

PUBLIC DISCLOSURE COPY

Form **990**

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

2018

Open to Public Inspection

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

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

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

Department of the Treasury
Internal Revenue Service

A For the 2018 calendar year, or tax year beginning , 2018, and ending , 20

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

C Name of organization SCOTT COUNTY FAMILY Y
 Doing business as
 Number and street (or P.O. box if mail is not delivered to street address) Room/suite
606 WEST 2ND STREET
 City or town, state or province, country, and ZIP or foreign postal code
DAVENPORT, IA 52801

D Employer identification number
42-0703278

E Telephone number
(563) 322-7171

F Name and address of principal officer: BRAD MARTELL
SAME AS C ABOVE

G Gross receipts \$ 19,080,852

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

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

J Website: ▶ SCOTTCOUNTYFAMILY.ORG

K Form of organization: Corporation Trust Association Other ▶

L Year of formation: 1858 **M** State of legal domicile: IA

Part I Summary

Activities & Governance	1	Briefly describe the organization's mission or most significant activities: <u>THE YMCA BUILDS HEALTHY SPIRIT, MIND AND BODY FOR ALL AND BRINGS ITS MISSION TO LIFE BY TEACHING AND DEMONSTRATING OUR CORE VALUES OF (CONTINUED ON SCHEDULE O)</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	35
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	35
	5	Total number of individuals employed in calendar year 2018 (Part V, line 2a)	5	924
	6	Total number of volunteers (estimate if necessary)	6	1,500
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
b	Net unrelated business taxable income from Form 990-T, line 38	7b	0	
Revenue	8	Contributions and grants (Part VIII, line 1h)	Prior Year <u>2,810,469</u>	Current Year <u>6,958,209</u>
	9	Program service revenue (Part VIII, line 2g)	<u>10,159,317</u>	<u>10,124,176</u>
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	<u>193,836</u>	<u>214,119</u>
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	<u>227,828</u>	<u>241,939</u>
	12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	<u>13,391,450</u>	<u>17,538,443</u>
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)		<u>6,000</u>
	14	Benefits paid to or for members (Part IX, column (A), line 4)		<u>0</u>
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	<u>6,461,974</u>	<u>6,443,329</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>66,890</u>		
	17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	<u>3,838,693</u>	<u>3,820,102</u>
18	Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	<u>10,300,667</u>	<u>10,269,431</u>	
19	Revenue less expenses. Subtract line 18 from line 12	<u>3,090,783</u>	<u>7,269,012</u>	
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	Beginning of Current Year <u>25,784,799</u>	End of Year <u>30,715,604</u>
	21	Total liabilities (Part X, line 26)	<u>4,111,564</u>	<u>2,273,073</u>
	22	Net assets or fund balances. Subtract line 21 from line 20	<u>21,673,235</u>	<u>28,442,531</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 BRAD MARTELL, CEO

Paid Preparer Use Only

Print/Type preparer's name BARRY L. ANDERSON Preparer's signature _____ Date _____ Check if self-employed PTIN P00115583

Firm's name ▶ ANDERSON, LOWER, WHITLOW, P.C. Firm's EIN ▶ 42-1394940

Firm's address ▶ 1805 STATE STREET, STE. 201, BETTENDORF, IA 52722 Phone no. (563) 359-4757

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 Accomplishments

Check if Schedule O contains a response or note to any line in this Part III Yes No

1 Briefly describe the organization's mission:

THE MISSION OF THE YMCA IS TO PUT JUDEO-CHRISTIAN PRINCIPLES INTO PRACTICE THROUGH PROGRAMS THAT BUILD HEALTHY SPIRIT, MIND, AND BODY FOR ALL. THE CAUSE OF THE Y IS TO STRENGTHEN COMMUNITY. THIS WORK IS ACHIEVED THROUGH THREE FOCUS AREAS: 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 \$ 4,467,094 including grants of \$ 0) (Revenue \$ 7,357,698)

IN 1858, OUR YMCA MISSION WAS FOUNDED ON SERVICE TO OUR COMMUNITY, ESPECIALLY TEACHING CORE VALUES TO CHILDREN. WITH CONTINUED MEMBERSHIP GROWTH, OUTREACH OPPORTUNITIES AND COLLABORATIVE PROGRAMS, OUR Y IS NOW SERVING 2 OUT OF 5 PEOPLE IN OUR SERVICE AREA. FOR THE PAST YEAR, OUR LEADERSHIP TEAM HAS FOCUSED OUR STAFF TO RAISE THE CONSISTENCY OF PROGRAMS. AS THE CENTRAL COMPONENT OF OUR MISSION, WE ARE FULFILLING OUR BRAND PROMISE TO DELIVER THE SAFEST, AND HIGHEST-QUALITY PROGRAMS WE CAN PROVIDE, THEN ENSURING THROUGH GRANT AND DONOR SUPPORT THAT EVERY CHILD, FAMILY, ADULT AND SENIOR WILL HAVE THE OPPORTUNITY TO PARTICIPATE. OUR PROGRAM QUALITY INCREASED IN THREE WAYS WHICH HAVE RESULTED IN MORE OF OUR COMMUNITY PARTICIPATING TOGETHER IN THE YMCA MISSION: 1) OUR SWIM LESSONS DELIVERY HAS BECOME MORE CONSISTENT AND UTILIZES NATIONAL CURRICULUM, 2) WE BROUGHT IN A LICENSED TUMBLING PROGRAM FOR YOUNGER CHILDREN, AND 3) WE WORKED WITH OUR LOCAL DHS TEAM TO LICENSE ADDITIONAL SUMMER CAMP LOCATIONS. IN ADDITION, WE MAINTAINED NEAR-CAPACITY IN OUR YMCA EARLY (CONTINUED ON SCHEDULE O)

4b (Code:) (Expenses \$ 4,218,314 including grants of \$ 0) (Revenue \$ 2,766,478)

HELPING MORE PEOPLE LIVE LONGER, HEALTHIER LIVES CONTINUES TO BE THE PRIMARY ENTRANCE POINT FOR A MAJORITY OF PEOPLE INTO OUR CHARITABLE MISSION. IN 2018, 50,339 PEOPLE WERE MEMBERS OF OUR ASSOCIATION. OVER 20% OF THIS POPULATION RECEIVED FINANCIAL ASSISTANCE THROUGH OUR SCHOLARSHIP PROGRAM. IN THREE YEARS, THIS RE-VAMPED PROGRAM HAS TRIPLED THE NUMBER OF KIDS, ADULTS AND SENIORS WHO ARE RECEIVING ASSISTANCE. MORE SIGNIFICANT THAN JUST THE 25% COMMUNITY PENETRATION OF OUR MEMBERSHIP BASE CAN BE FOUND IN THE ONGOING CONNECTIONS WE MEASURE. WITH OUR STRATEGIC FOCUS ON ENGAGEMENT, INCLUDING COVERING THE COST OF PERSONAL TRAINING ORIENTATIONS IN OUR "MYFIT" INTRODUCTORY WELLNESS PROGRAM, WE ARE HONORED TO SEE THAT 72% OF MEMBERS ARE RETAINED AFTER 13 MONTHS. OUR RESOURCES AND VOLUNTEER LEADERSHIP CONTINUE TO ENABLE US TO PROVIDE CRITICAL COMMUNITY NEEDS PROGRAMS THAT SERVE PEOPLE AFFLICTED BY CANCER AND PARKINSONS DISEASE. WE COVER 100% OF THE COSTS TO OUR "LIVESTRONG AT THE YMCA" CANCER PROGRAM, AND THE YMCA'S NATIONAL MOVEMENT TO ADDRESS (CONTINUED ON SCHEDULE O)

4c (Code:) (Expenses \$ 132,921 including grants of \$ 0) (Revenue \$ 0)

OUR CHARITABLE MISSION CONTINUES TO BE DRIVEN FORWARD BY VOLUNTEERS, DONORS AND COMMUNITY SUPPORT. TOGETHER, OUR COMMUNITY RESOURCES ENSURE THAT NO ONE IS TURNED AWAY DUE TO AN INABILITY TO PAY AS WE MAINTAIN OUR BRAND PROMISE OF SERVICE TO ALL. PROVIDING THE RESOURCES TO MAKE OUR MISSION HAPPEN BEGINS WITH THE 167 POLICY-LEVEL VOLUNTEERS ON OUR CORPORATE AND BRANCH BOARDS WHO PROVIDED 919 HOURS OF PARTICIPATION IN MULTIPLE LEVELS OF ASSOCIATION AND BRANCH OVERSIGHT. IN ADDITION, 1,500 PROGRAM VOLUNTEERS PROVIDED 6,278 HOURS OF SERVICE, USING OUR YMCA MISSION TO BUILD A STRONGER, HEALTHIER AND MORE CONNECTED COMMUNITY. THE RELEVANCE OUR YMCA MISSION HAS IN THIS COMMUNITY IS REFLECTED BY OUR STRONG AND CONTINUOUS DONOR SUPPORT. WE TAKE GREAT PRIDE IN CONNECTING TO AN EXPANDING BASE OF SUPPORT AND COMMUNICATING A DEEPENING RETURN ON INVESTMENT. IN 2018, ALMOST 1,961 DONORS TRUSTED OUR Y BY MAKING GIFTS TO SUSTAIN OUR MISSION. OF THESE, 958 WERE MEMBERS OF OUR Y WHO SHOWED A CLEAR UNDERSTANDING OF PARTICIPATING AT OUR Y AS A MEMBER AND CUSTOMER, BUT ALSO MAKING (CONTINUED ON SCHEDULE O)

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

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

4e Total program service expenses 8,818,329

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> (see instructions)?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
b Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
c Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
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>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
14a Did the organization maintain an office, employees, or agents outside of the United States?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV.</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV.</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I (see instructions)</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
20 a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	<input type="checkbox"/>	<input type="checkbox"/>
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>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

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

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

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

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 924		
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? <i>If "No" to line 3b, provide an explanation in Schedule O</i>	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? <i>If "No," provide an explanation in Schedule O</i>	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		
	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.		
1b	Enter the number of voting members included in line 1a, above, who are independent		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	<input checked="" type="checkbox"/>	
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?		<input checked="" type="checkbox"/>
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		<input checked="" type="checkbox"/>
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		<input checked="" type="checkbox"/>
6	Did the organization have members or stockholders?		<input checked="" type="checkbox"/>
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		<input checked="" type="checkbox"/>
7b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		<input checked="" type="checkbox"/>
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
8a	The governing body?	<input checked="" type="checkbox"/>	
8b	Each committee with authority to act on behalf of the governing body?	<input checked="" type="checkbox"/>	
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		<input checked="" type="checkbox"/>

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

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

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed ► IL
- 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 ►
STEVEN MEYER, 606 W 2ND STREET, DAVENPORT, IA 52801, (563) 322-7171, FAX: (563) 322-6259

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

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

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

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

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

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

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) TODD GIPPLE CVO	0.9	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>				0	0	0
(2) MARY JONES CVO ELECT	0.4	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>				0	0	0
(3) DON DOUCETTE SECRETARY	0.4	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>				0	0	0
(4) KERRY SMITH TREASURER	0.4	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>				0	0	0
(5) DEBBIE ANSELM EXECUTIVE COMMITTEE	0.4	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>				0	0	0
(6) MO HYDER EXECUTIVE COMMITTEE	0.4	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>				0	0	0
(7) KEN KOUPAL EXECUTIVE COMMITTEE	0.4	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>				0	0	0
(8) KENT PILCHER EXECUTIVE COMMITTEE	0.4	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>				0	0	0
(9) ED ROGALSKI EXECUTIVE COMMITTEE	0.4	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>				0	0	0
(10) TOM WATERMAN EXECUTIVE COMMITTEE	0.4	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>				0	0	0
(11) RICH ADAM DIRECTOR	0.2	<input checked="" type="checkbox"/>						0	0	0
(12) NANCY BALLENGER DIRECTOR	0.2	<input checked="" type="checkbox"/>						0	0	0
(13) PETE BUSH DIRECTOR	0.2	<input checked="" type="checkbox"/>						0	0	0
(14) ED CARROLL DIRECTOR	0.2	<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) NANCY CHAPMAN DIRECTOR	0.2	<input checked="" type="checkbox"/>						0	0	0
(16) FRANK CLARK DIRECTOR	0.2	<input checked="" type="checkbox"/>						0	0	0
(17) BROCK EARNHARDT DIRECTOR	0.2	<input checked="" type="checkbox"/>						0	0	0
(18) MONIQUE GORSLINE DIRECTOR	0.2	<input checked="" type="checkbox"/>						0	0	0
(19) PERRY HINTZE DIRECTOR	0.2	<input checked="" type="checkbox"/>						0	0	0
(20) RICK JOHN DIRECTOR	0.2	<input checked="" type="checkbox"/>						0	0	0
(21) RICK JOHNSON DIRECTOR	0.2	<input checked="" type="checkbox"/>						0	0	0
(22) TIM KOEHLER DIRECTOR	0.2	<input checked="" type="checkbox"/>						0	0	0
(23) TERRY OUSLEY DIRECTOR	0.2	<input checked="" type="checkbox"/>						0	0	0
(24) JOHN RICHES DIRECTOR	0.2	<input checked="" type="checkbox"/>						0	0	0
(25) (SEE STATEMENT)										
1b Sub-total								0	0	0
c Total from continuation sheets to Part VII, Section A								489,319	0	90,292
d Total (add lines 1b and 1c)								489,319	0	90,292

