241,343	\$ 315,236
Safe Place Services	287,847	136,000
Childcare	3,073,252	3,002,658
Other	42,484	49,000
Capital:		
West Louisville project	273,919	999,528
Other	<u>30,000</u>	<u>30,000</u>
	3,948,845	4,532,422
Subject to the passage of time:		
Operations:		
Annual Giving Campaign	<u>445,086</u>	<u>741,688</u>
	<u>\$4,393,931</u>	<u>\$5,274,110</u>

The majority of the permanent endowments have no specific use restrictions on the income; therefore, the interest income from these assets is utilized for general operations of the YMCA. Gains and losses (net appreciation and depreciation) on restricted in perpetuity endowment fund investments will be recorded as an increase (decrease) in without donor restrictions board designated endowment net assets unless the donor has explicitly restricted the use of the net appreciation and depreciation.

Note 17. Memorandum of Agreement Commitment

As a result of a Memorandum of Agreement with the Board of Education for the Jefferson County Public School District (JCPS), the YMCA paid approximately \$329,000 in 2021 and 2020, respectively, to offset JCPS's expenses for hosting the Childcare Enrichment Program. The YMCA has a continuing commitment with JCPS through June 30, 2022.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Note 18. 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. During March 2020, the YMCA elected to utilize the option provided by the Board of Trustees of the YMCA Retirement Fund to reduce the employer contribution from 12% of employee compensation to 1%, effective May 15, 2020 through December 31, 2020. The YMCA elected to increase the employer contribution rate to 6% of employee compensation effective January 1, 2021, and to 10% of employee compensation effective July 1, 2021. Effective January 1, 2022 the contribution rate was increased to 12%. The YMCA's contributions were approximately \$818,000 and \$507,000 for 2021 and 2020, respectively.

Note 19. Operating Leases

In November 2004, the YMCA committed to a lease for space located at the Middletown Plaza, 12330 Shelbyville Road, Middletown, Kentucky 40243. The lease expired in November 2020. The monthly lease payments were \$7,850.

Effective March 2016, the YMCA has a monthly lease with the Louisville Water Company for \$1,000 per month. The lease is for land located at the Southwest Branch. In the event that the lessor should reoccupy the entire leased premises, the lessor will pay the YMCA a sum equal to the depreciated cost of the YMCA's improvements surrendered.

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 ("Park"), 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 Commonwealth of Kentucky Fish and Wildlife Department with the option to extend the lease for an additional twenty-five years. The YMCA responsibilities indicated above continue to be in effect in the new lease with the Commonwealth of Kentucky Fish and Wildlife Department. Annual lease payments are \$6,000.

In July 2017, the YMCA and NSPN committed to a five-year lease, with the option to extend the lease for two five-year renewal options, with 2722 Crittenden Drive, LLC, for a building located at 2722 Crittenden Drive, Louisville, Kentucky to be utilized for administrative offices, contact and operations center. Monthly lease payments were \$10,000, for the years ended December 31, 2021 and 2020. During 2020, a lease amendment was entered into allowing for the option to terminate the lease effective March 31, 2021. In September 2020, the termination option was exercised for a fee of \$36,000.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

In October 2017, NSPN committed to a 36-month lease with Country Road Properties, for a building located at 251 South Peters Road, Knoxville, Tennessee to be utilized for offices. This lease was for a thirty-six month term with monthly payments of \$1,087 per month. The lease was terminated in October 2020.

The YMCA has committed to various leases for fitness equipment to be used at various facilities. The leases start October 2019 and are for 36 months. The leases are structured as operating leases with monthly payments of \$10,744.

The YMCA has committed to 26 copier leases to be used at various facilities. The lease start dates range from September 2017 through February 2022 and are over periods ranging from 48 to 63 months. The leases are structured as operating leases with monthly payments ranging from \$34 to \$559 per lease.

The YMCA has committed to three leases for postage machines at various facilities. The lease start dates range from January 2017 through November 2020, and are over a period of 63 months. The leases are structured as operating leases with quarterly payments ranging from \$196 to \$2,298.

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

December 31,	2022	\$171,053
	2023	43,616
	2024	22,324
	2025	15,873
	2026	10,867

Note 20. Unemployment Reserve

The Organization participates in a self-funded unemployment trust. Deposits are made to a reserve account, and unemployment claims are paid from the trust as they arise. As of December 31, 2021 and 2020, the Organization had a reserve balance of approximately \$100,000 and \$625,000, respectively, on deposit with the trustee. For 2021 and 2020, the unemployment account is a Level 2 in the fair value hierarchy (as described in Note 5). The funds are invested by the trustee essentially as 70% in fixed-income and 30% in equity funds. During the years ended December 31, 2021 and 2020, the Organization recorded an investment loss of \$(20,506) and \$(9,609), respectively, on this trust that is included in miscellaneous revenues on the consolidated statements of activities.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Note 21. 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. 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 \$110,000 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, 2021 and 2020, the board designated reserve totaling approximately \$400,000 is included in board designated reserves on the consolidated statements of financial position.

Note 22. Federal Grant for Runaway and Homeless Youth Program

During September 2017, the U.S. Department of Health and Human Services awarded NSPN a \$6.3 million grant to conduct the Runaway and Homeless Youth Training and Technical Assistance Center program. The grant was payable over a three-year period, and expired in September 2020.

As part of the grant agreements, NSPN was required to provide 10% a year in non-federal matching contributions to the program. For the year ended December 31, 2020, approximately \$1,315,000, was recognized in grant revenue.

Note 23. Housing Assistance Contract

The YMCA received \$271,533, and \$274,488 during the years ended December 31, 2021 and 2020, respectively, from HUD under two Section 8 Housing Assistance Payment Contracts for homeless individuals. The future scheduled expiration dates of these contracts are July 21, 2022 and August 8, 2022. Under the terms of the contract agreement, the YMCA may not increase the rents charted to tenants without HUD approval.

Note 24. Childcare Sustainment Funding

During 2021 and 2020, the Commonwealth of Kentucky, Cabinet for Health and Family Services, Department for Community Based Services, and in connection with the federal CARES Act, provided the YMCA, as an existing state approved licensed childcare provider, with funding of approximately \$6,800,000 and \$3,200,000, respectively. Under the Agreement, approximately \$2,900,000 and \$3,000,000, of the funding was used for employee wages, mortgage and rent payments, utilities, insurance, food, materials and supplies, and related expenses related specifically for its childcare operations. The unspent balance of the funds are expected to be fully utilized in 2022. The agreement continues into 2022, and the funds received will be determined on a sliding scale based upon a site's location and the number of children served.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Note 25. Employee Retention Tax Credits

The YMCA is eligible for the Employee Retention Credit (“ERC”) under the CARES Act, which is a refundable tax credit against certain employment taxes up to \$5,000 per employee for eligible employers. The tax credit is equal to 50% of qualified wages paid to employees during a quarter, capped at \$10,000 of qualified wages per employee through December 31, 2020. Additional relief provisions were passed by the United States government, which extend and slightly expand the qualified wage caps on these credits through September 30, 2021. Based on the additional provisions, the tax credit is equal to 70% of qualified wages paid to the employees during a quarter, and the limit on qualified wages per employee has been increased to \$10,000 of qualified wages per quarter. Approximately \$1,509,000 was received in 2021. Grants receivable for the ERC for 2021 are approximately \$3,415,000, which represents refunds due on the 2021 Form 941-X Adjusted Quarterly Federal Tax Return for the quarters ending March 31 and June 30 of which \$1,600,000 was received in March 2022. The YMCA used a consulting group to calculate and file for the ERC.

Note 26. Lease Revenue

In November 2008, the YMCA committed to leasing office space at the Floyd County branch to Floyd Memorial Hospital for ten years, with an annual base rent of \$50,000. The lease has the option to be renewed for two five-year terms, one of which was exercised in November 2018. The monthly base rent upon renewal is \$5,894.

In July 2004, the YMCA committed to leasing office space at the Clark 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, beginning October 2014. 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.

In December 2018, the YMCA committed to leasing office space at the Republic Bank Foundation branch, to Family and Children’s Place, Inc. for seven years, with an annual rent of \$12,940. The lease began in December 2019. The lease has an option to be renewed for two five-year terms. Family and Children’s Place, Inc. will pay for shared expenses incurred for use of common areas.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

In December 2018, the YMCA committed to leasing office space at the Republic Bank Foundation branch to ProRehab Louisville, Inc. for ten years, with annual rent of \$67,200 for the first five years of the lease. The annual rent increases to \$73,920 for the sixth through tenth year of the lease agreement. The lease began in December 2019. The lease has an option to be renewed for two five-year terms. ProRehab Louisville, Inc. pays for shared expenses incurred for use of common areas.

In January 2019, the YMCA committed to leasing office space at the Republic Bank Foundation branch to Republic Bank and Trust Company for ten years, with annual rent of \$61,760. The lease began in December 2019. The lease has the option to be renewed for two five-year terms. Republic Bank and Trust Company pays for shared expenses incurred for use of common areas.

