

PUBLIC DISCLOSURE COPY

Form **990**

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

2019

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 2019 calendar year, or tax year beginning , 2019, 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

G Gross receipts \$ **22,768,673**

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 ▶

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

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 2019 (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 39 | 7b | 0 | |
| Revenue | 8 | Contributions and grants (Part VIII, line 1h) | Prior Year 6,958,209 | Current Year 9,863,012 |
| | 9 | Program service revenue (Part VIII, line 2g) | 10,124,176 | 10,495,601 |
| | 10 | Investment income (Part VIII, column (A), lines 3, 4, and 7d) | 214,119 | 152,269 |
| | 11 | Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) | 241,939 | 224,649 |
| | 12 | Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12) | 17,538,443 | 20,735,531 |
| Expenses | 13 | Grants and similar amounts paid (Part IX, column (A), lines 1–3) | 6,000 | 5,500 |
| | 14 | Benefits paid to or for members (Part IX, column (A), line 4) | | |
| | 15 | Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10) | 6,443,329 | 6,574,008 |
| | 16a | Professional fundraising fees (Part IX, column (A), line 11e) | 0 | 0 |
| | b | Total fundraising expenses (Part IX, column (D), line 25) ▶ 45,912 | | |
| | 17 | Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e) | 3,820,102 | 3,609,020 |
| | 18 | Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25) | 10,269,431 | 10,188,528 |
| 19 | Revenue less expenses. Subtract line 18 from line 12 | 7,269,012 | 10,547,003 | |
| Net Assets or Fund Balances | 20 | Total assets (Part X, line 16) | Beginning of Current Year 30,715,604 | End of Year 42,141,414 |
| | 21 | Total liabilities (Part X, line 26) | 2,273,073 | 2,655,896 |
| | 22 | Net assets or fund balances. Subtract line 21 from line 20 | 28,442,531 | 39,485,518 |

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** (2019)

Part III Statement of Program Service Accomplishments

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

- 1 Briefly describe the organization's mission: THE 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 [X] No
3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? [] Yes [X] No
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 \$ 4,736,579 including grants of \$ 0) (Revenue \$ 7,549,051)
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. INCREASING PROGRAM CONSISTENCY HAS BECOME JUST AS CRITICAL FOR US AS INCREASING ACCESS FOR MORE FAMILIES FROM ALL BACKGROUNDS IN OUR COMMUNITY. BECAUSE PROGRAMS ARE 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. AS WITH BRAND STRENGTH AND QUALITY, WE MEASURE OUR PROGRAM STRENGTH THROUGH NET PROMOTER SURVEYS. IN 2019, WE INCREASED SERVICES TO FAMILIES IN OUR COMMUNITY BY FURTHERING THE INTEGRATION OF OUR OVERALL OPERATIONS. THE MOST IMPACTFUL EXAMPLE OF THIS IS THE INCREASED LICENSING OF OUR BRANCH FACILITIES, SO THAT FOUR OF OUR BRANCH FACILITIES ARE NOW DHS LICENSED SCHOOL AGE (CONTINUED ON SCHEDULE O)

4b (Code:) (Expenses \$ 3,920,793 including grants of \$ 0) (Revenue \$ 2,946,550)
HELPING MORE PEOPLE LIVE LONGER, HEALTHIER LIVES CONTINUES TO BE THE PRIMARY ENTRANCE POINT FOR A MAJORITY OF PEOPLE INTO OUR CHARITABLE MISSION. IN 2019, 51,421 PEOPLE WERE MEMBERS OF OUR ASSOCIATION, WHICH IS ONE IN EVERY THREE RESIDENTS OF SCOTT COUNTY. IMPORTANTLY, OVER 20% OF HOUSEHOLDS RECEIVED FINANCIAL ASSISTANCE THROUGH OUR INCOME BASED SCHOLARSHIP PROGRAM. WITH A COUNTY POVERTY RATE OF 12% ACCORDING TO THE 2010 CENSUS, WE FEEL THAT WE ARE SERVING PEOPLE FROM ALL BACKGROUNDS ACCORDING TO THE DIVERSITY OF OUR COMMUNITY. JUST AS MISSION CRITICAL TO OUR NOT FOR PROFIT MODEL IS THAT WE COVERED THE COSTS FOR 2,193 INTRODUCTORY SESSIONS WITH A NATIONALLY CERTIFIED PERSONAL COACH OR TRAINER AT AN ESTIMATED VALUE OF \$50 PER SESSION TO ENSURE OUR MEMBERS ACTUALLY UTILIZE OUR FACILITIES TO BE HEALTHIER. TWO OF OUR PRIMARY BENCHMARKS TO GUAGE MISSION DELIVERY ARE THE NET PROMOTER SCORE WE MEASURE EACH YEAR, AND THE 13 MONTH RETENTION RATE. BOTH SHOW THAT WE ARE WORTHY OF INVESTMENT BY OUR MEMBERS, DONORS AND VOLUNTEER STAKE HOLDERS, AS OUR NPS (CONTINUED ON SCHEDULE O)

4c (Code:) (Expenses \$ 105,631 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 151 POLICY LEVEL VOLUNTEERS ON OUR CORPORATE AND BRANCH BOARDS WHO PROVIDED 919 HOURS OF PARTICIPATION IN MULTIPLE LEVELS OF ASSOCIATION AND BRANCH OVERSITE. IN ADDTION, 1,600 PROGRAM VOLUNTEERS PROVIDED 6,500 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 2019, ALMOST 1,769 DONORS TRUSTED OUR Y BY MAKING GIFTS TO SUSTAIN OUR MISSION. OF THESE, 1,290 WERE MEMBERS OF OUR Y WHO SHOWED A CLEAR UNDERSTANDING OF PARTICIPATING AT OUR Y AS A DONOR AND MEMBER, BUT ALSO MAKING (CONTINUED ON SCHEDULE O)

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

4e Total program service expenses 8,763,003

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 donor-restricted endowments or in 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"/> |
| 20a 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 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part II</i> | | ✓ |
| 27 Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? <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, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV</i> | | ✓ |
| b A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i> | | ✓ |
| c A 35% controlled entity of one or more individuals and/or organizations described in lines 28a or 28b? <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)

Table with columns for question number, question text, and Yes/No checkboxes. Includes questions 2a through 16 regarding employee reporting, tax returns, business income, foreign accounts, prohibited transactions, and charitable contributions.