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 **▶** 2

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

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
NONE		

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 **▶** 0

Part VIII Statement of Revenue

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

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants and Other Similar Amounts	1a	Federated campaigns	1a 38,221				
	b	Membership dues	1b 0				
	c	Fundraising events	1c 30,250				
	d	Related organizations	1d 0				
	e	Government grants (contributions)	1e 0				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f 6,889,738				
	g	Noncash contributions included in lines 1a-1f: \$	450,000				
	h	Total. Add lines 1a-1f ▶	6,958,209				
Program Service Revenue	Business Code						
	2a	HEALTHY LIVING	7,357,698	7,357,698			
	b	YOUTH DEVELOPMENT	2,766,478	2,766,478			
	c	SOCIAL RESPONSIBILITY	0	0			
	d						
	e						
	f	All other program service revenue	0	0	0	0	
g	Total. Add lines 2a-2f ▶	10,124,176					
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts) ▶	128,644	0	0	128,644	
	4	Income from investment of tax-exempt bond proceeds ▶	0	0	0	0	
	5	Royalties ▶	0	0	0	0	
	6a		(i) Real	(ii) Personal			
			Gross rents	0	0		
			Less: rental expenses	0	0		
			Rental income or (loss)	0	0		
	d	Net rental income or (loss) ▶	0	0	0	0	
	7a		(i) Securities	(ii) Other			
			Gross amount from sales of assets other than inventory	1,564,086	0		
			Less: cost or other basis and sales expenses	1,478,611	0		
			Gain or (loss)	85,475	0		
	d	Net gain or (loss) ▶	85,475	0	0	85,475	
	8a	Gross income from fundraising events (not including \$ 30,250 of contributions reported on line 1c). See Part IV, line 18	a 105,848				
	b	Less: direct expenses	b 40,954				
	c	Net income or (loss) from fundraising events ▶	64,894		0	64,894	
	9a	Gross income from gaming activities. See Part IV, line 19	a 0				
	b	Less: direct expenses	b 0				
	c	Net income or (loss) from gaming activities ▶	0	0	0	0	
	10a		Gross sales of inventory, less returns and allowances	a 49,526			
Less: cost of goods sold			b 22,844				
Net income or (loss) from sales of inventory ▶			26,682	0	0	26,682	
Miscellaneous Revenue		Business Code					
11a	MISCELLANEOUS INCOME	66,363	66,363	0	0		
b	MAQUOKETA ADMIN PAYMENT	84,000	84,000	0	0		
c							
d	All other revenue	0	0	0	0		
e	Total. Add lines 11a-11d ▶	150,363					
12	Total revenue. See instructions ▶	17,538,443	10,274,539	0	305,695		

Part IX Statement of Functional Expenses

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

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

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

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	0	0		
2 Grants and other assistance to domestic individuals. See Part IV, line 22	0	0		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16	6,000	6,000		
4 Benefits paid to or for members	0	0		
5 Compensation of current officers, directors, trustees, and key employees	489,319	0	489,319	0
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0	0	0	0
7 Other salaries and wages	4,814,432	4,519,206	268,919	26,307
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	352,787	248,260	102,584	1,943
9 Other employee benefits	397,448	368,143	26,719	2,586
10 Payroll taxes	389,343	336,641	50,776	1,926
11 Fees for services (non-employees):				
a Management	0	0	0	0
b Legal	0	0	0	0
c Accounting	24,075	520	23,555	0
d Lobbying	0	0	0	0
e Professional fundraising services. See Part IV, line 17	0			0
f Investment management fees	0	0	0	0
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	0	0	0	0
12 Advertising and promotion	150,302	90,251	39,000	21,051
13 Office expenses	23,571	17,021	5,896	654
14 Information technology	0	0	0	0
15 Royalties	0	0	0	0
16 Occupancy	1,076,508	1,031,556	44,281	671
17 Travel	0	0	0	0
18 Payments of travel or entertainment expenses for any federal, state, or local public officials	0	0	0	0
19 Conferences, conventions, and meetings	46,542	30,387	15,016	1,139
20 Interest	116,456	116,456	0	0
21 Payments to affiliates	185,868	0	185,868	0
22 Depreciation, depletion, and amortization	899,260	861,260	36,000	2,000
23 Insurance	143,055	134,355	8,700	0
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 MAINTENANCE AND JANITORIAL SUPPLIES	415,020	406,048	8,972	0
b PROGRAM SUPPLIES	216,369	216,369	0	0
c MISCELLANEOUS	116,032	75,141	34,498	6,393
d FOOD & MERCHANDISE EXPENSE	294,925	294,925	0	0
e All other expenses	112,119	65,790	44,109	2,220
25 Total functional expenses. Add lines 1 through 24e	10,269,431	8,818,329	1,384,212	66,890
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)	0	0	0	0

Part X Balance Sheet

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

		(A)		(B)
		Beginning of year		End of year
Assets	1 Cash—non-interest-bearing	1,100,829	1	1,034,876
	2 Savings and temporary cash investments	20,929	2	620,935
	3 Pledges and grants receivable, net	229,590	3	3,653,718
	4 Accounts receivable, net	135,744	4	106,290
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L	0	5	0
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L		6	0
	7 Notes and loans receivable, net	0	7	0
	8 Inventories for sale or use	28,600	8	30,600
	9 Prepaid expenses and deferred charges	18,694	9	54,483
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	33,630,614		
	b Less: accumulated depreciation	13,772,769	10c	19,857,845
	11 Investments—publicly traded securities	3,886,283	11	4,949,641
	12 Investments—other securities. See Part IV, line 11	0	12	0
	13 Investments—program-related. See Part IV, line 11	0	13	0
	14 Intangible assets	0	14	0
	15 Other assets. See Part IV, line 11	391,786	15	407,216
16 Total assets. Add lines 1 through 15 (must equal line 34)	25,784,799	16	30,715,604	
Liabilities	17 Accounts payable and accrued expenses	470,733	17	559,126
	18 Grants payable	0	18	0
	19 Deferred revenue	565,303	19	519,978
	20 Tax-exempt bond liabilities	0	20	0
	21 Escrow or custodial account liability. Complete Part IV of Schedule D	0	21	0
	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	3,075,528	23	1,193,969
	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	0	25	0
	26 Total liabilities. Add lines 17 through 25	4,111,564	26	2,273,073
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	21,156,802	27	23,786,720
	28 Temporarily restricted net assets	516,433	28	4,655,811
	29 Permanently restricted net assets	0	29	0
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds	0	30	0
	31 Paid-in or capital surplus, or land, building, or equipment fund	0	31	0
	32 Retained earnings, endowment, accumulated income, or other funds	0	32	0
33 Total net assets or fund balances	21,673,235	33	28,442,531	
34 Total liabilities and net assets/fund balances	25,784,799	34	30,715,604	

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	17,538,443
2	Total expenses (must equal Part IX, column (A), line 25)	2	10,269,431
3	Revenue less expenses. Subtract line 2 from line 1	3	7,269,012
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	21,673,235
5	Net unrealized gains (losses) on investments	5	(499,716)
6	Donated services and use of facilities	6	0
7	Investment expenses	7	0
8	Prior period adjustments	8	0
9	Other changes in net assets or fund balances (explain in Schedule O)	9	0
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	28,442,531

Part XII Financial Statements and Reporting

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

	Yes	No
1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		✓
b Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input 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) CAROLINE RUHL ----- DIRECTOR	0.2 -----	✓						0	0	0
(26) JIM RUSSELL ----- DIRECTOR	0.2 -----	✓						0	0	0
(27) LISA SCHLUENSEN ----- DIRECTOR	0.2 -----	✓						0	0	0
(28) JAMES SPELHAUG ----- DIRECTOR	0.2 -----	✓						0	0	0
(29) DUANE STICKLEY ----- DIRECTOR	0.2 -----	✓						0	0	0
(30) ART TATE ----- DIRECTOR	0.2 -----	✓						0	0	0
(31) BETH TINSMAN ----- DIRECTOR	0.2 -----	✓						0	0	0
(32) JORDAN VOIGT ----- DIRECTOR	0.2 -----	✓						0	0	0
(33) JIM VON MAUR ----- DIRECTOR	0.2 -----	✓						0	0	0
(34) CAL WERNER ----- DIRECTOR	0.2 -----	✓						0	0	0
(35) DANA WILKINSON ----- DIRECTOR	0.2 -----	✓						0	0	0
(36) BRAD MARTELL ----- CEO	55.0 -----			✓	✓	✓		210,911	0	33,462
(37) TONY CALABRESE ----- COO	55.0 -----			✓				127,200	0	27,385
(38) STEVEN MEYER ----- VICE PRESIDENT/CFO	55.0 -----			✓				85,411	0	20,601
(39) AMY GOODWIN ----- HUMAN RESOURCE DIRECTOR	55.0 -----			✓				65,797	0	8,844

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 SCOTT COUNTY FAMILY Y	Employer identification number 42-0703278
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Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.

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

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

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

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 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 33 1/3% support test—2018. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
b 33 1/3% support test—2017. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
17a 10%-facts-and-circumstances test—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.")	3,970,058	3,575,475	3,006,916	2,810,469	6,958,209	20,321,127
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	8,061,259	8,791,436	9,603,053	10,159,317	10,124,176	46,739,241
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	12,031,317	12,366,911	12,609,969	12,969,786	17,082,385	67,060,368
7a Amounts included on lines 1, 2, and 3 received from disqualified persons	147,558	162,232	141,178	218,026	479,567	1,148,561
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	147,558	162,232	141,178	218,026	479,567	1,148,561
8 Public support. (Subtract line 7c from line 6.)						65,911,807

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	12,031,317	12,366,911	12,609,969	12,969,786	17,082,385	67,060,368
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	16,353	51,471	103,454	107,400	128,644	407,322
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						0
c Add lines 10a and 10b	16,353	51,471	103,454	107,400	128,644	407,322
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.)	161,934	193,209	158,711	155,808	161,876	831,538
13 Total support. (Add lines 9, 10c, 11, and 12.)	12,209,604	12,611,591	12,872,134	13,232,994	17,372,905	68,299,228
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	96.50 %
16 Public support percentage from 2017 Schedule A, Part III, line 15	16	96.68 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2018 (line 10c, column (f), divided by line 13, column (f))	17	0.60 %
18 Investment income percentage from 2017 Schedule A, Part III, line 17	18	0.47 %
19a 33 1/3% 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 33 1/3% 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>		
3b	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
3c	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>		
4b	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>		
4c	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <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>		
5b	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?		
5c	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>		
9b	Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
9c	Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <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>		
10b	Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

Part IV Supporting Organizations (continued)

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

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally Integrated Supporting Organizations

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

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

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

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

Schedule A (Form 990 or 990-EZ) 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)	161,934	193,209	158,711	155,808	161,876	831,538

Schedule of Contributors

2018

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

Name of the organization
SCOTT COUNTY FAMILY Y

Employer identification number
42-0703278

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 33¹/₃% 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 SCOTT COUNTY FAMILY Y	Employer identification number 42-0703278
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Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1		\$ 450,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2		\$ 325,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3		\$ 250,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4		\$ 113,750	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5		\$ 100,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
6		\$ 100,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization SCOTT COUNTY FAMILY Y	Employer identification number 42-0703278
--	---

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		\$ 33,300	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
9		\$ 30,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
10		\$ 25,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
11		\$ 25,000	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 SCOTT COUNTY FAMILY Y	Employer identification number 42-0703278
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Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
13	----- ----- -----	\$ ----- 20,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
14	----- ----- -----	\$ ----- 18,391	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
15	----- ----- -----	\$ ----- 16,900	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
16	----- ----- -----	\$ ----- 15,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
17	----- ----- -----	\$ ----- 14,260	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
18	----- ----- -----	\$ ----- 12,500	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization SCOTT COUNTY FAMILY Y	Employer identification number 42-0703278
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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
19	----- ----- -----	\$ 10,765	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
20	----- ----- -----	\$ 10,029	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
21	----- ----- -----	\$ 10,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
22	----- ----- -----	\$ 10,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
23	----- ----- -----	\$ 10,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
24	----- ----- -----	\$ 10,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization SCOTT COUNTY FAMILY Y	Employer identification number 42-0703278
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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
25	----- ----- -----	\$ ----- 10,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
26	----- ----- -----	\$ ----- 9,460	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
27	----- ----- -----	\$ ----- 8,050	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
28	----- ----- -----	\$ ----- 8,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
29	----- ----- -----	\$ ----- 7,511	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
30	----- ----- -----	\$ ----- 7,500	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization SCOTT COUNTY FAMILY Y	Employer identification number 42-0703278
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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
31	----- ----- -----	\$ ----- 6,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
32	----- ----- -----	\$ ----- 6,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
33	----- ----- -----	\$ ----- 5,700	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
34	----- ----- -----	\$ ----- 5,642	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
35	----- ----- -----	\$ ----- 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
36	----- ----- -----	\$ ----- 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization SCOTT COUNTY FAMILY Y	Employer identification number 42-0703278
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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
37		\$ 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
38		\$ 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
39		\$ 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
40		\$ 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
41		\$ 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
42		\$ 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization SCOTT COUNTY FAMILY Y	Employer identification number 42-0703278
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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	----- ----- -----	\$ ----- 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
44	----- ----- -----	\$ ----- 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
45	----- ----- -----	\$ ----- 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
46	----- ----- -----	\$ ----- 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
47	----- ----- -----	\$ ----- 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
48	----- ----- -----	\$ ----- 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization SCOTT COUNTY FAMILY Y	Employer identification number 42-0703278
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Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

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

Name of organization SCOTT COUNTY FAMILY Y	Employer identification number 42-0703278
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Part II **Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

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

Name of organization SCOTT COUNTY FAMILY Y	Employer identification number 42-0703278
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Part III *Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor.* Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of *exclusively* religious, charitable, etc., contributions of **\$1,000 or less** for the year. (Enter this information once. See instructions.) ▶ \$ _____
 Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
-----	----- ----- -----	----- ----- -----	----- ----- -----

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee
----- ----- -----	----- ----- -----

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
-----	----- ----- -----	----- ----- -----	----- ----- -----

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee
----- ----- -----	----- ----- -----

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
-----	----- ----- -----	----- ----- -----	----- ----- -----

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee
----- ----- -----	----- ----- -----

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
-----	----- ----- -----	----- ----- -----	----- ----- -----

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee
----- ----- -----	----- ----- -----

SCHEDULE D (Form 990)

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: SCOTT COUNTY FAMILY Y; Employer identification number: 42-0703278

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows 1-4 for values, 5-6 for Yes/No questions.

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

Form with multiple rows for questions 1-9 regarding conservation easements, including checkboxes and a table for 'Held at the End of the Tax Year'.

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

Form with rows 1a-2 for questions regarding art and historical treasures, including revenue and asset reporting.

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

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

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

Part V Endowment Funds.

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	565,763	485,617	444,385	461,425	387,226
b Contributions	27,680	10,675	5,911	15,701	13,309
c Net investment earnings, gains, and losses	(62,915)	75,250	40,246	(29,527)	60,890
d Grants or scholarships					
e Other expenditures for facilities and programs	0	5,779	4,925	3,214	0
f Administrative expenses					
g End of year balance	530,528	565,763	485,617	444,385	461,425

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

- a** Board designated or quasi-endowment ▶ 100.00 %
- b** Permanent endowment ▶ 0.00 %
- c** Temporarily restricted endowment ▶ 0.00 %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

	Yes	No
(i) unrelated organizations	<input type="checkbox"/>	<input checked="" type="checkbox"/>
(ii) related organizations	<input type="checkbox"/>	<input checked="" type="checkbox"/>
b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?	<input type="checkbox"/>	<input type="checkbox"/>

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

Part VI Land, Buildings, and Equipment.