In August 2019, YMCA committed to leasing office space at the Republic Bank Foundation branch to Gilda's Club for five years and four months, with annual rent of \$24,576. The lease began in September 2021. The lease has the option to be renewed for a five-year term. Gilda's Club pays for shared expenses incurred for use of common areas.

In November 2021, YMCA committed to leasing office space at the Republic Bank Foundation branch to Hosparus for ten years, with annual rent of \$24,900. The lease will begin once both parties have agreed to the commencement date. The lease has the option to be renewed for two five-year term. Hosparus will pay for shared expenses incurred for use of common areas.

In September 2019, YMCA committed to leasing office space to Community Medical Associates, Inc. for 10 years, with annual rent of \$133,460 for the first five years of the lease. The annual rent increases to \$146,806 for the sixth through tenth year of the lease agreement. The lease began in December 2019. The lease has the option to be renewed for two five-year terms. Community Medical Associates Inc. pays for shared expenses incurred for use of common areas.

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

December 31,	2022	\$329,278
	2023	344,680
	2024	352,002
	2025	313,283
	2026	300,343

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Note 27. Liquidity and Availability of Resources

The YMCA strives to maintain liquid financial assets sufficient to cover a minimum of 45 days of general operating expenditures. In addition, projections utilized to appropriately manage cash flow projections factor in one-time contributions and expenses. When opportunities exist, financial assets in excess of daily cash requirements are invested in certificates of deposit, money market funds and other short-term investments.

The following table reflects the YMCA's financial assets as of December 31, 2021 and 2020, reduced by amounts that are not available to meet general expenditures within one year of the December 31, 2021 and 2020 consolidated statement of financial position date because of donor restrictions or internal board designations. In the event the need arises to utilize the board-designated funds for liquidity purposes, the reserves could be drawn upon through board resolution.

<u>Financial assets at year-end:</u>	<u>2021</u>	<u>2020</u>
Cash and cash equivalents	\$15,626,243	\$16,390,625
Grants and accounts receivable	4,065,714	814,571
Promises to give (12 months)	1,216,485	382,219
Investments	<u>21,931,392</u>	<u>6,256,419</u>
Total current financial assets	<u>\$42,839,834</u>	<u>\$23,843,834</u>
Investments with liquidity horizons greater than one year	\$ (6,723,182)	\$ (6,051,129)
Cash reserved for construction in progress	(1,423,000)	(292,860)
Donor-imposed restrictions (excluding construction)	(4,935,182)	(1,324,867)
Board-designated reserves	<u>(1,401,321)</u>	<u>(1,401,321)</u>
Financial assets available to meet cash needs for general expenditures within one year	<u>\$28,357,149</u>	<u>\$14,773,657</u>

Note 28. Sale of Land

During 2020, HEPP entered into negotiations with the Jefferson County School District to sell approximately 4.6 acres of land, to be utilized as a site for a future public elementary school. A deposit was received of \$50,000 (Note 13). The sale of the land was finalized in April 2021 for approximately \$1,400,000, resulting in a loss of approximately \$660,000. These funds will largely be utilized to ensure that the YMCA site design meets the community needs for a fully-integrated program site. Additions will include parking reconfiguration, additional restrooms, and a building annex for students to safely enter the YMCA.

In conjunction with the vision of enhancing choices for students and families to be proximate to multiple services thereby enhancing the Community Integrated Health continuum, the parties have executed an agreement for the shared use of facilities. In addition, the YMCA is negotiating with Jefferson County School District to reimburse the YMCA an estimated \$650,000 of the original cost of the gymnasium.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Note 29. Contingency

The COVID-19 outbreak that started in the United States in 2020 caused disruptions to businesses and organizations through mandated and voluntary closures. During 2020, the Organizations acted quickly as operations were suspended or reduced, and later extended, employees were furloughed and building operations were reduced to a maintenance level. Throughout the remainder of 2020 and 2021, the Organizations continued to reestablish operations following government and community guidelines with limited capacity and safety precautions in place to which constituents have responded favorably. The extent of the impact on the Organizations' future operations and cash flows is uncertain. However, the Organizations have taken action to mitigate the effects of the pandemic by aligning operating costs with allowed operations. In addition, given the uncertain landscape and the need for quick and effective decision making, the Board of Directors, and in particular the Executive and Finance Committees, have maintained an increased meeting frequency in order to receive updates, and further guide the Organizations effectively. These monthly meetings continued through the end of 2021. While these disruptions are expected to be temporary, there is uncertainty about the impact the outbreak will have on the economy and the Organizations' employees, and most importantly members and participants served. Staff and Board members will work together to continue to project future impact through forecasting and modeling. The consolidated financial statements do not include any adjustments that might result from the outcome of this uncertainty.

Note 30. Litigation

The YMCA is a defendant in litigation relating to certain personal injury claims. While the final outcomes 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 31. Concentration of Cash

The Organizations 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, 2021, the Organizations' uninsured cash balances totaled approximately \$15 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.

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

CONSOLIDATING STATEMENT OF FINANCIAL POSITION

December 31, 2021

Assets	YMCA of Greater Louisville, Inc.	National Safe Place, Inc.	Health Equity Partners Properties, Inc.	Eliminations	Consolidated
Cash and cash equivalents	\$ 14,102,721	\$ 184,842	\$ 1,338,680		\$ 15,626,243
Cash and cash equivalents, restricted	71,172		675,683		746,855
Total cash, cash equivalents, and restricted cash	14,173,893	184,842	2,014,363		16,373,098
Grants and accounts receivable	4,104,058	4,006		\$ (42,350)	4,065,714
Promises to give, net	1,219,210	36,048			1,255,258
Prepaid expenses and inventories	556,861	11,410			568,271
Unemployment reserve	101,927				101,927
Investments	21,931,392				21,931,392
New market tax credit note receivable	17,927,966				17,927,966
Property and equipment, net	46,726,055		27,544,856		74,270,911
Total assets	\$ 106,741,362	\$ 236,306	\$ 29,559,219	\$ (42,350)	\$ 136,494,537
Liabilities and Net Assets					
Accounts payable and accrued expenses	\$ 2,836,691	\$ 3,742	\$ 2,133	\$ (1,000)	\$ 2,841,566
Deferred revenue	897,371	45,835			943,206
Due to YMCA		41,350		(41,350)	
Custodial liabilities	124,568				124,568
Capital lease obligations	168,821				168,821
Debt	17,913,692				17,913,692
Small Business administration note payable	5,164,700				5,164,700
New market tax credit notes payable, net			26,864,464		26,864,464
Derivative financial instruments	127,131				127,131
Total liabilities	27,232,974	90,927	26,866,597	(42,350)	54,148,148
Net Assets					
Without donor restrictions:					
Board designated reserves	39,497,366	131,836			39,629,202
Board designated endowment	5,333,714				5,333,714
Undesignated	27,186,706	(22,505)	2,692,622		29,856,823
Total without donor restrictions	72,017,786	109,331	2,692,622		74,819,739
With donor restrictions:					
Restricted by purpose or time	6,101,134	36,048			6,137,182
Restricted in perpetuity	1,389,468				1,389,468
Total with donor restrictions	7,490,602	36,048			7,526,650
Total net assets	79,508,388	145,379	2,692,622		82,346,389
Total liabilities and net assets	\$ 106,741,362	\$ 236,306	\$ 29,559,219	\$ (42,350)	\$ 136,494,537

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

CONSOLIDATING STATEMENT OF FINANCIAL POSITION

December 31, 2020

Assets	YMCA of Greater Louisville, Inc.	National Safe Place, Inc.	Health Equity Partners Properities, Inc.	Eliminations	Consolidated
Cash and cash equivalents	\$ 15,966,239	\$ 237,061	\$ 187,325		\$ 16,390,625
Cash and cash equivalents, restricted	71,136		831,409		902,545
Total cash, cash equivalents, and restricted cash	16,037,375	237,061	1,018,734		17,293,170
Certificates of deposit		100,000			100,000
Grants and accounts receivable	940,569	4,737	7,000	\$ (137,735)	814,571
Promises to give, net	1,472,529	22,115			1,494,644
Prepaid expenses and inventories	330,550	32,339			362,889
Unemployment reserve	623,140				623,140
Investments	6,256,419				6,256,419
New market tax credit note receivable	17,927,966				17,927,966
Property and equipment, net	47,976,268	6,279	30,231,242		78,213,789
Total assets	\$ 91,564,816	\$ 402,531	\$ 31,256,976	\$ (137,735)	\$123,086,588
Liabilities and Net Assets					
Accounts payable and accrued expenses	\$ 1,465,828	\$ 27,748	\$ 8,921	\$ (15,921)	\$ 1,486,576
Deferred revenue	788,697		50,000		838,697
Due to YMCA		121,814		(121,814)	
Custodial liabilities	128,661				128,661
Capital lease obligations	320,665				320,665
Debt	19,153,686				19,153,686
New market tax credit notes payable, net			26,802,414		26,802,414
Derivative financial instruments	524,197				524,197
Total liabilities	22,381,734	149,562	26,861,335	(137,735)	49,254,896
Net Assets					
Without donor restrictions:					
Board designated reserves	27,833,060	222,557			28,055,617
Board designated endowment	4,661,661				4,661,661
Undesignated	32,498,107	8,297	4,395,641		36,902,045
Total without donor restrictions	64,992,828	230,854	4,395,641		69,619,323
With donor restrictions:					
Restricted by purpose or time	2,800,786	22,115			2,822,901
Restricted in perpetuity	1,389,468				1,389,468
Total with donor restrictions	4,190,254	22,115			4,212,369
Total net assets	69,183,082	252,969	4,395,641		73,831,692
Total liabilities and net assets	\$ 91,564,816	\$ 402,531	\$ 31,256,976	\$ (137,735)	\$123,086,588