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

Section A. Governing Body and Management

| | | Yes | No |
|-----------|--|-------------------------------------|-------------------------------------|
| 1a | Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O. | | |
| | 1a 35 | | |
| b | Enter the number of voting members included on line 1a, above, who are independent | | |
| | 1b 35 | | |
| 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, 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"/> |
| b | 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: | | |
| a | The governing body? | <input checked="" type="checkbox"/> | |
| b | 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 on 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"/> |
| b | If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes? | | |
| 10b | | | |
| 11a | Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? | <input checked="" type="checkbox"/> | |
| b | Describe in Schedule O the process, if any, used by the organization to review this Form 990. | | |
| 12a | Did the organization have a written conflict of interest policy? If "No," go to line 13 | <input checked="" type="checkbox"/> | |
| b | Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? | <input checked="" type="checkbox"/> | |
| c | 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"/> | |
| 12c | | <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? | | |
| a | The organization's CEO, Executive Director, or top management official | <input checked="" type="checkbox"/> | |
| b | 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"/> |
| b | If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements? | | |
| 16b | | | |

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed ► 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 on Schedule O)
- 19** Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records ►
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.

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

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

| (A) Name and title | (B) Average hours per week (list any hours for related organizations below dotted line) | (C) Position (do not check more than one box, unless person is both an officer and a director/trustee) | | | | | | (D) Reportable compensation from the organization (W-2/1099-MISC) | (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 | ✓ | | ✓ | | | | 0 | 0 | 0 |
| (2) MARY JONES CVO ELECT | 0.4 | ✓ | | ✓ | | | | 0 | 0 | 0 |
| (3) DON DOUCETTE SECRETARY | 0.4 | ✓ | | ✓ | | | | 0 | 0 | 0 |
| (4) KERRY SMITH TREASURER | 0.4 | ✓ | | ✓ | | | | 0 | 0 | 0 |
| (5) DEBBIE ANSELM EXECUTIVE COMMITTEE | 0.4 | ✓ | | ✓ | | | | 0 | 0 | 0 |
| (6) MO HYDER EXECUTIVE COMMITTEE | 0.4 | ✓ | | ✓ | | | | 0 | 0 | 0 |
| (7) KEN KOUPAL EXECUTIVE COMMITTEE | 0.4 | ✓ | | ✓ | | | | 0 | 0 | 0 |
| (8) KENT PILCHER EXECUTIVE COMMITTEE | 0.4 | ✓ | | ✓ | | | | 0 | 0 | 0 |
| (9) ED ROGALSKI EXECUTIVE COMMITTEE | 0.4 | ✓ | | ✓ | | | | 0 | 0 | 0 |
| (10) TOM WATERMAN EXECUTIVE COMMITTEE | 0.4 | ✓ | | ✓ | | | | 0 | 0 | 0 |
| (11) BETH TINSMAN DIRECTOR | 0.2 | ✓ | | | | | | 0 | 0 | 0 |
| (12) BRIAN STRUSZ DIRECTOR | 0.2 | ✓ | | | | | | 0 | 0 | 0 |
| (13) BROCK EARNHARDT DIRECTOR | 0.2 | ✓ | | | | | | 0 | 0 | 0 |
| (14) CAL WERNER DIRECTOR | 0.2 | ✓ | | | | | | 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) CAROLINE RUHL DIRECTOR | 0.2 | <input checked="" type="checkbox"/> | | | | | | 0 | 0 | 0 |
| (16) DANA WILKINSON DIRECTOR | 0.2 | <input checked="" type="checkbox"/> | | | | | | 0 | 0 | 0 |
| (17) DUANE STICKLEY DIRECTOR | 0.2 | <input checked="" type="checkbox"/> | | | | | | 0 | 0 | 0 |
| (18) ED CARROLL DIRECTOR | 0.2 | <input checked="" type="checkbox"/> | | | | | | 0 | 0 | 0 |
| (19) FR RICH ADAM DIRECTOR | 0.2 | <input checked="" type="checkbox"/> | | | | | | 0 | 0 | 0 |
| (20) GREG THIES DIRECTOR | 0.2 | <input checked="" type="checkbox"/> | | | | | | 0 | 0 | 0 |
| (21) JACK HERRING DIRECTOR | 0.2 | <input checked="" type="checkbox"/> | | | | | | 0 | 0 | 0 |
| (22) JAMES SPELHAUG DIRECTOR | 0.2 | <input checked="" type="checkbox"/> | | | | | | 0 | 0 | 0 |
| (23) JIM RUSSELL DIRECTOR | 0.2 | <input checked="" type="checkbox"/> | | | | | | 0 | 0 | 0 |
| (24) JIM VON MAUR DIRECTOR | 0.2 | <input checked="" type="checkbox"/> | | | | | | 0 | 0 | 0 |
| (25) (SEE STATEMENT) | | | | | | | | | | |
| 1b Subtotal | | | | | | | | 0 | 0 | 0 |
| c Total from continuation sheets to Part VII, Section A | | | | | | | | 446,029 | 0 | 87,094 |
| d Total (add lines 1b and 1c) | | | | | | | | 446,029 | 0 | 87,094 |

