

PUBLIC DISCLOSURE COPY

Form **990**Department of the Treasury
Internal Revenue Service**Return of Organization Exempt From Income Tax**

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.

OMB No. 1545-0047

2018**Open to Public Inspection**

A For the 2018 calendar year, or tax year beginning <u>09/01</u> , 2018, and ending <u>08/31</u> , 20 <u>19</u>	
B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization <u>YOUNG MEN'S CHRISTIAN ASSOCIATION OF METROPOLITAN MILWAUKEE, INC.</u> Doing business as _____ Number and street (or P.O. box if mail is not delivered to street address) Room/suite <u>161 W WISCONSIN AVE</u> <u>4000</u> City or town, state or province, country, and ZIP or foreign postal code <u>MILWAUKEE, WI 53203</u> F Name and address of principal officer: <u>CARRIE WALL</u> <u>SAME AS C ABOVE</u> H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions) H(c) Group exemption number ▶ _____ I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527 J Website: ▶ <u>YMCAMKE.ORG</u> K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶ _____ L Year of formation: <u>1858</u> M State of legal domicile: <u>WI</u>
D Employer identification number <u>39-0806314</u> E Telephone number <u>(414) 224-9622</u> G Gross receipts \$ <u>17,468,180</u>	

Part I Summary

Activities & Governance	1	Briefly describe the organization's mission or most significant activities: <u>THE YMCA IS A VOLUNTEER NON-PROFIT ORGANIZATION THAT STRENGTHENS THE FOUNDATION OF COMMUNITY THROUGH OUR MISSION TO PUT CHRISTIAN PRINCIPLES INTO PRACTICE THROUGH PROGRAMS THAT BUILD HEALTHY SPIRIT, MIND AND BODY FOR ALL.</u>		
	2	Check this box <input type="checkbox"/> 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	<u>24</u>
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	<u>23</u>
	5	Total number of individuals employed in calendar year 2018 (Part V, line 2a)	5	<u>959</u>
	6	Total number of volunteers (estimate if necessary)	6	<u>337</u>
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	<u>0</u>
b	Net unrelated business taxable income from Form 990-T, line 38	7b		
Revenue	8	Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9	Program service revenue (Part VIII, line 2g)	<u>2,117,123</u>	<u>2,486,329</u>
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	<u>13,408,531</u>	<u>13,108,411</u>
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	<u>259,234</u>	<u>305,385</u>
	12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	<u>193,432</u>	<u>94,872</u>
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	<u>15,978,320</u>	<u>15,994,997</u>
	14	Benefits paid to or for members (Part IX, column (A), line 4)	<u>420,180</u>	<u>563,999</u>
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	<u>9,311,746</u>	<u>9,500,910</u>
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	<u>0</u>	<u>0</u>
	b	Total fundraising expenses (Part IX, column (D), line 25) ▶ <u>701,869</u>		
	17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	<u>7,547,208</u>	<u>6,909,649</u>
	18	Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	<u>17,279,134</u>	<u>16,974,558</u>
19	Revenue less expenses. Subtract line 18 from line 12	<u>(1,300,814)</u>	<u>(979,561)</u>	
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	21	Total liabilities (Part X, line 26)	<u>19,323,805</u>	<u>18,011,006</u>
	22	Net assets or fund balances. Subtract line 21 from line 20	<u>3,759,427</u>	<u>3,477,237</u>
			<u>15,564,378</u>	<u>14,533,769</u>

Part II Signature Block

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

Sign Here	Signature of officer _____	Date _____			
	Type or print name and title <u>CARRIE WALL, CEO</u>				
Paid Preparer Use Only	Print/Type preparer's name <u>KIMBERLY ANDERSON, CPA</u>	Preparer's signature _____	Date _____	Check <input type="checkbox"/> if self-employed	PTIN <u>P00188889</u>
	Firm's name ▶ <u>CLIFTONLARSONALLEN LLP</u>			Firm's EIN ▶ <u>41-0746749</u>	
	Firm's address ▶ <u>8215 GREENWAY BLVD, SUITE 600, MIDDLETON, WI 53562</u>			Phone no. <u>(608) 662-8600</u>	

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

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 11282Y

Form **990** (2018)

Part III Statement of Program Service AccomplishmentsCheck if Schedule O contains a response or note to any line in this Part III ☐ ☒**1** Briefly describe the organization's mission:

THE Y IS THE NATION'S LEADING NONPROFIT COMMITTED TO STRENGTHENING COMMUNITIES THROUGH YOUTH DEVELOPMENT, HEALTHY LIVING AND SOCIAL RESPONSIBILITY.

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 \$ 8,627,642 including grants of \$) (Revenue \$ 8,250,495)

YOUTH DEVELOPMENT - THE Y IS COMMITTED TO NURTURING THE POTENTIAL OF EVERY CHILD AND TEEN. WE BELIEVE THAT ALL KIDS DESERVE THE OPPORTUNITY TO DISCOVER WHO THEY ARE AND WHAT THEY CAN ACHIEVE. AT THE Y, YOUTH DEVELOP VALUES AND REFINE SKILLS THAT LEAD TO MORE POSITIVE RELATIONSHIPS WITH PEERS, BETTER HEALTH, AND INCREASED EDUCATIONAL SUCCESS. PROGRAMS SUCH AS ACHIEVERS, EARLY CHILDHOOD EDUCATION, DAY CAMP, RESIDENT CAMP, AND SCHOOL AGE OFFER A RANGE OF EXPERIENCES THAT ACTIVELY PROMOTE COGNITIVE, SOCIAL, PHYSICAL, AND EMOTIONAL GROWTH. OUR PROGRAMS SEEK TO CREATE CONFIDENT KIDS TODAY WHO WILL BE CONTRIBUTING, ENGAGED ADULTS TOMORROW. ALL OF RESIDENT CAMP'S ADVENTURE AND LEARNING ACTIVITIES PROVIDE BOTH CHALLENGING LEARNING ENVIRONMENTS AND OPTIMAL CONDITIONS THAT INCLUDE TIME DEVOTED TO REFLECTION, SPIRITUAL AWARENESS, AND PHYSICAL MATURATION. THIS TIME DEVOTED TO SELF-GROWTH AND MATURATION TAKES PLACE IN AN UNPLUGGED ENVIRONMENT FAR AWAY FROM CITY LIFE. IN ADDITION, SCHOOL GROUPS AND CLASSROOMS DURING THE NON-SUMMER MONTHS VISIT RESIDENT CAMP TO LEARN (CONTINUED ON SCHEDULE O)

4b (Code:) (Expenses \$ 4,062,373 including grants of \$ 563,999) (Revenue \$ 4,857,466)

HEALTHY LIVING - AT THE Y, WE KNOW THAT HEALTHY LIFESTYLES ARE ACHIEVED THROUGH NURTURING MIND, BODY AND SPIRIT. WELL-BEING AND FITNESS AT THE Y ARE SO MUCH MORE THAN JUST WORKING OUT. BEYOND EXERCISE FACILITIES, THE Y PROVIDES EDUCATIONAL PROGRAMS TO PROMOTE SMARTER AND HEALTHIER DECISIONS. COMMUNITY INTEGRATED HEALTH IS THE Y'S EFFORT TO STRENGTHEN THE LINKAGES BETWEEN TRADITIONAL HEALTH CARE AND COMMUNITY-BASED PREVENTION STRATEGIES IN ORDER TO HELP INDIVIDUALS PREVENT, DELAY, OR LIVE BETTER WITH CHRONIC CONDITIONS. COMMUNITY INTEGRATED HEALTH BENEFITS INCLUDE: INCREASED ACCESS TO CARE, LOWERED COSTS, PREVENTION AND REDUCTION OF CHRONIC DISEASE, AND REDUCED EFFECTS OF SOME SOCIAL DETERMINANTS OF HEALTH. TO PROVIDE THE HIGHEST LEVEL OF QUALITY, MOST OF OUR HEALTHY LIFESTYLES PROGRAMS ARE EVIDENCE-BASED AND DEVELOPED IN COLLABORATION WITH A VARIETY OF HEALTHCARE, ACADEMIC, AND COMMUNITY SPECIALISTS. OUR HEALTHY LIFESTYLES PROGRAMMING HELP PEOPLE MANAGE, CONTROL, AND PREVENT CHRONIC DISEASES, INCLUDING LIVESTRONG AT THE Y, AN EXERCISE TRAINING PROGRAM FOR CANCER (CONTINUED ON SCHEDULE O)

4c (Code:) (Expenses \$ 32,752 including grants of \$) (Revenue \$ 450)

SOCIAL RESPONSIBILITY - THE Y, A 501(C)(3) NONPROFIT, OPENS ITS DOORS SEVEN DAYS A WEEK BY PROVIDING NEEDED AND LIFE-ENHANCING PROGRAMS FOR INFANTS, CHILDREN, FAMILIES, SENIORS, AND THOSE WITH SPECIAL NEEDS THROUGHOUT THE CITY. AND TODAY WE GO BEYOND OUR FOUR WALLS TO BRING SERVICES INTO THE COMMUNITY TO MEET THE PEOPLE WHO NEED US MOST, WHERE THEY ARE. THE Y'S PRIORITY ON THE CITY OF MILWAUKEE SEEKS TO STRENGTHEN RESIDENTS AND NEIGHBORHOODS ACROSS THE AREA, AND OUR GOAL REMAINS FIRMLY AT THE FOREFRONT OF OUR WORK - EVERY DAY OF THE YEAR. THE GENEROSITY OF OTHERS IS AT THE CORE OF THE Y'S SURVIVAL AS A NONPROFIT. IT IS PRIMARILY DUE TO THE LEADERSHIP AND COMMITMENT OF VOLUNTEERS WHO GIVE OF THEIR TIME AND TALENT AND DONORS THAT PROVIDE THE FINANCIAL RESOURCES THAT THE Y CAN CONTINUE TO IMPACT OUR COMMUNITY LIKE IT HAS CONTINUOUSLY DONE SINCE 1858. MORE THAN 300 VOLUNTEERS SERVED ON OUR EXECUTIVE AND CENTER BOARDS, PROVIDE SUPPORT TO OUR STAFF, AND MENTOR, COACH, AND GUIDE THOUSANDS OF YOUTH IN OUR PROGRAMS LIKE ACHIEVERS. THROUGH AFFORDABLE PRICING AND (CONTINUED ON SCHEDULE O)

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

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

4e Total program service expenses ► 12,722,767

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	1 ✓	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> (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? <i>If "Yes," complete Schedule C, Part I</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? <i>If "Yes," complete Schedule C, Part II</i>	4	✓
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i>	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? <i>If "Yes," complete Schedule D, Part I</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? <i>If "Yes," complete Schedule D, Part II</i>	7	✓
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>	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? <i>If "Yes," complete Schedule D, Part IV</i>	9	✓
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>	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? <i>If "Yes," complete Schedule D, Part VI</i>	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? <i>If "Yes," complete Schedule D, Part VII</i>	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? <i>If "Yes," complete Schedule D, Part VIII</i>	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? <i>If "Yes," complete Schedule D, Part IX</i>	11d	✓
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>	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)? <i>If "Yes," complete Schedule D, Part X</i>	11f	✓
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>	12a ✓	
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>	12b	✓
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>	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? <i>If "Yes," complete Schedule F, Parts I and IV</i>	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? <i>If "Yes," complete Schedule F, Parts II and IV</i>	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? <i>If "Yes," complete Schedule F, Parts III and IV</i>	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? <i>If "Yes," complete Schedule G, Part I (see instructions)</i>	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? <i>If "Yes," complete Schedule G, Part II</i>	18 ✓	
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>	19	✓
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>	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? <i>If "Yes," complete Schedule I, Parts I and II</i>	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, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? If "Yes," complete Schedule L, Part II	26	✓
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part III	27	✓
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28a	✓
b A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28b	✓
c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV	28c	✓
29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29	✓
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M	30	✓
31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31	✓
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II	32	✓
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I	33	✓
34 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1	34	✓
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	✓
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35b	
36 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 in 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 88	
b Enter the number of Forms W-2G included in 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	959
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 in 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 in 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 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	✓

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

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

Section A. Governing Body and Management

		Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year	1a 24		
If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.			
b Enter the number of voting members included in line 1a, above, who are independent	1b 23		
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, or 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 in 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 in Schedule O the process, if any, used by the organization to review this Form 990.			
12a Did the organization have a written conflict of interest policy? If "No," go to line 13	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 in 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 in Schedule O (see instructions).			
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a		✓
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 ► WI

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

19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records ►
 HENRIK CLAUSEN, 161 W. WISCONSIN AVENUE STE 4000, MILWAUKEE, WI 53203, (414) 274-0713

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 instructions for definition of "key employee."

- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.

- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.

- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

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

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) RICHARD J CANTER IMMEDIATE PAST CHAIR	1.0	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>				0	0	0
(2) JEFFREY J LUEKEN VICE CHAIR/TREASURER	1.0	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>				0	0	0
(3) RICHARD L SCHMIDT, JR CHAIR	1.0	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>				0	0	0
(4) JESSICA LOCHMANN SECRETARY	1.0	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>				0	0	0
(5) CARRIE WALL PRESIDENT & CEO	40.0	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>				227,747	0	27,176
(6) TINA CHANG MEMBER	1.0	<input checked="" type="checkbox"/>						0	0	0
(7) ROBERT J VENABLE MEMBER	1.0	<input checked="" type="checkbox"/>						0	0	0
(8) ANNE BALLENTINE MEMBER	1.0	<input checked="" type="checkbox"/>						0	0	0
(9) MARY E PANZER MEMBER	1.0	<input checked="" type="checkbox"/>						0	0	0
(10) JILL G PELISEK MEMBER	1.0	<input checked="" type="checkbox"/>						0	0	0
(11) JOHN F STEINMILLER MEMBER	1.0	<input checked="" type="checkbox"/>						0	0	0
(12) GREG WESLEY MEMBER	1.0	<input checked="" type="checkbox"/>						0	0	0
(13) RACHEL ROLLER MEMBER	1.0	<input checked="" type="checkbox"/>						0	0	0
(14) DEBBIE ALLEN MEMBER	1.0	<input checked="" type="checkbox"/>						0	0	0

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15) HON. DEREK MOSLEY MEMBER	1.0	<input checked="" type="checkbox"/>						0	0	0
(16) JOHN W. MELLOWES MEMBER	1.0	<input checked="" type="checkbox"/>						0	0	0
(17) CHRIS MARSCHKA MEMBER	1.0	<input checked="" type="checkbox"/>						0	0	0
(18) JAMES KLAUCK MEMBER	1.0	<input checked="" type="checkbox"/>						0	0	0
(19) KALAN HAYWOOD MEMBER	1.0	<input checked="" type="checkbox"/>						0	0	0
(20) KEVIN NEWELL MEMBER	1.0	<input checked="" type="checkbox"/>						0	0	0
(21) BRUCE MILLER MEMBER	1.0	<input checked="" type="checkbox"/>						0	0	0
(22) DIANA KEGEL MEMBER	1.0	<input checked="" type="checkbox"/>						0	0	0
(23) CHRIS MCARDLE MEMBER	1.0	<input checked="" type="checkbox"/>						0	0	0
(24) CYNTHIA STROKES-MURRAY MEMBER	1.0	<input checked="" type="checkbox"/>						0	0	0
(25) (SEE STATEMENT)										
1b Sub-total								227,747	0	27,176
c Total from continuation sheets to Part VII, Section A								240,244	0	23,694
d Total (add lines 1b and 1c)								467,991	0	50,870