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land	4,826,506	0	0	4,826,506
b Buildings	22,598,342	0	8,742,926	13,855,416
c Leasehold improvements	0	0	0	0
d Equipment	6,080,371	0	5,029,843	1,050,528
e Other	125,395	0	0	125,395
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				19,857,845

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)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ►		

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

Part XIII

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

Return Reference - Identifier	Explanation	
SCHEDULE D, PART XI, LINE 2(D) - OTHER REVENUES IN AUDITED FINANCIAL STATEMENTS NOT IN FORM 990	(a) Description	(b) Amount
	COST OF GOODS SOLD	22,844
SCHEDULE D, PART XII, LINE 2(D) - OTHER EXPENSES IN AUDITED FINANCIAL STATEMENTS NOT IN FORM 990	(a) Description	(b) Amount
	COST OF GOODS SOLD	22,844

Part XIII

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

Return Reference - Identifier	Explanation
SCHEDULE D, PART V, LINE 4 - INTENDED USES OF ENDOWMENT FUNDS	THE INTENDED USE OF THE ORGANIZATION'S ENDOWMENT FUNDS ARE AT THE DISCRETION OF THE BOARD OF DIRECTORS. WHILE THERE ARE NO SPECIFIC LIMITATIONS IMPOSED ON THESE FUNDS, PRIOR APPROVAL FROM THE BOARD MUST BE OBTAINED PRIOR TO USE.
SCHEDULE D, PART X, LINE 2 - FIN 48 (ASC 740) FOOTNOTE	THE ORGANIZATION HAS RECEIVED NOTIFICATION THAT IT QUALIFIES AS A TAX-EXEMPT ORGANIZATION UNDER SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE AND A SIMILAR SECTION OF THE STATE STATUES AND ACCORDINGLY IS NOT SUBJECT TO FEDERAL OR STATE INCOME TAXES EXCEPT ON ANY UNRELATED BUSINESS NET INCOME THE ORGANIZATION MAY HAVE. THE ORGANIZATON EVALUATES THE TAX BENEFITS OF A TAX POSITION USING THE "MORE LIKELY THAN NOT" THRESHOLD. AS OF DECEMBER 31, 2018 MANAGEMENT IS NOT AWARE OF ANY UNCERTAIN TAX POSITIONS AND RELATED TAX BENEFITS WHICH WOULD BE MATERIAL TO THE ORGANIZATION'S FINANCIAL STATEMENTS. THE ORGANIZATION FILES U.S. FEDERAL TAX RETURN WHICH FOR YEARS SUBSEQUENT TO 2014 ARE SUBJECT TO EXAMINATION BY TAXING AUTHORITIES.

**SCHEDULE F
(Form 990)**

Statement of Activities Outside the United States

OMB No. 1545-0047

2018

Open to Public Inspection

▶ **Complete if the organization answered "Yes" on Form 990, Part IV, line 14b, 15, or 16.**
▶ **Attach to Form 990.**

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

Department of the Treasury
Internal Revenue Service

Name of the organization

SCOTT COUNTY FAMILY Y

Employer identification number

42-0703278

Part I **General Information on Activities Outside the United States.** Complete if the organization answered "Yes" on Form 990, Part IV, line 14b.

1 For grantmakers. Does the organization maintain records to substantiate the amount of its grants and other assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? **Yes** **No**

2 For grantmakers. Describe in Part V the organization's procedures for monitoring the use of its grants and other assistance outside the United States.

3 Activities per Region. (The following Part I, line 3 table can be duplicated if additional space is needed.)

(a) Region	(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors in the region	(d) Activities conducted in the region (by type) (such as, fundraising, program services, investments, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in the region	(f) Total expenditures for and investments in the region
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					
(8)					
(9)					
(10)					
(11)					
(12)					
(13)					
(14)					
(15)					
(16)					
(17)					
3a Subtotal					
b Total from continuation sheets to Part I					
c Totals (add lines 3a and 3b)					

Part III **Grants and Other Assistance to Individuals Outside the United States.** Complete if the organization answered "Yes" on Form 990, Part IV, line 16. Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Region	(c) Number of recipients	(d) Amount of cash grant	(e) Manner of cash disbursement	(f) Amount of noncash assistance	(g) Description of noncash assistance	(h) Method of valuation (book, FMV, appraisal, other)
(1)							
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							
(8)							
(9)							
(10)							
(11)							
(12)							
(13)							
(14)							
(15)							
(16)							
(17)							
(18)							

Part IV Foreign Forms

- 1 Was the organization a U.S. transferor of property to a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation (see Instructions for Form 926)* Yes No

- 2 Did the organization have an interest in a foreign trust during the tax year? *If "Yes," the organization may be required to separately file Form 3520, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner (see Instructions for Forms 3520 and 3520-A; don't file with Form 990)* Yes No

- 3 Did the organization have an ownership interest in a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 5471, Information Return of U.S. Persons With Respect To Certain Foreign Corporations (see Instructions for Form 5471)* Yes No

- 4 Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? *If "Yes," the organization may be required to file Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund (see Instructions for Form 8621)* Yes No

- 5 Did the organization have an ownership interest in a foreign partnership during the tax year? *If "Yes," the organization may be required to file Form 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships (see Instructions for Form 8865)* Yes No

- 6 Did the organization have any operations in or related to any boycotting countries during the tax year? *If "Yes," the organization may be required to separately file Form 5713, International Boycott Report (see Instructions for Form 5713; don't file with Form 990)* Yes No

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

Supplemental Information Regarding Fundraising or Gaming Activities

OMB No. 1545-0047

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.

2018

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 990 or Form 990-EZ.

Open to Public Inspection

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

Name of the organization

SCOTT COUNTY FAMILY Y

Employer identification number

42-0703278

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

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

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
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>GOLF OUTING</u> (event type)	(b) Event #2 <u>TURKEY TROT</u> (event type)	(c) Other events _____ (total number)	(d) Total events (add col. (a) through col. (c))
Revenue	1 Gross receipts	26,039	110,059		136,098
	2 Less: Contributions	11,750	18,500		30,250
	3 Gross income (line 1 minus line 2)	14,289	91,559	0	105,848
Direct Expenses	4 Cash prizes	0	0		0
	5 Noncash prizes	0	0		0
	6 Rent/facility costs	0	0		0
	7 Food and beverages	0	0		0
	8 Entertainment	0	0		0
	9 Other direct expenses	6,232	34,722		40,954
	10 Direct expense summary. Add lines 4 through 9 in column (d) ▶				40,954
11 Net income summary. Subtract line 10 from line 3, column (d) ▶				64,894	

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

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

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

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

b If "No," explain: _____

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

b If "Yes," explain: _____

- 11** Does the organization conduct gaming activities with nonmembers? Yes No
- 12** Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming? Yes No
- 13** Indicate the percentage of gaming activity conducted in:

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

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

Name ▶ _____

Address ▶ _____

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

Name ▶ _____

Address ▶ _____

16 Gaming manager information:

Name ▶ _____

Gaming manager compensation ▶ \$ _____

Description of services provided ▶ _____

Director/officer Employee Independent contractor

17 Mandatory distributions:

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

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

**SCHEDULE J
(Form 990)**

Department of the Treasury
Internal Revenue Service

Name of the organization

SCOTT COUNTY FAMILY Y

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

42-0703278

Part I Questions Regarding Compensation

	Yes	No
<p>1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.</p> <p> <input type="checkbox"/> First-class or charter travel <input type="checkbox"/> Housing allowance or residence for personal use <input type="checkbox"/> Travel for companions <input type="checkbox"/> Payments for business use of personal residence <input type="checkbox"/> Tax indemnification and gross-up payments <input type="checkbox"/> Health or social club dues or initiation fees <input type="checkbox"/> Discretionary spending account <input type="checkbox"/> Personal services (such as maid, chauffeur, chef) </p>		
<p>b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain</p>		
1b		
<p>2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?</p>		
2		
<p>3 Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.</p> <p> <input checked="" type="checkbox"/> Compensation committee <input type="checkbox"/> Written employment contract <input type="checkbox"/> Independent compensation consultant <input checked="" type="checkbox"/> Compensation survey or study <input checked="" type="checkbox"/> Form 990 of other organizations <input checked="" type="checkbox"/> Approval by the board or compensation committee </p>		
<p>4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:</p>		
<p>a Receive a severance payment or change-of-control payment?</p>		<input checked="" type="checkbox"/>
4a		<input checked="" type="checkbox"/>
<p>b Participate in, or receive payment from, a supplemental nonqualified retirement plan?</p>	<input checked="" type="checkbox"/>	
4b	<input checked="" type="checkbox"/>	
<p>c Participate in, or receive payment from, an equity-based compensation arrangement?</p>		<input checked="" type="checkbox"/>
4c		<input checked="" type="checkbox"/>
<p>If "Yes" to any of lines 4a–c, list the persons and provide the applicable amounts for each item in Part III.</p>		
<p>Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5–9.</p>		
<p>5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:</p>		
<p>a The organization?</p>	<input checked="" type="checkbox"/>	
5a	<input checked="" type="checkbox"/>	
<p>b Any related organization?</p>		<input checked="" type="checkbox"/>
5b		<input checked="" type="checkbox"/>
<p>If "Yes" on line 5a or 5b, describe in Part III.</p>		
<p>6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:</p>		
<p>a The organization?</p>		<input checked="" type="checkbox"/>
6a		<input checked="" type="checkbox"/>
<p>b Any related organization?</p>		<input checked="" type="checkbox"/>
6b		<input checked="" type="checkbox"/>
<p>If "Yes" on line 6a or 6b, describe in Part III.</p>		
<p>7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III</p>		<input checked="" type="checkbox"/>
7		<input checked="" type="checkbox"/>
<p>8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III</p>		<input checked="" type="checkbox"/>
8		<input checked="" type="checkbox"/>
<p>9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?</p>		
9		

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	BRAD MARTELL CEO	(i) 199,910	(ii) 11,001	(iii) 0	25,881	7,581	244,373	0
		(ii) 0	(ii) 0	(iii) 0	0	0	0	0
2	TONY CALABRESE COO	(i) 123,700	(ii) 3,500	(iii) 0	16,092	11,293	154,585	0
		(ii) 0	(ii) 0	(iii) 0	0	0	0	0
3		(i)	(ii)	(iii)				
		(ii)	(ii)	(iii)				
4		(i)	(ii)	(iii)				
		(ii)	(ii)	(iii)				
5		(i)	(ii)	(iii)				
		(ii)	(ii)	(iii)				
6		(i)	(ii)	(iii)				
		(ii)	(ii)	(iii)				
7		(i)	(ii)	(iii)				
		(ii)	(ii)	(iii)				
8		(i)	(ii)	(iii)				
		(ii)	(ii)	(iii)				
9		(i)	(ii)	(iii)				
		(ii)	(ii)	(iii)				
10		(i)	(ii)	(iii)				
		(ii)	(ii)	(iii)				
11		(i)	(ii)	(iii)				
		(ii)	(ii)	(iii)				
12		(i)	(ii)	(iii)				
		(ii)	(ii)	(iii)				
13		(i)	(ii)	(iii)				
		(ii)	(ii)	(iii)				
14		(i)	(ii)	(iii)				
		(ii)	(ii)	(iii)				
15		(i)	(ii)	(iii)				
		(ii)	(ii)	(iii)				
16		(i)	(ii)	(iii)				
		(ii)	(ii)	(iii)				

Part III

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

Return Reference - Identifier	Explanation
SCHEDULE J, PART I, LINE 4B - SUPPLEMENTAL NONQUALIFIED RETIREMENT PLAN	THE ORGANIZATON HAS ADOPTED A SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN FOR ITS CEO EFFECTIVE JANUARY 1ST 2018. NO PLAYMENTS WERE MADE FROM THE PLAN DURING 2018.
SCHEDULE J, PART I, LINE 5A - COMPENSATION CONTINGENT ON REVENUES OF THE ORGANIZATION	THE ORGANIZATION HAS AN ANNUAL INCENTIVE PLAN WHICH EMPHASIZES OVERALL PERFORMANCE BASED ON PRIORITIES IN THE ORGANIZATION'S STRATEGIC PLAN. CERTAIN KEY MANAGEMENT MEMBERS ARE ELIGIBLE FOR A PERFORMANCE BONUS IF CERTAIN SPECIFIED TARGETS ARE REACHED. THE COMPENSATION COMMITTEE OF THE BOARD REVIEWS AND APPROVES ANY INCENTIVE BONUS.

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

Transactions With Interested Persons

OMB No. 1545-0047

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Department of the Treasury
Internal Revenue Service

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

Name of the organization

SCOTT COUNTY FAMILY Y

Employer identification number

42-0703278

Part I

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

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

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

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

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

Part II

Loans to and/or From Interested Persons.

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

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

Part III

Grants or Assistance Benefiting Interested Persons.