YOUNG MEN’S CHRISTIAN ASSOCIATION OF GREATER LOUISVILLE, INC. AND AFFILIATES

CONSOLIDATING STATEMENT OF ACTIVITIES

Year Ended December 31, 2021

	YMCA of Greater Louisville, Inc.			National Safe Place, Inc.			Health Equity Partners Properties, Inc.		Consolidated		
	Without Donor Restriction	With Donor Restriction	Total	Without Donor Restriction	With Donor Restriction	Total	Without Donor Restriction	Eliminations	Without Donor Restriction	With Donor Restriction	Total
Public Support, Revenues and Gains											
Public support:											
Contributions	\$ 901,236	\$ 626,918	\$ 1,528,154	\$ 196,596	\$ 36,048	\$ 232,644			\$ 1,097,832	\$ 662,966	\$ 1,760,798
Childcare sustainment funding		6,821,743	6,821,743							6,821,743	6,821,743
Employee retention credit	4,923,752		4,923,752						4,923,752		4,923,752
Special events (net of cost of direct benefits to donors of approximately \$17,000)	3,774		3,774						3,774		3,774
Government grants	3,387,953		3,387,953						3,387,953		3,387,953
In-kind donations	759,430		759,430	5,000		5,000		\$ (5,000)	759,430		759,430
Metro United Way grant	8,384	223,503	231,887						8,384	223,503	231,887
Other grants	1,296,502		1,296,502						1,296,502		1,296,502
Total public support	<u>11,281,031</u>	<u>7,672,164</u>	<u>18,953,195</u>	<u>201,596</u>	<u>36,048</u>	<u>237,644</u>		<u>(5,000)</u>	<u>11,477,627</u>	<u>7,708,212</u>	<u>19,185,839</u>
Revenues and gains (losses):											
Membership dues	14,313,505		14,313,505	154,932		154,932		(1,000)	14,467,437		14,467,437
Programs	12,630,960		12,630,960	144,919		144,919		(1,000)	12,774,879		12,774,879
Sales of merchandise	46,726		46,726	24,798		24,798			71,524		71,524
Management fees	451,631		451,631					(446,406)	5,225		5,225
Interest income	212,584		212,584	546		546			213,130		213,130
Net investment income	896,091		896,091						896,091		896,091
Change in fair value of derivative financial instruments	397,066		397,066						397,066		397,066
Garage and rental income	518,896		518,896				\$ 380,326	(385,326)	513,896		513,896
Loss on disposal of property and equipment	(13,276)		(13,276)				(660,304)		(673,580)		(673,580)
Miscellaneous	98,050		98,050	1,712		1,712			99,762		99,762
Total revenues and gains (losses)	<u>29,552,233</u>		<u>29,552,233</u>	<u>326,907</u>		<u>326,907</u>	<u>(279,978)</u>	<u>(833,732)</u>	<u>28,765,430</u>		<u>28,765,430</u>
Net assets released from restriction	<u>4,371,816</u>	<u>(4,371,816)</u>		<u>22,115</u>	<u>(22,115)</u>				<u>4,393,931</u>	<u>(4,393,931)</u>	
Total public support, revenues, and gains	<u>45,205,080</u>	<u>3,300,348</u>	<u>48,505,428</u>	<u>550,618</u>	<u>13,933</u>	<u>564,551</u>	<u>(279,978)</u>	<u>(838,732)</u>	<u>44,636,988</u>	<u>3,314,281</u>	<u>47,951,269</u>
Expenses											
Program services	34,172,066		34,172,066	488,473		488,473	1,269,674	(704,204)	35,226,009		35,226,009
Management and general	3,286,000		3,286,000	132,868		132,868	153,367	(87,573)	3,484,662		3,484,662
Fund-raising	722,056		722,056	50,800		50,800		(46,955)	725,901		725,901
Total expenses	<u>38,180,122</u>		<u>38,180,122</u>	<u>672,141</u>		<u>672,141</u>	<u>1,423,041</u>	<u>(838,732)</u>	<u>39,436,572</u>		<u>39,436,572</u>
Increase (decrease) in total net assets	<u>7,024,958</u>	<u>3,300,348</u>	<u>10,325,306</u>	<u>(121,523)</u>	<u>13,933</u>	<u>(107,590)</u>	<u>(1,703,019)</u>		<u>5,200,416</u>	<u>3,314,281</u>	<u>8,514,697</u>
Net assets at beginning of year	<u>64,992,828</u>	<u>4,190,254</u>	<u>69,183,082</u>	<u>230,854</u>	<u>22,115</u>	<u>252,969</u>	<u>4,395,641</u>		<u>69,619,323</u>	<u>4,212,369</u>	<u>73,831,692</u>
Net assets at end of year	<u>\$ 72,017,786</u>	<u>\$ 7,490,602</u>	<u>\$ 79,508,388</u>	<u>\$ 109,331</u>	<u>\$ 36,048</u>	<u>\$ 145,379</u>	<u>\$ 2,692,622</u>	<u>\$</u>	<u>\$ 74,819,739</u>	<u>\$ 7,526,650</u>	<u>\$ 82,346,389</u>

YOUNG MEN’S CHRISTIAN ASSOCIATION OF GREATER LOUISVILLE, INC. AND AFFILIATES

CONSOLIDATING STATEMENT OF FUNCTIONAL EXPENSES
Year Ended December 31, 2021

	YMCA of Greater Louisville, Inc.							National Safe Place, Inc.				Health Equity Partner Properties, Inc.				Consolidated						
	Healthy Living	Youth Development	Social Responsibility	Total Program Services	Management and General	Fund - Raising	Total	Social Responsibility	Management and General	Fund - Raising	Total	Social Responsibility	Management and General	Total	Eliminations	Healthy Living	Youth Development	Social Responsibility	Total Program Services	Management and General	Fund - Raising	Total
Salaries and wages	\$ 3,552,857	\$ 9,437,433	\$ 1,265,268	\$ 14,255,558	\$ 1,625,231	\$ 404,270	\$ 16,285,059									\$ 3,552,857	\$ 9,437,433	\$ 1,265,268	\$ 14,255,558	\$ 1,625,231	\$ 404,270	\$ 16,285,059
Employee benefits	240,251	951,703	119,057	1,311,011	197,624	49,228	1,557,863									240,251	951,703	119,057	1,311,011	197,624	49,228	1,557,863
Payroll taxes	282,634	743,317	99,648	1,125,599	114,282	35,382	1,275,263									282,634	743,317	99,648	1,125,599	114,282	35,382	1,275,263
Management fees								\$ 306,962	\$ 46,122	\$ 46,122	\$ 399,206				\$ (399,206)							
Professional fees and contract services	505,398	486,238	263,484	1,255,120	381,358	50,267	1,686,745	82,563	57,136		139,699		\$ 91,317	\$ 91,317	(48,200)	505,398	486,238	338,465	1,330,101	489,193	50,267	1,869,561
Supplies	655,866	1,203,547	403,303	2,262,716	66,484	7,234	2,336,434	3,419	578	285	4,282					655,866	1,203,547	406,722	2,266,135	67,062	7,519	2,340,716
Telephone	17,573	504,143	9,535	531,251	89,140	1,171	621,562	2,117	366	366	2,849					17,573	504,143	11,652	533,368	89,506	1,537	624,411
Postage	77,254	23,839	1,461	102,554	18,801	2,050	123,405	724	5	3	732					77,254	23,839	2,185	103,278	18,806	2,053	124,137
Occupancy	5,002,261	501,185	86,127	5,589,573	74,795	1,087	5,665,455	15,220	1,708	1,708	18,636				(385,326)	4,621,935	501,185	98,013	5,221,133	75,670	1,962	5,298,765
Equipment rental and maintenance	546,115	83,206	891	630,212	25,053	2,685	657,950									546,115	83,206	891	630,212	25,053	2,685	657,950
Printing and promotion	233,816	153,369	95,127	482,312	334,738	109,903	926,953	25,241			25,241					233,816	153,369	120,368	507,553	334,738	109,903	952,194
Travel and employee expenses	22,138	211,963	49,863	283,964	7,726	1,544	293,234	2,535			2,535					22,138	211,963	52,398	286,499	7,726	1,544	295,769
Conferences, conventions and meetings	4,682	62,086	5,016	71,784	44,458	34,967	151,209	40,112	534	263	40,909					4,682	62,086	45,128	111,896	44,992	35,230	192,118
Membership dues	109,395	215,262	28,231	352,888	30,633	219	383,740	750	8,736		9,486				(1,000)	109,395	215,262	27,981	352,638	39,369	219	392,226
Insurance	381,074	749,856	98,342	1,229,272	35,773	1,724	1,266,769	2,970	10,238	2,053	15,261					381,074	749,856	101,312	1,232,242	46,011	3,777	1,282,030
Interest	505,826	229,441	10,133	745,400			745,400					\$ 380,326	62,050	442,376		505,826	229,441	390,459	1,125,726	62,050		1,187,776
Miscellaneous	300,018	114,507	15,618	430,143	43,429	15,825	489,397		7,026		7,026				(5,000)	300,018	114,507	10,618	425,143	50,455	15,825	491,423
Depreciation	2,754,332	396,213	362,164	3,512,709	196,475	4,500	3,713,684	5,860	419		6,279	889,348		889,348		2,754,332	396,213	1,257,372	4,407,917	196,894	4,500	4,609,311
Total functional expenses	\$ 15,191,490	\$ 16,067,308	\$ 2,913,268	\$ 34,172,066	\$ 3,286,000	\$ 722,056	\$ 38,180,122	\$ 488,473	\$ 132,868	\$ 50,800	\$ 672,141	\$ 1,269,674	\$ 153,367	\$ 1,423,041	\$ (838,732)	\$ 14,811,164	\$ 16,067,308	\$ 4,347,537	\$ 35,226,009	\$ 3,484,662	\$ 725,901	\$ 39,436,572