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

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

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
L&A CRYSTAL SERVICES, LLC, 10903 N. INDUSTRIAL DRIVE, MEQUON, WI 53092	CLEANING SERVICES	394,355
DAVIANS, N56 W 16300 SILVER SPRING DRIVE, MENOMONEE FALLS, WI 53051	FOOD	183,856
SYSCO EASTERN WISCONSIN, ONE SYSCO DRIVE, JACKSON, WI 53037	FOOD	121,822

- 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 **3**

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 340,221				
	b	Membership dues	1b 0				
	c	Fundraising events	1c 321,443				
	d	Related organizations	1d 0				
	e	Government grants (contributions)	1e 403,411				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f 1,421,254				
	g	Noncash contributions included in lines 1a-1f: \$	22,559				
	h	Total. Add lines 1a-1f	▶ 2,486,329				
Program Service Revenue	2a	YOUTH DEVELOPMENT	Business Code 813410	8,250,495	8,250,495		
	b	HEALTHY LIVING	813410	4,857,466	4,857,466		
	c	SOCIAL RESPONSIBILITY	813410	450	450		
	d						
	e						
	f	All other program service revenue .		0	0	0	0
	g	Total. Add lines 2a-2f	▶ 13,108,411				
	Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)	▶	130,870		
4		Income from investment of tax-exempt bond proceeds ▶					
5		Royalties	▶				
6a		Gross rents	(i) Real 126,981 (ii) Personal				
b		Less: rental expenses					
c		Rental income or (loss)	126,981 0				
d		Net rental income or (loss)	▶ 126,981			126,981	
7a		Gross amount from sales of assets other than inventory	(i) Securities 1,269,423 (ii) Other 81,304				
b		Less: cost or other basis and sales expenses	1,173,327 2,885				
c		Gain or (loss)	96,096 78,419				
d		Net gain or (loss)	▶ 174,515			174,515	
8a		Gross income from fundraising events (not including \$ 321,443 of contributions reported on line 1c). See Part IV, line 18	a 63,354				
b		Less: direct expenses	b 265,098				
c		Net income or (loss) from fundraising events	▶ (201,744)			(201,744)	
9a		Gross income from gaming activities. See Part IV, line 19	a				
b		Less: direct expenses	b				
c		Net income or (loss) from gaming activities	▶				
10a	Gross sales of inventory, less returns and allowances	a 33,788					
b	Less: cost of goods sold	b 31,873					
c	Net income or (loss) from sales of inventory	▶ 1,915			1,915		
Miscellaneous Revenue		Business Code					
11a	MISC. REVENUE	900099	167,720			167,720	
b							
c							
d	All other revenue		0	0	0	0	
e	Total. Add lines 11a-11d	▶ 167,720					
12	Total revenue. See instructions	▶ 15,994,997	13,108,411	0	400,257		

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				
2 Grants and other assistance to domestic individuals. See Part IV, line 22	563,999	563,999		
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	387,453	30,997	220,847	135,609
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	5,377,916	3,984,875	1,227,650	165,391
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	523,438	380,608	124,886	17,944
9 Other employee benefits	2,637,437	2,321,952	298,951	16,534
10 Payroll taxes	574,666	432,090	123,400	19,176
11 Fees for services (non-employees):				
a Management				
b Legal	3,852		3,852	
c Accounting	35,750		35,750	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	1,002,476	393,952	304,067	304,457
12 Advertising and promotion	180,010	32,553	140,199	7,258
13 Office expenses	48,090	3,262	38,735	6,093
14 Information technology				
15 Royalties				
16 Occupancy	2,685,482	2,549,933	135,349	200
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	179,878	91,512	84,398	3,968
20 Interest	18,679		18,679	
21 Payments to affiliates	188,409	0	188,409	0
22 Depreciation, depletion, and amortization	1,040,322	965,580	74,742	
23 Insurance				
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a PROGRAM AND SUPPLIES EXPENSE	878,442	811,011	66,664	767
b EQUIPMENT	527,759	75,180	428,107	24,472
c DUES	21,343	510	20,833	
d BAD DEBT	84,753	84,753		
e All other expenses	14,404	0	14,404	0
25 Total functional expenses. Add lines 1 through 24e	16,974,558	12,722,767	3,549,922	701,869
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance 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	1,724,649	1	1,191,237
	2 Savings and temporary cash investments	5,155	2	142
	3 Pledges and grants receivable, net	521,754	3	624,175
	4 Accounts receivable, net	60,027	4	27,459
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L	0	5	0
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L		6	0
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	121,628	9	94,123
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 29,658,472		
	b Less: accumulated depreciation	10b 17,466,333		
	11 Investments—publicly traded securities	13,154,108	10c	12,192,139
	12 Investments—other securities. See Part IV, line 11	3,368,516	11	3,508,458
	13 Investments—program-related. See Part IV, line 11	0	12	0
	14 Intangible assets	0	13	0
	15 Other assets. See Part IV, line 11		14	
16 Total assets. Add lines 1 through 15 (must equal line 34)	367,968	15	373,273	
	19,323,805	16	18,011,006	
Liabilities	17 Accounts payable and accrued expenses	1,392,413	17	1,618,725
	18 Grants payable		18	
	19 Deferred revenue	372,874	19	176,309
	20 Tax-exempt bond liabilities	0	20	0
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	0
	23 Secured mortgages and notes payable to unrelated third parties	486,625	23	264,921
	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		25	
	26 Total liabilities. Add lines 17 through 25	1,507,515	26	1,417,282
	3,759,427		3,477,237	
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	7,382,435	27	10,276,526
	28 Temporarily restricted net assets	6,582,483	28	2,657,783
	29 Permanently restricted net assets	1,599,460	29	1,599,460
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building, or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
	33 Total net assets or fund balances	15,564,378	33	14,533,769
	34 Total liabilities and net assets/fund balances	19,323,805	34	18,011,006

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	15,994,997
2	Total expenses (must equal Part IX, column (A), line 25)	2	16,974,558
3	Revenue less expenses. Subtract line 2 from line 1	3	(979,561)
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	15,564,378
5	Net unrealized gains (losses) on investments	5	(83,836)
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	32,788
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	14,533,769

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: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		✓
b Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	✓	
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.	✓	
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		✓
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.		

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (Check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(25) HENRIK CLAUSEN CFO	40.0			✓				124,310	0	8,219
(26) TAMROYAL YOW VP OF OPERATIONS	40.0					✓		115,934	0	15,475

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

► Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2018

**Open to Public
Inspection**

Name of the organization

YOUNG MEN'S CHRISTIAN ASSOCIATION OF METROPOLITAN MILWAUKEE, INC.

Employer identification number

39-0806314

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

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

- 1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2 ☐ A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E (Form 990 or 990-EZ).)
- 3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state: _____
- 5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8 ☐ A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
- 10 ☒ An organization that normally receives: (1) more than 33 $\frac{1}{3}$ % 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 $\frac{1}{3}$ % of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
- a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
- b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
- c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
- d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
- e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
- f Enter the number of supported organizations
- g Provide the following information about the supported organization(s).

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

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

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

Section A. Public Support

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

Section C. Computation of Public Support Percentage

14 Public support percentage for 2018 (line 6, column (f) divided by line 11, column (f))	14	%
15 Public support percentage from 2017 Schedule A, Part II, line 14	15	%
16a 33⅓% support test—2018. If the organization did not check the box on line 13, and line 14 is 33⅓% or more, check this box and stop here. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
b 33⅓% support test—2017. If the organization did not check a box on line 13 or 16a, and line 15 is 33⅓% or more, check this box and stop here. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
17a 10%-facts-and-circumstances test—2018. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
b 10%-facts-and-circumstances test—2017. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions <input type="checkbox"/>		

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	2,093,391	2,437,225	1,334,458	2,117,123	2,486,329	10,468,526
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	13,237,854	13,759,970	9,465,517	13,461,337	13,205,553	63,130,231
3 Gross receipts from activities that are not an unrelated trade or business under section 513						0
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	15,331,245	16,197,195	10,799,975	15,578,460	15,691,882	73,598,757
7a Amounts included on lines 1, 2, and 3 received from disqualified persons	66,364	84,195	51,100	23,790	78,385	303,834
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	66,364	84,195	51,100	23,790	78,385	303,834
8 Public support. (Subtract line 7c from line 6.)						73,294,923

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
9 Amounts from line 6	15,331,245	16,197,195	10,799,975	15,578,460	15,691,882	73,598,757
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	279,282	229,369	142,183	207,064	257,851	1,115,749
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						0
c Add lines 10a and 10b	279,282	229,369	142,183	207,064	257,851	1,115,749
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						0
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	577,863	5,290	89,870	152,112	167,720	992,855
13 Total support. (Add lines 9, 10c, 11, and 12.)	16,188,390	16,431,854	11,032,028	15,937,636	16,117,453	75,707,361
14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2018 (line 8, column (f), divided by line 13, column (f))	15	96.81 %
16 Public support percentage from 2017 Schedule A, Part III, line 15	16	97.09 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2018 (line 10c, column (f), divided by line 13, column (f))	17	1.47 %
18 Investment income percentage from 2017 Schedule A, Part III, line 17	18	1.65 %
19a 33¹/₃% support tests—2018. If the organization did not check the box on line 14, and line 15 is more than 33 ¹ / ₃ %, and line 17 is not more than 33 ¹ / ₃ %, check this box and stop here . The organization qualifies as a publicly supported organization <input checked="" type="checkbox"/>		
b 33¹/₃% support tests—2017. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 ¹ / ₃ %, and line 18 is not more than 33 ¹ / ₃ %, check this box and stop here . The organization qualifies as a publicly supported organization <input type="checkbox"/>		
20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions <input type="checkbox"/>		

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer (b) and (c) below.</i>		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked 12a or 12b in Part I, answer (b) and (c) below.</i>		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
b Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
c Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer 10b below.</i>		
b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

Part IV Supporting Organizations (continued)

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

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally Integrated Supporting Organizations

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

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

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

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

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

Section D—Distributions		Current Year	
1	Amounts paid to supported organizations to accomplish exempt purposes		
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity		
3	Administrative expenses paid to accomplish exempt purposes of supported organizations		
4	Amounts paid to acquire exempt-use assets		
5	Qualified set-aside amounts (prior IRS approval required)		
6	Other distributions (describe in Part VI). See instructions.		
7	Total annual distributions. Add lines 1 through 6.		
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.		
9	Distributable amount for 2018 from Section C, line 6		
10	Line 8 amount divided by line 9 amount		

Section E—Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2018	(iii) Distributable Amount for 2018
1 Distributable amount for 2018 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2018 (reasonable cause required—explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2018			
a From 2013			
b From 2014			
c From 2015			
d From 2016			
e From 2017			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2018 distributable amount			
i Carryover from 2013 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4 Distributions for 2018 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2018 distributable amount			
c Remainder. Subtract lines 4a and 4b from 4.			
5 Remaining underdistributions for years prior to 2018, 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 2018. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI . See instructions.			
7 Excess distributions carryover to 2019. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2014 . . .			
b Excess from 2015 . . .			
c Excess from 2016 . . .			
d Excess from 2017 . . .			
e Excess from 2018 . . .			

Part VI

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

Return Reference - Identifier	Explanation						
SCHEDULE A, PART III, LINE 12 - OTHER INCOME	Other Income Type	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
	(1) OTHER INCOME	577,863	5,290	89,870	152,112	167,720	992,855

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

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

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

OMB No. 1545-0047

2018

Name of the organization

YOUNG MEN'S CHRISTIAN ASSOCIATION OF METROPOLITAN MILWAUKEE, INC.

Employer identification number

39-0806314

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

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

Name of organization

YOUNG MEN'S CHRISTIAN ASSOCIATION OF METROPOLITAN MILWAUKEE, INC.

Employer identification number

39-0806314

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		\$ 200,620	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2		\$ 160,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3		\$ 160,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4		\$ 122,500	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5		\$ 51,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
6		\$ 43,861	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization

YOUNG MEN'S CHRISTIAN ASSOCIATION OF METROPOLITAN MILWAUKEE, INC.

Employer identification number

39-0806314

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		\$ 40,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
8		\$ 37,490	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
9		\$ 31,500	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
10		\$ 30,120	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
11		\$ 30,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
12		\$ 25,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization

YOUNG MEN'S CHRISTIAN ASSOCIATION OF METROPOLITAN MILWAUKEE, INC.

Employer identification number

39-0806314

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		\$ 25,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
14		\$ 23,793	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
15		\$ 20,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
16		\$ 20,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
17		\$ 20,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
18		\$ 17,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization

YOUNG MEN'S CHRISTIAN ASSOCIATION OF METROPOLITAN MILWAUKEE, INC.

Employer identification number

39-0806314

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		\$ 15,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
20		\$ 14,658	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
21		\$ 12,500	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
22		\$ 12,080	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
23		\$ 12,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
24		\$ 11,750	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization

YOUNG MEN'S CHRISTIAN ASSOCIATION OF METROPOLITAN MILWAUKEE, INC.

Employer identification number

39-0806314

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		\$ 11,500	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
26		\$ 11,299	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
27		\$ 10,500	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
28		\$ 10,035	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
29		\$ 10,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
30		\$ 10,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization

YOUNG MEN'S CHRISTIAN ASSOCIATION OF METROPOLITAN MILWAUKEE, INC.

Employer identification number

39-0806314

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
31		\$ 10,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
32		\$ 10,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
33		\$ 10,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
34		\$ 9,722	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
35		\$ 9,600	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
36		\$ 8,800	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization

YOUNG MEN'S CHRISTIAN ASSOCIATION OF METROPOLITAN MILWAUKEE, INC.

Employer identification number

39-0806314

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		\$ 8,700	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
38		\$ 8,504	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
39		\$ 8,300	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
40		\$ 8,100	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
41		\$ 7,828	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
42		\$ 7,710	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization YOUNG MEN'S CHRISTIAN ASSOCIATION OF METROPOLITAN MILWAUKEE, INC.	Employer identification number 39-0806314
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Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
43		\$ 7,500	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
44		\$ 7,250	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
45		\$ 6,850	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
46		\$ 6,120	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
47		\$ 6,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
48		\$ 6,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization

YOUNG MEN'S CHRISTIAN ASSOCIATION OF METROPOLITAN MILWAUKEE, INC.