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

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

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

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
(1) GENESIS HEALTH SYSTEMS	ENTITY IN WHICH JORDAN VOIGT, A BOARD MEMBER, IS THE PRESIDENT OF GENESIS EAST CAMPUS	\$187,000	THE SCOTT COUNTY FAMILY Y GIVES APPROXIMATELY 9,870 GENESIS EMPLOYEES A 35% DISCOUNT ON MEMBERSHIPS.		✓
(2) FITNESS PROFESSIONALS, LLC	ENTITY IN WHICH KENT PILCHER, CVO OF THE BOARD, IS THE MANAGING MEMBER.	\$2,287,024	PRINCIPAL AND INTEREST PAYMENTS ON REAL ESTATE CONTRACT PAID OFF IN NOVEMBER OF 2018 FOR A FACILITY PURCHASED BY SCFY IN 2013.		✓
(3) RYAN & ASSOCIATES	ENITY IN WHICH PERRY HINTZE, A BOARD MEMBER, IS THE CEO	\$53,824	BETTENDORF BRANCH HVAC PROJECT		✓

**SCHEDULE M
(Form 990)**

Noncash Contributions

OMB No. 1545-0047

2018

**Open to Public
Inspection**

Department of the Treasury
Internal Revenue Service

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

Name of the organization

SCOTT COUNTY FAMILY Y

Employer identification number

42-0703278

Part I Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				

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

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

**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
SCOTT COUNTY FAMILY Y

Employer Identification Number
42-0703278

Return Reference - Identifier	Explanation
FORM 990, PART I, LINE 1 - BRIEF MISSION	CARING, HONESTY, RESPECT, AND RESPONSIBILITY. THE YMCA IS COMMITTED TO INCLUSIVENESS AND RELATIONSHIP BUILDING WITH INDIVIDUALS THROUGHOUT OUR DIVERSE COMMUNITY
FORM 990, PART III, LINE 4A - PROGRAM SERVICE DESCRIPTION	<p>LEARNING CENTERS, PROVIDING CRUCIAL PROGRAMMING FOR CHILDREN IN THEIR FIRST 2,000 DAYS OF LIFE. WE ALSO CONTINUE TO USE OUR FINANCIAL ASSISTANCE PROGRAM TO SERVE MORE CHILDREN, ADULTS, AND FAMILIES IN BOTH PROGRAM PARTICIPATION, CHILD CARE AND FACILITY MEMBERSHIP BY ENSURING AN INTENTIONAL PROCESS THAT ENCOURAGES COMPLETE YMCA PARTICIPATION THROUGH VALUE-BASED, ALL-INCLUSIVE MEMBERSHIP WITH DISCOUNTED PROGRAM RATES. THUS, WE SERVED 16,519 CHILDREN AGES 0-17 AS MEMBERS OF OUR YMCA IN 2018, WITH AN ADDITIONAL 7,765 INVOLVED THROUGH TUMBLING AND SWIM LESSONS, SPORTS, AND CHILD CARE, PLUS ANOTHER 150 IN OUR AT-RISK OUTREACH PROGRAMS AT THE ELEMENTARY, JUNIOR HIGH AND HIGH SCHOOL LEVELS. THUS, WE ARE CONNECTING 1 IN EVERY 4 CHILDREN IN OUR ENTIRE COMMUNITY, HELPING TO CONNECT AND ENGAGE ALL CHILDREN, ENCOURAGING THEM TO DEVELOP CONFIDENCE, RESPECT AND APPRECIATE OTHERS, AND WORK TOGETHER FOR SHARED GOALS. WE CONTINUE TO USE OUR THREE, LICENSED EARLY LEARNING CENTERS TO SERVE NEARLY 277 CHILDREN DAILY. FROM A MISSION-CRITICAL STANDPOINT, NEARLY 60% OF THE FAMILIES SERVED IN THESE DAY CARE PROGRAMS RECEIVE ASSISTANCE, BOTH FROM OUR OWN LOCAL FUNDRAISING EFFORTS, AS WELL AS STATE ASSISTANCE. THE SUCCESS OF EARLY LEARNING INITIATIVES CONTINUES TO STRENGTHEN OUR BRAND, WHICH IN TURN PROVIDES NEW OPPORTUNITIES TO COLLABORATE AND SERVE POPULATIONS THROUGHOUT OUR REGION. WILL. WE ALSO COLLABORATE WITH OTHER AGENCIES TO PROVIDE EDUCATIONAL OPPORTUNITIES TO THESE FAMILIES, INCLUDING FINANCIAL LITERACY, HEALTHY NUTRITION AND BEHAVIOR COUNSELING. WE SERVED 291 YOUTH IN OUR BEFORE AND AFTER SCHOOL PROGRAMS AND 2402 YOUTH IN OUR ENRICHMENT PROGRAMS THROUGH OUT THE SCHOOL YEAR, COLLABORATING WITH THREE SCHOOL DISTRICTS WHILE USING FACILITIES WITHIN AND OUTSIDE OF OUR YMCA BRANCHES. WE WORK WITH OUR COMMUNITY TO CELEBRATE READING IN ALL OF OUR SCHOOL AGE PROGRAMS, MAKING THIS PART OF EVERY PROGRAM CURRICULUM. THESE CHILDREN AND THEIR FAMILIES ARE ALSO BEING SERVED THROUGH MULTIPLE COLLABORATIONS. FROM BEFORE AND AFTER SCHOOL PROGRAMS IN DISTRICTS IN THE EASTERN COUNTY, TO PRESCHOOL EDUCATION PARTNERSHIPS IN THE WESTERN PORTION, AND IN-SCHOOL COLLABORATIONS AND PROGRAMS THROUGHOUT THE CENTRAL CITY. OUR FISCAL DILIGENCE IN CONJUNCTION WITH OUR MISSION MOMENTUM ARE PUTTING US INTO GREAT POSITION TO CAPITALIZE ON NEW OPPORTUNITES TO SERVE AND CONNECT MORE CHILDREN AND FAMILIES. CAMP ABE LINCOLN INCREASED SERVICE BY CONTINUING TO PROVIDE ENRICHMENT EXPERIENCES AND RELIABLE PROGRAMS FOR YOUTH TO PARTICIPATE IN THROUGHOUT THE SCHOOL YEAR AND SUMMER. OUR SIGNATURE CHARACTER DEVELOPMENT PROGRAM BRANCH REACHED CAPACITY OVER SOME WEEKS, WHILE EXPANDING CAPACITY FOR DAY CAMP. WE SERVED 2,595 KIDS IN DAY CAMPS, BOTH AT CAMP ABE LINCOLN AS WELL AS OUR EXPANDED DHS-LICENSED SUMMER YOUTH PROGRAMS. WE ALSO PROVIDED 557 KIDS WITH AN IMMERSIVE RESIDENT CAMP EXPERIENCE, CONNECTING FAMILIES FROM ALL OVER THE MIDWEST. THROUGH DONATIONS AND OTHER FUNDING OPPORTUNITIES, WE ARE ABLE TO CONTINUE OUR MISSION PROMISE BY MAKING CAMP ACCESSIBLE TO ALL. OVER 20% OF PARTICIPANTS AT DAY AND RESIDENT CAMP RECEIVE FINANCIAL ASSISTANCE. LOCAL SCHOOLS, CHURCHES, AGENCIES AND COMMUNITY GROUPS ALSO ATTEND EVENTS THROUGHOUT THE YEAR, WHICH CONTINUES ARE DEVELOPMENT OF A COLLABORATIVE NETWORK THAT CONNECTS MORE KIDS AND FAMILIES TO THE PROGRAMS AND RESOURCES AT CAMP ABE LINCOLN. WE ALSO ARE PROUD TO CONTINUE SPECIALTY CAMPS THAT SERVE FAMILIES AFFECTED BY CANCER AND MILITARY FAMILIES WHO ARE AFFECTED BY DEPLOYMENT. IN ADDITION, BECAUSE OF OUR CONNECTIONS THROUGH SWIMMING, WE ARE ABLE TO DO ADDITIONAL AQUATICS PROGRAMMING WHICH INCLUDES AN UPGRADED "SAFETY AROUND WATER" PROGRAM DESIGNED TO LIMIT THE UNFORTUNATELY HIGH INCIDENCE OF DROWNING AMONG TITLE 1, MINORITY POPULATIONS THROUGHOUT THE COUNTY. IN OUR SECOND YEAR OFFERING THIS DONOR AND GRANT-FUNDED PROGRAM, WE SERVED OVER 400 CHILDREN WHO HAD NEVER RECEIVED SWIM INSTRUCTION, INCREASING OUR GEOGRAPHICAL REACH FOR THIS PROGRAM BY PROVIDING MORE OPPORTUNITIES THROUGHOUT OUR COUNTY. FINALLY, BECAUSE OF THE STAFF AND FACILITY RESOURCES WE ARE ABLE TO MAINTAIN, WE CONTINUOUSLY LOOK FOR FURTHER OPPORTUNITIES TO SERVE OUR COMMUNITY NEEDS THROUGH AQUATICS. WE ARE PROUD THAT THE SPECTRUM OF YOUTH DEVELOPMENT PROGRAMS AND SERVICES WE PROVIDE IS GIVING EVERY CHILD - REGARDLESS OF THEIR ABILITY TO PAY - THE RESOURCES TO LEARN, GROW, THRIVE AND REACH THEIR GOD-GIVEN POTENTIAL.</p>
FORM 990, PART III, LINE 4B - PROGRAM SERVICE DESCRIPTION	<p>DIABETES PREVENTION IS ALSO PROVIDING FOCUSED AND CUTTING-EDGE SERVICE TO A POPULATION THAT IS GROWING AT AN ALARMING RATE. WE CONNECT THE MOST PEOPLE IN OUR COMMUNITY THROUGH GROUP EXERCISE PROGRAMS. OUR MEMBERSHIP PRICING PLAN INCLUDES ALL LAND AND WATER EXERCISE PROGRAMS IN AN ALL-INCLUSIVE MODEL. THEREFORE, EVERY WEEK, OVER 260 CLASSES ARE OFFERED WITH MEMBERS ENCOURAGED TO TRY THEM, AND INSTRUCTORS TRAINED TO MAKE EACH CLASS WELCOMING WITH A FOCUS ON CONNECTING MEMBERS IN CLASSES. THROUGHOUT 2018, THESE CLASSES WERE PARTICIPATED IN OVER 287,960 TIMES BY PEOPLE OF ALL BACKGROUNDS. IN TOTAL, OUR YMCA HAD ALMOST 1.75 MILLION COMMUNITY VISITS BY MEMBERS IN A COMMUNITY OF JUST UNDER 165,000 PEOPLE.</p>

Return Reference - Identifier	Explanation
FORM 990, PART III, LINE 4C - PROGRAM SERVICE DESCRIPTION	GIFTS TO DEMONSTRATE THE NEED FOR SUPPORT THAT WILL INCLUDE MORE OF OUR COMMUNITY. LOCAL COMPANIES AND ORGANIZATIONS ALSO REALIZE OUR COLLABORATIVE IMPACT, AS 259 OF THESE GROUPS MADE GIFTS, AS WELL. IN SUM, OUR COMMUNITY DEMONSTRATED ITS TRUST AND SUPPORT BY PROVIDING \$1,082,000 IN ANNUAL CAMPAIGN CONTRIBUTIONS AND GRANTS. THIS COMMUNITY SUPPORT HAS ENABLED OUR YMCA TO FURTHER INVEST IN COMMUNITY PROGRAMS. WE HAVE SEEN AN INCREASED AWARENESS OF OUR YOUTH OUTREACH PROGRAMS. WE CURRENTLY EMPLOY TWO, FULL-TIME PROGRAM DIRECTORS TO PROVIDE PROGRAMMING IN CRITICAL GAPS THROUGH COLLABORATION IN AT-RISK COMMUNITIES. "YMCA ACHIEVERS" BEGAN AS A GRANT-FUNDED RE-DIRECTION PROGRAM FOR JUVENILE OFFENDERS TWO YEARS AGO. HOWEVER, BECAUSE OF OUR FISCAL DILIGENCE AND STRONG MEASURABLE OUTCOMES, WE HAVE BEEN ABLE TO EXPAND THE PROGRAM TO SERVE A WIDER ARRAY OF TEENAGERS WHO ARE REFERRED THROUGH MULTIPLE PARTNERS, INCLUDING THE SCHOOLS, JUVENILE JUSTICE CENTERS, CHURCHES AND AGENCIES. THROUGH 2018, WE HAVE WORKED WITH AND MENTORED OVER 200 KINDERGARTEN THROUGH HIGH SCHOOL-AGE STUDENTS WITH SIGNIFICANT RESULTS. FOR JUVENILE OFFENDERS, WE HAVE LOWERED THE LEVELS OF RE-OFFENSE BY 10% TO OUR STATE-WIDE AVERAGE. IN ADDITION, WE HAVE AN 83% SUCCESS RATE FOR STUDENTS 18 YEARS OR OLDER WHO HAVE BEEN RE-ENROLLED IN SCHOOL, OR HAVE GRADUATED. WE ALSO HIRE A FULL-TIME STAFF TO DIRECT OUR "YMCA SOLUTIONS" PROGRAM. SOLUTIONS IS OUR OTHER COMMUNITY-FUNDED PROGRAM, TARGETING ELEMENTARY AGED STUDENTS WITHIN THEIR SCHOOL. OVER 100 STUDENTS AT FIVE LOCATIONS ARE PROVIDED WITH AN ALTERNATIVE TO IN-SCHOOL SUSPENSION. WE SEE GREAT RESULTS IMPROVING GRADES, SUSPENSIONS, DISCIPLINARY ISSUES, AND ATTENDANCE IN OVER 90% PARTICIPANTS. WE HAVE ALSO ADDED COLLABORATIVE SERVICES DESIGNED TO MEET COMMUNITY NEEDS FOR YOUNG PEOPLE WITHOUT THE SKILLS TO HANDLE CHALLENGING PEER PRESSURE SITUATIONS THROUGHOUT THE SUMMER AND SCHOOL YEAR. OUR NEW YMCA LEADERSHIP CAMP SERVED 75 THROUGHOUT THE SUMMER IN AN INTENSIVE, WEEK-LONG PROGRAM TEACHING SOCIAL, INTERPERSONAL AND EVEN JOB SKILLS. NOT ONLY ARE THEY SHOWN AN INCREDIBLE AMOUNT OF POSSIBILITIES, BUT WE CONNECT THEM TO THE PROGRAM STAFF AND LEADERS OF THESE PROGRAMS SO OUR CHILDREN UNDERSTAND THE WHOLE COMMUNITY CARES AND IS ACCESSIBLE AND WILLING TO HELP. OUR YMCA VOLUNTEER LEADERS FEEL IT IS NECESSARY TO PROVIDE YMCA ACHIEVERS AND YMCA SOLUTIONS WITH ZERO COST TO PARTICIPANTS. TOGETHER, OVER \$1.59 MILLION IN COMMUNITY SUPPORT WAS DIRECTLY PROVIDED TO THE CHILDREN, ADULTS, SENIORS AND FAMILIES SERVED BY OUR Y.
FORM 990, PART VI, LINE 2 - FAMILY/BUSINESS RELATIONSHIPS AMONGST INTERESTED PERSONS	DIRECTORS ED CARROLL AND TOM WATERMAN ARE BOTH PARTNERS AT LANE & WATERMAN - BUSINESS RELATIONSHIP DIRECTOR KENT PILCHER OWNER OF ESTES CONSTRUCTION - BUSINESS RELATIONSHIP DIRECTOR JIM RUSSELL OWNER OF RUSSELL CONSTRUCTION - BUSINESS RELATIONSHIP
FORM 990, PART VI, LINE 11B - REVIEW OF FORM 990 BY GOVERNING BODY	AFTER REVIEW AND APPROVAL OF THE ANNUAL AUDIT BY SCOTT COUNTY FAMILY Y'S AUDIT COMMITTEE, FINANCE COMMITTEE, AND EXECUTIVE COMMITTEE, AND ACCEPTANCE OF THE AUDIT BY THE FULL BOARD OF DIRECTORS, THE AUDIT COMMITTEE AND EXECUTIVE COMMITTEE ALSO REVIEW THE ANNUAL 990 TAX RETURN. ONCE THAT RETURN IS APPROVED BY THOSE COMMITTEES, COPIES ARE ELECTRONICALLY TRANSMITTED TO THE FULL MEMBERSHIP OF THE SCOTT COUNTY FAMILY Y'S BOARD OF DIRECTORS, PRIOR TO FILING.
FORM 990, PART VI, LINE 12C - CONFLICT OF INTEREST POLICY	THE GOVERNANCE COMMITTEE OF THE SCOTT COUNTY FAMILY Y'S BOARD OF DIRECTORS ENSURES THAT ALL BOARD MEMBERS HAVE BEEN GIVEN OUR CONFLICT OF INTEREST POLICY, AND HAVE COMPLETED AND SIGNED THEIR CONFLICT OF INTEREST DISCLOSURE FORM. THAT COMMITTEE THEN REVIEWS EACH OF THE DISCLOSURE FORMS FROM EACH OF THE BOARD MEMBERS AND ADDRESSES ANY SITUATION THAT MIGHT ARISE PERTAINING TO ANY POTENTIAL CONFLICT. THEY THEN REPORT TO OUR EXECUTIVE COMMITTEE WHO REVIEWS THE INFORMATION AND THEN RECOMMENDS ACCEPTANCE OF THE REPORT TO THE OVERALL BOARD OF DIRECTORS.
FORM 990, PART VI, LINE 15A - PROCESS TO ESTABLISH COMPENSATION OF TOP MANAGEMENT OFFICIAL	A PERFORMANCE REVIEW/COMPENSATION COMMITTEE MADE UP OF THE PREVIOUS TWO BOARD CHAIRMEN, THE CURRENT BOARD CHAIRMAN, AND THE INCOMING BOARD CHAIRMAN ANNUALLY CONDUCT THE FOLLOWING PROCESS: THE CEO PROVIDES A MANAGEMENT LETTER DETAILING THE MUTUALLY AGREED UPON GOALS AND OBJECTIVES WITH THE PERFORMANCE RESULTS DETAILED. THE PERFORMANCE REVIEW/COMPENSATION COMMITTEE CONTACTS THE YMCA OF THE USA STAFF TO GET A SALARY/COMPENSATION ANALYSIS FOR YMCA CEO'S AND KEY STAFF IN SIMILAR SIZED YMCAS IN OUR MIDWEST GEOGRAPHIC REGION WITH BUDGETS OF COMPARABLE SIZE. THEY REVIEW THIS INFORMATION TO ENSURE THAT OUR CEO AND KEY EMPLOYEES' COMPENSATION FALLS WITHIN THE RANGE EVIDENCED IN THE SALARY/COMPENSATION ANALYSIS. THE COMMITTEE THEN REVIEWS PERFORMANCE, DETERMINES ANY SALARY OR COMPENSATION ADJUSTMENTS (BASED ON THE INFORMATION IN THE SALARY/COMPENSATION ANALYSIS), AND RECOMMENDS THESE CHANGES TO THE EXECUTIVE COMMITTEE OF OUR BOARD OF DIRECTORS. THE EXECUTIVE COMMITTEE THEN REPORTS THE COMPLETION OF THE PROCESS TO THE FULL BOARD OF DIRECTORS FOR THEIR REVIEW AND APPROVAL.
FORM 990, PART VI, LINE 15B - PROCESS TO ESTABLISH COMPENSATION OF OTHER EMPLOYEES	A PERFORMANCE REVIEW/COMPENSATION COMMITTEE MADE UP OF THE PREVIOUS TWO BOARD CHAIRMEN, THE CURRENT BOARD CHAIRMAN, AND THE INCOMING BOARD CHAIRMAN ANNUALLY CONDUCT THE FOLLOWING PROCESS: THE CEO PROVIDES A MANAGEMENT LETTER DETAILING THE MUTUALLY AGREED UPON GOALS AND OBJECTIVES WITH THE PERFORMANCE RESULTS DETAILED. THE PERFORMANCE REVIEW/COMPENSATION COMMITTEE CONTACTS THE YMCA OF THE USA STAFF TO GET A SALARY/COMPENSATION ANALYSIS FOR YMCA CEO'S AND KEY STAFF IN SIMILAR SIZED YMCAS IN OUR MIDWEST GEOGRAPHIC REGION WITH BUDGETS OF COMPARABLE SIZE. THEY REVIEW THIS INFORMATION TO ENSURE THAT OUR CEO AND KEY EMPLOYEES' COMPENSATION FALLS WITHIN THE RANGE EVIDENCED IN THE SALARY/COMPENSATION ANALYSIS. THE COMMITTEE THEN REVIEWS PERFORMANCE, DETERMINES ANY SALARY OR COMPENSATION ADJUSTMENTS (BASED ON THE INFORMATION IN THE SALARY/COMPENSATION ANALYSIS), AND RECOMMENDS THESE CHANGES TO THE EXECUTIVE COMMITTEE OF OUR BOARD OF DIRECTORS. THE EXECUTIVE COMMITTEE THEN REPORTS THE COMPLETION OF THE PROCESS TO THE FULL BOARD OF DIRECTORS FOR THEIR REVIEW AND APPROVAL.