YOUNG MEN’S CHRISTIAN ASSOCIATION OF GREATER LOUISVILLE, INC. AND AFFILIATES

CONSOLIDATING STATEMENT OF ACTIVITIES

Year Ended December 31, 2020

	YMCA of Greater Louisville, Inc.			National Safe Place, Inc.			Health Equity Partners Properties, Inc.		Consolidated		
	Without Donor Restriction	With Donor Restriction	Total	Without Donor Restriction	With Donor Restriction	Total	Without Donor Restriction	Eliminations	Without Donor Restriction	With Donor Restricted	Total
Public Support, Revenues and Gains											
Public support:											
Contributions	\$ 4,258,371	\$ 841,093	\$ 5,099,464	\$ 153,481	\$ 22,115	\$ 175,596			\$ 4,411,852	\$ 863,208	\$ 5,275,060
Childcare sustainment funding		3,214,860	3,214,860							3,214,860	3,214,860
Special events (net of cost of direct benefits to donors of approximately \$65,000)	36,334		36,334						36,334		36,334
Government grants	2,880,271		2,880,271	1,315,226		1,315,226			4,195,497		4,195,497
In-kind donations	22,968		22,968	5,500		5,500			28,468		28,468
Metro United Way grant		289,695	289,695							289,695	289,695
Other grants	948,543		948,543						948,543		948,543
Total public support	<u>8,146,487</u>	<u>4,345,648</u>	<u>12,492,135</u>	<u>1,474,207</u>	<u>22,115</u>	<u>1,496,322</u>			<u>9,620,694</u>	<u>4,367,763</u>	<u>13,988,457</u>
Revenues and gains (losses):											
Membership dues	13,212,608		13,212,608	163,503		163,503		\$ (400)	13,375,711		13,375,711
Programs	8,600,614		8,600,614	54,098		54,098		(800)	8,653,912		8,653,912
Sales of merchandise	47,992		47,992	12,173		12,173			60,165		60,165
Management fees	1,116,471		1,116,471					(1,097,091)	19,380		19,380
Interest income	210,214		210,214	1,605		1,605			211,819		211,819
Net investment loss	951,967		951,967						951,967		951,967
Change in fair value of derivative financial instruments	(279,143)		(279,143)						(279,143)		(279,143)
Garage and rental income	506,445		506,445				\$ 380,326	(380,326)	506,445		506,445
Loss on disposal of property and equipment	(96,897)		(96,897)						(96,897)		(96,897)
Miscellaneous	13,469		13,469						13,469		13,469
Total revenues and gains (losses)	<u>24,283,740</u>		<u>24,283,740</u>	<u>231,379</u>		<u>231,379</u>	<u>380,326</u>	<u>(1,478,617)</u>	<u>23,416,828</u>		<u>23,416,828</u>
Net assets released from restriction	5,247,944	(5,247,944)		26,166	(26,166)				5,274,110	(5,274,110)	
Total public support, revenues, and gains	<u>37,678,171</u>	<u>(902,296)</u>	<u>36,775,875</u>	<u>1,731,752</u>	<u>(4,051)</u>	<u>1,727,701</u>	<u>380,326</u>	<u>(1,478,617)</u>	<u>38,311,632</u>	<u>(906,347)</u>	<u>37,405,285</u>
Expenses											
Program services	31,402,731		31,402,731	1,603,181		1,603,181	1,267,727	(1,177,334)	33,096,305		33,096,305
Management and general	3,242,544		3,242,544	293,635		293,635	136,669	(271,264)	3,401,584		3,401,584
Fund-raising	582,544		582,544	38,767		38,767		(30,019)	591,292		591,292
Total expenses	<u>35,227,819</u>		<u>35,227,819</u>	<u>1,935,583</u>		<u>1,935,583</u>	<u>1,404,396</u>	<u>(1,478,617)</u>	<u>37,089,181</u>		<u>37,089,181</u>
Increase (decrease) in total net assets prior to transfer	2,450,352	(902,296)	1,548,056	(203,831)	(4,051)	(207,882)	(1,024,070)		1,222,451	(906,347)	316,104
Transfer of property and equipment	<u>(1,798,941)</u>		<u>(1,798,941)</u>				<u>1,798,941</u>				
Increase (decrease) in total net assets	651,411	(902,296)	(250,885)	(203,831)	(4,051)	(207,882)	774,871		1,222,451	(906,347)	316,104
Net assets at beginning of year	<u>64,341,417</u>	<u>5,092,550</u>	<u>69,433,967</u>	<u>434,685</u>	<u>26,166</u>	<u>460,851</u>	<u>3,620,770</u>		<u>68,396,872</u>	<u>5,118,716</u>	<u>73,515,588</u>
Net assets at end of year	<u>\$ 64,992,828</u>	<u>\$ 4,190,254</u>	<u>\$ 69,183,082</u>	<u>\$ 230,854</u>	<u>\$ 22,115</u>	<u>\$ 252,969</u>	<u>\$ 4,395,641</u>	<u>\$</u>	<u>\$ 69,619,323</u>	<u>\$ 4,212,369</u>	<u>\$ 73,831,692</u>

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

CONSOLIDATING STATEMENT OF FUNCTIONAL EXPENSES
Year Ended December 31, 2020

	YMCA of Greater Louisville, Inc.							National Safe Place, Inc.				Health Equity Partner Properties, Inc.				Consolidated						
	Healthy Living	Youth Development	Social Responsibility	Total Program Services	Management and General	Fund - Raising	Total	Social Responsibility	Management and General	Fund - Raising	Total	Social Responsibility	Management and General	Total	Eliminations	Healthy Living	Youth Development	Social Responsibility	Total Program Services	Management and General	Fund - Raising	Total
Salaries and wages	\$ 3,305,068	\$ 7,597,635	\$ 1,889,751	\$ 12,792,454	\$ 1,779,870	\$ 326,815	\$ 14,899,139									\$ 3,305,068	\$ 7,597,635	\$ 1,889,751	\$ 12,792,454	\$ 1,779,870	\$ 326,815	\$ 14,899,139
Employee benefits	161,376	550,630	209,035	921,041	159,917	40,409	1,121,367									161,376	550,630	209,035	921,041	159,917	40,409	1,121,367
Payroll taxes	239,778	551,198	137,100	928,076	129,127	23,710	1,080,913									239,778	551,198	137,100	928,076	129,127	23,710	1,080,913
Management fees								\$ 772,115	\$ 34,579	\$ 30,019	\$ 836,713				\$ (836,713)							
Professional fees and contract services	468,096	511,274	159,810	1,139,180	207,341	43,804	1,390,325	596,473	236,685		833,158		\$ 74,619	\$ 74,619	(260,378)	468,096	511,274	732,590	1,711,960	281,960	43,804	2,037,724
Supplies	659,240	980,716	110,417	1,750,373	46,476	52,003	1,848,852	21,660	245	121	22,026					659,240	980,716	132,077	1,772,033	46,721	52,124	1,870,878
Telephone	32,333	513,792	30,910	577,035	83,496	660	661,191	19,816	1,360	1,360	22,536					32,333	513,792	50,726	596,851	84,856	2,020	683,727
Postage	3,956	19,662	1,072	24,690	24,898	1,943	51,531	1,763	112	55	1,930					3,956	19,662	2,835	26,453	25,010	1,998	53,461
Occupancy	4,261,417	533,200	112,355	4,906,972	136,555	259	5,043,786	92,935	3,452	3,452	99,839				(380,326)	3,881,091	533,200	205,290	4,619,581	140,007	3,711	4,763,299
Equipment rental and maintenance	769,720	83,111	7,068	859,899	48,437	1,529	909,865	837	478		1,315					769,720	83,111	7,905	860,736	48,915	1,529	911,180
Printing and promotion	327,264	152,782	94,131	574,177	292,844	42,506	909,527	6,589			6,589					327,264	152,782	100,720	580,766	292,844	42,506	916,116
Travel and employee expenses	25,082	49,892	9,292	84,266	10,157	1,279	95,702	28,181	1,300	640	30,121					25,082	49,892	37,473	112,447	11,457	1,919	125,823
Conferences, conventions and meetings	16,079	37,739	5,934	59,752	11,493	26,062	97,307	19,628	1,421	416	21,465					16,079	37,739	25,562	79,380	12,914	26,478	118,772
Membership dues	156,243	173,784	12,101	342,128	40,648	2,205	384,981	375	8,230		8,605				(1,200)	156,243	173,784	11,276	341,303	48,878	2,205	392,386
Insurance	502,081	583,283	508,120	1,593,484	10,230	1,000	1,604,714	34,049	2,704	2,704	39,457					502,081	583,283	542,169	1,627,533	12,934	3,704	1,644,171
Interest	347,664	309,675	66,273	723,612	4,089		727,701					\$ 380,326	62,050	442,376		347,664	309,675	446,599	1,103,938	66,139		1,170,077
Miscellaneous	252,339	175,083	9,382	436,804	43,128	13,860	493,792	944	2,511		3,455					252,339	175,083	10,326	437,748	45,639	13,860	497,247
Depreciation	2,698,162	833,530	157,096	3,688,788	213,838	4,500	3,907,126	7,816	558		8,374	887,401		887,401		2,698,162	833,530	1,052,313	4,584,005	214,396	4,500	4,802,901
Total functional expenses	\$ 14,225,898	\$ 13,656,986	\$ 3,519,847	\$ 31,402,731	\$ 3,242,544	\$ 582,544	\$ 35,227,819	\$ 1,603,181	\$ 293,635	\$ 38,767	\$ 1,935,583	\$ 1,267,727	\$ 136,669	\$ 1,404,396	\$ (1,478,617)	\$ 13,845,572	\$ 13,656,986	\$ 5,593,747	\$ 33,096,305	\$ 3,401,584	\$ 591,292	\$ 37,089,181