Employer identification number

39-0806314

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		\$ 5,800	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
50		\$ 5,015	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
51		\$ 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
52		\$ 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
53		\$ 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
54		\$ 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization

YOUNG MEN'S CHRISTIAN ASSOCIATION OF METROPOLITAN MILWAUKEE, INC.

Employer identification number

39-0806314

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		\$ 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
56		\$ 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
57		\$ 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
58		\$ 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
59		\$ 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
60		\$ 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization

YOUNG MEN'S CHRISTIAN ASSOCIATION OF METROPOLITAN MILWAUKEE, INC.

Employer identification number

39-0806314

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		\$ 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
62		\$ 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization

YOUNG MEN'S CHRISTIAN ASSOCIATION OF METROPOLITAN MILWAUKEE, INC.

Employer identification number

39-0806314

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

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

Name of organization

YOUNG MEN'S CHRISTIAN ASSOCIATION OF METROPOLITAN MILWAUKEE, INC.

Employer identification number

39-0806314

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

----- ----- -----	----- ----- -----
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(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

----- ----- -----	----- ----- -----
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SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

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

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

OMB No. 1545-0047

2018

Open to Public Inspection

Name of the organization

YOUNG MEN'S CHRISTIAN ASSOCIATION OF METROPOLITAN MILWAUKEE, INC.

Employer identification number

39-0806314

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?		<input type="checkbox"/> Yes <input type="checkbox"/> 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?		<input type="checkbox"/> Yes <input type="checkbox"/> 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). <input type="checkbox"/> Preservation of land for public use (e.g., recreation or education) <input type="checkbox"/> Preservation of a historically important land area <input type="checkbox"/> Protection of natural habitat <input type="checkbox"/> Preservation of a certified historic structure <input type="checkbox"/> 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.	Held at the End 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?	<input type="checkbox"/> Yes <input type="checkbox"/> 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)?	<input type="checkbox"/> Yes <input type="checkbox"/> 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 SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items.	
b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:	
(i) Revenue included on Form 990, Part VIII, line 1	▶ \$
(ii) Assets included in Form 990, Part X	▶ \$
2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items:	
a Revenue included on Form 990, Part VIII, line 1	▶ \$
b Assets included in Form 990, Part X	▶ \$

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

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):

- a** ☐ Public exhibition
b ☐ Scholarly research
c ☐ Preservation for future generations
d ☐ Loan or exchange programs
e ☐ Other _____

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

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

Part IV Escrow and Custodial Arrangements.

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

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

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

	Amount
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	8,121,153	7,826,182	7,790,658	7,719,015	7,835,520
b Contributions	10,722		5,014		300,769
c Net investment earnings, gains, and losses	125,142	294,971	272,530	71,643	(21,560)
d Grants or scholarships					
e Other expenditures for facilities and programs	3,998,559	0	242,020	0	395,714
f Administrative expenses					
g End of year balance	4,258,458	8,121,153	7,826,182	7,790,658	7,719,015

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

- a** Board designated or quasi-endowment **▶ 40.86 %**
b Permanent endowment **▶ 37.56 %**
c Temporarily restricted endowment **▶ 21.58 %**

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		1,466,549		1,466,549
b Buildings		18,002,702	8,402,978	9,599,724
c Leasehold improvements		500,000	500,000	0
d Equipment		9,478,683	8,461,941	1,016,742
e Other		210,538	101,414	109,124
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				12,192,139

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) ACCRUED RENT	399,409	
(3) DEFERRED GAIN ON SALE	1,017,873	
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ►		1,417,282

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

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

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

1	Total revenue, gains, and other support per audited financial statements	1	15,365,546
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	(83,836)
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	32,788
e	Add lines 2a through 2d	2e	(51,048)
3	Subtract line 2e from line 1	3	15,416,594
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	14,404
b	Other (Describe in Part XIII.)	4b	563,999
c	Add lines 4a and 4b	4c	578,403
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)	5	15,994,997

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	16,396,155
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	0
e	Add lines 2a through 2d	2e	0
3	Subtract line 2e from line 1	3	16,396,155
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	14,404
b	Other (Describe in Part XIII.)	4b	563,999
c	Add lines 4a and 4b	4c	578,403
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)	5	16,974,558

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 CSV OF LIFE INSURANCE	32,788
SCHEDULE D, PART XI, LINE 4(B) - OTHER REVENUE	(a) Description	(b) Amount
	GRANT EXPENSES INCLUDED ON 990 PART IX, LINE 2	563,999
SCHEDULE D, PART XII, LINE 4(B) - OTHER EXPENSES	(a) Description	(b) Amount
	GRANT EXPENSES INCLUDED ON 990 PART IX, LINE 2	563,999

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	FUNDS ARE TO BE USED FOR BUILDING MAINTENANCE, OPERATIONS AND PROGRAMS.

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

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

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

▶ Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2018

**Open to Public
Inspection**

Name of the organization

YOUNG MEN'S CHRISTIAN ASSOCIATION OF METROPOLITAN MILWAUKEE, INC.

Employer identification number

39-0806314

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 <input type="checkbox"/> Mail solicitations | e <input type="checkbox"/> Solicitation of non-government grants |
| b <input type="checkbox"/> Internet and email solicitations | f <input type="checkbox"/> Solicitation of government grants |
| c <input type="checkbox"/> Phone solicitations | g <input type="checkbox"/> Special fundraising events |
| d <input type="checkbox"/> 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>MLK EVENT</u> (event type)	(b) Event #2 <u>MINIKANI 100TH ANNIVERSARY</u> (event type)	(c) Other events <u>6</u> (total number)	(d) Total events (add col. (a) through col. (c))
Revenue	1 Gross receipts	78,928	105,549	191,948	376,425
	2 Less: Contributions	66,888	73,059	173,124	313,071
	3 Gross income (line 1 minus line 2)	12,040	32,490	18,824	63,354
Direct Expenses	4 Cash prizes				0
	5 Noncash prizes				0
	6 Rent/facility costs				0
	7 Food and beverages	17,048	13,987		31,035
	8 Entertainment				0
	9 Other direct expenses	15,225	63,640	154,992	233,857
	10 Direct expense summary. Add lines 4 through 9 in column (d) ▶				264,892
	11 Net income summary. Subtract line 10 from line 3, column (d) ▶				(201,538)

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

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

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

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

b If "No," explain: _____

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

b If "Yes," explain: _____

- | | | | | |
|------------|--|---|------------|---|
| 11 | Does the organization conduct gaming activities with nonmembers? | <input type="checkbox"/> Yes <input type="checkbox"/> 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? | <input type="checkbox"/> Yes <input type="checkbox"/> No | | |
| 13 | Indicate the percentage of gaming activity conducted in: | | | |
| a | The organization's facility | <table border="1" style="display: inline-table; border-collapse: collapse;"> <tr> <td style="padding: 2px 5px;">13a</td> <td style="width: 100px; text-align: center;">%</td> </tr> </table> | 13a | % |
| 13a | % | | | |
| b | An outside facility | <table border="1" style="display: inline-table; border-collapse: collapse;"> <tr> <td style="padding: 2px 5px;">13b</td> <td style="width: 100px; text-align: center;">%</td> </tr> </table> | 13b | % |
| 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

Name of the organization

YOUNG MEN'S CHRISTIAN ASSOCIATION OF METROPOLITAN MILWAUKEE, INC.

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

2018

Open to Public
Inspection

Employer identification number

39-0806314

Part I General Information on Grants and Assistance

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

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

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
(1)							
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							
(8)							
(9)							
(10)							
(11)							
(12)							

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

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 (SEE STATEMENT)	11,821	551,049			
2 BLACK ACHIEVERS SCHOLARSHIPS	8	12,950			
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.	GRADUATING STUDENTS ARE ELIGIBLE TO RECEIVE UP TO \$5,000 IN COLLEGE EXPENSE FUNDING DURING THEIR POST SECONDARY EDUCATION. FUNDS ARE DISBURSED EACH SEMESTER BASED ON THE STUDENT MEETING THE FOLLOWING QUALIFICATIONS - ACHIEVING A MINIMUM GRADE POINT AVERAGE OF 2.0 AND FULL TIME ENROLLMENT.
SCHEDULE I, PART III, COLUMN A - TYPE OF GRANT	NEED-BASED AIDE FOR PROGRAM/MEMBERSHIP

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

2018

Open to Public Inspection

Employer identification number

YOUNG MEN'S CHRISTIAN ASSOCIATION OF METROPOLITAN MILWAUKEE, INC.

39-0806314

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. <input type="checkbox"/> First-class or charter travel <input type="checkbox"/> Travel for companions <input type="checkbox"/> Tax indemnification and gross-up payments <input type="checkbox"/> Discretionary spending account <input type="checkbox"/> Housing allowance or residence for personal use <input type="checkbox"/> Payments for business use of personal residence <input type="checkbox"/> Health or social club dues or initiation fees <input type="checkbox"/> Personal services (such as maid, chauffeur, chef)		
b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain.	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 filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III. <input checked="" type="checkbox"/> Compensation committee <input type="checkbox"/> Independent compensation consultant <input type="checkbox"/> Form 990 of other organizations <input checked="" type="checkbox"/> Written employment contract <input type="checkbox"/> Compensation survey or study <input checked="" type="checkbox"/> Approval by the board or compensation committee		
4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:		
a Receive a severance payment or change-of-control payment?	4a	✓
b Participate in, or receive payment from, a supplemental nonqualified retirement plan?	4b	✓
c Participate in, or receive payment from, an equity-based compensation arrangement?	4c	✓
If "Yes" to any of lines 4a–c, list the persons and provide the applicable amounts for each item in Part III.		
Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5–9.		
5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:		
a The organization?	5a	✓
b Any related organization?	5b	✓
If "Yes" on line 5a or 5b, describe in Part III.		
6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:		
a The organization?	6a	✓
b Any related organization?	6b	✓
If "Yes" on line 6a or 6b, describe in Part III.		
7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III.	7	✓
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.	8	✓
9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?	9	

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

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

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

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)–(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1	CARRIE WALL	227,747	0	0	26,376	800	254,923	0
	PRESIDENT & CEO	0	0	0	0	0	0	0
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								

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

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

OMB No. 1545-0047

2018

Open to Public Inspection

Name of the Organization

YOUNG MEN'S CHRISTIAN ASSOCIATION OF METROPOLITAN MILWAUKEE, INC.

Employer Identification Number

39-0806314

Return Reference - Identifier	Explanation
FORM 990, PART III, LINE 1 - CONTINUATION OF ORGANIZATIONS MISSION	THE YMCA OF METROPOLITAN MILWAUKEE IS AN INCLUSIVE ORGANIZATION OF MEN, WOMEN, AND CHILDREN JOINED TOGETHER BY SHARED COMMITMENT TO NURTURING THE POTENTIAL OF KIDS, PROMOTING HEALTHY LIVING AND INSPIRING A SENSE OF SOCIAL RESPONSIBILITY. WE WORK SIDE BY SIDE WITH OUR NEIGHBORS TO MAKE SURE THAT EVERYONE, REGARDLESS OF AGE, INCOME, OR BACKGROUND, HAS THE OPPORTUNITY TO LEARN, GROW, AND THRIVE THROUGH OUR MISSION TO PUT CHRISTIAN PRINCIPLES INTO PRACTICE. THE Y DOES THIS THROUGH PROGRAMS THAT BUILD HEALTHY SPIRIT, MIND, AND BODY FOR ALL. WE STRIVE TO STRENGTHEN CHILDREN, FAMILIES, AND INDIVIDUALS IN OUR COMMUNITIES, REGARDLESS OF RACE, CREED, AGE, ECONOMIC CIRCUMSTANCES, OR PHYSICAL OR COGNITIVE ABILITIES. THE YMCA OF METROPOLITAN MILWAUKEE HAS SERVED THE GREATER MILWAUKEE AREA FOR 161 YEARS. IN 2019, 38,404 CHILDREN AND ADULTS BENEFITTED FROM OUR PROGRAMS AND SERVICES. GUIDED BY A COMMITMENT TO SERVING ALL WHO WISH TO PARTICIPATE, THE Y PROVIDES ASSISTANCE VIA SUBSIDIES AND SCHOLARSHIPS TO THOUSANDS OF PEOPLE EACH YEAR. THE Y PROVIDED MORE THAN \$288,477 IN MEMBERSHIP SCHOLARSHIPS AND SUBSIDIES FOR 7,385 INDIVIDUALS IN FY 2019. THE ANNUAL CAMPAIGN AND SPECIAL EVENTS RAISE MONEY TO HELP THE ORGANIZATION SUBSIDIZE MEMBERSHIP AND PROGRAM COSTS FOR PEOPLE AND FAMILIES WHO CANNOT AFFORD TO PAY FULL PRICE, THEREBY CREATING GREATER ACCESS FOR ENGAGEMENT AND PARTICIPATION. MEMBERS, PARTICIPANTS, STAFF, AND VOLUNTEERS SUPPORT ONE ANOTHER, GIVE BACK TO THE COMMUNITY, AND BUILD RELATIONSHIPS THAT GENERATE A SENSE OF COMMUNITY, BELONGING, AND SHARED PURPOSE. ADDITIONALLY, ANY SURPLUS IN ONE AREA OF OPERATION IS USED TO OFFSET THE COSTS OF REVENUE NEGATIVE PROGRAMS AND SERVICES; THEREBY ALLOWING THE Y TO KEEP OUR COSTS LOW ACROSS OUR ARRAY OF PROGRAMS AND ENSURE ALL OF OUR SERVICES REMAIN ACCESSIBLE TO ALL. THE Y IS FOR EVERYONE: OUR PROGRAMS, SERVICES, AND VOLUNTEER PROJECTS CHALLENGE KIDS TO REALIZE THEIR POTENTIAL, TEENS TO BECOME READY FOR COLLEGE, FAMILIES TO PRACTICE THE IMPORTANCE OF HEALTHY LIFESTYLES, AND OLDER ADULTS FEEL MORE CONNECTED. THE Y'S STAFF, VOLUNTEERS, MEMBERS, AND PARTICIPANTS ARE WORKING EVERY DAY FOR "A BETTER US."