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 **▶** 1

| | Yes | No |
|--|-------------------------------------|-------------------------------------|
| 3 Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i> | | <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 56,172 | | | | | | |
| | b | Membership dues | 1b 0 | | | | | | |
| | c | Fundraising events | 1c 30,000 | | | | | | |
| | d | Related organizations | 1d 0 | | | | | | |
| | e | Government grants (contributions) | 1e 0 | | | | | | |
| | f | All other contributions, gifts, grants, and similar amounts not included above | 1f 9,776,840 | | | | | | |
| | g | Noncash contributions included in lines 1a-1f | 1g \$ | | | | | | |
| | h | Total. Add lines 1a-1f ▶ | | 9,863,012 | | | | | |
| | Program Service Revenue | 2a | HEALTHY LIVING ----- Business Code | | 7,549,051 | 7,549,051 | | | |
| b | | YOUTH DEVELOPMENT ----- | | 2,946,550 | 2,946,550 | | | | |
| c | | SOCIAL RESPONSIBILITY ----- | | 0 | 0 | | | | |
| d | | ----- | | | | | | | |
| e | | ----- | | | | | | | |
| f | | All other program service revenue | | 0 | 0 | 0 | | | |
| g | | Total. Add lines 2a-2f ▶ | | 10,495,601 | | | | | |
| Other Revenue | 3 | Investment income (including dividends, interest, and other similar amounts) ▶ | | 127,984 | 0 | 0 | 127,984 | | |
| | 4 | Income from investment of tax-exempt bond proceeds ▶ | | | | | | | |
| | 5 | Royalties ▶ | | | | | | | |
| | 6a | Gross rents | 6a | (i) Real | | | | | |
| | | | | (ii) Personal | | | | | |
| | | | | 6b | Less: rental expenses | | | | |
| | | | | 6c | Rental income or (loss) | 0 | 0 | | |
| | d | Net rental income or (loss) ▶ | | | | | | | |
| | 7a | Gross amount from sales of assets other than inventory | 7a | (i) Securities | 1,988,391 | | | | |
| | | | | (ii) Other | | | | | |
| | | | | 7b | Less: cost or other basis and sales expenses | 1,964,106 | | | |
| | | | | 7c | Gain or (loss) | 24,285 | 0 | | |
| | d | Net gain or (loss) ▶ | | 24,285 | 0 | 0 | 24,285 | | |
| | 8a | Gross income from fundraising events (not including \$ 30,000 of contributions reported on line 1c). See Part IV, line 18 | 8a 98,956 | | | | | | |
| | b | Less: direct expenses | 8b 45,745 | | | | | | |
| c | Net income or (loss) from fundraising events ▶ | | 53,211 | | 0 | 53,211 | | | |
| 9a | Gross income from gaming activities. See Part IV, line 19 | 9a | | | | | | | |
| b | Less: direct expenses | 9b | | | | | | | |
| c | Net income or (loss) from gaming activities ▶ | | | | | | | | |
| 10a | Gross sales of inventory, less returns and allowances | 10a | | 52,480 | | | | | |
| | | | 10b | Less: cost of goods sold | 23,291 | | | | |
| | | | c | Net income or (loss) from sales of inventory ▶ | | 29,189 | 0 | 0 | 29,189 |
| Miscellaneous Revenue | 11a | MISCELLANEOUS INCOME ----- Business Code | | 58,249 | 58,249 | 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 ▶ | | 142,249 | | | | | |
| 12. Total revenue. See instructions ▶ | | | | 20,735,531 | 10,637,850 | 0 | 234,669 | | |

Part IX Statement of Functional Expenses

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

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

| Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII. | | (A) Total expenses | (B) Program service expenses | (C) Management and general expenses | (D) Fundraising expenses |
|---|---|-----------------------|---------------------------------|--|-----------------------------|
| 1 | Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 | | | | |
| 2 | Grants and other assistance to domestic individuals. See Part IV, line 22 | | | | |
| 3 | Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 | 5,500 | 5,500 | | |
| 4 | Benefits paid to or for members | | | | |
| 5 | Compensation of current officers, directors, trustees, and key employees | 446,029 | 0 | 446,029 | 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) | | | | |
| 7 | Other salaries and wages | 4,936,295 | 4,614,625 | 300,005 | 21,665 |
| 8 | Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) | 373,772 | 271,125 | 102,647 | 0 |
| 9 | Other employee benefits | 423,909 | 376,937 | 46,306 | 666 |
| 10 | Payroll taxes | 394,003 | 339,043 | 53,308 | 1,652 |
| 11 | Fees for services (nonemployees): | | | | |
| a | Management | | | | |
| b | Legal | | | | |
| c | Accounting | 26,423 | 0 | 26,423 | 0 |
| d | Lobbying | | | | |
| e | Professional fundraising services. See Part IV, line 17 | | | | |
| f | Investment management fees | | | | |
| g | Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.) | 0 | 0 | 0 | 0 |
| 12 | Advertising and promotion | 145,587 | 88,353 | 41,000 | 16,234 |
| 13 | Office expenses | 13,462 | 10,475 | 2,947 | 40 |
| 14 | Information technology | | | | |
| 15 | Royalties | | | | |
| 16 | Occupancy | 1,002,844 | 959,851 | 42,497 | 496 |
| 17 | Travel | | | | |
| 18 | Payments of travel or entertainment expenses for any federal, state, or local public officials | | | | |
| 19 | Conferences, conventions, and meetings | 61,208 | 39,136 | 21,699 | 373 |
| 20 | Interest | 37,746 | 37,746 | 0 | 0 |
| 21 | Payments to affiliates | 159,661 | 0 | 159,661 | 0 |
| 22 | Depreciation, depletion, and amortization | 896,995 | 858,995 | 36,000 | 2,000 |
| 23 | Insurance | 190,982 | 182,010 | 8,972 | 0 |
| 24 | Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.) | | | | |
| a | <u>MAINTENANCE AND JANITORIAL SUPPLIES</u> | 393,887 | 383,774 | 10,113 | 0 |
| b | <u>PROGRAM SUPPLIES</u> | 183,908 | 183,908 | 0 | 0 |
| c | <u>MISCELLANEOUS</u> | 70,892 | 44,312 | 26,320 | 260 |
| d | <u>FOOD & MERCHANDISE EXPENSE</u> | 302,806 | 302,806 | 0 | 0 |
| e | All other expenses | 122,619 | 64,407 | 55,686 | 2,526 |
| 25 | Total functional expenses. Add lines 1 through 24e | 10,188,528 | 8,763,003 | 1,379,613 | 45,912 |
| 26 | Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720) | | | | |