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

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended December 31, 2021

<u>Federal Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-through Entity Identifying Number</u>	<u>Federal Expenditures</u>
U.S. Department of Health and Human Services:			
Runaway & Homeless Youth Program			
Contract 90CYC378-01-00			\$ 70,863
Contract 90CYC086-03-00			88,013
	93.623		<u>158,876</u>
Teenage Pregnancy Prevention Program			
Contract 1 TPA1AH00264-01-00	93.297		<u>223,709</u>
Community Programs to Improve Minority Health			
Contract 6 ASTWJ90079-02-00	93.137		<u>309,636</u>
U.S. Department of Agriculture:			
Pass through Kentucky Department of Education:			
Child Care Food Program	10.558		<u>202,948</u>
U.S. Department of Housing and Urban Development:			
Youth Homelessness Demonstration Program			
Contract 5 ASTWJ190079-02-00			90,308
Contract KY 021741011700			12,783
Contract KY 0216Y41012001			159,142
	14.276		<u>262,233</u>
Pass through Louisville Metro Housing Department:			
Rent Supplement	14.249	KY36-KY001-MR003	<u>271,533</u>
Community Development Block Grant		1720-615-6750-616716 B-21B-MC-21-008	26,186 7,793
Pass through New Albany Redevelopment Commission :			
Community Development Block Grant	14.218	BC-21-MC-18-0018	<u>13,124</u> <u>47,103</u>
U.S. Department of Homeland Security:			
Pass through Metro United Way:			
FEMA Cares			17,595
FEMA Phase 37			14,530
FEMA Phase 38	97.027		44,778
			<u>76,902</u>
Total expenditures of federal awards			<u>\$1,552,940</u>

The accompanying notes are an integral part of this schedule.

**YOUNG MEN’S CHRISTIAN ASSOCIATION OF GREATER LOUISVILLE, INC.
AND AFFILIATES**

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Note 1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (the “Schedule”) includes the federal award activity of YMCA of Greater Louisville, Inc. (YMCA) and Affiliates under programs of the federal government for the year ended December 31, 2021. 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 Affiliates, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the YMCA and Affiliates.

Note 2. Summary of Significant Accounting Policies

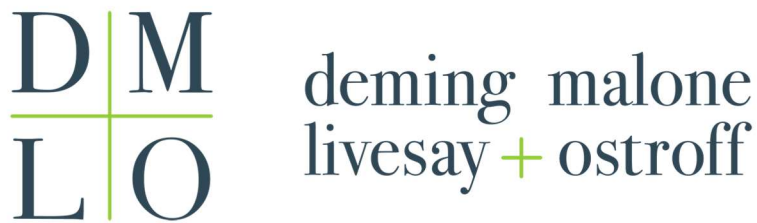
Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the *Uniform Guidance, Cost Principles for Non-profit Organizations*, wherein certain types of expenditures are not allowable or are limited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

Note 3. Indirect Cost Rate

The YMCA and Affiliates have elected to use the 10-percent *de minimis* indirect cost rate allowed under the Uniform Guidance.

Note 4. Subrecipients

The YMCA and Affiliates provided no federal funding to subrecipients for the year ended December 31, 2021.



**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 Affiliates
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 YMCA and Affiliates (not-for-profit organizations), which comprise the consolidated statement of financial position as of December 31, 2021, and the related consolidated statements of activities, functional expenses and cash flows for the year then ended, and the related consolidated notes to the financial statements, and have issued our report thereon dated May 23, 2022.

Internal Control over Financial Reporting

In planning and performing our audit of the consolidated financial statements, we considered YMCA and Affiliates' internal control over financial reporting (internal control) as a basis for designing 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 Affiliates' internal control. Accordingly, we do not express an opinion on the effectiveness of the YMCA and Affiliates' 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 or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

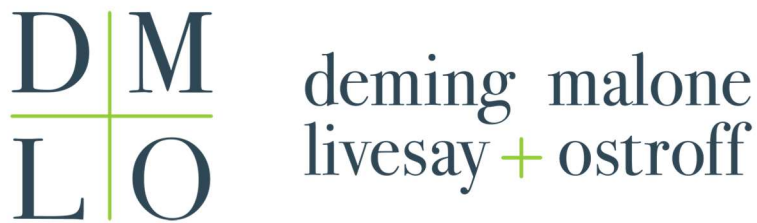
As part of obtaining reasonable assurance about whether the YMCA and Affiliates' consolidated financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have 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 Organizations' internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Louisville, Kentucky
May 23, 2022



**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 Affiliates
Louisville, Kentucky

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited YMCA and Affiliates' 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 Affiliates' major federal programs for the year ended December 31, 2021. YMCA and Affiliates' major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, YMCA and Affiliates 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, 2021.

Basis for Opinion on Each Major Federal Program

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 the 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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of YMCA and Affiliates and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of YMCA and Affiliates' compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to YMCA and Affiliates' federal programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on YMCA and Affiliates' compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about YMCA and Affiliates' compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding YMCA and Affiliates' compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of YCMA and Affiliates' internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of YMCA and Affiliates' internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on 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 Auditors' Responsibilities for the Audit of Compliance section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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

Deming, Malone, Linsay & Petroff

Louisville, Kentucky
May 23, 2022

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

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended December 31, 2021

Section I – Summary of Auditors' Results

1. The auditors' report expresses an unmodified opinion on whether the consolidated financial statements of the YMCA and Affiliates were prepared in accordance with GAAP.
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 consolidated financial statements of YMCA and Affiliates, 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 Affiliates, expresses an unmodified opinion on all major federal awards.
6. The audit did not disclose any findings required to be reported in accordance with 2 CFR 200.516(a).
7. The programs audited as a major program were:

Federal CFDA Number

Name of Major Federal Program

14.249	U.S. Department of Housing and Urban Development: Rent Supplement
93.297	U.S. Department of Health and Human Services: Teenage Pregnancy Prevention 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 AFFILIATES**

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended December 31, 2021

Section II – Financial Statement Findings

There are no findings to be reported.

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

There are no findings to be reported.

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

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Year Ended December 31, 2021

Department of Health and Human Services

Finding No 2020-001: Basic Center Grant Program, CFDA 93.623

Criteria: The Organizations should have internal controls over financial reporting to allow for the timely and accurate reconciliation of significant general ledger accounts in accordance with accounting principles generally accepted in the United States of America.

Statement of Condition: In planning and performing the audit, we noted certain general ledger accounts, which had not been properly reconciled. This resulted in proposing and recording audit adjustments for accounts receivable, property and equipment, and capital leases.

Cause of Condition: The Organizations had certain general ledger accounts that were not properly reconciled and adjusted. The Organizations had recent turnover in key accounting personnel, whose job duties included the reconciling and adjusting of these accounts. The current accounting personnel have previously not been involved in the detailed reconciliation of these accounts.

Effect of Condition: Certain general ledger accounts were not timely and accurately reconciled.

Recommendation: The Organizations should review and consider their processes for reconciling and adjusting general ledger accounts, to ensure account balances are reported accurately and timely. We are available throughout the year to provide guidance with accounting and reporting issues.