Return Reference - Identifier	Explanation
FORM 990, PART III, LINE 4A - PROGRAM SERVICE DESCRIPTION	<p>ABOUT OUR ENVIRONMENT AND EVERYONE'S CONNECTION TO THE ECOSYSTEM FROM SKILLED GUIDES AND COUNSELORS. THE ENVIRONMENTAL EDUCATION INSTRUCTION TEACHES YOUTH TO ACTIVELY USE OUR NATURAL SPACES AND TO ALWAYS STRIVE TO ADOPT SUSTAINABLE PRACTICES. OUR OVERNIGHT CAMP ALSO RUNS A SUCCESSFUL THREE-YEAR LEADERS IN TRAINING (LIT) PROGRAM FOR THOSE TEENS WHO WANT TO CONTINUE WORKING TO FURTHER THEIR OUTDOOR SKILLS AND LEADERSHIP ABILITIES. MANY LIT YOUTH BECOME CAMP COUNSELORS ONCE THEY COMPLETE THE PROGRAM. AT DAY CAMP, ALL YOUTH EXPERIENCED FIRSTHAND THE Y'S HEALTHY EATING AND PHYSICAL ACTIVITY (HEPA) STANDARDS WHICH ENCOURAGES NUTRITIOUS FOOD, AT LEAST 60 MINUTES OF PHYSICAL ACTIVITY EVERY DAY, NO SUGARY DRINKS, AND MINIMAL SCREEN TIME. MOST OF THE SUMMER DAY CAMPS, WRAP PROGRAMS, AND OUR NORTHSIDE Y'S SUMMER YOUTH PROGRAM WERE SUMMER FOOD SERVICE PROVIDER (SFSP) SITES AND DISTRIBUTED FREE LUNCH AND DINNER TO CAMPER. BECAUSE THEY WERE "OPEN SITES", ANYONE IN THE COMMUNITY UNDER 18 YEARS OF AGE COULD PARTICIPATE, WHETHER OR NOT THEY TOOK PART IN Y YOUTH PROGRAMMING. DAY CAMP YOUTH ALSO PRACTICED THEIR MATH AND READING SKILLS IN ALMOST EVERY PROGRAM ACTIVITY. THE EARLY CHILDHOOD PROGRAMS AT THE NORTHWEST EARLY CHILDHOOD CENTER AND NORTHSIDE Y HAVE BOTH RETAINED FIVE-STAR RATINGS (THE HIGHEST POSSIBLE) FROM WISCONSIN'S YOUNGSTAR CHILDCARE RATING SYSTEM.. FINANCIAL ASSISTANCE WAS AVAILABLE FOR THOSE PRESCHOOL FAMILIES WHO COULD NOT AFFORD TO PAY THROUGH THE WISCONSIN SHARES CHILDCARE SUBSIDY AND PROGRAM SCHOLARSHIPS MADE POSSIBLE IN LARGE PART THROUGH UNITED WAY OF GREATER MILWAUKEE AND WAUKESHA COUNTY SUPPORT. OUR EARLY CHILDHOOD EDUCATION AND SCHOOL AGE PROGRAMS ARE STAFFED WITH PEOPLE WHO UNDERSTAND STANDARD DEVELOPMENTAL MILESTONES AND ENCOURAGE THE OPTIMAL COGNITIVE, PHYSICAL, AND SOCIAL DEVELOPMENT OF PARTICIPATING CHILDREN AND YOUTH. OUR Y CENTERS AND YOUTH DEVELOPMENT PROGRAMS GIVE PARENTS AND FAMILY MEMBERS THE PEACE OF MIND TO GO TO WORK EACH DAY KNOWING THEIR CHILDREN WILL KEEP LEARNING AND WILL BE SPENDING TIME IN SAFE, STIMULATING, AND PRODUCTIVE ENVIRONMENTS. THE Y OFTEN IS THE STARTING POINT FOR YOUTH TO LEARN ABOUT THE IMPORTANCE OF STAYING ACTIVE AND DEVELOPING HEALTHY HABITS: TRAITS WE HOPE THEY'LL PRACTICE AT HOME, IN SCHOOL, AND WITHIN THEIR LOCAL COMMUNITIES. THE BENEFITS OF Y YOUTH DEVELOPMENT PROGRAMS ARE FAR MORE THAN JUST PHYSICAL HEALTH. THROUGH THE MIRACLE LEAGUE OF MILWAUKEE, KIDS OF ALL ABILITIES WERE PART OF AN ORGANIZED BASEBALL TEAM AND EACH WEEK SWUNG A BAT, FIELDED A BALL, AND EXCELED BEFORE FAMILY, FRIENDS, AND COMMUNITY VOLUNTEERS. WHETHER IT'S GAINING THE CONFIDENCE THAT COMES FROM LEARNING TO SWIM OR BUILDING POSITIVE RELATIONSHIPS FROM SPORTS AND TEAMWORK, Y YOUTH DEVELOPMENT PROGRAMS CENTER ON THE GROWTH OF THE WHOLE CHILD RATHER THAN CATEGORIZING YOUTH WHO PARTICIPATE IN OUR YOUTH DEVELOPMENT PROGRAMS AS WINNERS OR LOSERS. THE Y SERVED MORE THAN 6,000 CHILDREN, INFANTS THROUGH TEENS DURING FY 2019. BECAUSE OF THE Y, MORE YOUNG PEOPLE IN NEIGHBORHOODS ACROSS MILWAUKEE KNEW THE IMPORTANCE OF ALWAYS ACTING IN A SOCIALLY RESPONSIBLE MANNER. THE Y'S HIGHLY REGARDED SUMMER DAY CAMP WAS HELD AT FIVE LOCATIONS NORTHWEST, RITE-HITE, PARKLAWN, MAPLE DALE, AND WILSON PARK SITES, ALONG WITH A FREE BUS PICKUP AT SEVERAL OTHER LOCATIONS. CAMPER WERE PART OF A PROPRIETARY CHARACTER DEVELOPMENT LEARNING INSTITUTE PROJECT AIMED TO BUILD SOCIAL-EMOTIONAL COMPETENCIES. IN FY 2019, THE NORTHSIDE AND NORTHWEST EARLY CHILDHOOD EDUCATION CENTERS AGAIN SERVED INFANTS AND TODDLERS FROM LOW-INCOME FAMILIES THROUGH THE FEDERAL EARLY HEAD START PROGRAM UNDER A SUB-GRANT FROM NEXT DOOR (THE LOCAL GRANTEE) MORE THAN 75 HIGH SCHOOL STUDENTS, MANY FROM MILWAUKEE PUBLIC SCHOOLS, WERE SUPPORTED THROUGH THE ACHIEVERS PROGRAM DURING THE SCHOOL YEAR. ONE HUNDRED PERCENT OF YMCA ACHIEVERS SENIORS GRADUATED FROM HIGH SCHOOL IN 2019, AND 100% WENT ON TO A TWO OR FOUR YEAR COLLEGE OR TO ENLIST IN THE ARMED SERVICES. CAMP MINIKANI, AN OVERNIGHT CAMP 30 MINUTES AWAY FROM MILWAUKEE, SERVED 2,672 KIDS AND TEENS IN THE SUMMER OF 2019. CAMP ENROLLMENT HAS GROWN MORE THAN 50% IN THE PAST 13 YEARS. IN AUGUST, YMCA CAMP MINIKANI CELEBRATED 100 YEARS OF SERVING YOUTH. PROVIDING AN ACCESSIBLE AND INCLUSIVE ENVIRONMENT AT CAMP IS CRITICAL TO CAMP MINIKANI'S MISSION. DURING THE SCHOOL YEAR, ANOTHER 8,000 CHILDREN, MOSTLY FROM SCHOOL GROUPS, CAME TO CAMP MINIKANI FOR ENVIRONMENTAL EDUCATION OR TO EXPERIENCE THE HIGH ROPES COURSE WHICH CHALLENGES PARTICIPANTS TO GROW THEIR LEADERSHIP COMPETENCIES. WE PROVIDED MORE THAN \$117,000 IN SCHOLARSHIPS AND SUBSIDIES SO CHILDREN AND TEENS FROM UNDERSERVED FAMILIES COULD ATTEND YMCA CAMP MINIKANI IN 2019. THE SUBSIDY PROGRAM BENEFITED 168 YOUTH, WITH 58 RECEIVING FULL SCHOLARSHIPS. DAY CAMP HELPED ADDRESS SUMMER LEARNING LOSS FOR 966 CHILDREN, HELPING THEM STAY ACTIVE, EAT HEALTHY, AND KEEP GROWING ACADEMICALLY AND SOCIALLY WHILE LEARNING MORAL PRINCIPLES. OVER THE ENTIRE YEAR, THE Y DISTRIBUTED 100,000 FREE MEALS TO YOUTH UNDER 18 YEARS OF AGE IN OUR YOUTH DEVELOPMENT PROGRAMS THROUGH EITHER THE SUMMER FOOD SERVICE PROVIDER PROGRAM AND THE CHILD AND ADULT CARE FOOD PROGRAM. MORE THAN \$71,000 IN Y-SPONSORED SCHOLARSHIPS ALLOWED NEARLY 300 YOUTH FROM LOW-INCOME FAMILIES TO ATTEND. OUR SCHOOL AGE PROGRAM PROVIDED A SAFE AND NURTURING ENVIRONMENT AT 26 SITES WHERE YOUTH COULD DEVELOP SELF-ESTEEM AND LEARN THE FOUR CORE VALUES (CARING, HONESTY, RESPECT AND RESPONSIBILITY) OF THE YMCA. THE PROGRAM EACH WEEK SERVED 750 STUDENTS BEFORE SCHOOL AND 1,300 STUDENTS AFTER EACH SCHOOL DAY ENDED. THE Y'S EARLY LEARNING CENTERS SERVED 212 YOUTH BIRTH-TO-FIVE YEARS OF AGE THROUGH A VARIETY OF STATE LICENSED FULL-TIME AND PART-TIME PROGRAMS. DURING ITS NINTH YEAR OF OPERATION, MIRACLE LEAGUE IN 2019 HAD 100 SUMMER SEASON PARTICIPANTS, MORE THAN 200 VOLUNTEERS, AND 48 ALL STAR GAME PARTICIPANTS. TWO MILWAUKEE ATHLETES EVEN PARTICIPATED IN THE NATIONAL MIRACLE LEAGUE. THESE ATHLETES CAME OUT TO PLAY BALL ON A CUSTOM-DESIGNED, UNIVERSALLY ACCESSIBLE BASEBALL DIAMOND, LOCATED AT THE NORTHWEST EARLY CHILDHOOD CENTER, WHICH ALSO FEATURES A ZERO-DEPTH POOL AND AN ACCESSIBLE PLAYGROUND. THE NORTHWEST EARLY CHILDHOOD CENTER ALSO HOSTED Y ADAPTIVE SUMMER CAMP FOR 20 YOUTH.</p>

Return Reference - Identifier	Explanation
FORM 990, PART III, LINE 4B - PROGRAM SERVICE DESCRIPTION	<p>SURVIVORS, WHICH IS LED BY CARING TRAINERS AND SUPPORTED BY FRONTLINE STAFF. IN ADDITION, THE Y RUNS PROGRAMS FOR INDIVIDUALS LIVING WITH MULTIPLE SCLEROSIS, SUFFERING FROM PARKINSON'S DISEASE, OR DEALING WITH THE AFTER-EFFECTS OF A STROKE. TO EXPAND ON AND COMPLEMENT THE Y'S LONG-STANDING EXPERTISE ON EXERCISE, THE YMCA OF METROPOLITAN MILWAUKEE'S HEALTH PROGRAMMING RESPONDS TO COMMUNITY NEEDS AND CHANGING DEMOGRAPHICS, INCLUDING THE GROWING NUMBER OF OLDER ADULTS. FITNESS CENTER ACTIVITIES, GROUP EXERCISE, HEALTHY LIFESTYLE PROGRAMMING, AND PERSONAL TRAINING OFFER IMPORTANT WAYS FOR PEOPLE OF ANY AGE TO ACHIEVE THEIR PERSONAL HEALTH GOALS AND REDUCE SOCIAL ISOLATION BY DEVELOPING BONDS WITH THEIR PEERS. OUR CENTERS ARE ALSO PLACES WHERE ALL MEMBERS OF A FAMILY CAN TAKE A BREAK FROM OUTSIDE SOCIAL PRESSURES AND LEARN HOW TO BEGIN THE DIFFICULT PROCESS OF IMPLEMENTING BEHAVIORAL LIFESTYLE CHANGES. WE HAVE A FUNDAMENTAL AMBITION TO OFFER OPPORTUNITIES FOR EVERY FAMILY WE COME IN CONTACT WITH TO BUILD STRONGER BONDS, ACHIEVE GREATER WORK/LIFE BALANCES, AND BECOME MORE ENGAGED WITHIN THEIR COMMUNITIES. THROUGH PROGRAMS AND ACTIVITIES LIKE PARENT-CHILD SWIM AND PRESCHOOL CLASSES, HEALTHY KIDS DAY, AND FAMILY FUN NIGHTS, FAMILIES GROW CLOSER AND MORE CONNECTED. PERSONAL TRAINERS GUIDE AND SUPPORT PEOPLE FROM ALL STARTING POINTS ON THEIR JOURNEY TO A HEALTHIER LIFESTYLE. THE Y, ASCENSION HEALTHCARE AND THE WALTER SCHROEDER AQUATIC CENTER OPENED THE FIRST EVER YMCA HEALTHY LIFESTYLE VILLAGE IN THE MILWAUKEE AREA ON THE SITE OF THE RITE-HITE FAMILY YMCA IN BROWN DEER IN 2009. SINCE OPENING, THE SHARED SPACE HAS OFFERED A COMPREHENSIVE SET OF SERVICES RELATED TO HEALTH AND FITNESS, WELLNESS EDUCATION, FAMILY PROGRAMMING, AND HEALTH SCREENINGS THAT SERVE Y MEMBERS, ASCENSION HEALTHCARE PATIENTS, AND THE COMMUNITY AT LARGE. OUR OVERRIDING OBJECTIVE AT THE Y IS FOR ALL OF OUR MEMBERS, BUT ESPECIALLY CHILDREN, AND STAFF TO BE AS SAFE AS POSSIBLE AT ALL TIME. WE WILL MAKE USE OF ALL AVAILABLE ASSESSMENTS AND TOOLS TO ASSURE THAT IS THE CASE. NATIONALLY, 70% OF AFRICAN-AMERICAN CHILDREN, 58% OF HISPANIC CHILDREN AND 40% OF WHITE CHILDREN HAVE LITTLE OR NO SWIMMING ABILITY AND ARE AT RISK OF WATER-RELATED INJURY OR DEATH. NOT ONLY DOES SAFETY AROUND WATER WORK TO ERADICATE THIS MOST PREVENTABLE ISSUE, THIS PROGRAM ALSO HELPS VITALIZE A COMMUNITY THAT CAN TRULY EXPERIENCE THE JOY OF SWIM. THE Y CHARGED EACH PARTICIPANT A MINIMAL PARTICIPATION FEE (\$5 WITH A MAXIMUM COST OF \$10 FOR A FAMILY) AND SUBSIDIZED 95% OF THE PROGRAM COSTS. WE DO SO BECAUSE OF THE OVERALL IMPORTANCE OF THIS ISSUE AND THE Y'S HISTORIC EXPERTISE IN PROVIDING BEST IN CLASS SWIM LESSONS. ALL SAFETY AROUND WATER CHILDREN RECEIVE HEALTHY SNACKS AT THE END OF EACH SWIM LESSON TO PROMOTE HEALTHY EATING AND GOOD NUTRITION. CHILDREN WITH SPECIAL NEEDS WERE WELCOME IN THE PROGRAM AND RECEIVED INDIVIDUAL INSTRUCTION TO ENSURE THEIR SUCCESS. IN 2018, THE YMCA OF METROPOLITAN MILWAUKEE PARTNERED WITH KETTLE MORaine YMCA TO OFFER THE DIABETES PREVENTION PROGRAM AT MARQUETTE UNIVERSITY, LAUNCHED MOVING FOR BETTER BALANCE, AND COMPLETED TRAINING FOR ENHANCE FITNESS. THROUGH ACTIVE OLDER ADULTS AND SILVER SNEAKERS, THE Y HELPS SENIORS MAINTAIN A HEALTHY LIFESTYLE AND STRENGTHEN SOCIAL TIES BY PROVIDING SPACES FOR PEOPLE TO GATHER, ENGAGE IN SPECIALLY-DESIGNED EXERCISE CLASSES, AND GO ON OUTINGS TO UNIQUE CULTURAL ATTRACTIONS. OUR OVERRIDING OBJECTIVE AT THE Y IS FOR ALL OF OUR MEMBERS, BUT ESPECIALLY CHILDREN, AND STAFF TO BE AS SAFE AS POSSIBLE AT ALL TIME. WE MAKE USE OF EXTENSIVE STAFF TRAINING AND ALL AVAILABLE ASSESSMENTS AND TOOLS TO ENSURE THAT IS THE CASE. NATIONALLY, 70% OF AFRICAN-AMERICAN CHILDREN, 58% OF HISPANIC CHILDREN AND 40% OF WHITE CHILDREN HAVE LITTLE OR NO SWIMMING ABILITY AND ARE AT RISK OF WATER-RELATED INJURY OR DEATH. NOT ONLY DOES SAFETY AROUND WATER WORK TO ERADICATE THIS MOST PREVENTABLE ISSUE, THIS PROGRAM ALSO HELPS VITALIZE A COMMUNITY THAT CAN TRULY EXPERIENCE THE JOY OF SWIM. THE Y CHARGED EACH PARTICIPANT A MINIMAL PARTICIPATION FEE (\$5 WITH A MAXIMUM COST OF \$10 FOR A FAMILY) AND SUBSIDIZED THE FULL ENROLLMENT COST FOR 90% OF PARTICIPANTS THROUGH PRIVATE AND PUBLIC FUNDING. WE DO SO BECAUSE OF THE OVERALL IMPORTANCE OF THIS ISSUE AND THE Y'S HISTORIC EXPERTISE IN PROVIDING BEST IN CLASS SWIM LESSONS FOR MORE THAN 100 YEARS. ALL SAFETY AROUND WATER CHILDREN RECEIVE HEALTHY SNACKS AT THE END OF EACH SWIM LESSON TO PROMOTE HEALTHY EATING AND GOOD NUTRITION. CHILDREN WITH SPECIAL NEEDS WERE WELCOME IN THE PROGRAM AND RECEIVED INDIVIDUAL INSTRUCTION TO ENSURE THEIR SUCCESS. IN 2019, THE Y BECAME RECERTIFIED FOR HOSTING THE DIABETES PREVENTION PROGRAM AND LAUNCHED MOVING FOR BETTER BALANCE AND ENHANCE FITNESS ALONG WITH COMPLETING THE TRAINING FOR HEALTHY WEIGHT AND YOUR CHILD. THROUGH ACTIVE OLDER ADULTS AND SILVER SNEAKERS, THE Y HELPED SENIORS MAINTAIN A HEALTHY LIFESTYLE AND STRENGTHEN SOCIAL TIES BY PROVIDING SPACES FOR PEOPLE TO GATHER, ENGAGE IN SPECIALLY-DESIGNED EXERCISE CLASSES, AND GO ON OUTINGS TO UNIQUE CULTURAL ATTRACTIONS.</p>