Return Reference - Identifier	Explanation
FORM 990, PART VI, LINE 19 - REQUIRED DOCUMENTS AVAILABLE TO THE PUBLIC	THE ORGANIZATION'S GOVERNING DOCUMENTS AND CONFLICT OF INTEREST POLICY ARE AVAILABLE TO THE PUBLIC UPON REQUEST. THE DONOR PRIVACY POLICY, LIST OF BOARD MEMBERS AND KEY STAFF, FORM 990 TAX RETURN, AND AUDIT REPORT ARE AVAILABLE ON THE ORGANIZATION'S WEBSITE.

Form **8453-EO**

Exempt Organization Declaration and Signature for Electronic Filing

OMB No. 1545-1879
2018

For calendar year 2018, or tax year beginning _____, 2018, and ending _____, 20_____

Department of the Treasury
Internal Revenue Service

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

Name of exempt organization

SCOTT COUNTY FAMILY Y

Employer identification number

42-0703278

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	17,538,443
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.

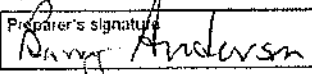
Sign Here  | 11-9-19 | CEO
 Signature of officer | Date | Title

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

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

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

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

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature 	Date <u>5/19/19</u>	Check if self-employed <input type="checkbox"/>	PTIN
	Firm's name	ANDERSON, LOWER, WHITLOW, PC		Firm's EIN	42-1394940
	Firm's address	1805 STATE STREET, STE. 201, BETTENDORF, IA 52722		Phone no.	(563) 359-4757

SCOTT COUNTY FAMILY Y
Financial Statements
December 31, 2018 and 2017
(With Independent Auditor's
Report Thereon)

SCOTT COUNTY FAMILY Y

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Independent Auditor's Report

The Board of Directors
Scott County Family Y:

We have audited the accompanying financial statements of Scott County Family Y, which comprise the statements of financial position as of December 31, 2018 and 2017 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 U.S. generally accepted accounting principles; 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with U.S. generally accepted auditing standards. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free of 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 auditor's 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.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Scott County Family Y as of December 31, 2018 and 2017, and the results of its operations, its functional expenses and its cash flows for the years then ended in accordance with U.S. generally accepted accounting principles.

Anderson, Lower, Whitlow, P.C.

Bettendorf, Iowa
April 24, 2019

SCOTT COUNTY FAMILY Y
Statements of Financial Position
December 31, 2018 and 2017

<u>Assets (note 6)</u>	<u>2018</u>	<u>2017</u>
Current assets:		
Cash and cash equivalents (notes 6 and 11)	\$ 1,034,876	1,100,829
Certificates of deposit	620,935	20,929
Receivables:		
Pledges - current portion (note 2)	1,793,628	109,662
Daycare	58,735	65,886
United Way	35,807	36,290
Grants	-	50,000
Other	11,748	33,568
Prepaid expenses	54,483	18,694
Other assets	<u>30,600</u>	<u>28,600</u>
Total current assets	<u>3,640,812</u>	<u>1,464,458</u>
Property and equipment (note 10):		
Land	4,826,506	4,526,366
Building and improvements	22,598,342	22,324,956
Equipment and vehicles	6,080,371	5,889,152
Construction in progress	<u>125,395</u>	<u>105,379</u>
	33,630,614	32,845,853
Less accumulated depreciation	<u>13,772,969</u>	<u>12,873,509</u>
Net property and equipment	<u>19,857,845</u>	<u>19,972,344</u>
Pledges - net of current portion (note 2)	1,860,090	69,928
Investments (notes 3 and 4)	4,949,641	3,886,283
Temporarily restricted asset - Weinzweig Trusts (notes 3 and 4)	312,291	340,285
Other assets	<u>94,925</u>	<u>51,501</u>
Total assets	<u>\$30,715,604</u>	<u>25,784,799</u>
<u>Liabilities and Net Assets</u>		
Current liabilities:		
Current installments of long-term debt (note 6)	675,191	3,075,528
Accounts payable	157,318	104,984
Accrued expenses (note 8)	401,808	365,749
Deferred revenue:		
Membership dues and program	278,893	265,606
Grants	123,178	163,457
Other	<u>117,907</u>	<u>136,240</u>
Total current liabilities	1,754,295	4,111,564
Long-term debt, net of current installments (note 6)	<u>518,778</u>	<u>-</u>
Total liabilities	<u>2,273,073</u>	<u>4,111,564</u>
Net assets:		
Without donor restrictions:		
Undesignated	18,949,867	17,270,519
Board - designated for reserve (note 3)	3,706,325	3,320,520
Board - designated for equipment – new facility	600,000	-
Board - designated for endowment (note 3)	<u>530,528</u>	<u>565,763</u>
Total without donor restrictions	23,786,720	21,156,802
With donor restrictions (notes 3 and 7)	<u>4,655,811</u>	<u>516,433</u>
Total net assets	<u>28,442,531</u>	<u>21,673,235</u>
Total liabilities and net assets	<u>\$30,715,604</u>	<u>25,784,799</u>

See accompanying notes to financial statements.

SCOTT COUNTY FAMILY Y

Statements of Activities

Years Ended December 31, 2018 and 2017

	2018		
	Without Donor Restrictions	With Donor Restrictions	Total
Operating activities:			
Public support:			
Contributions	\$ 668,520	-	668,520
United Way	38,221	35,807	74,028
Grants	245,248	-	245,248
In-kind contributions	-	-	-
Special events, net	95,144	-	95,144
Net assets released from restrictions – satisfaction of program restrictions	<u>36,290</u>	<u>(36,290)</u>	<u>-</u>
Total public support	<u>1,083,423</u>	<u>(483)</u>	<u>1,082,940</u>
Revenue:			
Membership fees, net (note 12)	7,037,595	-	7,037,595
Program fees, net (note 12)	4,056,466	-	4,056,466
Merchandise sales	49,526	-	49,526
Miscellaneous	<u>282,252</u>	<u>-</u>	<u>282,252</u>
Total revenue	<u>11,425,839</u>	<u>-</u>	<u>11,425,839</u>
Total public support and revenue	<u>12,509,262</u>	<u>(483)</u>	<u>12,508,779</u>
Operating expenses:			
Program services:			
Youth development	4,218,314	-	4,218,314
Healthy living	4,489,938	-	4,489,938
Social responsibility	<u>132,921</u>	<u>-</u>	<u>132,921</u>
Total program services	<u>8,841,173</u>	<u>-</u>	<u>8,841,173</u>
Support services:			
Management and general	1,384,212	-	1,384,212
Fundraising	<u>66,890</u>	<u>-</u>	<u>66,890</u>
Total support services	<u>1,451,102</u>	<u>-</u>	<u>1,451,102</u>
Total operating expenses	<u>10,292,275</u>	<u>-</u>	<u>10,292,275</u>
Changes in net assets from operations	<u>2,216,987</u>	<u>(483)</u>	<u>2,216,504</u>
Non-operating activities:			
Net realized and unrealized gain (loss)	(425,754)	-	(425,754)
Investment income, net	128,644	-	128,644
Contributions for net endowment	27,680	-	27,680
Contributions for capital assets	26,802	4,795,420	4,822,222
Net assets released from restriction – satisfaction of purpose restriction	<u>655,559</u>	<u>(655,559)</u>	<u>-</u>
Total non-operating activities	<u>412,931</u>	<u>4,139,861</u>	<u>4,552,792</u>
Changes in net assets	2,629,918	4,139,378	6,769,296
Net assets, beginning of year	<u>21,156,802</u>	<u>516,433</u>	<u>21,673,235</u>
Net assets, end of year	<u>\$23,786,720</u>	<u>4,655,811</u>	<u>28,442,531</u>

See accompanying notes to financial statements.