Current Status: The recommendation was adopted in 2021. Management strengthened the organization's accounting procedures by reconciling key accounts on a monthly basis, and documenting monthly and year-end checklists using a team-based, collaborative tool. The finding is closed.



Kentucky Secretary of State

Michael G. Adams

THE YOUNG MENS CHRISTIAN ASSOCIATION OF GREATER LOUISVILLE

File Annual Report	File Certificate of Assumed Name (DBA)	
Change Address or Registered Agent	File Dissolution	
Printable Forms	Subscribe to changes made to this entity	Certificates

General Information

Organization Number	0056860
Name	THE YOUNG MENS CHRISTIAN ASSOCIATION OF GREATER LOUISVILLE
Profit or Non-Profit	N - Non-profit
Company Type	KCO - Kentucky Corporation
Status	A - Active
Standing	G - Good
State	KY
File Date	4/3/1878
Organization Date	4/3/1878
Last Annual Report	4/12/2022
Principal Office	545 SOUTH SECOND ST LOUISVILLE, KY 40202
Registered Agent	R. STEPHEN TARVER 545 SOUTH SECOND ST. LOUISVILLE, KY 40202

Current Officers

Chairman	HOWARD HOLLOMAN
President	R. STEPHEN TARVER
Vice President	Ryan Kingery
Vice President	Lisa Dunlap

Secretary	Debbie Wesslund
Treasurer	MARY MCKINLEY
Director	JAMES R. ALLEN
Director	TRICIA BURKE
Director	HOWARD L. HOLLOMAN, JR
Director	GAYLEE GILLIM
Director	GREG DEMUTH
Director	CHRISTOPHER M. ECKEN
Director	KIM HOLOBAUGH
Director	BETTY KINZER
Director	DEBBIE WESSLUND
Director	MARY MCKINLEY
Director	CHERYL BRUNER
Director	BARRY BARKER
Director	WENDY DANT CHESSE
Director	LEON LAMOREAUX
Director	REBECCA MATHENY
Director	TRAVIS TRIPLET
Director	ALICE BRIDGES
Director	DWAYNE COMPTON
Director	EMMETT RAMSER
Director	ROBERT ROUNSAVALL
Director	J McFerran Barr
Director	Heather Weston Bell
Director	CoTrina Day
Director	Tim Findley
Director	Jackie Floyd
Director	Mark Giuffre
Director	Robert Gunn
Director	Tom Hayes
Director	Robert L. Hook
Director	Jim Jackson
Director	Stephen James
Director	Bridgette Johnson
Director	Bobby Libs
Director	Michelle Massey
Director	Angela Murray
Director	Emmy Daunhauer
Director	Joseph A. Paradis, III
Director	Tracy Roberts
Director	Steve Sexton
Director	Ryan Sienkowski
Director	G. Bradley Smith
Director	Melissa Wilson
Director	Mike Zufall
Authorized Rep	Josh Zimmerman

Individuals / Entities listed at time of formation

Director	PAUL ALSTEDT
Director	WM KENDRICK EWING
Director	LEO K BROECKER

Director	J CALVIN HIEB
Director	DAVE LAWRENCE
Incorporator	HELM BRUCE
Incorporator	EMMET O'NEAL
Incorporator	H J SCHEIRICH
Incorporator	DAVID A KELLER
Incorporator	JAMES D JACOBS

Images available online

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

Annual Report	4/12/2022	1 page	PDF	
Annual Report	5/12/2021	1 page	PDF	
Annual Report	5/1/2020	1 page	PDF	
Annual Report	4/24/2019	1 page	PDF	
Annual Report	4/30/2018	1 page	PDF	
Annual Report	4/19/2017	1 page	PDF	
Certificate of Assumed Name	6/7/2016	1 page	tiff	PDF
Annual Report	3/16/2016	1 page	PDF	
Articles of Merger	12/28/2015	3 pages	tiff	PDF
Annual Report	4/3/2015	1 page	PDF	
Amendment	11/18/2014	1 page	tiff	PDF
Annual Report	1/23/2014	1 page	PDF	
Annual Report	2/7/2013	1 page	PDF	
Annual Report	2/13/2012	1 page	PDF	
Annual Report	3/4/2011	1 page	PDF	
Name Renewal	11/3/2010	1 page	tiff	PDF
Name Renewal	11/3/2010	1 page	tiff	PDF
Name Renewal	11/3/2010	1 page	tiff	PDF
Annual Report	3/29/2010	1 page	PDF	
Annual Report	5/6/2009	1 page	PDF	
Annual Report	1/21/2008	1 page	PDF	
Annual Report	1/8/2007	1 page	PDF	
Annual Report	3/14/2006	1 page	tiff	PDF
Name Renewal	11/2/2005	1 page	tiff	PDF
Name Renewal	11/2/2005	1 page	tiff	PDF
Name Renewal	11/2/2005	1 page	tiff	PDF
Annual Report	2/28/2005	1 page	PDF	
Annual Report	4/29/2003	1 page	tiff	PDF
Annual Report	4/11/2002	1 page	tiff	PDF
Annual Report	4/17/2001	1 page	tiff	PDF
Certificate of Assumed Name	4/9/2001	1 page	tiff	PDF
Certificate of Assumed Name	4/9/2001	1 page	tiff	PDF
Certificate of Assumed Name	4/9/2001	1 page	tiff	PDF
Statement of Change	7/14/2000	1 page	tiff	PDF
Annual Report	5/17/2000	6 pages	tiff	PDF
Annual Report	6/3/1999	5 pages	tiff	PDF
Annual Report	4/22/1998	6 pages	tiff	PDF
Annual Report	7/1/1997	5 pages	tiff	PDF
Annual Report	7/1/1996	5 pages	tiff	PDF

Annual Report	7/1/1995	5 pages	tiff	PDF
Annual Report	4/7/1994	1 page	tiff	PDF
Annual Report	3/23/1993	1 page	tiff	PDF
Annual Report	3/18/1992	1 page	tiff	PDF
Annual Report	7/1/1991	1 page	tiff	PDF
Annual Report	7/1/1990	3 pages	tiff	PDF
Annual Report	7/1/1989	1 page	tiff	PDF
Annual Report	3/21/1983	1 page	tiff	PDF
Amendment	12/27/1966	4 pages	tiff	PDF
Amendment	12/30/1950	4 pages	tiff	PDF
Statement of Change	7/1/1946	2 pages	tiff	PDF
Statement of Change	10/28/1941	2 pages	tiff	PDF
Amendment	2/12/1913	2 pages	tiff	PDF
Amendment	2/10/1880	2 pages	tiff	PDF
Articles of Incorporation	4/3/1878	3 pages	tiff	PDF

Assumed Names

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

Activity History

Filing	File Date	Effective Date	Org. Referenced
Annual report	4/12/2022 9:45:03 AM	4/12/2022 9:45:03 AM	
Annual report	5/12/2021 5:12:25 PM	5/12/2021 5:12:25 PM	
Annual report	5/1/2020 4:08:42 PM	5/1/2020 4:08:42 PM	
Annual report	4/24/2019 4:35:08 PM	4/24/2019 4:35:08 PM	
Annual report	4/30/2018 11:23:47 AM	4/30/2018 11:23:47 AM	
Annual report	4/19/2017 11:02:50 AM	4/19/2017 11:02:50 AM	
Added assumed name	6/7/2016 12:37:30 PM	6/7/2016	THE YMCA OF GREATER LOUISVILLE
Annual report	3/16/2016 7:08:09 PM	3/16/2016 7:08:09 PM	
Survivor	12/28/2015	1/1/2016	(NQ) YMCA OF SOUTHERN INDIANA, INC.
Annual report	4/3/2015 1:17:48 PM	4/3/2015 1:17:48 PM	
Amendment - Miscellaneous amendments	11/18/2014 3:16:52 PM	11/18/2014	
Annual report	1/23/2014 4:38:12 PM	1/23/2014 4:38:12 PM	
Annual report	2/7/2013 2:15:46 PM	2/7/2013 2:15:46 PM	

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

Microfilmed Images

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

Annual Report	6/21/2004	1 page
Annual Report	4/29/2003	1 page
Annual Report	4/11/2002	1 page
Annual Report	4/17/2001	1 page
Statement of Change	7/14/2000	1 page
Annual Report	5/17/2000	6 pages
Annual Report	6/3/1999	5 pages
Annual Report	4/22/1998	6 pages
Annual Report	7/1/1997	5 pages
Annual Report	7/1/1996	5 pages
Annual Report	7/1/1995	5 pages
Annual Report	4/7/1994	1 page
Annual Report	3/23/1993	1 page
Annual Report	3/18/1992	1 page
Annual Report	7/1/1991	1 page
Annual Report	7/1/1990	3 pages

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

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Kentucky Unbridled Spirit

SAFETY AROUND WATER

Progress Tracker

☒ achieved ☒ taught, but yet to be achieved

Antionette / Courtney / Jude

Instructor:

Time: 1230

Session:

Utto 6

Student names:

Eric Sembrat

Aries

Kendra

Therion

Attendance:

5 6 7 8

1 2 3 4

5 6 7 8

1 2 3 4

5 6 7 8

1 2 3 4

SKILLS

Submerge

Submerge face

Submerge, bob independently

Swim, float, swim

Front glide, 5 ft., exit

Back float, 10 secs., roll, front glide, exit

Swim, float, swim, 10 ft.