Return Reference - Identifier	Explanation				
FORM 990, PART III, LINE 4C - PROGRAM SERVICE DESCRIPTION	MEMBERSHIP SCHOLARSHIPS, WE ENSURE THAT ALL PEOPLE HAVE ACCESS TO THE Y. THE YMCA OF METROPOLITAN MILWAUKEE IS COMMITTED TO POSITIONING THE Y AS A COMMUNITY CONVENER AND COLLABORATOR TO ADDRESS CRITICAL SOCIAL ISSUES WHICH INCLUDES COLLABORATIONS / PARTNERSHIPS, VOLUNTEER EXPERIENCES, ADVOCACY, COMMUNITY BRIDGE BUILDING, AND NEIGHBORHOOD ENGAGEMENT. COMMUNITY SERVICE PROJECTS, SPECIAL EVENTS LIKE THE ANNUAL DR. MARTIN LUTHER KING, JR. BREAKFAST CELEBRATION, MARTIN LUTHER KING YOUTH ENGAGED EVENT, HEALTHY KIDS DAY, HEALTH FAIRS, AND CORPORATE WELLNESS PROGRAMS. ALL OF THESE SPECIAL EVENTS ALLOWED US TO BROADEN THE SCOPE OF OUR MISSION AND SERVE AS A GATHERING PLACE IN NEIGHBORHOODS WHERE A Y BRANCH IS LOCATED OR WHERE WE HAVE FORMED A PARTNERSHIP, THEREBY ALLOWING US TO BE A "Y WITHOUT WALLS". THE Y IN ITS WORKPLACE WELLNESS PROGRAM COLLABORATED WITH COMPANIES TO HELP THEIR EMPLOYEES ADOPT AND SUSTAIN BEHAVIORS THAT REDUCE HEALTH RISKS, IMPROVE QUALITY OF LIFE, AND ENHANCE PERSONAL EFFECTIVENESS, AS WELL AS BENEFITING THE BUSINESS'S PROFITABILITY. MORE THAN \$600,000 IN MEMBERSHIP AND PROGRAM SCHOLARSHIPS WERE PROVIDED IN FY 2019 TO THOUSANDS OF MILWAUKEE AREA CHILDREN AND ADULTS WITH A SAFE, POSITIVE ENVIRONMENT TO HAVE FUN, SPEND QUALITY TIME WITH EACH OTHER, AND LIVE HEALTHIER. TO HELP CREATE A SAFE AND MEMORABLE WISCONSIN SUMMER EXPERIENCE FOR CHILDREN AND FAMILIES, THE Y'S SAFETY AROUND WATER IN 2019 HAD 1,103 CHILDREN REGISTER AND 5,683 TOUCH POINTS (CLASSES ATTENDED), TEACHING INVALUABLE DROWNING PREVENTION SKILLS. AQUATICS PROGRAMMING THROUGHOUT THE YMCA OF METROPOLITAN MILWAUKEE HELPED AN ADDITIONAL 2,500 YOUTH GAIN BEGINNING, INTERMEDIATE, AND ADVANCED SWIMMING SKILLS. IN FY 2019, THE Y WAS SUPPORTED BY PROGRAM AND POLICY VOLUNTEERS WHO CONTRIBUTED 10,230 HOURS OF THEIR TIME AND TALENT, WHICH IS EQUIVALENT TO \$260,148 OF INKIND VALUE. THE WORK OF THESE VOLUNTEERS HELPED THE Y TO DELIVER ON ITS MISSION AND TO REACH EVEN FURTHER INTO SURROUNDING COMMUNITIES. IN FY 2019, THE Y LIVED OUT ITS PROMISE AS A DIVERSITY, INCLUSION, AND GLOBAL (DIG) EQUITY Y COMMITTED TO CREATING, STRENGTHENING, AND REPLICATING PRACTICES THAT BRING ABOUT GREATER COMMUNITY COHESION, ADDRESS SOCIAL DETERMINANTS OF HEALTH, AND PROMOTE SOCIAL EQUITY. THE DIVERSITY OF OUR CHANGING COMMUNITIES IS REFLECTIVE IN THE WAY WE CONDUCT ALL OUR BUSINESS INCLUDING THE RECRUITMENT OF BOARD LEADERS AND STAFF, AND A VOLUNTEER SOCIAL RESPONSIBILITY COMMITTEE PROVIDES INPUT TO HOW THE Y CAN TRULY BE "FOR ALL".				
FORM 990, PART VI, LINE 6 - CLASSES OF MEMBERS OR STOCKHOLDERS	THE ORGANIZATION HAS MEMBERS.				
FORM 990, PART VI, LINE 7A - MEMBERS OR STOCKHOLDERS ELECTING MEMBERS OF GOVERNING BODY	OUR ORGANIZATION IS A PUBLIC CHARITY OPEN TO ALL WITHOUT REGARD TO ABILITY TO PAY. MEMBERS OF THE CORPORATION HAVE THE RIGHT TO ELECT MEMBERS OF THE BOARD BUT DO NOT RECEIVE ANY DISTRIBUTIONS OF INCOME OR ASSETS FROM THE ORGANIZATION.				
FORM 990, PART VI, LINE 11B - REVIEW OF FORM 990 BY GOVERNING BODY	THE CFO REVIEWS THE FORM 990 WITH THE FINANCE COMMITTEE. A COPY OF THE 990 IS GIVEN TO EACH MEMBER OF THE COMMITTEE FOR THEIR REVIEW PRIOR TO THE CFO'S PRESENTATION AT THE COMMITTEE MEETING. THE CFO REVIEWS THE DOCUMENTS AND ENTERTAINS ANY QUESTIONS RAISED BY THE COMMITTEE MEMBERS. ADDITIONALLY, ALL MEMBERS OF THE BOARD RECEIVE A COPY OF THE 990 AND THE CHAIR OF THE FINANCE COMMITTEE REVIEWS WITH THE BOARD, WHO THEN APPROVES.				
FORM 990, PART VI, LINE 12C - CONFLICT OF INTEREST POLICY	ANNUALLY, THE YMCA SENDS OUT THE CONFLICT OF INTEREST POLICY TO THE OFFICERS, DIRECTORS, AND KEY EMPLOYEES ALONG WITH A CERTIFICATION OF COMPLIANCE TO BE SIGNED AND RETURNED TO THE YMCA. THE CERTIFICATE INCLUDES A REQUEST TO DISCLOSE ANY KNOWN CONFLICTS OF INTEREST. SHOULD A CONFLICT ARISE, THE PERSON IS ASKED TO RECUSE HIMSELF/HERSELF FROM VOTING ON THAT PARTICULAR MATTER.				
FORM 990, PART VI, LINE 15A - PROCESS TO ESTABLISH COMPENSATION OF TOP MANAGEMENT OFFICIAL	THE EXECUTIVE COMMITTEE ON BEHALF OF THE BOARD OF DIRECTORS DETERMINES THE CEO'S COMPENSATION BASED UPON ESTABLISHED GOALS AND METRICS. COMPENSATION IS BENCHMARKED AGAINST OTHER SIMILARLY SIZED YMCA'S, NOT-FOR-PROFITS, AND GENERAL PEER INDUSTRY EMPLOYERS. THE COMPENSATION COMMITTEE PREPARES A RECOMMENDATION OF EXECUTIVE COMPENSATION FOR BOARD APPROVAL.				
FORM 990, PART VI, LINE 19 - REQUIRED DOCUMENTS AVAILABLE TO THE PUBLIC	THE YMCA'S 990, AUDITED FINANCIAL STATEMENTS, ANNUAL REPORT, AND CORPORATE BYLAWS ARE AVAILABLE VIA OUR PUBLIC WEBSITE. ADDITIONAL DOCUMENTS ARE AVAILABLE UPON REQUEST.				
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 CSV OF LIFE INSURANCE</td><td>32,788</td></tr> </table>	(a) Description	(b) Amount	CHANGE IN CSV OF LIFE INSURANCE	32,788
(a) Description	(b) Amount				
CHANGE IN CSV OF LIFE INSURANCE	32,788				
FORM 990, PART XII, LINE 2C - OVERSIGHT	THE ORGANIZATION'S OVERSIGHT AND SELECTION PROCESSES HAVE NOT CHANGED FROM PRIOR YEARS.				

Exempt Organization Declaration and Signature for Electronic Filing

OMB No. 1545-1879

For calendar year 2018, or tax year beginning 09/01, 2018, and ending 08/31, 20 19**2018**Department of the Treasury
Internal Revenue Service**For use with Forms 990, 990-EZ, 990-PF, 1120-POL, and 8868**

Name of exempt organization

YOUNG MEN'S CHRISTIAN ASSOCIATION OF METROPOLITAN MILWAUKEE, INC.

Employer identification number

39-0806314

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

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

1a Form 990 check here <input checked="" type="checkbox"/>	b Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b	15,994,997
2a Form 990-EZ check here <input type="checkbox"/>	b Total revenue, if any (Form 990-EZ, line 9)	2b	
3a Form 1120-POL check here <input type="checkbox"/>	b Total tax (Form 1120-POL, line 22)	3b	
4a Form 990-PF check here <input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part VI, line 5)	4b	
5a Form 8868 check here <input type="checkbox"/>	b Balance due (Form 8868, line 3c)	5b	

Part II Declaration of Officer

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

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

Under penalties of perjury, I declare that I am an officer of the above named organization and that I have examined a copy of the organization's 2018 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the organization's electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the organization's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund.

Sign
Here

Carric M. Wall
Signature of officer

11.2.2020
Date

CEO
Title

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

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

ERO's Use Only	ERO's signature <i>[Signature]</i>	Date <u>4/10/2019</u>	Check if also paid preparer <input checked="" type="checkbox"/>	Check if self-employed <input type="checkbox"/>	ERO's SSN or PTIN P00188889
	Firm's name (or yours if self-employed), address, and ZIP code	CLIFTON LARSON ALLEN LLP 8215 GREENWAY BLVD, SUITE 600, MIDDLETON, WI 53562			EIN 41-0746749
					Phone no. (608) 662-8600

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

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	PTIN
	Firm's name				Firm's EIN
	Firm's address				Phone no.

**YOUNG MEN'S CHRISTIAN ASSOCIATION
OF METROPOLITAN MILWAUKEE, INC.
Milwaukee, Wisconsin**

**FINANCIAL STATEMENTS
AUGUST 31, 2019 AND 2018**



CLAAconnect.com

**WEALTH ADVISORY
OUTSOURCING
AUDIT, TAX, AND
CONSULTING**

**YOUNG MEN'S CHRISTIAN ASSOCIATION
OF METROPOLITAN MILWAUKEE, INC.
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AUGUST 31, 2019 AND 2018**

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INDEPENDENT AUDITORS' REPORT

Board of Directors
Young Men's Christian Association
of Metropolitan Milwaukee, Inc.
Milwaukee, Wisconsin

We have audited the accompanying financial statements of Young Men's Christian Association of Metropolitan Milwaukee, Inc., which comprise the statements of financial position as of August 31, 2019 and 2018, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these 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 financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Board of Directors
Young Men's Christian Association
of Metropolitan Milwaukee, Inc.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Young Men's Christian Association of Metropolitan Milwaukee, Inc. as of August 31, 2019 and 2018, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis-of-Matter Regarding a Change in Accounting Principle

As discussed in Note 1 to the financial statements, Young Men's Christian Association of Metropolitan Milwaukee, Inc. adopted Accounting Standards Update (ASU) No. 2016-14, *Presentation of Financial Statements for Not-for-Profit Entities*. The update changes the presentation of various classifications and disclosures within the financial statements. Our opinion is not modified with respect to that matter.