2017		
<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
615,844	-	615,844
55,671	36,290	91,961
318,427	-	318,427
27,000	-	27,000
96,481	-	96,481
<u>96,225</u>	<u>(96,225)</u>	<u>-</u>
<u>1,209,648</u>	<u>(59,935)</u>	<u>1,149,713</u>
7,238,855	-	7,238,855
3,907,462	-	3,907,462
53,869	-	53,869
<u>251,302</u>	<u>-</u>	<u>251,302</u>
<u>11,451,488</u>	<u>-</u>	<u>11,451,488</u>
<u>12,661,136</u>	<u>(59,935)</u>	<u>12,601,201</u>
4,194,334	-	4,194,334
4,595,254	-	4,595,254
<u>139,905</u>	<u>-</u>	<u>139,905</u>
<u>8,929,493</u>	<u>-</u>	<u>8,929,493</u>
1,299,436	-	1,299,436
<u>76,863</u>	<u>-</u>	<u>76,863</u>
<u>1,376,299</u>	<u>-</u>	<u>1,376,299</u>
<u>10,305,792</u>	<u>-</u>	<u>10,305,792</u>
<u>2,355,344</u>	<u>(59,935)</u>	<u>2,295,409</u>
246,196	-	246,196
79,695	-	79,695
10,675	-	10,675
145,214	473,354	618,568
<u>539,137</u>	<u>(539,137)</u>	<u>-</u>
<u>1,020,917</u>	<u>(65,783)</u>	<u>955,134</u>
3,376,261	(125,718)	3,250,543
<u>17,780,541</u>	<u>642,151</u>	<u>18,422,692</u>
<u>21,156,802</u>	<u>516,433</u>	<u>21,673,235</u>

SCOTT COUNTY FAMILY Y

Statements of Functional Expenses, continued

Year Ended December 31, 2017

	Support Services			Program Services			Personnel costs:		
	Total Support Services	Fundraising	Management and General	Total Program Services	Social Responsibility	Healthy Living	Youth Development	Salaries and wages	Payroll related expenses and benefits
	5,301,018	766,869	24,108	4,534,149	89,243	1,855,099	\$2,589,807		
	1,122,701	132,223	7,855	990,478	24,179	446,223	520,076		
	6,423,719	899,092	31,963	5,524,627	113,422	2,301,322	3,109,883		
Non-personnel costs:									
Utilities	11,920	320	11,600	713,942	640	628,066	85,236		
Maintenance supplies and equipment repairs	28,490	-	28,490	387,698	-	332,374	55,324		
Contract services	35,774	488	35,286	200,232	-	138,524	61,708		
Professional fees	40,087	17,693	22,394	-	-	-	-		
Program supplies	214,917	-	-	214,917	3,251	43,357	168,309		
Food	241,979	-	-	241,979	3,590	-	238,389		
Advertising and promotion	66,624	7,624	59,000	100,039	25	96,850	3,164		
Building, vehicle and liability insurance	10,803	-	10,803	113,820	-	89,490	24,330		
Merchandise supplies	-	-	-	32,830	-	581	32,249		
National dues	133,381	-	133,381	-	-	-	-		
Rent	-	-	-	81,846	-	17,777	64,069		
Equipment rental	(178)	-	(178)	7,618	-	5,223	2,395		
Postage	10,251	1,475	8,776	5,257	-	3,590	1,667		
Office supplies	3,913	181	3,732	15,595	642	10,078	4,875		
Training and conference	21,782	502	21,280	19,861	72	6,119	13,670		
Meetings	6,360	2,762	3,598	3,252	453	2,504	295		
Recruitment	5,498	-	5,498	2,468	-	1,330	1,138		
Mileage reimbursement	3,688	126	3,562	20,181	3,394	8,671	8,116		
Bank charges	22,193	-	22,193	33,342	-	27,141	6,201		
Other expense	181,496	11,729	26,892	142,875	12,416	107,901	22,558		
Depreciation expense	901,533	2,000	36,000	863,533	2,000	570,775	290,758		
Interest expense	203,581	-	203,581	203,581	-	203,581	-		
Total non-personnel costs	3,882,073	44,900	432,307	3,404,866	26,483	2,293,932	1,084,451		
Total expenses	10,305,792	1,376,299	1,299,436	8,929,493	139,905	4,595,254	\$4,194,334		

SCOTT COUNTY FAMILY Y

Statements of Cash Flows

Years Ended December 31, 2018 and 2017

	<u>2018</u>	<u>2017</u>
Cash flows from operating activities:		
Increase in net assets	\$6,769,296	3,250,543
Adjustments to reconcile increase in net assets to net cash provided by operating activities:		
Depreciation	899,260	901,533
Net (appreciation) depreciation in fair value of investments and other assets	516,305	(158,161)
Net realized gain on sale of investments	(85,475)	(86,436)
Net change in Weinzweig Trusts	27,994	(27,300)
Capital campaign pledges for future facility	(490,348)	-
Contribution of property and equipment	-	(370,800)
Debt forgiveness recorded as a contribution	(450,000)	-
Changes in assets and liabilities:		
(Increase) decrease in pledges receivable	(3,474,128)	168,650
Decrease in daycare, United Way, grants and other receivables	79,454	260,176
(Increase) decrease in prepaid expenses	(35,789)	603
Increase in other current assets	(2,000)	-
Increase (decrease) in accounts payable	52,334	(297,074)
Increase in accrued expenses	36,059	24,515
Decrease in deferred revenue	(45,325)	(196,197)
Net cash provided by operating activities	<u>3,797,637</u>	<u>3,470,052</u>
Cash flows from investing activities:		
Purchase of certificates of deposit	(600,006)	(2)
Purchase of investments	(3,053,198)	(1,595,412)
Proceeds from sale of investments	1,564,086	1,023,443
Increase in other assets	(48,500)	(19,085)
Purchase of property and equipment	(784,761)	(784,843)
Net cash used in investing activities	<u>(2,922,379)</u>	<u>(1,375,899)</u>
Cash flows from financing activities:		
Proceeds from issuance of long-term debt	1,500,000	-
Capital campaign pledges for future facility	490,348	-
Principal payments on long-term debt	(2,931,559)	(2,035,480)
Net cash used in financing activities	<u>(941,211)</u>	<u>(2,035,480)</u>
 Net increase (decrease) in cash and cash equivalents	 (65,953)	 58,673
 Cash and cash equivalents at beginning of year	 <u>1,100,829</u>	 <u>1,042,156</u>
 Cash and cash equivalents at end of year	 <u>\$1,034,876</u>	 <u>1,100,829</u>
Supplemental disclosure of cash flow information:		
Cash paid for interest	<u>\$ 126,595</u>	<u>207,386</u>
 Supplemental disclosure of noncash investing and financing activities:		
Contribution of property and equipment	<u>\$ -</u>	<u>370,800</u>
Debt forgiveness recorded as a contribution	<u>\$ 450,000</u>	<u>-</u>

See accompanying notes to financial statements.

SCOTT COUNTY FAMILY Y

Notes to Financial Statements

December 31, 2018 and 2017

(1) Nature of Organization and Summary of Significant Accounting Policies

Nature of Organization

Since 1858, the Scott County Family YMCA mission has worked to strengthen Eastern Iowa and the greater Quad Cities by providing the highest quality programs and services and ensuring they are available to everyone. Our cause is delivered through youth development, healthy living and social responsibility. Locally, nationally and across the world, we are a powerful association of men, women, and children committed to bringing about lasting personal and social change. With a focus on nurturing the potential of every child and teen, improving the nation's health and well-being and providing opportunities to give back and support neighbors, the YMCA enables youth, adults, families and communities to connect and engage to increase confidence, health and security.

Program Activities

Youth Development – Our YMCA 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. That is why we help young people cultivate the values, skills and relationships that lead to positive behaviors, better health and educational achievement. Our YMCA programs, from swim lessons and resident camp to basketball and quality child care offer a range of experiences that enrich cognitive, social, physical and emotional growth. In addition, we collaborate and strategically align with our community partners to identify, connect and engage with the most vulnerable and at-risk students to overcome their barriers and inspire them toward greater education, training, college and the workforce.

Healthy Living – The YMCA is a community leader in engaging and inspiring healthy living. Our intention is to provide the highest quality facilities and equipment, delivered with well-trained and nationally-certified staff, made available and accessible to everyone. Although we work to communicate out important, charitable intentions, we do not see this in any way as a substitute for quality. Therefore, we recruit great trainers and instructors then ensure all members receive access. This allows us to bring families closer together, encourage good health and foster connections through fitness, sports, guidance and resources they need to achieve greater health in spirit, mind and body. This is particularly important as our nation struggles with an obesity crisis, families struggle with work/life balance and individuals search for personal fulfillment.

Social Responsibility – Our YMCA believes in connecting people and engaging them on critical needs in facing our community. Together, we work with our members, program participants, staff and donors to give back and support everyone, especially our most vulnerable and under-served. Since 1858, our Y has been convening, listening and responding to our community's most critical social needs that we deliver successfully in the same marketplace as businesses and services who are not concerned with accessibility for all people. YMCA programs, especially those focused on young children, students and teens are examples of how we deliver training, resources and support that empower our neighbors to effect change, bridge gaps and overcome obstacles. We engage YMCA members, participants and volunteers in activities that strengthen our community and pave the way for future generations to thrive. Our efforts are serving people from all backgrounds, religions, gender and socio-economic circumstances including adults affected by cancer, young people negatively influenced away from productive futures, young children not given complete educational opportunities, seniors disconnected from social environments and families faced with mounting economic obstacles.

As part of our mission, our programs are not only accessible, affordable and open to all faiths, backgrounds, abilities and income levels, but they are also delivered in a high-quality, innovative and market-competitive environment based on easy access for every child, adult, senior and family. We celebrate the spiritual strength that we create by working together.

SCOTT COUNTY FAMILY Y

Notes to Financial Statements

(1) Nature of Organization and Summary of Significant Accounting Policies, continued

Nature of Organization, continued

The Scott County Family Y consists of six locations with programs that include swim lessons, specialty aquatics, aquatic fitness, personal wellness and training, adult and youth fitness classes, family programs, community events, summer camps and youth sports sessions. The Organization is supported primarily through membership, program revenue and public contributions.

Summary of Significant Accounting Policies

(a) Accounting Estimates

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amount 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.

(b) Basis of Presentation

Resources are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets of the Organization 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. Revenues received and expenses incurred in conducting the programs and services of the Organization are presented in the financial statements as operating funds that increase or decrease net assets without donor restrictions. By action of the Board of the Organization (the Board), certain net assets without donor restrictions have been designated for long-term investment or other special purposes as follows:

Board - Designated for Reserve - Net assets without donor restrictions which have been designated by the Board of Directors to establish a reserve.

Board - Designated for Endowment - Net assets without donor restrictions have been designated by the Board of Directors for endowment. The Organization's spending policy for endowment funds is based on the discretion of the Board of Directors. Currently, there are no specified limitations imposed, other than prior approval of the Board before use of funds.

Board - Designated for Equipment - Net assets without donor restrictions have been designated by the Board for equipment at the new facility.

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

The Organization evaluated subsequent events through April 24, 2019, which is the date the financial statements were available to be issued.

(c) Operating Activities

Operating activities reflect all transactions increasing or decreasing net assets except those items associated with long-term investment such as contributions for endowment and facilities and equipment and investment returns in excess of amounts designated for current operations.

SCOTT COUNTY FAMILY Y
Notes to Financial Statements

(1) Nature of Organization and Summary of Significant Accounting Policies, continued

Summary of Significant Accounting Policies, continued

(d) Support and Expenses

Contributions received and unconditional promises to give are recognized as revenue in the period the contribution or the unconditional promise is received. The Organization reports contributions of cash or other assets as without donor restrictions or with donor restrictions depending on the existence or nature of any donor restrictions. When a donor restriction expires, that is, when a stipulated time restriction or event occurs, 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.

Unrestricted membership fees are recognized as revenue in the applicable membership period or when the fees become due. Program service fees are recognized as revenue when the service is performed. Fees paid in advance are recorded as deferred revenue until recognized as revenue in the applicable period.

Grants from government, state and local agencies are accounted for as exchange transactions whereby the revenue is recognized as funds are expended for approved program expenditures, as established by the government, state and local agencies.

Contributions of assets other than cash are recorded at their fair values at the date of the gift.

Expenses are recorded when incurred in accordance with the accrual basis of accounting. Revenues, support and expenses are allocated directly to the programs to which they relate.

(e) Donated Services

The Organization receives a significant amount of volunteer time relating to clerical activities and program services that do not meet the criteria for recognition as a contribution since such services do not require specialized skills. The estimated value of these donated services is not included in the financial statements since they are not susceptible to objective measurement.

(f) Expense Allocation

The costs of providing various programs and other activities have been summarized on a functional basis in the statements of activities and in the statements of functional expenses. Certain costs have been allocated between program and supporting services classifications on the basis of time records, actual expense and/or on estimates made by the Organization's management.

(g) In-Kind and Bartering Activities

The Organization periodically provides membership trade outs to large local area employers or local sports teams which amounted to approximately \$226,000 and \$252,000 for the years ended December 31, 2018 and 2017, respectively. In exchange for the membership trade outs, the Organization received approximately \$39,000 and \$59,000 in advertising for the years ended December 31, 2018 and 2017, respectively. These transactions are recorded as contributions, expenses or reduced membership fees in the statement of activities.

SCOTT COUNTY FAMILY Y
Notes to Financial Statements

(1) Nature of Organization and Summary of Significant Accounting Policies, continued

Summary of Significant Accounting Policies, continued

(h) Cash and Cash Equivalents

Cash and cash equivalents include all cash accounts which are not subject to withdrawal restrictions or penalties and all highly liquid debt instruments purchased with an original maturity of six months or less to be cash equivalents.

(i) Contributions Receivable

The receipt of unconditional promises to give with payments due in future periods is reported as donor restricted support unless explicit donor stipulations or circumstances surrounding the receipt of the promise make clear that the donor intended it to be used to support activities of the current period. Unconditional promises to give are reported at the present value of estimated future cash flows, net of the allowance for uncollectible promises, using a discount rate that approximates the interest rate on government securities at the date the unconditional promise is received. Amortization of the discount is recorded as additional contribution revenue.

(j) Daycare Receivables

Daycare receivables are carried at original invoice amount less an estimate made for doubtful receivables. Management determines the allowance for doubtful accounts by identifying trouble accounts and by using historical experience applied to new billings. Daycare receivables are written off when deemed uncollectible. Recoveries of daycare receivables previously written off are recorded as revenue when received. There was no significant expense for uncollectible receivables for the years ended December 31, 2018 and 2017. A daycare receivable is considered to be past due if any portion of the receivable balance is outstanding for more than 90 days.

(k) Inventories

Inventories amounted to \$30,600 and \$28,400 at December 31, 2018 and 2017, respectively, and are stated at the lower of cost (first-in, first-out method) or market. Inventories are included in other current assets on the statement of financial position.

(l) Investments

Investments are stated at fair market value as determined by quoted market prices with unrealized gains and losses included in the statement of activities. The certificates of deposit are valued based on original cost plus accrued interest which approximates fair value. Gains and losses on sales of investments are determined by the specific-identification method. Realized and unrealized gains and losses in investments, interest and dividends are reported as increases and decreases in net assets without donor restrictions unless the income is restricted by donor or law.

Investment income is reported in the statement of activities net of related advisory fees which amounted to \$33,158 and \$27,705 for the years ended December 31, 2018 and 2017, respectively.

(m) Property and Equipment

Property and equipment is stated at cost. Depreciation is computed by the straight-line method over the estimated useful lives. The amortization on assets acquired under capital leases is included with depreciation on owned assets.

The Organization's policy is to capitalize assets in excess of \$1,000 and to capitalize improvements to exhibits which are expected to benefit the Organization 20 years or more.

SCOTT COUNTY FAMILY Y
Notes to Financial Statements

(1) Nature of Organization and Summary of Significant Accounting Policies, continued

Summary of Significant Accounting Policies, continued

(n) Income Tax Status

The Organization has received notification that it qualifies as a tax-exempt organization under Section 501(c)(3) of the Internal Revenue Code and a similar section of the state statutes and, accordingly, is not subject to federal or state income taxes except on any unrelated business net income the Organization may have.

The Organization evaluates the tax benefits of a tax position using the “more likely than not” threshold. As of December 31, 2018, management is not aware of any uncertain tax positions and related tax benefits which would be material to the Organization’s financial statements. The Organization files U.S. Federal tax returns which for years subsequent to 2014 are subject to examination by taxing authorities.