Jump, push, turn, grab

Jump, independently

Jump, push, turn, grab, assisted

Jump, push, turn, grab

Assessment

First Lesson

Last Lesson

First Lesson

Last Lesson

First Lesson

Last Lesson

First Lesson

Last Lesson

First Lesson

Last Lesson

First Lesson

Last Lesson

First Lesson

Last Lesson

First Lesson

Last Lesson

0-09-050-00

Courtney K. G. / Sarah / Sahil
Instructor: Jado 1230
Time: Session: 16

Session:

Dead				Ames				Don't				Ties			
1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4
5	6	7	8	5	6	7	8	5	6	7	8	5	6	7	8

Attendance:		Assessment	1 2 3 4 5 6 7 8	9 10 11 12 13 14 15 16 17 18	19 20 21 22 23 24 25 26 27 28
SKILLS					
Submerge					
Submerge face		First Lesson			
		Last Lesson			
Submerge, bob independently		First Lesson			
		Last Lesson			
Swim, float, swim					
Front glide, 5 ft., exit		First Lesson			
		Last Lesson			
Back float, 10 secs., roll, front glide, exit		First Lesson			
		Last Lesson			
Swim, float, swim, 10 ft.		First Lesson			
		Last Lesson			
Jump, push, turn, grab					
Jump, independently		First Lesson			
		Last Lesson			
Jump, push, turn, grab, assisted		First Lesson			
		Last Lesson			
Jump, push, turn, grab		First Lesson			
		Last Lesson			

Aubrey ~~Esteban~~ ~~Investigator~~ / ~~Police~~
Instructor

Time: 12:30 Session: 12

150

La Darren Benji, Anas, Breptec:

[illegible]

SAFETY AROUND WATER

Progress Tracker

☒ achieved ☒ taught, but yet to be achieved

Student names:

Attendance:

SKILLS

Submerge

Submerge face

Submerge, bob independently

Swim, float, swim

Front glide, 5 ft., exit

Back float, 10 secs., roll, front glide, exit

Swim, float, swim, 10 ft.

Jump, push, turn, grab

Jump, independently

Jump, push, turn, grab, assisted

Jump, push, turn, grab

Progress Tracker

Instructor: Jordan Josiah

Time: 1230

Session: 16

Student names: Royce Dwyer, Ariana, Sebastian

Attendance: 1 2 3 4 5 6 7 8

1 2 3 4 5 6 7 8

1 2 3 4 5 6 7 8

1 2 3 4 5 6 7 8

1 2 3 4 5 6 7 8

1 2 3 4 5 6 7 8

1 2 3 4 5 6 7 8

1 2 3 4 5 6 7 8

1 2 3 4 5 6 7 8

1 2 3 4 5 6 7 8

1 2 3 4 5 6 7 8

1 2 3 4 5 6 7 8

1 2 3 4 5 6 7 8

1 2 3 4 5 6 7 8

1 2 3 4 5 6 7 8

1 2 3 4 5 6 7 8

SAFETY AROUND WATER

Progress Tracker

☒ achieved ☒ taught, but yet to be achieved

Instructor:

Kyle / Ashley / Louie

Time:

Session:

Student names:

Kevin Sims Morris Nye Gary

Attendance:

1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4
5	6	7	8	5	6	7	8	5	6	7	8	5	6	7	8

SKILLS

Submerge

Submerge face

Submerge, bob independently

Swim, float, swim

Front glide, 5 ft., exit

Back float, 10 secs., roll, front glide, exit

Swim, float, swim, 10 ft.

Jump, push, turn, grab

Jump, independently

Jump, push, turn, grab, assisted

Jump, push, turn, grab

Assessment

First Lesson

Last Lesson

First Lesson

Last Lesson

First Lesson

Last Lesson

First Lesson

Last Lesson

First Lesson

Last Lesson

First Lesson

Last Lesson

First Lesson

Last Lesson

First Lesson

Last Lesson

1851
H

Progress Tracker

☒ achieved	☒ taught, but yet to be achieved
--	--

Instructor: Olivia / 1230 Session: Amber / 1230

Student names:		Tourea								Daniel								Sami							
		Assessment																							
		5	6	7	8	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4				
Attendance:																									
SKILLS																									
Submerge																									
Submerge face																									
Submerge, bob independently																									
Swim, float, swim																									
Front glide, 5 ft., exit																									
Back float, 10 secs., roll, front glide, exit																									
Swim, float, swim, 10 ft.																									
Jump, push, turn, grab																									
Jump, independently																									
Jump, push, turn, grab, assisted																									
Jump, push, turn, grab																									

stop here

Instructor:

Time: 2:00 Session:

Session: 1236 Little G

Dontnik	Child
---------	-------

[illegible]

Instructor: Priyanka/Alex
 Section: 1230

Instructor:

Session:

achieved	taught, but yet to be achieved
☒	☐

Student names:

Student names:		Tanya	Andre	Shane
Attendance:	Assessment	1 2 3 4 5 6 7 8	1 2 3 4 5 6 7 8	1 2 3 4 5 6 7 8
SKILLS				
Submerge				
Submerge face	First Lesson			
	Last Lesson			
Submerge, bob independently	First Lesson			
	Last Lesson			
Swim, float, swim				
Front glide, 5 ft., exit	First Lesson			
	Last Lesson			
Back float, 10 secs., roll, front glide, exit	First Lesson			
	Last Lesson			
Swim, float, swim, 10 ft.	First Lesson			
	Last Lesson			
Jump, push, turn, grab				
Jump, independently	First Lesson			
	Last Lesson			
Jump, push, turn, grab, assisted	First Lesson			
	Last Lesson			
Jump, push, turn, grab	First Lesson			
	Last Lesson			

221

21

1558

***More here on lot**

Student names:

Instructor: Aubrey
2/15

Time- 2:5

Session:

New dog

Student names: Day		Carter-Hornbail								Jank-Elisei															
Attendance:		5	6	7	8	4	5	6	7	3	4	1	2	3	4	5	6	7	8	1	2	3	4		
		X																X							
SKILLS																									
Submerge																									
Submerge face		X																X							
Submerge, bob independently		X																X							
Swim, float, swim																									
Front glide, 5 ft., exit		X																X							
Back float, 10 secs., roll, front glide, exit		X																X							
Swim, float, swim, 10 ft.		X																X							
Jump, push, turn, grab																									
Jump, independently		X																X							
Jump, push, turn, grab, assisted		X																X							
Jump, push, turn, grab		X																X							

Instructor: Priantha + Louis

Time: 2.5

Session:

☒ achieved

Student names:		Emilia	Emily	Caleb	Sydney	Nelson
Attendance:		1 2 3 4 5 6 7 8	1 2 3 4 5 6 7 8	1 2 3 4 5 6 7 8	1 2 3 4 5 6 7 8	1 2 3 4 5 6 7 8
SKILLS						
Submerge						
Submerge face						
Submerge, bob independently						
Swim, float, swim						
Front glide, 5 ft., exit						
Back float, 10 secs., roll, front glide, exit						
Swim, float, swim, 10 ft.						
Jump, push, turn, grab						
Jump, independently						
Jump, push, turn, grab, assisted						
Jump, push, turn, grab						

22

57

1-25-50

*one here on lot

Student names:

drawn

New York

Student names: Day		Corte-Hornbald				Joyk				Elisei							
		5	6	7	8	1	2	3	4	5	6	7	8	1	2	3	4
Attendance:		X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
SKILLS																	
Submerge																	
Submerge face		X				X				X				X			
Submerge, bob independently		X				X				X				X			
Swim, float, swim																	
Front glide, 5 ft., exit		X				X				X				X			
Back float, 10 secs., roll, front glide, exit		X				X				X				X			
Swim, float, swim, 10 ft.		X				X				X				X			
Jump, push, turn, grab																	
Jump, independently		X				X				X				X			
Jump, push, turn, grab, assisted		X				X				X				X			
Jump, push, turn, grab		X				X				X				X			

Sonya Harward

From: LaTonya Bell
Sent: Tuesday, October 4, 2022 11:31 AM
To: Sonya Harward; Donna Purvis; Janee' White; Carmen Washington; Richard Blackwell; Heather Blazis
Subject: FW: YMCA sign in sheets
Attachments: SMCO-601-KM22090818050.pdf

Importance: High

Good morning,

Sonya, please add this email and attachment to item # 3. **NDF080322YMCA05** on the agenda. Thank you.

CM Purvis, the Clerk's office has not received the JCPS Central High School pool rental invoice and YMCA's cancelled check for the corresponding invoice. Therefore, item #3. **NDF080322YMCA05** will need to be held at the 10/5/22 Appropriations Committee meeting. Thank you.