Part X Balance Sheet

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

| | | (A) | | (B) |
|---|--|-------------------|------------|-------------|
| | | Beginning of year | | End of year |
| Assets | 1 Cash—non-interest-bearing | 1,034,876 | 1 | 3,180,588 |
| | 2 Savings and temporary cash investments | 620,935 | 2 | 302,474 |
| | 3 Pledges and grants receivable, net | 3,653,718 | 3 | 9,381,386 |
| | 4 Accounts receivable, net | 106,290 | 4 | 92,494 |
| | 5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons | 0 | 5 | 0 |
| | 6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) | 0 | 6 | 0 |
| | 7 Notes and loans receivable, net | 0 | 7 | 0 |
| | 8 Inventories for sale or use | 30,600 | 8 | 30,600 |
| | 9 Prepaid expenses and deferred charges | 54,483 | 9 | 34,037 |
| | 10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D | 37,431,808 | 10a | |
| | b Less: accumulated depreciation | 14,669,764 | 10b | |
| | 11 Investments—publicly traded securities | 4,949,641 | 11c | 22,762,044 |
| | 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 | 407,216 | 15 | 498,515 |
| 16 Total assets. Add lines 1 through 15 (must equal line 33) | 30,715,604 | 16 | 42,141,414 | |
| Liabilities | 17 Accounts payable and accrued expenses | 559,126 | 17 | 1,752,098 |
| | 18 Grants payable | 0 | 18 | 0 |
| | 19 Deferred revenue | 519,978 | 19 | 903,798 |
| | 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 any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons | 0 | 22 | 0 |
| | 23 Secured mortgages and notes payable to unrelated third parties | 1,193,969 | 23 | 0 |
| | 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 | 2,273,073 | 26 | 2,655,896 |
| Net Assets or Fund Balances | Organizations that follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 27, 28, 32, and 33. | | | |
| | 27 Net assets without donor restrictions | 23,786,720 | 27 | 29,787,188 |
| | 28 Net assets with donor restrictions | 4,655,811 | 28 | 9,698,330 |
| | Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33. | | | |
| | 29 Capital stock or trust principal, or current funds | 0 | 29 | 0 |
| | 30 Paid-in or capital surplus, or land, building, or equipment fund | 0 | 30 | 0 |
| | 31 Retained earnings, endowment, accumulated income, or other funds | 0 | 31 | 0 |
| | 32 Total net assets or fund balances | 28,442,531 | 32 | 39,485,518 |
| 33 Total liabilities and net assets/fund balances | 30,715,604 | 33 | 42,141,414 | |

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 | 20,735,531 |
| 2 | Total expenses (must equal Part IX, column (A), line 25) | 2 | 10,188,528 |
| 3 | Revenue less expenses. Subtract line 2 from line 1 | 3 | 10,547,003 |
| 4 | Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A)) | 4 | 28,442,531 |
| 5 | Net unrealized gains (losses) on investments | 5 | 495,984 |
| 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 on Schedule O) | 9 | 0 |
| 10 | Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B)) | 10 | 39,485,518 |

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 on Schedule O. | ✓ | |
| 3a | As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? | | ✓ |
| b | If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits. | | |

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) JOHN RICHES ----- DIRECTOR | 0.2 ----- | <input checked="" type="checkbox"/> | | | | | | 0 | 0 | 0 |
| (26) JORDAN VOIGT ----- DIRECTOR | 0.2 ----- | <input checked="" type="checkbox"/> | | | | | | 0 | 0 | 0 |
| (27) LISA SCHLUENSEN ----- DIRECTOR | 0.2 ----- | <input checked="" type="checkbox"/> | | | | | | 0 | 0 | 0 |
| (28) NANCY BALLENGER ----- DIRECTOR | 0.2 ----- | <input checked="" type="checkbox"/> | | | | | | 0 | 0 | 0 |
| (29) NANCY CHAPMAN ----- DIRECTOR | 0.2 ----- | <input checked="" type="checkbox"/> | | | | | | 0 | 0 | 0 |
| (30) PERRY HINTZE ----- DIRECTOR | 0.2 ----- | <input checked="" type="checkbox"/> | | | | | | 0 | 0 | 0 |
| (31) PETE BUSH ----- DIRECTOR | 0.2 ----- | <input checked="" type="checkbox"/> | | | | | | 0 | 0 | 0 |
| (32) RICK JOHN ----- DIRECTOR | 0.2 ----- | <input checked="" type="checkbox"/> | | | | | | 0 | 0 | 0 |
| (33) ROBERT KOBYLSKI ----- DIRECTOR | 0.2 ----- | <input checked="" type="checkbox"/> | | | | | | 0 | 0 | 0 |
| (34) TERRY OUSLEY ----- DIRECTOR | 0.2 ----- | <input checked="" type="checkbox"/> | | | | | | 0 | 0 | 0 |
| (35) TIM KOEHLER ----- DIRECTOR | 0.2 ----- | <input checked="" type="checkbox"/> | | | | | | 0 | 0 | 0 |
| (36) BRAD MARTELL ----- CEO | 55.0 ----- | | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | | 217,678 | 0 | 34,949 |
| (37) STEVEN MEYER ----- VICE PRESIDENT/CFO | 55.0 ----- | | | <input checked="" type="checkbox"/> | | | | 85,718 | 0 | 22,251 |
| (38) JOSHUA WHITSON ----- COO | 55.0 ----- | | | <input checked="" type="checkbox"/> | | | | 78,657 | 0 | 15,155 |
| (39) AMY GOODWIN ----- HUMAN RESOURCE DIRECTOR | 55.0 ----- | | | <input checked="" type="checkbox"/> | | | | 63,976 | 0 | 14,739 |