A handwritten signature in cursive script that reads "CliftonLarsonAllen LLP".

CliftonLarsonAllen LLP

Milwaukee, Wisconsin
January 23, 2020

**YOUNG MEN'S CHRISTIAN ASSOCIATION
OF METROPOLITAN MILWAUKEE, INC.
STATEMENTS OF FINANCIAL POSITION
AUGUST 31, 2019 AND 2018**

	<u>2019</u>	<u>2018</u>
ASSETS		
Cash and Cash Equivalents	\$ 1,191,379	\$ 1,729,804
Investments	3,508,458	3,368,516
Accounts Receivable, Net	27,459	60,027
Grants Receivable	337,265	370,103
Pledges Receivable, Net	286,910	151,651
Prepaid Expenses	93,126	120,631
Property and Equipment, Net	12,192,139	13,154,108
Other Assets	<u>374,270</u>	<u>368,965</u>
Total Assets	<u><u>\$ 18,011,006</u></u>	<u><u>\$ 19,323,805</u></u>
LIABILITIES AND NET ASSETS		
LIABILITIES		
Accounts Payable	\$ 777,811	\$ 714,215
Accrued Liabilities	840,914	678,198
Deferred Revenue	176,309	372,874
Other Liabilities	1,417,282	1,507,515
Capital Lease Obligations	<u>264,921</u>	<u>486,625</u>
Total Liabilities	<u>3,477,237</u>	<u>3,759,427</u>
NET ASSETS		
Without Donor Restrictions		
Undesignated	8,536,514	5,087,800
Board Designated	<u>1,740,012</u>	<u>2,294,635</u>
Total Net Assets Without Donor Restrictions	<u>10,276,526</u>	<u>7,382,435</u>
With Donor Restrictions	<u>4,257,243</u>	<u>8,181,943</u>
Total Net Assets	<u>14,533,769</u>	<u>15,564,378</u>
Total Liabilities and Net Assets	<u><u>\$ 18,011,006</u></u>	<u><u>\$ 19,323,805</u></u>

See accompanying Notes to Financial Statements.

**YOUNG MEN'S CHRISTIAN ASSOCIATION
OF METROPOLITAN MILWAUKEE, INC.
STATEMENT OF ACTIVITIES
YEAR ENDED AUGUST 31, 2019**

	Without Donor Restrictions	With Donor Restrictions	Total
REVENUES, GAINS, AND PUBLIC SUPPORT			
Contributions	\$ 691,269	\$ 720,585	\$ 1,411,854
Government and Private Grants	403,411	-	403,411
United Way	56,578	283,643	340,221
Membership Fees	3,764,563	-	3,764,563
Program Fees	8,502,440	-	8,502,440
Services and Sales	402,295	-	402,295
Other	345,534	40,183	385,717
Satisfaction of Restrictions	5,127,041	(5,127,041)	-
Total Revenues, Gains, and Public Support	19,293,131	(4,082,630)	15,210,501
EXPENSES			
Program	12,158,768	-	12,158,768
Management and General	3,535,516	-	3,535,516
Fundraising	701,871	-	701,871
Total Expenses	16,396,155	-	16,396,155
CHANGES IN NET ASSETS FROM OPERATIONS	2,896,976	(4,082,630)	(1,185,654)
NONOPERATING REVENUES AND EXPENSES			
Net Investment Income Restricted	-	125,142	125,142
Change in Cash Surrender Value of Life Insurance	-	32,788	32,788
Net Loss on Disposal of Property and Equipment	(2,885)	-	(2,885)
Total Nonoperating Revenues and Expenses	(2,885)	157,930	155,045
CHANGE IN NET ASSETS	2,894,091	(3,924,700)	(1,030,609)
Net Assets - Beginning of Year	7,382,435	8,181,943	15,564,378
NET ASSETS - END OF YEAR	<u>\$ 10,276,526</u>	<u>\$ 4,257,243</u>	<u>\$ 14,533,769</u>

See accompanying Notes to Financial Statements.

**YOUNG MEN'S CHRISTIAN ASSOCIATION
OF METROPOLITAN MILWAUKEE, INC.
STATEMENT OF ACTIVITIES
YEAR ENDED AUGUST 31, 2018**

	Without Donor Restrictions	With Donor Restrictions	Total
REVENUES, GAINS, AND PUBLIC SUPPORT			
Contributions	\$ 653,251	\$ 391,787	\$ 1,045,038
Government and Private Grants	413,255	-	413,255
United Way	65,262	326,304	391,566
Membership Fees	3,871,842	-	3,871,842
Program Fees	8,857,975	-	8,857,975
Services and Sales	409,257	-	409,257
Other	416,477	-	416,477
Satisfaction of Restrictions	1,019,395	(1,019,395)	-
Total Revenues, Gains, and Public Support	15,706,714	(301,304)	15,405,410
EXPENSES			
Program	12,597,299	-	12,597,299
Management and General	3,714,056	-	3,714,056
Fundraising	542,084	-	542,084
Total Expenses	16,853,439	-	16,853,439
CHANGES IN NET ASSETS FROM OPERATIONS	(1,146,725)	(301,304)	(1,448,029)
NONOPERATING REVENUES AND EXPENSES			
Net Investment Income	17,979	-	17,979
Net Investment Income Restricted	-	308,622	308,622
Change in Cash Surrender Value of Life Insurance	-	(13,651)	(13,651)
Total Nonoperating Revenues and Expenses	17,979	294,971	312,950
CHANGE IN NET ASSETS	(1,128,746)	(6,333)	(1,135,079)
Net Assets - Beginning of Year	8,511,181	8,188,276	16,699,457
NET ASSETS - END OF YEAR	<u>\$ 7,382,435</u>	<u>\$ 8,181,943</u>	<u>\$ 15,564,378</u>

See accompanying Notes to Financial Statements.

**YOUNG MEN'S CHRISTIAN ASSOCIATION
OF METROPOLITAN MILWAUKEE, INC.
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED AUGUST 31, 2019**

	Program	Management and General	Fundraising	Total Functional Expenses
EXPENSES - GENERAL OPERATIONS				
Salaries, Wages, and Related Expenses	\$ 7,150,521	\$ 1,995,735	\$ 354,654	\$ 9,500,910
Professional Fees	393,952	343,669	304,457	1,042,078
Program and Supplies Expense	811,012	66,664	767	878,443
Postage and Shipping	3,262	38,735	6,093	48,090
Occupancy	1,581,469	40,703	200	1,622,372
Utilities and Telephone	764,375	94,645	-	859,020
Insurance	204,089	-	-	204,089
Equipment Leases, Rental, and Maintenance	75,180	428,107	24,472	527,759
Advertising, Printing, and Promotion	32,553	140,197	7,260	180,010
Conferences, Training, and Employee Expense	91,512	84,398	3,968	179,878
Dues	510	209,242	-	209,752
Interest Expense	-	18,679	-	18,679
Bad Debt	84,753	-	-	84,753
Depreciation	965,580	74,742	-	1,040,322
 Total Expenses - General Operations	 <u>\$ 12,158,768</u>	 <u>\$ 3,535,516</u>	 <u>\$ 701,871</u>	 <u>\$ 16,396,155</u>

See accompanying Notes to Financial Statements.

**YOUNG MEN'S CHRISTIAN ASSOCIATION
OF METROPOLITAN MILWAUKEE, INC.
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED AUGUST 31, 2018**

	Program	Management and General	Fundraising	Total Functional Expenses
EXPENSES - GENERAL OPERATIONS				
Salaries, Wages, and Related Expenses	\$ 6,967,154	\$ 1,942,386	\$ 402,206	\$ 9,311,746
Professional Fees	223,927	427,969	95,987	747,883
Program and Supplies Expense	974,905	90,606	14,300	1,079,811
Postage and Shipping	1,168	44,990	6,077	52,235
Occupancy	1,694,606	40,200	-	1,734,806
Utilities and Telephone	735,086	144,589	-	879,675
Insurance	218,553	-	-	218,553
Equipment Leases, Rental, and Maintenance	45,714	396,701	-	442,415
Advertising, Printing, and Promotion	40,538	223,494	7,952	271,984
Conferences, Training, and Employee Expense	99,183	66,794	15,222	181,199
Dues	340	216,272	340	216,952
Interest Expense	-	18,659	-	18,659
Bad Debt	627,880	-	-	627,880
Depreciation	968,245	101,396	-	1,069,641
Total Expenses - General Operations	\$ 12,597,299	\$ 3,714,056	\$ 542,084	\$ 16,853,439

See accompanying Notes to Financial Statements.

**YOUNG MEN'S CHRISTIAN ASSOCIATION
OF METROPOLITAN MILWAUKEE, INC.
STATEMENTS OF CASH FLOWS
YEAR ENDED AUGUST 31, 2019 AND 2018**

	<u>2019</u>	<u>2018</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in Net Assets	\$ (1,030,609)	\$ (1,135,079)
Adjustments to Reconcile Change in Net Assets to		
Net Cash Provided (Used) by Operating Activities:		
Depreciation and Amortization	1,040,322	1,069,641
Provision for Bad Debt	84,753	627,880
Deferred Gain on Sale Leaseback	(81,304)	(81,304)
Loss on Sale of Property and Equipment	2,885	-
Change in Cash Surrender Value of Life Insurance	(32,788)	13,651
Realized Gain on Investments	(96,096)	(88,129)
Unrealized Loss (Gain) on Investments	83,836	(179,386)
Effects of Changes in Operating Assets and Liabilities:		
Accounts and Grants Receivable	(19,347)	(156,648)
Pledges Receivable	(135,259)	163,115
Prepaid Expenses and Other Assets	54,988	(75,631)
Accrued Liabilities and Other Liabilities	153,787	(33,907)
Accounts Payable	63,596	(32,072)
Deferred Revenue	(196,565)	150,607
Net Cash Provided (Used) by Operating Activities	<u>(107,801)</u>	<u>242,738</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Payment for Purchase of Fixed Assets	(81,238)	(113,494)
Purchases of Investments	(1,397,105)	(1,324,299)
Proceeds from the Sale of Investments	1,269,423	2,035,481
Net Cash Provided (Used) by Investing Activities	<u>(208,920)</u>	<u>597,688</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Capitalized Lease Payments	(221,704)	(185,719)
Net Cash Used by Financing Activities	<u>(221,704)</u>	<u>(185,719)</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(538,425)	654,707
Cash and Cash Equivalents - Beginning of Year	<u>1,729,804</u>	<u>1,075,097</u>
CASH AND CASH EQUIVALENTS - END OF YEAR	<u><u>\$ 1,191,379</u></u>	<u><u>\$ 1,729,804</u></u>

**SUPPLEMENTAL DISCLOSURE OF NONCASH INVESTING
AND FINANCING ACTIVITIES**

During 2018, the Organization entered into two capital lease agreements to acquire equipment in the amount of \$400,310.

See accompanying Notes to Financial Statements.

**YOUNG MEN'S CHRISTIAN ASSOCIATION
OF METROPOLITAN MILWAUKEE, INC.
NOTES TO FINANCIAL STATEMENTS
AUGUST 31, 2019 AND 2018**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization

The Young Men's Christian Association of Metropolitan Milwaukee, Inc. (the YMCA) is a nonprofit, volunteer-led, human development charitable organization whose mission is to put Christian principles into practice through programs that build healthy spirit, mind, and body for all.

The YMCA is a diverse organization of men, women, and children joined together by a shared commitment to nurturing the potential of kids, promoting healthy living, and fostering a sense of social responsibility. Since no two communities are exactly alike, no two YMCA's are exactly alike. They are united by a deep commitment to strengthening their communities and to ensure that those they serve learn, grow, and thrive. Core programs include health and well-being, early childhood education, elementary education and academic mentoring, camping, aquatics, youth leadership, and family programs. The YMCA's financial assistance program provides funds for those in need – everyone is welcome to participate in YMCA programs.

Use of Estimates

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

Basis of Presentation

Net assets, revenues, gains, and losses are classified based on the existence or absence of donor or grantor imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

Net Assets Without Donor Restrictions – Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions. The governing board has designated, from net assets without donor restrictions, net assets for a board-designated endowment.

Net Assets With Donor Restrictions – Net assets subject to donor- (or certain grantor-) 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. The donors of these resources permit the YMCA to use all or part of the income earned, including capital appreciation, for purposes with or without donor restrictions. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

**YOUNG MEN'S CHRISTIAN ASSOCIATION
OF METROPOLITAN MILWAUKEE, INC.
NOTES TO FINANCIAL STATEMENTS
AUGUST 31, 2019 AND 2018**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Cash and Cash Equivalents

The YMCA defines cash and cash equivalents as highly liquid, short-term investments with a maturity, at the date of acquisition, of three months or less. Excluded from this definition are cash equivalents held for long-term purposes.

The YMCA may at times have funds on deposit at one financial institution that exceeds the federally insured limits.

Investments and Investment Income

Investments are generally recorded at fair value. Donated assets are recorded at fair value at the date of donation, or, if sold immediately after receipt, at the amount of sales proceeds received (which are considered a fair measure of the value at the date of donation). Those investments for which fair value is not readily determinable are carried at cost or, if donated, at fair value at the date of donation, or if no value can be estimated, at a nominal value. The YMCA records the change of ownership of bonds and stocks on the day a trade is made.

Investment income is reported as operating revenue and is included in the changes in net assets without donor restrictions unless the income or loss is restricted by donor or law.

Accounts Receivable

Accounts receivable are generally uncollateralized member/client obligations due upon receipt. Accounts receivable are carried at the original invoice amount, less an estimate made for doubtful accounts based on a review of all outstanding amounts. Management determines the allowance for doubtful accounts by identifying troubled accounts and by using historical experience applied to an aging of accounts. Accounts receivable are written off when deemed uncollectible. Recoveries of accounts receivable previously written off are recorded when received. Beginning in 2018, the carrying amount of accounts receivable is reduced by an allowance for doubtful accounts deemed appropriate by management based on past experience. Accounts receivable over 90 days past due are written off as uncollectible. The allowance for uncollectible accounts is \$415 and \$50,000 as of August 31, 2019 and 2018, respectively.

**YOUNG MEN'S CHRISTIAN ASSOCIATION
OF METROPOLITAN MILWAUKEE, INC.
NOTES TO FINANCIAL STATEMENTS
AUGUST 31, 2019 AND 2018**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Grants Receivable

Grants receivable consist of various federal and state grant funds passed through governmental agencies to the YMCA for various programs. Management believes no allowance for uncollectible grants is required based upon management's judgment and consideration of the collectability of each grant.