(o) Advertising Costs

Advertising costs are expensed as incurred and amounted to \$150,510 and \$166,664 for the years ended December 31, 2018 and 2017, respectively.

(p) Reclassifications

The Organization adopted the provisions of ASU 2016-14 “Not-for-Profit Entities – Presentation of Financial Statements of Not-for-Profit Entities” in 2018. In accordance with the pronouncement, net assets have been classified as without donor restrictions and with donor restrictions. The pronouncement also requires a statement of function expenses and additional disclosures relating to liquidity, financial performance and cash flows. Certain accounts for 2017 have been reclassified to conform with the presentation for 2018.

(2) Pledges Receivable

Unconditional pledges at December 31, 2018 and 2017 are expected to be collected as follows:

	<u>2018</u>	<u>2017</u>
Gross amounts due in:		
Less than one year	\$1,840,998	109,662
One to five years	<u>1,961,016</u>	<u>69,928</u>
Total pledges receivable	3,802,014	179,590
Less net present value discount	<u>148,293</u>	-
Net pledges receivable	3,653,718	179,590
Less current portion	<u>1,793,628</u>	<u>109,662</u>
Long-term portion	<u>\$1,860,090</u>	<u>69,928</u>

Management has determined that an allowance for uncollectible pledges is not required based on regular evaluations of the collectability of individual pledges receivable. Bad debts arising from pledges charged to expense amounted to \$3,300 and \$27,400 for the years ended December 31, 2018 and 2017, respectively.

The pledges receivable relate to two capital campaigns being conducted by the Organization relating to the upgrade of current facilities and the construction of a new facility in downtown Davenport. The new facility is expected to cost \$20 million which will be funded through both contributions and bank financing. Management anticipates beginning the project in the fall of 2019 with an expected completion date in 2020.

SCOTT COUNTY FAMILY Y
Notes to Financial Statements

(3) Investments

The Organization maintains investments in the following funds as of December 31, 2018 and 2017:

	<u>2018</u>	<u>2017</u>
Board designated:		
Reserve fund	\$3,706,325	3,320,520
Endowment fund	530,528	565,763
Donor restricted - capital campaign	<u>712,788</u>	-
	<u>\$4,949,641</u>	<u>3,886,283</u>

The composition of investments, at fair value, as of December 31, 2018 and 2017 is as follows:

	<u>2018</u>	<u>2017</u>
Cash and cash equivalents	\$ 765,783	93,248
Equity Securities	1,475,795	1,304,537
Fixed income securities	2,516,840	2,309,133
Mutual funds - real estate	69,740	47,994
Pooled investments	<u>121,483</u>	<u>131,371</u>
	<u>\$4,949,641</u>	<u>3,886,283</u>

Gross unrealized gains and (losses) relating to investments amounted to \$40,285 and \$(365,085), respectively, as of December 31, 2018 and \$224,603 and \$(36,576), respectively, as of December 31, 2017.

The Organization is a 1/8 beneficiary of two Weinzeig Trusts, which are considered to be temporarily restricted net assets. As of January 1, 2011, one of the trusts began paying 5% of the trust corpus to the beneficiaries each year. Annually, the asset is adjusted to 1/8 of the fair value of the assets held in the trust accounts. The fair value of the Trusts as of December 31, 2018 and 2017 amounted to \$312,291 and \$340,285, respectively. Changes in the fair value of the underlying assets in the trusts are reported as unrealized gains (losses) on the statement of activities.

The Quad Cities Community Foundation holds funds in the name of the Organization that have an original cost of \$80,827. This amount can be released at the request of the Organization and approval of Community Foundation's board. Annually, the asset is adjusted based on the statement value to the fair value held in the fund. Funds held by the Community Foundation in the name of the Organization amounted to \$112,073 and \$126,490 as of December 31, 2018 and 2017, respectively. The Community Foundation of Dubuque also holds funds in the name of the Organization which amounted to \$9,410 and \$4,881 at December 31, 2018 and 2017, respectively, which is also adjusted annually based on the reported statement value. Changes in the fair value of the underlying assets of these funds are reported as miscellaneous revenue on the statement of activities.

The Organization's investments are exposed to various risks such as interest rate, market and credit. Due to the level of risk associated with such investments and the level or uncertainty related to changes in the value of such investments, it is at least reasonably possible that changes in risks in the near term could materially affect investment balances and the amounts reported in the financial statements.

SCOTT COUNTY FAMILY Y

Notes to Financial Statements

(4) Fair Value Measurements

The fair values of investments consist of the following as of December 31, 2018 and 2017:

	<u>Fair Value</u>	<u>Fair Value Measurements Using:</u>	
		<u>Quoted Market Prices (Level 1)</u>	<u>Significant Other Observable Inputs (Level 3)</u>
<u>December 31, 2018:</u>			
Cash and cash equivalents	\$ 765,783	765,783	-
Equity securities	1,475,795	1,475,795	-
Fixed income securities	2,516,840	2,516,840	-
Mutual funds - real estate	69,740	69,740	-
Pooled investments	121,483	-	121,483
Weinzweig Trusts	312,291	-	312,291
	<u>\$5,261,932</u>	<u>4,828,158</u>	<u>433,774</u>
 <u>December 31, 2017:</u>			
Cash and cash equivalents	\$ 93,248	93,248	-
Equity securities	1,304,537	1,304,537	-
Fixed income securities	2,309,133	2,309,133	-
Mutual funds - real estate	47,994	47,994	-
Pooled investments	131,371	-	131,371
Weinzweig Trusts	340,285	-	340,285
	<u>\$4,226,568</u>	<u>3,754,912</u>	<u>471,656</u>

The fair value measurement accounting literature establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy consists of three broad levels: Level 1 inputs consist of unadjusted quoted prices in active markets for identical assets and have the highest priority, Level 2 inputs consist of quoted prices in active markets of similar assets for assets in non-active markets and Level 3 inputs consist of other valuation techniques which have the lowest priority. The Organization uses appropriate valuation techniques based on the availability of inputs to measure the fair value of its investments. When available, the Organization measures fair value using Level 1 inputs because they generally provide the most reliable evidence of fair value.

Level 1 Fair Value Measurements:

The fair value of all investments, except the pooled investments and the Weinzweig Trusts, are based on quoted market prices in active markets.

Level 3 Fair Value Measurements:

The fair value of the Weinzweig Trusts is based on values reported to the Organization on an annual basis. The underlying assets in the Trusts consist of fixed income and equity securities.

The pooled investments primarily consist of funds held by the Quad Cities Community Foundation which are maintained in a pooled separate account in which the underlying assets of the accounts are publically traded investments with quoted market prices. Thus, the fair value of the Organization's investment is based on the quoted market prices of the investments within the pooled separate accounts.

SCOTT COUNTY FAMILY Y

Notes to Financial Statements

(5) Liquidity and Availability of Financial Assets

The following reflects the Organization's financial assets as of the balance sheet date, reduced by amounts not available for general use within one year of the balance sheet date because of contractual or donor-imposed restrictions or internal designations. Amounts not available include amounts set aside for long-term investing in the board designated funds that could be drawn upon if the governing board approves that action.

	<u>2018</u>	<u>2017</u>
Cash and cash equivalents	\$ 1,034,876	1,100,829
Certificates of deposit	620,935	20,929
Receivables	3,760,008	365,334
Investments	4,949,641	3,886,283
Trusts	<u>312,291</u>	<u>340,285</u>
Total financial assets	10,677,751	5,713,660
Contractual or donor-imposed restrictions:		
Trusts	(312,291)	(340,285)
Donor restrictions - capital campaign	(4,307,713)	(139,858)
Program restrictions	(35,807)	(36,290)
Board designated:		
Equipment fund	(600,000)	-
Board reserve fund	(3,706,325)	(3,320,520)
Endowment fund	<u>(530,528)</u>	<u>(565,763)</u>
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 1,185,087</u>	<u>1,310,944</u>

In the event of unanticipated liquidity need, the Organization could also draw up a \$500,000 line of credit described in note 6.

(6) Indebtedness

The Organization has a \$500,000 line of credit with a bank with interest at the *Wall Street Journal* prime rate and a floor of 4.25% (effective rate of 5.50% and 4.50% at December 31, 2018 and 2017, respectively). Borrowings on this line of credit are secured by substantially all assets of the Organization. The line of credit matures November 30, 2019. There were no outstanding borrowings on this line of credit as of December 31, 2018 and 2017.

Long term debt at December 31, 2018 and 2017 consists of the following:

	<u>2018</u>	<u>2017</u>
Note payable to a bank, due in monthly installments of \$11,470, including interest at 4.3% through November 2021; secured by property and equipment (a)	\$1,193,969	-
Note payable to a bank, due in monthly installments of \$44,675, including interest at 3.65%, through November 2021; secured by substantially all assets of the Organization and the guaranty of the Harold Bechtel Trust; repaid in 2018	-	451,333
Note payable to an organization, due in monthly installments of \$17,000, including interest at 4.75%, through November 2018, with a balloon payment of \$2,556,879; secured by property and equipment (b)	<u>-</u>	<u>2,624,195</u>
Total long-term debt	1,193,969	3,075,528
Less current installments	<u>675,191</u>	<u>3,075,528</u>
Long-term debt, net of current installments	<u>\$ 518,778</u>	<u>-</u>

SCOTT COUNTY FAMILY Y

Notes to Financial Statements

(6) Indebtedness, continued

- (a) The Organization has increased the scheduled monthly payments by \$50,000 in order to fully payoff the note by 2020 rather than the November 2021 maturity date. The aggregate maturities shown below are based on the Organization's anticipated principal payments. Additionally, management of the Organization approved an unscheduled principal payment of \$250,000 as of December 31, 2018 which has been reflected as a reduction of cash and the note payable.
- (b) In connection with the repayment of this note, the lender agreed to reduce the final balloon payment by \$450,000 as debt forgiveness which has been recognized by the Organization as contribution revenue in the statement of activities for the year ended December 31, 2018.

The terms of the note payable to a bank includes a financial covenant relating to the maintenance of a minimum fixed charge coverage ratio which the Organization was in compliance with for the years ended December 31, 2018 and 2017.

The future aggregate maturities of long-term debt are as follows:

Year Ending December 31,

2019	\$ 675,191
2020	<u>518,778</u>
	<u>\$1,193,969</u>

(7) Net Assets With Donor Restrictions

Temporarily restricted net assets are available for the following as of December 31, 2018 and 2017:

	<u>2018</u>	<u>2017</u>
Program services	\$ 35,807	36,290
Capital campaign	4,307,713	139,858
Weinzweig trusts	<u>312,291</u>	<u>340,285</u>
	<u>\$4,655,811</u>	<u>516,433</u>

(8) Employee Insurance and Retirement Benefits

The Organization self-insures the cost of its unemployment compensation expenses. The Organization has accrued an estimated liability for unemployment compensation claims of \$27,000 and \$25,000 as of December 31, 2018 and 2017, respectively, which is included in accrued expenses on the statement of financial position.

The Scott County Family Y participates in The YMCA Retirement Fund Retirement Plan (Retirement Plan) which is a defined contribution, money purchase, church plan that is intended to satisfy the qualification requirements of Section 401(a) of the Internal Revenue Code of 1986, as amended (Code) and The YMCA Retirement Fund Tax-Deferred Savings Plan which is a retirement income account plan as defined in Section 403(b)(9) of the Code. The Retirement Plan is subject to the Employee Retirement Income Security Act of 1974 pursuant to Section 401(d) of the Code. Both Plans are sponsored by The Young Men's Christian Association Retirement Fund (Fund). The Fund is a not-for-profit, tax exempt pension fund incorporated in the State of New York (1921) organized and operated for the purpose of providing retirement and other benefits for employees of YMCAs throughout the United States. The plans are operated as church pension plans. Participation is available to all duly organized and reorganized YMCAs and their eligible employees. As a defined contribution plan, the Retirement Plan and Tax-Deferred Savings Plan have no unfunded benefit obligations.

SCOTT COUNTY FAMILY Y

Notes to Financial Statements

(8) Employee Insurance and Retirement Benefits, continued

In accordance with our agreement, contributions for the YMCA Retirement Fund Retirement Plan are a percentage of the participating employees' salary. These amounts are paid by the Organization. Total contributions charged to retirement costs were approximately \$333,500 and \$338,500, respectively, for the fiscal years ended December 31, 2018 and 2017, respectively.

Contributions to The YMCA Retirement Fund Tax-Deferred Savings Plan are withheld from employees' salaries and remitted to The YMCA Retirement Fund. There is no matching employer contribution in this plan.

(9) Contingent Liabilities

The Organization has claims pending that generally involve minor accidents occurring at their facilities. These claims have been submitted to the Organization's insurance company. It is not possible at this time to determine the ultimate amount, if any, that will not be covered by the liability insurance.

The Organization is involved in various litigation and claims arising in the ordinary course of business. These claims are covered under the Organization's commercial insurance policies and in the opinion of management, the ultimate resolution of these matters will not have a material effect on its financial statements.

(10) Commitments

The Organization has two 25-year shared use agreements with Davenport Community School District (DCSD) whereby the Organization is responsible for operation of the recreational facilities and for the repair, replacement and maintenance of the interior of the facilities and all furnishings, fixtures and equipment used in the facilities at Davenport North High School (North) and Davenport West High School (West). Per these agreements, the Organization purchased or reimbursed DCSD for certain building improvements, furnishings, fixtures and equipment at these facilities that are currently included with property and equipment on the Organization's statement of financial position and has a total depreciated cost of approximately \$132,428 and \$133,381 as of December 31, 2018 and 2017, respectively. The North facility opened in November 2002 and the West facility opened in September 2003. The shared use agreement was amended September 1, 2014 whereby DCSD assumed full responsibility for the operation of the swimming pool at the West facility with the Organization paying a rental fee for usage in accordance with an agreed-upon rent schedule.

The Organization has a facility management agreement with the City of Maquoketa, Iowa (City), for operating the Maquoketa Area Recreation Center (ARC) as a YMCA branch through June 30, 2020. Per this agreement, YMCA membership dues, program revenues and local fundraising, coupled with targeted operating and startup costs provided by the City are intended to cover the costs of operating the ARC/YMCA branch. To the extent that the costs of operating the ARC/YMCA branch exceed the branch revenues and targeted City funding, the City is obligated under the agreement to make up the shortfall. Therefore, the risk to the Organization is limited to the risk that the City would be unable to perform its obligations under the agreement.

Under the agreement, the City pays the Organization \$7,000 monthly intended to reimburse the Organization for its administrative cost incurred by its corporate staff supporting the ARC/YMCA branch. The revenues and expenses related to this agreement are included in unrestricted Program Service Fees on the statement of activities and change in net assets.