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

2019

Open to Public Inspection

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

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)(vii)**. (Complete Part II.)
- 9 An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university:
- 10 An organization that normally receives: (1) more than 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) 2015 | (b) 2016 | (c) 2017 | (d) 2018 | (e) 2019 | (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) 2015 | (b) 2016 | (c) 2017 | (d) 2018 | (e) 2019 | (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 2019 (line 6, column (f) divided by line 11, column (f)) | 14 | % |
| 15 Public support percentage from 2018 Schedule A, Part II, line 14 | 15 | % |
| 16a 33 1/3% support test—2019. 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—2018. 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—2019. 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—2018. 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) 2015 | (b) 2016 | (c) 2017 | (d) 2018 | (e) 2019 | (f) Total |
|---|------------|------------|------------|------------|------------|------------|
| 1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") | 3,575,475 | 3,006,916 | 2,810,469 | 6,958,209 | 9,863,012 | 26,214,081 |
| 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 | 8,791,436 | 9,603,053 | 10,159,317 | 10,124,176 | 10,495,601 | 49,173,583 |
| 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 | 12,366,911 | 12,609,969 | 12,969,786 | 17,082,385 | 20,358,613 | 75,387,664 |
| 7a Amounts included on lines 1, 2, and 3 received from disqualified persons | 162,232 | 141,178 | 218,026 | 479,567 | 258,409 | 1,259,412 |
| 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 | 162,232 | 141,178 | 218,026 | 479,567 | 258,409 | 1,259,412 |
| 8 Public support. (Subtract line 7c from line 6.) | | | | | | 74,128,252 |

Section B. Total Support

| Calendar year (or fiscal year beginning in) ▶ | (a) 2015 | (b) 2016 | (c) 2017 | (d) 2018 | (e) 2019 | (f) Total |
|---|------------|------------|------------|------------|------------|------------|
| 9 Amounts from line 6 | 12,366,911 | 12,609,969 | 12,969,786 | 17,082,385 | 20,358,613 | 75,387,664 |
| 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources | 51,471 | 103,454 | 107,400 | 128,644 | 127,984 | 518,953 |
| b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 | | | | | | 0 |
| c Add lines 10a and 10b | 51,471 | 103,454 | 107,400 | 128,644 | 127,984 | 518,953 |
| 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.) | 193,209 | 158,711 | 155,808 | 161,876 | 142,249 | 811,853 |
| 13 Total support. (Add lines 9, 10c, 11, and 12.) | 12,611,591 | 12,872,134 | 13,232,994 | 17,372,905 | 20,628,846 | 76,718,470 |
| 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 2019 (line 8, column (f), divided by line 13, column (f)) | 15 | 96.62 % |
| 16 Public support percentage from 2018 Schedule A, Part III, line 15 | 16 | 96.50 % |

Section D. Computation of Investment Income Percentage

| | | |
|---|-----------|--------|
| 17 Investment income percentage for 2019 (line 10c, column (f), divided by line 13, column (f)) | 17 | 0.68 % |
| 18 Investment income percentage from 2018 Schedule A, Part III, line 17 | 18 | 0.60 % |

- 19a 33 1/3% support tests—2019.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ▶
- b 33 1/3% support tests—2018.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ▶
- 20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ▶

Part IV Supporting Organizations

(Complete only if you checked a box in line 12 on Part I. If you checked 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) 2019

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

| Section D—Distributions | Current Year |
|---|--------------|
| 1 Amounts paid to supported organizations to accomplish exempt purposes | |
| 2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity | |
| 3 Administrative expenses paid to accomplish exempt purposes of supported organizations | |
| 4 Amounts paid to acquire exempt-use assets | |
| 5 Qualified set-aside amounts (prior IRS approval required) | |
| 6 Other distributions (describe in Part VI). See instructions. | |
| 7 Total annual distributions. Add lines 1 through 6. | |
| 8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions. | |
| 9 Distributable amount for 2019 from Section C, line 6 | |
| 10 Line 8 amount divided by line 9 amount | |

| Section E—Distribution Allocations (see instructions) | (i) Excess Distributions | (ii) Underdistributions Pre-2019 | (iii) Distributable Amount for 2019 |
|--|-----------------------------|--|---|
| 1 Distributable amount for 2019 from Section C, line 6 | | | |
| 2 Underdistributions, if any, for years prior to 2019 (reasonable cause required—explain in Part VI). See instructions. | | | |
| 3 Excess distributions carryover, if any, to 2019 | | | |
| a From 2014 | | | |
| b From 2015 | | | |
| c From 2016 | | | |
| d From 2017 | | | |
| e From 2018 | | | |
| f Total of lines 3a through e | | | |
| g Applied to underdistributions of prior years | | | |
| h Applied to 2019 distributable amount | | | |
| i Carryover from 2014 not applied (see instructions) | | | |
| j Remainder. Subtract lines 3g, 3h, and 3i from 3f. | | | |
| 4 Distributions for 2019 from Section D, line 7: \$ | | | |
| a Applied to underdistributions of prior years | | | |
| b Applied to 2019 distributable amount | | | |
| c Remainder. Subtract lines 4a and 4b from 4. | | | |
| 5 Remaining underdistributions for years prior to 2019, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI . See instructions. | | | |
| 6 Remaining underdistributions for 2019. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI . See instructions. | | | |
| 7 Excess distributions carryover to 2020. Add lines 3j and 4c. | | | |
| 8 Breakdown of line 7: | | | |
| a Excess from 2015 | | | |
| b Excess from 2016 | | | |
| c Excess from 2017 | | | |
| d Excess from 2018 | | | |
| e Excess from 2019 | | | |

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) 2015 | (b) 2016 | (c) 2017 | (d) 2018 | (e) 2019 | (f) Total |
| | (1) | 193,209 | 158,711 | 155,808 | 161,876 | 142,249 | 811,853 |

Schedule of Contributors

2019

▶ **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, 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 |
|--|---|

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

| (a) No. | (b) Name, address, and ZIP + 4 | (c) Total contributions | (d) Type of contribution |
|------------|-----------------------------------|----------------------------|--|
| 1 | ----- ----- ----- | \$ 5,025,000 | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 2 | ----- ----- ----- | \$ 1,000,000 | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 3 | ----- ----- ----- | \$ 1,000,000 | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 4 | ----- ----- ----- | \$ 500,000 | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 5 | ----- ----- ----- | \$ 300,000 | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 6 | ----- ----- ----- | \$ 125,000 | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |

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| 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 |
|------------|-----------------------------------|----------------------------|--|
| 7 | ----- ----- ----- | \$ ----- 120,000 | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 8 | ----- ----- ----- | \$ ----- 100,000 | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 9 | ----- ----- ----- | \$ ----- 100,000 | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 10 | ----- ----- ----- | \$ ----- 100,000 | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 11 | ----- ----- ----- | \$ ----- 100,000 | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 12 | ----- ----- ----- | \$ ----- 100,000 | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |

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| 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 | ----- ----- ----- | \$ ----- 100,000 | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 14 | ----- ----- ----- | \$ ----- 55,000 | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 15 | ----- ----- ----- | \$ ----- 50,000 | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 16 | ----- ----- ----- | \$ ----- 50,000 | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 17 | ----- ----- ----- | \$ ----- 50,000 | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 18 | ----- ----- ----- | \$ ----- 50,000 | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |

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| 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 | ----- ----- ----- | \$ ----- 50,000 | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 20 | ----- ----- ----- | \$ ----- 50,000 | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 21 | ----- ----- ----- | \$ ----- 40,000 | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 22 | ----- ----- ----- | \$ ----- 40,000 | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 23 | ----- ----- ----- | \$ ----- 30,000 | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 24 | ----- ----- ----- | \$ ----- 30,000 | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |

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| 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 | | \$ 30,000 | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 26 | | \$ 30,000 | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 27 | | \$ 27,250 | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 28 | | \$ 26,000 | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 29 | | \$ 25,000 | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 30 | | \$ 25,000 | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |

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|--|---|
| 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 | | \$ 25,000 | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 32 | | \$ 25,000 | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 33 | | \$ 25,000 | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 34 | | \$ 24,600 | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 35 | | \$ 20,700 | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 36 | | \$ 20,000 | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |

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| 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 |
|------------|-----------------------------------|----------------------------|--|
| 37 | | \$ 20,000 | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 38 | | \$ 20,000 | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 39 | | \$ 18,674 | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 40 | | \$ 15,000 | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 41 | | \$ 15,000 | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 42 | | \$ 14,020 | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |

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| 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 |
|------------|-----------------------------------|----------------------------|--|
| 43 | ----- ----- ----- | \$ ----- 10,800 | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 44 | ----- ----- ----- | \$ ----- 10,000 | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 45 | ----- ----- ----- | \$ ----- 10,000 | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 46 | ----- ----- ----- | \$ ----- 10,000 | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 47 | ----- ----- ----- | \$ ----- 10,000 | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 48 | ----- ----- ----- | \$ ----- 10,000 | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |

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| 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 | ----- ----- ----- | \$ ----- 10,000 | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 50 | ----- ----- ----- | \$ ----- 10,000 | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 51 | ----- ----- ----- | \$ ----- 10,000 | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 52 | ----- ----- ----- | \$ ----- 10,000 | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 53 | ----- ----- ----- | \$ ----- 10,000 | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 54 | ----- ----- ----- | \$ ----- 10,000 | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |

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| 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 |
|------------|-----------------------------------|----------------------------|--|
| 55 | ----- ----- ----- | \$ ----- 10,000 | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 56 | ----- ----- ----- | \$ ----- 9,000 | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 57 | ----- ----- ----- | \$ ----- 7,819 | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 58 | ----- ----- ----- | \$ ----- 7,500 | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 59 | ----- ----- ----- | \$ ----- 7,000 | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 60 | ----- ----- ----- | \$ ----- 6,000 | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |

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| 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 |
|------------|-----------------------------------|----------------------------|--|
| 61 | ----- ----- ----- | \$ ----- 5,555 | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 62 | ----- ----- ----- | \$ ----- 5,020 | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 63 | ----- ----- ----- | \$ ----- 5,000 | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 64 | ----- ----- ----- | \$ ----- 5,000 | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 65 | ----- ----- ----- | \$ ----- 5,000 | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 66 | ----- ----- ----- | \$ ----- 5,000 | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |

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| 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 |
|------------|-----------------------------------|----------------------------|--|
| 67 | ----- ----- ----- | \$ ----- 5,000 | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 68 | ----- ----- ----- | \$ ----- 5,000 | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 69 | ----- ----- ----- | \$ ----- 5,000 | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 70 | ----- ----- ----- | \$ ----- 5,000 | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 71 | ----- ----- ----- | \$ ----- 5,000 | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 72 | ----- ----- ----- | \$ ----- 5,000 | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |

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| 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 |
|------------|-----------------------------------|----------------------------|--|
| 73 | ----- ----- ----- | \$ ----- 5,000 | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 74 | ----- ----- ----- | \$ ----- 5,000 | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 75 | ----- ----- ----- | \$ ----- 5,000 | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 76 | ----- ----- ----- | \$ ----- 5,000 | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 77 | ----- ----- ----- | \$ ----- 5,000 | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 78 | ----- ----- ----- | \$ ----- 5,000 | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |

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| 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 |
|------------|-----------------------------------|----------------------------|--|
| 79 | | \$ 5,000 | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 80 | | \$ 5,000 | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 81 | | \$ 5,000 | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 82 | | \$ 5,000 | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 83 | | \$ 5,000 | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 84 | | \$ 5,000 | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |

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| 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 |
|------------|-----------------------------------|----------------------------|--|
| 85 | ----- ----- ----- | \$ ----- 5,000 | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 86 | ----- ----- ----- | \$ ----- 5,000 | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 87 | ----- ----- ----- | \$ ----- 5,000 | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 88 | ----- ----- ----- | \$ ----- 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.) |

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

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|--|---|
| 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)

Supplemental Financial Statements

OMB No. 1545-0047

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.

2019

Open to Public Inspection

Department of the Treasury Internal Revenue Service

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

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

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

Form for Part II Conservation Easements, including questions 1-9 and a table for 'Held at the End of the Tax Year' with rows 2a-2d.

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

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

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

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

Part IV Escrow and Custodial Arrangements.

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

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

Part V Endowment Funds.