- 3. NDF080322Y APPROPRIATING \$1,100 FROM DISTRICT 5 NEIGHBORHOOD
MCA05 DEVELOPMENT FUNDS, THROUGH THE OFFICE OF MANAGEMENT
AND BUDGET, TO THE YOUNG MEN'S CHRISTIAN ASSOCIATION
(YMCA) OF GREATER LOUISVILLE FOR 22 YOUTH FROM DISTRICT
TO PARTICIPATE IN THE SAFETY AROUND WATER PROGRAM.**
- Sponsors:** Primary Donna L. Purvis (D-5)
Attachments: NDF080322YMCA05.pdf

From: Steele, Roxanne M <Roxanne.Steele@louisvilleky.gov>
Sent: Friday, September 9, 2022 3:17 PM
To: Bell, LaTonya J. <LaTonya.Bell2@louisvilleky.gov>; Purvis, Donna L. <Donna.Purvis@louisvilleky.gov>
Cc: White, Janee L. <janee.white@louisvilleky.gov>; Harward, Sonya <Sonya.Harward@louisvilleky.gov>
Subject: RE: YMCA sign in sheets

Good Afternoon,

OMB request that YMCA provide the invoice and cancelled check (front and back) from JCPS/Central High School for the pool rental during the YMCA's Safety Water program in District 5. The attached sign-in sheets will be used for support documentation. In the future, the sign-in sheets should be maintained and provided by the organization.

Thank you,
Roxanne

From: Bell, LaTonya J. <LaTonya.Bell2@louisvilleky.gov>
Sent: Friday, September 9, 2022 10:01 AM
To: Steele, Roxanne M <Roxanne.Steele@louisvilleky.gov>
Subject: FW: YMCA sign in sheets

Good morning,

Attached is the documents I received from the District 5. Thanks.

From: White, Janee L. <janee.white@louisvilleky.gov>
Sent: Thursday, September 8, 2022 8:51 PM
To: Bell, LaTonya J. <LaTonya.Bell2@louisvilleky.gov>
Cc: Purvis, Donna L. <Donna.Purvis@louisvilleky.gov>
Subject: YMCA sign in sheets

Latonya,
Attached are the sign-in sheets for the swimming lessons.

From: ScantoMail@louisvilleky.gov <ScantoMail@louisvilleky.gov>
Sent: Thursday, September 8, 2022 6:06 PM
To: White, Janee L. <janee.white@louisvilleky.gov>
Subject: Message from MCO-601-KM-BizHubC360i-B

SUMMER SWIMMING PROGRAM ROSTER				
Participant Name	Parent	Address	Phone	Parent Email
1 Royal Baker	Reyshunda Baker	2611 Magazine Street	502-379-5388 ✓	reshyndal@aol.com
2 Royalty Baker	Reyshunda Baker	2611 Magazine Street	502-379-5388 ✓	reshyndal@aol.com
3 Jariyah Barber	Deanna Jackson	313 S. 22nd Street	502-296-6341 ✓	d-jackson30@hotmail.com
4 Da'Niya Brown	Viola Baugh	2821 Rowan Street #2	502-975-0691 •	vbaugh62@gmail.com
5 Anacio Carver	Angela Taylor	204 N. 37th Street	502-953-2198 •	ack5135@gmail.com
6 Jayden Cirwithian	Jasmine Cirwithian	1706 S. 36th Street	502-641-4112 •	
7 Aryanna Dorsey	Debreon Alexander	2226 W. Jefferson St	502-457-3526 •	aryannaariel.da@gmail.com
8 Denise Duncan	Goldie Moore	800 S. 35th Street	502-619-0148 •	
9 La'Darian Duncan	Goldie Moore	800 S. 35th Street	502-619-0148 •	
10 James Flowers	Monica Flowers	222 N. 36th Street	502-553-3082 ✓	monicaflowers@hotmail.com
11 Aries Hargrove	Debreon Alexander	2226 W. Jefferson St	502-457-3526 •	aryannaariel.da@gmail.com
12 Demtrius Harrison	Romonda McKnight	617 S. 34th Street	502-712-6401 •	romonda.mcknight@jefferson.kyschools.us
13 Journey Jackson	Deanna Jackson	313 S. 22nd Street	502-296-6341 •	d-jackson30@hotmail.com
14 Paris Johnson	Albanie Johnson	34th Street	502-693-8701 •	albanie671@yahoo.com
15 DeAndra Marshall	Marvina Marshall		502-930-9317 •	
16 Andre Martin	Marvina Marshall		502-930-9317 ✓	
17 Sabien Mitchell	Sherene Anthony		502-298-4827 ✓	canthony4@aol.com
18 Amiyah Peacock	Romonda McKnight	617 S. 34th Street	502-712-6401 •	romonda.mcknight@jefferson.kyschools.us
19 DeVontana Simpson	Goldie Moore	800 S. 35th Street	502-619-0148 •	
20 Jamir Smith	Jamecia Thomas		502-489-7802 •	
21 Aranea Taylor	Angela Taylor	204 N. 37th Street	502-953-2198 •	ack5135@gmail.com
22 Hassan Williams	Today Hassan	109 S. 20th Street	502-665-5409	todayhassan2513@yahoo.com
23 T'Rahji Williams	Today Hassan	109 S. 20th Street	502-665-5409	todayhassan2513@yahoo.com
24 T'Riyah Williams	Today Hassan	109 S. 20th Street	502-665-5409	todayhassan2513@yahoo.com
25 Sha'Rese Wright	Goldie Moore	800 S. 35th Street	502-619-0148 •	

Tues 7/12/22

SUMMER SWIMMING PROGRAM ROSTER				
Participant Name	Parent	Address	Phone	Parent Email
1 Royal Baker	Reyshunda Baker	2611 Magazine Street	502-379-5388	reshyndal@aol.com
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3 Jariyah Barber	Deanna Jackson	313 S. 22nd Street	502-296-6341	d-jackson30@hotmail.com
4 Da'Niya Brown	Viola Baugh	2821 Rowan Street #2	502-975-0691	vbaugh62@gmail.com
5 Anacio Carver	Angela Taylor	204 N. 37th Street	502-953-2198	ack5135@gmail.com
6 Jayden Cirwithian	Jasmine Cirwithian	1706 S. 36th Street	502-641-4112	
7 Aryanna Dorsey	Debreon Alexander	2226 W. Jefferson St	502-457-3526	aryannaariel.da@gmail.com
8 Denise Duncan	Goldie Moore	800 S. 35th Street	502-619-0148	
9 La'Darian Duncan	Goldie Moore	800 S. 35th Street	502-619-0148	
10 James Flowers	Monica Flowers	222 N. 36th Street	502-553-3082	monicaflowers@hotmail.com
11 Aries Hargrove	Debreon Alexander	2226 W. Jefferson St	502-457-3526	aryannaariel.da@gmail.com
12 Demetrius Harrison	Romonda McKnight	617 S. 34th Street	502-712-6401	romonda.mcknight@jefferson.kyschools.us
13 Journey Jackson	Deanna Jackson	313 S. 22nd Street	502-296-6341	d-jackson30@hotmail.com
14 Paris Johnson	Albanie Johnson	34th Street	502-693-8701	albanie671@yahoo.com
15 DeAndra Marshall	Marvina Marshall		502-930-9317	
16 Andre Martin	Marvina Marshall		502-930-9317	
17 Sabien Mitchell	Sherene Anthony		502-298-4827	canthony4@aol.com
18 Amiyah Peacock	Romonda McKnight	617 S. 34th Street	502-712-6401	romonda.mcknight@jefferson.kyschools.us
19 DeVontana Simpson	Goldie Moore	800 S. 35th Street	502-619-0148	
20 Jamir Smith	Jamecia Thomas		502-489-7802	
21 Aranea Taylor	Angela Taylor	204 N. 37th Street	502-953-2198	ack5135@gmail.com
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23 T'Rahji Williams	Today Hassan	109 S. 20th Street	502-665-5409	todayhassan2513@yahoo.com
24 T'Riyah Williams	Today Hassan	109 S. 20th Street	502-665-5409	todayhassan2513@yahoo.com
25 Sha'Rese Wright	Goldie Moore	800 S. 35th Street	502-619-0148	

24 Senior Tinsley

Thurs. 7/14/22

SUMMER SWIMMING PROGRAM ROSTER				
Participant Name	Parent	Address	Phone	Parent Email
1 Royal Baker	Reyshunda Baker	2611 Magazine Street	502-379-5388	reshyndal@aol.com
2 Royalty Baker	Reyshunda Baker	2611 Magazine Street	502-379-5388	reshyndal@aol.com
3 Jariyah Barber	Deanna Jackson	313 S. 22nd Street	502-296-6341	d-jackson30@hotmail.com
4 Da'Niya Brown	Viola Baugh	2821 Rowan Street #2	502-975-0691	vbaugh62@gmail.com
5 Anacio Carver	Angela Taylor	204 N. 37th Street	502-953-2198	ack5135@gmail.com
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24 T'Riyah Williams	Today Hassan	109 S. 20th Street	502-665-5409	todayhassan2513@yahoo.com
25 Sha'Rese Wright	Goldie Moore	800 S. 35th Street	502-619-0148	

Samie Tinsley
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Tues. 7/19/22

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