(11) Concentration of Credit Risk

The Organization maintains its cash and cash equivalent accounts in local commercial banks. Deposits may at times exceed the amount insured by the Federal Deposit Insurance Corporation (FDIC). Uninsured cash balances amounted to approximately \$2,300,000 and \$834,000 as of December 31, 2018 and 2017, respectively. Management believes that the credit risk related to these deposits is minimal.

SCOTT COUNTY FAMILY Y
Notes to Financial Statements

(12) Payments to Affiliates

The Organization made payments to the National YMCA designed for dues and services for the years ended December 31, 2018 and 2017 of \$185,868 and \$133,381, respectively.

(13) Financial Assistance Provided

The Organization provides financial assistance, through contributions and other fundraising, to help defray the costs of membership and program and other fees for individuals with need. Membership dues and program fees are recorded net of such assistance in the accompanying statements of activities. Such amounts were as follows for the years ended December 31, 2018 and 2017:

	<u>2018</u>		<u>2017</u>	
Membership	\$7,837,315	100.00%	7,958,111	100.00%
Less membership financial assistance	<u>799,720</u>	<u>10.20%</u>	<u>719,256</u>	<u>9.04%</u>
Membership, net	<u>\$7,037,595</u>	<u>89.80%</u>	<u>7,238,855</u>	<u>90.96%</u>
Program fees	\$4,607,024	100.00%	4,474,520	100.00%
Less program financial assistance	<u>550,558</u>	<u>11.95%</u>	<u>567,058</u>	<u>12.67%</u>
Program fees, net	<u>\$4,056,466</u>	<u>88.05%</u>	<u>3,907,462</u>	<u>87.33%</u>
Other assistance – program grants	<u>\$ 244,559</u>		<u>241,557</u>	
Total assistance	<u>\$1,594,837</u>		<u>1,527,871</u>	

(14) Conditional Promise to Give

The Organization has been notified that they are a 1/3 beneficiary of an estate. Receipt of the proceeds is conditional on the death of the one remaining income beneficiary. The total value of the estate at December 31, 2018 and 2017 was approximately \$1,607,100 and \$1,807,000, respectively. The asset and revenue will not be recorded until the donor restrictions have been met.

(15) Recent Accounting Pronouncements

In February 2016, the Financial Accounting Standards Board issued ASU 2016-02 “Leases”. The pronouncement requires recognition of lease assets and lease liabilities by lessees for leases generally with a term of 12 months or more. ASU 2016-02 will become effective for the Organization’s 2020 financial statements.

In January 2014, the Financial Accounting Standards Board issued ASU 2014-09 “Revenue from Contracts with Customers”. The pronouncement provides guidance regarding the recognition of revenue in connection with customer contracts. ASU 2014-09 will become effective for the Organization’s 2019 financial statements.

In June 2018, the Financial Accounting Standards Board issued ASU 2018-08 “Not-for-Profit Entities”. The pronouncement provides clarification and guidance regarding the accounting for contributions received and contributions made. ASU 2018-18 will become effective for the Organization’s 2020 financial statements.

Management is currently analyzing these pronouncements to determine their impact to the Organization.

Independent Auditor's Report on Supplementary Information

The Board of Directors
Scott County Family Y:

We have audited the financial statements of Scott County Family Y as of and for the years ended December 31, 2018 and 2017, and our report thereon dated April 24, 2019, which expressed an unmodified opinion on those financial statements, appears on page 1. Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole.

The supplementary information included in the schedules is presented for purposes of additional analysis of the financial statements and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with U.S. generally accepted auditing standards. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Bettendorf, Iowa
April 24, 2019

Anderson, Lower, Whitlow, P.C.

SCOTT COUNTRY FAMILY Y

Individual Fund Schedules of Financial Position

December 31, 2018

		Assets				
	Total	Capital Campaign Land	Endowment	Capital Campaign	Land, Building and Equipment	Operating
Current assets:						
Cash and cash equivalents	1,034,876	-	-	6,000	-	\$1,028,876
Certificates of deposit	620,935	-	-	-	600,000	20,935
Receivables	106,290	-	-	-	-	106,290
Pledge receivable - current portion	1,793,628	1,748,333	-	45,295	-	-
Other assets	30,600	-	-	-	-	30,600
Prepaid expenses	54,483	-	-	-	-	54,483
Total current assets	1,241,184	1,748,333	-	51,295	600,000	1,241,184
Property and equipment	-	5,607,507	-	3,011,059	25,012,048	-
Transfer of assets	-	-	-	(3,011,059)	8,618,566	-
Less accumulated depreciation	(13,772,769)	(5,607,507)	-	-	(13,772,769)	(13,772,769)
Net property and equipment	19,857,845	-	-	-	19,857,845	-
Pledges receivable, net of current portion	-	1,846,591	-	13,499	-	-
Investments	312,291	-	530,528	-	3,706,325	312,291
Other assets	94,925	-	-	-	-	94,925
Total assets	\$1,648,400	4,307,712	530,528	64,794	24,164,170	\$1,648,400
Liabilities and Net Assets						
Current liabilities:						
Accounts payable	157,318	-	-	-	-	157,318
Accrued expense	400,932	-	-	-	876	400,932
Deferred revenue membership/program	396,800	-	-	-	-	396,800
Deferred revenue grants	123,178	-	-	-	-	123,178
Current portion of long-term debt	-	-	-	-	675,191	-
Total current liabilities	1,078,228	-	-	-	676,067	1,078,228
Long-term debt, net of current installments	-	-	-	-	518,778	-
Total liabilities	1,078,228	-	-	-	1,194,845	1,078,228
Net assets:						
Without donor restrictions	58,427	222,440	530,528	6,000	22,969,325	58,427
With donor restrictions	511,745	4,085,272	-	58,794	-	511,745
Total net assets	570,172	4,307,712	530,528	64,794	22,969,325	570,172
Total liabilities and net assets	\$1,648,400	4,307,712	530,528	64,794	24,164,170	\$1,648,400

20

30,715,604

28,442,531

23,786,720

2,273,073

518,778

1,754,295

675,191

123,178

396,800

401,808

157,318

30,715,604

94,925

5,261,932

1,860,090

19,857,845

(13,772,769)

-

33,630,614

3,640,812

54,483

30,600

1,793,628

106,290

620,935

1,034,876

SCOTT COUNTY FAMILY Y

Individual Fund Schedules of Financial Position, continued

December 31, 2017

Assets						
Operating	Land, Building and Equipment	Capital Campaign	Endowment	Capital Campaign Land	Total	
\$ 822,929	20,000	35,460	-	222,440	1,100,829	Current assets:
Cash and cash equivalents						
Certificates of deposit						
Receivables						
185,744	-	-	-	-	185,744	Pledge receivable - current portion
28,600	-	-	-	-	28,600	Other assets
18,694	-	-	-	-	18,694	Prepaid expenses
1,076,896	20,000	145,122	-	222,440	1,464,458	Total current assets
-	24,484,493	3,011,059	-	5,350,301	32,845,853	Property and equipment
-	8,361,360	(3,011,059)	-	(5,350,301)	-	Transfer of assets
-	(12,873,509)	-	-	-	(12,873,509)	Less accumulated depreciation
-	19,972,344	-	-	-	19,972,344	Net property and equipment
-	-	69,928	-	-	69,928	Pledges receivable, net of current portion
340,285	3,320,520	-	565,763	-	4,226,568	Investments
51,501	-	-	-	-	51,501	Other assets
\$1,468,682	23,312,864	215,050	565,763	222,440	25,784,799	Total assets
Liabilities and Net Assets						
Current liabilities:						
104,984	-	-	-	-	104,984	Accounts payable
354,733	11,016	-	-	-	365,749	Accrued expense
401,846	-	-	-	-	401,846	Deferred revenue membership/program
163,457	-	-	-	-	163,457	Deferred revenue grants
-	3,075,528	-	-	-	3,075,528	Current portion of long-term debt
1,025,020	3,086,544	-	-	-	4,111,564	Total current liabilities
Net assets:						
67,087	20,226,320	75,192	565,763	222,440	21,156,802	Without donor restrictions
376,575	-	139,858	-	-	516,433	With donor restrictions
443,662	20,226,320	215,050	565,763	222,440	21,673,235	Total net assets
\$1,468,682	23,312,864	215,050	565,763	222,440	25,784,799	Total liabilities and net assets

SCOTT COUNTY FAMILY Y
Individual Fund Schedules of Activities and Change in Net Assets
Year Ended December 31, 2018

	Operating								
	Scott County	Family Y	Maquoketa	Total	Land, Buildings and Equipment	Capital Campaign	Endowment	Capital Campaign Land	Total
Revenue:									
Grants and contributions	\$ 951,569	131,373	7,037,594	1,082,942	-	446,700	27,680	4,348,720	5,906,042
Membership services	6,668,488	369,106	-	-	-	-	-	-	7,037,594
Program revenue	3,992,583	63,883	4,056,466	-	-	-	-	-	4,056,466
Other revenue, including realized and unrealized gains (losses)	173,736	158,041	331,777	(234,195)	-	446,700	(62,915)	-	34,667
Total revenue	<u>11,786,376</u>	<u>722,403</u>	<u>12,508,779</u>	<u>(234,195)</u>	<u>446,700</u>	<u>(35,235)</u>	<u>4,348,720</u>	<u>17,034,769</u>	
Expenses:									
Salaries and payroll related expenses	6,046,729	396,603	6,443,332	-	-	-	-	-	6,443,332
Operating expenses	2,501,185	325,800	2,826,985	-	-	-	-	6,242	2,833,227
Interest expense	-	-	116,456	-	-	-	-	-	116,456
Total expenses	<u>8,547,914</u>	<u>722,403</u>	<u>9,270,317</u>	<u>9,270,317</u>	<u>116,456</u>	<u>-</u>	<u>-</u>	<u>6,242</u>	<u>9,393,015</u>
Change in net assets before grants, depreciation and transfers	3,238,462	-	3,238,462	(350,651)	446,700	(35,235)	4,342,478	7,641,754	
Grants:									
Capital grants	28,602	-	28,602	-	-	-	-	-	28,602
Property and equipment acquired	(28,602)	-	(28,602)	-	-	-	-	-	-
Total grants	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>26,802</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>28,602</u>
Interfund transfers:									
Debt proceeds - US Bank note	1,500,000	-	1,500,000	(1,500,000)	-	-	-	-	-
Current fixed asset purchases	(500,754)	-	757,960	-	-	-	-	(257,206)	-
Debt repayment - US Bank note	(312,728)	-	459,684	(146,956)	-	-	-	-	-
Debt repayment - Fitness Prof	(2,598,470)	-	3,048,470	(450,000)	-	-	-	-	-
Board reserve funding	(600,000)	-	600,000	-	-	-	-	-	-
Equipment reserve - new facility	(600,000)	-	600,000	-	-	-	-	-	-
Total interfund transfers	<u>(3,111,952)</u>	<u>-</u>	<u>(3,111,952)</u>	<u>3,966,114</u>	<u>(596,956)</u>	<u>-</u>	<u>(257,206)</u>	<u>-</u>	<u>-</u>
Increase (decrease) in net assets before depreciation	126,510	-	126,510	3,642,265	(150,256)	(35,235)	4,085,272	7,668,556	
Depreciation	-	-	-	899,260	-	-	-	-	899,260
Increase (decrease) in net assets	126,510	-	126,510	2,743,005	(150,256)	(35,235)	4,085,272	6,769,296	
Net assets, beginning of year	443,662	-	443,662	20,226,320	215,050	565,763	222,440	21,673,235	
Net assets, end of year	\$ 570,172	-	570,172	22,969,325	64,794	530,528	4,307,712	28,442,531	

SCOTT COUNTY FAMILY Y

Individual Fund Schedules of Activities and Change in Net Assets, continued

Year Ended December 31, 2017

Operating

	Scott County	Maguokeka	Total	Land, Buildings and Equipment	Capital Campaign	Endowment	Capital Campaign	Total
Revenue:								
Grants and contributions	\$ 968,506	181,205	1,149,711	-	(26,900)	10,675	500,254	1,633,740
Membership services	6,872,328	366,527	7,238,855	-	-	-	-	7,238,855
Program revenue	3,841,926	65,538	3,907,464	-	-	-	-	3,907,464
Other revenue, including realized and unrealized gains (losses)	161,101	143,570	304,671	256,920	-	69,471	-	631,062
Total revenue	11,843,861	756,840	12,600,701	256,920	(26,900)	80,146	500,254	13,411,121
Expenses:								
Salaries and payroll related expenses	6,027,797	395,925	6,423,722	-	-	-	-	6,423,722
Operating expenses	2,386,619	360,915	2,747,534	203,581	-	-	29,422	2,776,956
Interest expense	-	-	-	203,581	-	-	-	203,581
Total expenses	8,414,416	756,840	9,171,256	203,581	-	-	29,422	9,404,259
Change in net assets before grants, depreciation and transfers	3,429,445	-	3,429,445	53,339	(26,900)	80,146	470,832	4,006,862
Grants:								
Capital grants	145,214	-	145,214	-	-	-	-	145,214
Property and equipment acquired	(145,214)	-	(145,214)	145,214	-	-	-	-
Total grants	-	-	-	-	-	-	-	-
Interfund transfers:								
Current fixed asset purchases	(534,232)	-	(534,232)	1,010,428	-	-	(476,196)	-
Fixed assets sold	500	-	500	(500)	-	-	-	-
Debt repayment - US Bank note	(1,884,498)	-	(1,884,498)	2,014,498	(130,000)	-	-	-
Debt repayment - finance lease	(24,369)	-	(24,369)	24,369	-	-	-	-
Debt repayment - Fitness Prof	(204,000)	-	(204,000)	204,000	-	-	-	-
Board reserve funding	(480,000)	-	(480,000)	480,000	-	-	-	-
Total interfund transfers	(3,126,599)	-	(3,126,599)	3,732,795	(130,000)	-	(476,196)	-
Increase (decrease) in net assets before depreciation	302,846	-	302,846	3,931,348	(156,900)	80,146	(5,364)	4,152,076
Depreciation	-	-	-	901,533	-	-	-	901,533
Increase (decrease) in net assets	302,846	-	302,846	3,029,815	(156,900)	80,146	(5,364)	3,250,543
Net assets, beginning of year	140,816	-	140,816	17,196,505	371,950	485,617	227,804	18,422,692
Net assets, end of year	\$ 443,662	-	443,662	20,226,320	215,050	565,763	222,440	21,673,235