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

| | (a) Current year | (b) Prior year | (c) Two years back | (d) Three years back | (e) Four years back |
|---|------------------|----------------|--------------------|----------------------|---------------------|
| 1a Beginning of year balance | 530,528 | 565,763 | 485,617 | 444,385 | 461,425 |
| b Contributions | 9,269 | 27,680 | 10,675 | 5,911 | 15,701 |
| c Net investment earnings, gains, and losses | 97,943 | (62,915) | 75,250 | 40,246 | (29,527) |
| d Grants or scholarships | | | | | |
| e Other expenditures for facilities and programs | 0 | 0 | 5,779 | 4,925 | 3,214 |
| f Administrative expenses | | | | | |
| g End of year balance | 637,740 | 530,528 | 565,763 | 485,617 | 444,385 |

- 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** Term endowment **▶** 0.00 %
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a** Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- | | 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 | 22,888,685 | 0 | 9,302,637 | 13,586,048 |
| c Leasehold improvements | 0 | 0 | 0 | 0 |
| d Equipment | 6,735,419 | 0 | 5,367,127 | 1,368,292 |
| e Other | 2,981,198 | 0 | 0 | 2,981,198 |
| Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.) | | | | 22,762,044 |

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.) | 0 |

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

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

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

| | | | | |
|----------|--|-----------|----------|---------------------|
| 1 | Total revenue, gains, and other support per audited financial statements | | 1 | 21,254,806 |
| 2 | Amounts included on line 1 but not on Form 990, Part VIII, line 12: | | | |
| a | Net unrealized gains (losses) on investments | 2a | 495,984 | |
| b | Donated services and use of facilities | 2b | 0 | |
| c | Recoveries of prior year grants | 2c | 0 | |
| d | Other (Describe in Part XIII.) | 2d | 23,291 | |
| e | Add lines 2a through 2d | | | 2e 519,275 |
| 3 | Subtract line 2e from line 1 | | | 3 20,735,531 |
| 4 | Amounts included on Form 990, Part VIII, line 12, but not on line 1: | | | |
| a | Investment expenses not included on Form 990, Part VIII, line 7b | 4a | 0 | |
| b | Other (Describe in Part XIII.) | 4b | 0 | |
| c | Add lines 4a and 4b | | | 4c 0 |
| 5 | Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.) | | | 5 20,735,531 |

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

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

| | | | | |
|----------|---|-----------|----------|---------------------|
| 1 | Total expenses and losses per audited financial statements | | 1 | 10,211,819 |
| 2 | Amounts included on line 1 but not on Form 990, Part IX, line 25: | | | |
| a | Donated services and use of facilities | 2a | 0 | |
| b | Prior year adjustments | 2b | 0 | |
| c | Other losses | 2c | 0 | |
| d | Other (Describe in Part XIII.) | 2d | 23,291 | |
| e | Add lines 2a through 2d | | | 2e 23,291 |
| 3 | Subtract line 2e from line 1 | | | 3 10,188,528 |
| 4 | Amounts included on Form 990, Part IX, line 25, but not on line 1: | | | |
| a | Investment expenses not included on Form 990, Part VIII, line 7b | 4a | 0 | |
| b | Other (Describe in Part XIII.) | 4b | 0 | |
| c | Add lines 4a and 4b | | | 4c 0 |
| 5 | Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.) | | | 5 10,188,528 |

Part XIII Supplemental Information.

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

SEE STATEMENT

Part XIII

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

| Return Reference - Identifier | Explanation | |
|--|------------------------|-------------------|
| SCHEDULE D, PART XI, LINE 2(D) - OTHER REVENUES IN AUDITED FINANCIAL STATEMENTS NOT IN FORM 990 | (a) Description | (b) Amount |
| | COST OF GOODS SOLD | 23,291 |
| 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 | 23,291 |

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 2015 ARE SUBJECT TO EXAMINATION BY TAXING AUTHORITIES. |

**SCHEDULE F
(Form 990)**

Statement of Activities Outside the United States

OMB No. 1545-0047

2019

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 II **Grants and Other Assistance to Organizations or Entities Outside the United States.** Complete if the organization answered "Yes" on Form 990, Part IV, line 15, for any recipient who received more than \$5,000. Part II can be duplicated if additional space is needed.

| 1 | (a) Name of organization | (b) IRS code section and EIN (if applicable) | (c) Region | (d) Purpose of grant | (e) Amount of cash grant | (f) Manner of cash disbursement | (g) Amount of noncash assistance | (h) Description of noncash assistance | (i) Method of valuation (book, FMV, appraisal, other) |
|------|--------------------------|--|------------|----------------------|--------------------------|---------------------------------|----------------------------------|---------------------------------------|---|
| (1) | | | | | 500 | | | | |
| (2) | | | | | 5,000 | | | | |
| (3) | | | | | | | | | |
| (4) | | | | | | | | | |
| (5) | | | | | | | | | |
| (6) | | | | | | | | | |
| (7) | | | | | | | | | |
| (8) | | | | | | | | | |
| (9) | | | | | | | | | |
| (10) | | | | | | | | | |
| (11) | | | | | | | | | |
| (12) | | | | | | | | | |
| (13) | | | | | | | | | |
| (14) | | | | | | | | | |
| (15) | | | | | | | | | |
| (16) | | | | | | | | | |

2 Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as tax-exempt by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter **2**

3 Enter total number of other organizations or entities **0**

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

Department of the Treasury
Internal Revenue Service

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

▶ Attach to Form 990 or Form 990-EZ.

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

2019

Open to Public Inspection

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.