Pledges Receivable

Unconditional promises to give to the YMCA are recorded as receivables in the year the pledge was made. Pledges and other promises to give whose eventual uses are restricted by the donor are recorded as increases in net assets with donor restrictions. Pledges without donor restrictions to be collected in future periods are also recorded as an increase in net assets with donor restrictions and reclassified to net assets without donor restrictions when received.

Unconditional promises to give are reported in the statement of financial position net of unamortized discounts and an allowance for uncollectible pledges. Unconditional promises to give that are expected to be collected in future years are recorded at the present value of estimated future cash flows using a discount rate that approximates the rate of government securities. Amortization of the discount is recorded as an increase or decrease in contribution revenue. An allowance for uncollectible accounts is determined by management based on past collection history.

Credit Risk

Financial instruments, which potentially subject the YMCA to concentrations of credit risk, consist of cash and cash equivalents, receivables, and investments. These financial instruments are carried at their approximate fair value. The YMCA's policy is to limit credit exposure on financial instruments and place its cash with financial institutions deemed as being credit worthy.

Concentration of credit risk with respect to receivables is limited due to the large member base and the expectation that government programs will make timely payments.

Investments, in general, are exposed to various risks, such as interest rate, credit, and overall market volatility. Due to the level of risk associated with certain investments, it is reasonably possible that changes in the values of certain investments will occur in the near term and that such changes could materially affect the amounts reported in the financial statements.

**YOUNG MEN'S CHRISTIAN ASSOCIATION
OF METROPOLITAN MILWAUKEE, INC.
NOTES TO FINANCIAL STATEMENTS
AUGUST 31, 2019 AND 2018**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Property and Equipment

Property and equipment are stated at cost, if purchased, or fair value at date of the gift, if donated. All acquisitions of property and equipment in excess of \$5,000 and all expenditures for repairs, maintenance, improvements, and betterments that materially prolong the estimated useful lives of assets are capitalized. Maintenance, repairs, and minor improvements are expensed as incurred. When assets are retired or otherwise disposed of, their costs and related accumulated depreciation are removed from the accounts and resulting gains or losses are included in income.

Property and equipment are depreciated using the straight-line method over their estimated useful lives. The principal depreciation rates are based upon the following estimated useful lives:

Land Improvements	15 Years
Buildings and Improvements	10 to 50 Years
Machinery and Equipment	5 to 12 Years
Leasehold Improvements	30 to 50 Years

Impairment of Long-Lived Assets

The YMCA reviews long-lived assets for impairment whenever events or changes in circumstances indicate the carrying amount of an asset may not be recoverable. Recoverability of assets to be held and used is measured by a comparison of the carrying amount of an asset to future undiscounted net cash flows expected to be generated by the asset. If such assets are considered to be impaired, the impairment to be recognized is measured by the amount by which the carrying amount of the assets exceeds the fair value of the assets. Assets to be disposed of are reported at the lower of carrying amount or the fair value less cost to sell.

Deferred Revenue

Program service fees applying to services to be rendered in future periods are recorded as deferred revenue when received and reflected as support in the year when the program service fees are earned. Revenue from membership dues is recognized on a pro rata basis over the period to which the membership relates.

Deferred revenue consisted of the following at August 31:

	2019	2018
Membership	\$ 109,243	\$ 129,744
Program	67,066	243,130
Total Deferred Revenue	<u>\$ 176,309</u>	<u>\$ 372,874</u>

**YOUNG MEN'S CHRISTIAN ASSOCIATION
OF METROPOLITAN MILWAUKEE, INC.
NOTES TO FINANCIAL STATEMENTS
AUGUST 31, 2019 AND 2018**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Tax-Exempt Status

The YMCA is a nonprofit corporation as described in Section 501(c)(3) of the Internal Revenue Code (IRC) and is exempt from federal and state income taxes on related income pursuant to Section 501(a) of the IRC. The YMCA had no unrelated business income for the years ended August 31, 2019 and 2018. None of the YMCA's federal or state informational returns are currently under examination.

Revenue Recognition

Contributions, including unconditional promises to give, are recognized in the period received. Conditional promises are not recognized until they become unconditional, that is when the conditions on which they depend are substantially met.

The YMCA reports gifts of cash and other assets as restricted support if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions. Donor-restricted contributions whose restrictions are met in the same reporting period are reported as support without donor restrictions.

Program service fees applying to services are reflected as support in the year when the program service fees are earned. Revenue from membership dues is recognized on a pro rata basis over the period to which the membership relates.

Grant revenue is recognized as revenue in the period in which it is expended for cost-reimbursed agreements.

Donated Services and Assets

The YMCA receives contributions of services for its programs. Contributions of services are recognized if the services received (a) create or enhance nonfinancial assets or (b) require specialized skills, are provided by an individual possessing those skills, and would typically need to be purchased if not provided by donation. There were no contributed services that were recognized as revenue for the year ended August 31, 2019 and 2018.

Donated assets are recorded at fair value at the date of donation or, if sold immediately after receipt, at the amount of sales proceeds received, which are considered a reasonable approximation of the fair value at the date of donation.

Advertising and Promotion

Advertising and promotion costs are charged to operations when incurred. Advertising and promotion expense was \$180,010 and \$271,984 for the years ended August 31, 2019 and 2018, respectively.

**YOUNG MEN'S CHRISTIAN ASSOCIATION
OF METROPOLITAN MILWAUKEE, INC.
NOTES TO FINANCIAL STATEMENTS
AUGUST 31, 2019 AND 2018**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Functional Allocation of Expenses

The costs of providing the various programs and other activities have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited. The expenses that are allocated include occupancy and depreciation, which are allocated on a square footage basis, while the remaining natural expense categories are allocated on the basis of estimates of time and effort toward program and supporting services.

Change in Accounting Principle

On August 18, 2016, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) 2016-14, Not-for-Profit Entities (Topic 958) – Presentation of Financial Statements of Not-for-Profit Entities. The update addresses the complexity and understandability of net asset classification, deficiencies in information about liquidity and availability of resources, and the lack of consistency in the type of information provided about expenses and investment return. The YMCA has implemented ASU 2016-14 and have adjusted the presentation in these financial statements accordingly. The ASU has been applied retrospectively to all periods presented.

Upcoming Accounting Pronouncements

Revenue from Contracts with Customers – In May 2014, FASB issued amended guidance to clarify the principles for recognizing revenue from contracts with customers. The guidance requires an entity to recognize revenue to depict the transfer of goods or services to customers in an amount that reflects the consideration to which an entity expects to be entitled in exchange for those goods or services. The guidance also requires expanded disclosures relating to the nature, amount, timing, and uncertainty of revenue and cash flows arising from contracts with customers. Additionally, qualitative and quantitative disclosures are required regarding customer contracts, significant judgements and changes in judgements, and assets recognized from the costs to obtain or fulfill a contract. The guidance will initially be applied retrospectively using one of two methods. The standard will be effective for the YMCA for the year ended August 31, 2020. Management is evaluating the effect of the amended revenue recognition guidance on the entity's financial statements.

Accounting for Contributions Received and Contributions Made – In June 2018, FASB issued ASU 2018-08 related to the accounting for contributions received and contributions made. This update applies to both resource recipients and resource providers and assists in evaluating whether a transfer of assets is an exchange transaction or a contribution and also assists with distinguishing between conditional and unconditional contributions. Distinguishing between contributions and exchange transactions determines which guidance should be applied. For contributions, the guidance in Subtopic 958-605 should be followed and for exchange transactions, Topic 606 should be followed. The ASU is effective for the YMCA for the year ended August 31, 2020. Management is currently evaluating the impact this guidance will have on its financial statements.

**YOUNG MEN'S CHRISTIAN ASSOCIATION
OF METROPOLITAN MILWAUKEE, INC.
NOTES TO FINANCIAL STATEMENTS
AUGUST 31, 2019 AND 2018**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Upcoming Accounting Pronouncements (Continued)

Leases – In February 2016, FASB issued ASU 2016-02 Leases (Topic 842). This update increases transparency and comparability among organizations by recognizing lease assets and lease liabilities on the balance sheet and disclosing key information about leasing arrangements. In November 2019, the FASB approved the delay of the effective date of ASU 2016-02, which is now effective for annual reporting periods beginning after December 15, 2020. Management will be evaluating the effects of this new standard.

NOTE 2 LIQUIDITY AND AVAILABILITY

The YMCA regularly monitors liquidity required to meet its operating needs and other contractual commitments and has cash and cash equivalents, investments, and receivables at its disposal for these needs.

For purposes of analyzing resources available to meet general expenditures over a 12-month period, the YMCA considers all expenditures related to its ongoing activities in the areas of youth development, healthy living, and social responsibility as well as services undertaken to support these activities.

The YMCA's governing board has designated a portion of its unrestricted resources for endowment and other purposes. These funds are invested for long-term appreciation but remain available and may be spent at the discretion of the board.

In addition to financial assets available to meet general expenditures over the next 12 months, the YMCA operates with a balanced budget and anticipates collecting sufficient revenue to cover general expenditures not covered by donor-restricted resources. Refer to the statement of cash flows which identifies the sources and uses of the Organization's cash.

**YOUNG MEN'S CHRISTIAN ASSOCIATION
OF METROPOLITAN MILWAUKEE, INC.
NOTES TO FINANCIAL STATEMENTS
AUGUST 31, 2019 AND 2018**

NOTE 2 LIQUIDITY AND AVAILABILITY

The following table reflects the YMCA's financial assets as of August 31, 2019 and 2018, reduced by amounts that are not available to meet general expenditures within one year of the statement of financial position date that is, without donor or other restrictions limiting their use.

	2019	2018
Cash and Cash Equivalents	\$ 1,191,379	\$ 1,729,804
Investments	3,508,458	3,368,516
Accounts Receivable	27,459	60,027
Grants Receivable	337,265	370,103
Pledges Receivable, Current	91,077	151,651
Total	<u>5,155,638</u>	<u>5,680,101</u>
Less Amounts Not Available to be Used Within One Year:		
Donor Restricted for Scholarships and Programs	(1,338,578)	(1,880,621)
Donor Restricted for Capital Campaign	(116,576)	(148,500)
Donor Restricted to be Maintained in Perpetuity and Endowment Earnings	<u>(2,518,446)</u>	<u>(2,411,453)</u>
Financial Assets Available to Meet Cash Needs for General Expenditures Within One Year	<u><u>\$ 1,182,038</u></u>	<u><u>\$ 1,239,527</u></u>

NOTE 3 INVESTMENTS

A summary of investments was as follows at August 31, 2019:

	Cost or Gift Value	Unrealized Gains (Losses)	Investments at Fair Value
Money Market Funds	\$ 135,939	\$ -	\$ 135,939
Equity Mutual Funds	1,902,904	451,330	2,354,234
Fixed Income Mutual Funds	967,077	51,208	1,018,285
Total Investments	<u><u>\$ 3,005,920</u></u>	<u><u>\$ 502,538</u></u>	<u><u>\$ 3,508,458</u></u>

A summary of investments was as follows at August 31, 2018:

	Cost or Gift Value	Unrealized Gains (Losses)	Investments at Fair Value
Money Market Funds	\$ 81,267	\$ -	\$ 81,267
Equity Mutual Funds	1,798,463	601,317	2,399,780
Fixed Income Mutual Funds	901,350	(13,881)	887,469
Total Investments	<u><u>\$ 2,781,080</u></u>	<u><u>\$ 587,436</u></u>	<u><u>\$ 3,368,516</u></u>

**YOUNG MEN'S CHRISTIAN ASSOCIATION
OF METROPOLITAN MILWAUKEE, INC.
NOTES TO FINANCIAL STATEMENTS
AUGUST 31, 2019 AND 2018**

NOTE 4 FAIR VALUE MEASUREMENTS

In determining fair value, the YMCA uses various valuation approaches within the fair value measurement framework of accounting standards. Fair value measurements are determined based on the assumptions that market participants would use in pricing an asset or liability.

Accounting standards establish a hierarchy for inputs used in measuring fair value that maximizes the use of observable inputs and minimizes the use of unobservable inputs by requiring that the most observable inputs be used when available. The standards define levels within the hierarchy based on the reliability of inputs as follows:

Level 1 – Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets.

Level 2 – Inputs to the valuation methodology based on quoted prices for similar assets or liabilities or identical assets or liabilities in active markets, such as dealer or broker markets.

Level 3 – Inputs to the valuation methodology are derived from valuation techniques in which one or more significant inputs or significant value drivers are unobservable such as pricing models, discounted cash flow models, and similar techniques not based on market, exchange, dealer, or broker-traded transactions, or are supported by little or no market activity.

Following is a description of the valuation methodologies used for assets and liabilities measured at fair value. There have been no changes in the methodologies used at August 31, 2019 and 2018.

Equity Securities and Mutual Funds

Equity and fixed income mutual funds are valued at the daily closing price as reported by the mutual fund. Mutual funds held by the YMCA are open-ended mutual funds that are registered with the Securities and Exchange Commission. These funds are required to publish daily NAV and to transact at that price. The mutual funds held by the YMCA are deemed to be actively traded.

**YOUNG MEN'S CHRISTIAN ASSOCIATION
OF METROPOLITAN MILWAUKEE, INC.
NOTES TO FINANCIAL STATEMENTS
AUGUST 31, 2019 AND 2018**

NOTE 4 FAIR VALUE MEASUREMENTS (CONTINUED)

The table below presents the balances of assets and liabilities measured at fair value on a recurring basis by level within the hierarchy at August 31, 2019:

	Level 1	Level 2	Level 3	Total
Money Market Funds	\$ 135,939	\$ -	\$ -	\$ 135,939
Fixed Income Mutual Funds:				
Intermediate Term Bond Funds	1,018,285	-	-	1,018,285
Equity Mutual Funds:				
ETF Large Index Funds	1,175,808	-	-	1,175,808
ETF Mid-Cap Index Funds	550,700	-	-	550,700
ETF Small-Cap Index Funds	114,920	-	-	114,920
Foreign Equity Funds	391,967	-	-	391,967
Infrastructure Funds	120,839	-	-	120,839
Total Investments	<u>\$ 3,508,458</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,508,458</u>

The table below presents the balances of assets and liabilities measured at fair value on a recurring basis by level within the hierarchy at August 31, 2018:

	Level 1	Level 2	Level 3	Total
Money Market Funds	\$ 81,267	\$ -	\$ -	\$ 81,267
Fixed Income Mutual Funds:				
Intermediate Term Bond Funds	813,681	-	-	813,681
High Yield Bond Funds	73,788	-	-	73,788
Equity Mutual Funds:				
ETF Large Index Funds	1,324,519	-	-	1,324,519
ETF Mid-Cap Index Funds	388,745	-	-	388,745
ETF Small-Cap Index Funds	207,678	-	-	207,678
Foreign Equity Funds	431,207	-	-	431,207
Infrastructure Funds	47,631	-	-	47,631
Total Investments	<u>\$ 3,368,516</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,368,516</u>

NOTE 5 PLEDGES RECEIVABLE

Unconditional promises to give consisted of the following at August 31:

	2019	2018
Less than One Year	\$ 101,077	\$ 161,651
One to Five Years	135,833	-
Over Five Years	60,000	-
Total	296,910	161,651
Less: Allowance for Uncollectible Promises to Give	10,000	10,000
Total Pledges Receivable, Net	<u>\$ 286,910</u>	<u>\$ 151,651</u>

**YOUNG MEN'S CHRISTIAN ASSOCIATION
OF METROPOLITAN MILWAUKEE, INC.
NOTES TO FINANCIAL STATEMENTS
AUGUST 31, 2019 AND 2018**

NOTE 6 PROPERTY AND EQUIPMENT

Property and equipment consisted of the following at August 31:

	2019	2018
Land and Land Improvements	\$ 1,677,087	\$ 1,669,910
Buildings and Improvements	18,002,702	18,002,702
Machinery and Equipment	9,478,683	9,408,640
Leasehold Improvements	500,000	500,000
Construction in Progress	-	2,274
Total - at Cost	29,658,472	29,583,526
Less: Accumulated Depreciation	(17,466,333)	(16,429,418)
Total Property and Equipment, Net	<u>\$ 12,192,139</u>	<u>\$ 13,154,108</u>

Total depreciation expense for the years ended August 31, 2019 and 2018 were \$1,040,322 and \$1,069,641, respectively.

NOTE 7 LEASES

Capital Leases

During 2016, the YMCA entered into two capital lease agreements with an imputed interest rate of 4.95%. Monthly payments of principal and interest are \$5,909 and \$6,365.

During 2018, the YMCA entered into two capital lease agreements with an imputed interest rate of 5.2%, respectively. Monthly payments of principal and interest are \$2,685 and \$7,725.

The assets and liabilities under capital leases are recorded at the lower of the present value of minimum lease payments or the fair value of the asset. The capitalized cost of the leased property at August 31, 2019 and 2018 was \$882,458. Assets are amortized over their estimated productive lives or the lease term, if shorter, for leases that transfer ownership or contain bargain purchase clauses. Amortization expense on capital leases is included with depreciation expense. Accumulated amortization was \$599,986 and \$389,141 as of August 31, 2019 and 2018, respectively.

**YOUNG MEN'S CHRISTIAN ASSOCIATION
OF METROPOLITAN MILWAUKEE, INC.
NOTES TO FINANCIAL STATEMENTS
AUGUST 31, 2019 AND 2018**

NOTE 7 LEASES (CONTINUED)

Sales Leaseback

In February 2008, the YMCA sold 14.86 acres of land with a carrying value of \$127,718 for \$3,750,000. Total gain on the sale was \$3,622,282. The YMCA maintained ownership of two buildings located on 2.9 acres of the land sold and entered into a 25-year lease with the purchaser for use of land. The gain on the sale in excess of the present value of the minimum lease payments in the amount of \$1,589,687 was recognized at the time of the sale, and the remaining gain of \$2,032,595 was deferred and will be amortized over the life of the lease. The YMCA will recognize \$81,304 of the deferred gain on an annual basis until the lease expires in January 2033. The YMCA recognized \$81,304 of the deferred gain in the years ended August 31, 2019 and 2018. At August 31, 2019 and 2018, the remaining deferred gain was \$1,090,826 and \$1,172,130, respectively. The current portion, in the amount of \$81,304, is included in accrued liabilities as of August 31, 2019 and 2018, and the remainder is included in other liabilities in the accompanying statements of financial position.

The lease agreement requires the YMCA to make payments of \$120,000 per year. Beginning January 2014, the lease payments will increase by the consumer price index every five years. The Organization paid \$145,152 and \$134,400 in lease payments for the years ended August 31, 2019 and 2018, respectively. The YMCA recognized lease expense of \$139,145 for the years ended August 31, 2019 and 2018 and a decreased accrued rent expense of \$6,007 for the year ended August 31, 2019. Accrued rent expense of \$399,409 and \$405,416 as of August 31, 2019 and 2018, respectively, is included in other liabilities in the accompanying statements of financial position.

Operating Leases

The YMCA leases various facilities and equipment under leases accounted for as operating leases. Rent expense on the operating leases was \$874,145 and \$762,231 for the years ended August 31, 2019 and 2018, respectively.

The following is a schedule of future minimum lease payments under all leases with an initial term in excess of one year at August 31, 2019:

<u>Year Ending August 31,</u>	<u>Capital Leases</u>	<u>Sale Leaseback</u>	<u>Operating Leases</u>
2020	\$ 148,556	\$ 150,528	\$ 284,570
2021	78,570	150,528	171,084
2022	32,220	150,528	130,414
2023	21,480	150,528	111,200
2024	-	162,570	74,113
Thereafter	-	1,501,587	-
Total Future Minimum Lease Payments	280,826	<u>\$ 2,266,269</u>	<u>\$ 771,381</u>
Less: Amount Representing Interest	15,905		
Total Present Value of Future Minimum Lease Payments	<u>\$ 264,921</u>		

**YOUNG MEN'S CHRISTIAN ASSOCIATION
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NOTE 7 LEASES (CONTINUED)

Sublease

In July 2008, the YMCA sold one of the buildings, as part of the sale leaseback noted above, located on the 2.9 acres of land leased for \$1,125,000. The carrying value of the building was \$2,262,796, and a loss on the sale of \$1,137,796 was recorded. The building sold sits on 1.88 acres of the 2.9 acres leased by the YMCA. The YMCA entered into a 25-year sublease with the purchaser for use of this land. The lease requires the purchaser to make payments of \$35,000 per year to the YMCA with the first payment due July 15, 2013. Beginning July 15, 2014, the lease payments will increase by the consumer price index annually. The YMCA received lease payments of \$38,708 and \$37,948 for the years ended August 31, 2019 and 2018, respectively. Lease revenue of \$34,016 and an increase in other assets in the accompanying statements of financial position of the same amount was recognized for the years ended August 31, 2019 and 2018.

Estimated future payments to be received relative to this agreement as of August 31, 2019, are as follows:

<u>Year Ending August 31,</u>	<u>Amount</u>
2020	\$ 39,481
2021	40,271
2022	41,076
2023	41,898
2024	42,736
Thereafter	420,877
Total	<u>\$ 626,339</u>

**YOUNG MEN'S CHRISTIAN ASSOCIATION
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NOTE 8 NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions are restricted for the following purposes:

	2019	2018
Subject to Expenditure for Specified Purpose:		
Scholarships and Programs	\$ 1,338,578	\$ 1,880,621
Capital Campaign	116,576	148,500
Total	<u>1,455,154</u>	<u>2,029,121</u>
Subject to the Passage of Time:		
United Way Pledges	283,643	326,304
Endowments Subject to the YMCA's Spending Policy and/or Appropriation, Including Amounts Held in Perpetuity of \$1,599,460 for 2019 and 2018, Which are Available to Support:		
Building Maintenance	200,698	185,775
Operations and Programs	2,188,285	5,522,826
International Programs	129,463	117,917
Total Endowments	<u>2,518,446</u>	<u>5,826,518</u>
Total Net Assets with Donor Restrictions	<u>\$ 4,257,243</u>	<u>\$ 8,181,943</u>

NOTE 9 ENDOWMENT FUNDS

The YMCA's endowment funds consist of donor-restricted funds established for the YMCA.

The YMCA has interpreted the State of Wisconsin's Uniform Prudent Management of Institutional Funds Act (UPMIFA) as requiring the preservation of the fair value of the original gift as of the date of the donor-restricted endowment funds, unless there are explicit donor stipulations to the contrary. As of August 31, 2019 and 2018, there were no such donor stipulations. As a result of this interpretation, the YMCA retains in perpetuity (a) the original value of initial and subsequent gift amounts (including promises to give net of discount and allowance for doubtful accounts including promises to give at fair value) donated to the Endowment and (b) any accumulations to the endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added. Donor-restricted amounts not retained in perpetuity are subject to appropriation for expenditure by the YMCA in a manner consistent with the standard of prudence prescribed by UPMIFA.

The primary long-term financial objective for the YMCA's endowments is to preserve the real purchasing power of endowment assets and income after accounting for endowment spending and costs of portfolio management. Performance of the overall endowment against this objective is measured over rolling periods of one, three, and five years.

**YOUNG MEN'S CHRISTIAN ASSOCIATION
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NOTES TO FINANCIAL STATEMENTS
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NOTE 9 ENDOWMENT FUNDS (CONTINUED)

The endowment funds are managed to optimize the long-run total rate of return on invested assets, assuming a prudent level of risk. The goal for this rate of return is one that provides funding for the YMCA's existing spending policy. Over the short-term, the return for each element of the endowment portfolio should match or exceed each of the returns for the broader capital markets in which assets are invested.

The endowment assets are governed by a spending policy that seeks to distribute specific payout rate of the endowment base to support the YMCA's programs. The endowment base will be defined as the three-year moving average of the market value of the total endowment portfolio (calculated as of the last day of December for the prior three years). The distribution of payout rate will be calculated at a specific fixed percentage of the base. Such a policy will allow for a greater predictability of spendable income for budgeting purposes and for gradual steady growth for the support of operations by the endowments. In addition, this policy will minimize the probability of invading the principal over the long term. Spending in a given year will reduce the unit value of each endowment element by the payout percentage. In the case of short-term declines in the market value of the endowment pool of funds, the overall spending rate may be calculated below the designated payout percentage in order to maintain the original unit value of certain elements of the true endowment. Growth of the unit values over time should allow for spending of principal, without drawing from the original corpus of a particular gift. During the year ended August 31, 2019, the board of directors appropriated for expenditure an additional \$3,443,936 of endowment funds that were not tied to gifts to be maintained in perpetuity. These funds had been restricted for purposes tied to the ongoing activities of the YMCA.

The endowment is invested in cash and cash equivalents and equity and fixed income mutual funds. The total endowment will be monitored on a continual basis for consistency of investment philosophy, return relative to objectives, and asset allocation.

Endowment net asset composition by type of fund as of August 31, 2019 is as follows:

	Without Donor Restrictions	With Donor Restrictions	Total
Board-Designated Endowment Funds	\$ 990,012	\$ -	\$ 990,012
Due from Undesignated Net Assets	750,000	-	750,000
Original Donor-Restricted Gift Amount Required to be Maintained in Perpetuity by Donor	-	1,599,460	1,599,460
Accumulated Growth of Perpetual Gifts Subject to Appropriation for a Specific Purpose	-	918,986	918,986
Total Funds	<u>\$ 1,740,012</u>	<u>\$ 2,518,446</u>	<u>\$ 4,258,458</u>

**YOUNG MEN'S CHRISTIAN ASSOCIATION
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NOTE 9 ENDOWMENT FUNDS (CONTINUED)

Changes in endowment net assets for the year ended August 31, 2019 is as follows:

	Without Donor Restrictions	With Donor Restrictions	Total
Endowment Net Assets - Beginning of Year	\$ 2,294,635	\$ 5,826,518	\$ 8,121,153
Investment Return, Net	-	125,142	125,142
Contributions	-	10,722	10,722
Appropriation of Endowment Assets for Expenditure	(554,623)	(3,443,936)	(3,998,559)
Endowment Net Assets - End of Year	<u>\$ 1,740,012</u>	<u>\$ 2,518,446</u>	<u>\$ 4,258,458</u>

Endowment net asset composition by type of fund as of August 31, 2018 is as follows:

	Without Donor Restrictions	With Donor Restrictions	Total
Board-Designated Endowment Funds	\$ 2,294,635	\$ -	\$ 2,294,635
Original Donor-Restricted Gift Amount Required to be Maintained in Perpetuity by Donor	-	1,599,460	1,599,460
Accumulated Growth of Perpetual Gifts Subject to Appropriation for a Specific Purpose	-	811,993	811,993
Portion Subject to Appropriation Under UPMIFA	-	3,415,065	3,415,065
Total Funds	<u>\$ 2,294,635</u>	<u>\$ 5,826,518</u>	<u>\$ 8,121,153</u>

Changes in endowment net assets for the year ended August 31, 2018 is as follows:

	Without Donor Restrictions	With Donor Restrictions	Total
Endowment Net Assets - Beginning of Year	\$ 2,294,635	\$ 5,531,547	\$ 7,826,182
Investment Return, Net	-	308,622	308,622
Contributions	-	-	-
Appropriation of Endowment Assets for Expenditure	-	-	-
Other Changes:			
Change in Cash Surrender Value of Life Insurance	-	(13,651)	(13,651)
Endowment Net Assets - End of Year	<u>\$ 2,294,635</u>	<u>\$ 5,826,518</u>	<u>\$ 8,121,153</u>

**YOUNG MEN'S CHRISTIAN ASSOCIATION
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NOTE 9 ENDOWMENT FUNDS (CONTINUED)

From time to time, certain donor-restricted endowment funds may have fair values less than the amount required to be maintained by donors or by law (underwater endowments). We have interpreted UPMIFA to permit spending from underwater endowments in accordance with prudent measures required under law. The YMCA has no underwater endowment funds at August 31, 2019 and 2018.

NOTE 10 RETIREMENT PLAN

The YMCA participates in a defined contribution, individual account, money purchase retirement plan covering all eligible employees. The Plan is administered by the Young Men's Christian Association Retirement Fund (a separate corporation). The YMCA makes monthly contributions to the Young Men's Christian Association Retirement Fund based on a percentage of the participating employee's salary. Plan expense totaled \$549,814 and \$512,615 for the years ended August 31, 2019 and 2018, respectively.

The Young Men's Christian Association Retirement Fund is operated as a church pension plan and is a nonprofit, tax-exempt New York State corporation (1922). Participation is available to all duly organized or reorganized Ys in the United States of America. As a defined contribution plan, the retirement fund has no unfunded benefit obligations.

NOTE 11 COMMITMENTS AND CONTINGENCIES

Financial Awards from Grantors

Financial awards from federal, state, and local governments in the form of grants are subject to special audit. Such audits could result in claims against the YMCA for disallowed costs or noncompliance with grantor restrictions. No provision has been made for any liabilities that may arise from such audits since the amounts, if any, cannot be determined at this time.

Letter of Credit

The YMCA utilizes one letter of credit to satisfy requirements of the Wisconsin Unemployment Reserve Fund in the amount of \$212,269 for the YMCA, expiring December 31, 2023.

NOTE 12 SUBSEQUENT EVENTS

Management evaluated subsequent events through January 23, 2020, the date the financial statements were available to be issued. Events or transactions occurring after August 31, 2019, but prior to January 23, 2020 that provided additional evidence about conditions that existed at August 31, 2019, have been recognized in the financial statements for the year ended August 31, 2019. Events or transactions that provided evidence about conditions that did not exist at August 31, 2019 but arose before the financial statements were available to be issued have not been recognized in the financial statements for the year ended August 31, 2019.