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

| | | (a) Event #1 | (b) Event #2 | (c) Other events | (d) Total events |
|--|---|------------------------------------|------------------------------------|------------------|---------------------------------|
| | | <u>GOLF OUTING</u> (event type) | <u>TURKEY TROT</u> (event type) | (total number) | (add col. (a) through col. (c)) |
| Revenue | 1 Gross receipts | 25,814 | 103,142 | | 128,956 |
| | 2 Less: Contributions | 12,500 | 17,500 | | 30,000 |
| | 3 Gross income (line 1 minus line 2) | 13,314 | 85,642 | 0 | 98,956 |
| Direct Expenses | 4 Cash prizes | | | | 0 |
| | 5 Noncash prizes | | | | 0 |
| | 6 Rent/facility costs | | | | 0 |
| | 7 Food and beverages | | | | 0 |
| | 8 Entertainment | | | | 0 |
| | 9 Other direct expenses | 7,294 | 38,451 | | 45,745 |
| | 10 Direct expense summary. Add lines 4 through 9 in column (d) ▶ | | | | 45,745 |
| 11 Net income summary. Subtract line 10 from line 3, column (d) ▶ | | | | 53,211 | |

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

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

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

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

b If "No," explain: _____

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

b If "Yes," explain: _____

- 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

2019

Open to Public Inspection

Employer identification number

42-0703278

Part I Questions Regarding Compensation

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

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

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

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

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

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

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

- | | | | |
|--|-----------|-------------------------------------|-------------------------------------|
| a Receive a severance payment or change-of-control payment? | 4a | | <input checked="" type="checkbox"/> |
| b Participate in, or receive payment from, a supplemental nonqualified retirement plan? | 4b | <input checked="" type="checkbox"/> | |
| c Participate in, or receive payment from, an equity-based compensation arrangement? | 4c | | <input checked="" type="checkbox"/> |

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

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

- | | | | |
|--|-----------|-------------------------------------|-------------------------------------|
| a The organization? | 5a | <input checked="" type="checkbox"/> | |
| b Any related organization? | 5b | | <input checked="" type="checkbox"/> |

If "Yes" on line 5a or 5b, describe in Part III.

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

- | | | | |
|--|-----------|--|-------------------------------------|
| a The organization? | 6a | | <input checked="" type="checkbox"/> |
| b Any related organization? | 6b | | <input checked="" type="checkbox"/> |

If "Yes" on line 6a or 6b, describe in Part III.

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

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

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

| | Yes | No |
|-----------|-------------------------------------|-------------------------------------|
| 1a | | |
| 1b | | |
| 2 | | |
| 3 | | |
| 4a | | <input checked="" type="checkbox"/> |
| 4b | <input checked="" type="checkbox"/> | |
| 4c | | <input checked="" type="checkbox"/> |
| 5a | <input checked="" type="checkbox"/> | |
| 5b | | <input checked="" type="checkbox"/> |
| 6a | | <input checked="" type="checkbox"/> |
| 6b | | <input checked="" type="checkbox"/> |
| 7 | | <input checked="" type="checkbox"/> |
| 8 | | <input checked="" type="checkbox"/> |
| 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 | | | | |
| BRAD MARTELL 1 CEO | (i) | 205,868 | 11,810 | 0 | 0 | 34,949 | 252,627 | 0 |
| | (ii) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 | (i) | | | | | | | |
| | (ii) | | | | | | | |
| 3 | (i) | | | | | | | |
| | (ii) | | | | | | | |
| 4 | (i) | | | | | | | |
| | (ii) | | | | | | | |
| 5 | (i) | | | | | | | |
| | (ii) | | | | | | | |
| 6 | (i) | | | | | | | |
| | (ii) | | | | | | | |
| 7 | (i) | | | | | | | |
| | (ii) | | | | | | | |
| 8 | (i) | | | | | | | |
| | (ii) | | | | | | | |
| 9 | (i) | | | | | | | |
| | (ii) | | | | | | | |
| 10 | (i) | | | | | | | |
| | (ii) | | | | | | | |
| 11 | (i) | | | | | | | |
| | (ii) | | | | | | | |
| 12 | (i) | | | | | | | |
| | (ii) | | | | | | | |
| 13 | (i) | | | | | | | |
| | (ii) | | | | | | | |
| 14 | (i) | | | | | | | |
| | (ii) | | | | | | | |
| 15 | (i) | | | | | | | |
| | (ii) | | | | | | | |
| 16 | (i) | | | | | | | |
| | (ii) | | | | | | | |

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. THE ORGANIZATION BEGAN FUNDING THE PLAN IN 2019. |
| 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

2019

Open To Public Inspection

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 section 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) | | | | |

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

Cat. No. 50056A

Schedule L (Form 990 or 990-EZ) 2019

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

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

| (a) Name of interested person | (b) Relationship between interested person and the organization | (c) Amount of transaction | (d) Description of transaction | (e) Sharing of organization's revenues? | |
|-------------------------------|---|---------------------------|--------------------------------|---|----|
| | | | | Yes | No |
| (1) (SEE STATEMENT) | | | | | |
| (2) | | | | | |
| (3) | | | | | |
| (4) | | | | | |
| (5) | | | | | |
| (6) | | | | | |
| (7) | | | | | |
| (8) | | | | | |
| (9) | | | | | |
| (10) | | | | | |

Part V **Supplemental Information.**

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

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

| (a) Name of interested person | (b) Relationship between interested person and the organization | (c) Amount of transaction | (d) Description of transaction | (e) Sharing of organization's revenues? | |
|-------------------------------|---|---------------------------|--|---|-------------------------------------|
| | | | | Yes | No |
| (1) GENESIS HEALTH SYSTEMS | ENTITY IN WHICH JORDAN VOIGT, A BOARD MEMBER, IS THE PRESIDENT OF GENESIS EAST CAMPUS | \$168,000 | THE SCOTT COUNTY FAMILY Y GIVES APPROXIMATELY 9,870 GENESIS EMPLOYEES A 35% DISCOUNT ON MEMBERSHIPS. | | <input checked="" type="checkbox"/> |
| (2) JIM RUSSELL | ENTITY IN WHICH JIM RUSSELL, A BOARD MEMBER IS THE PRESIDENT OF RUSSELL CONSTRUCTION | \$1,074,286 | CONSTRUCTION OF NEW DOWNTOWN DAVENPORT YMCA | | <input checked="" type="checkbox"/> |

**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

2019

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>CHILD CARE CENTERS THAT ARE ABLE TO PROVIDE SCHOOL OUT PROGRAMS DURING BREAKS, EMERGENCY SCHOOL OUT TIMES, AND SUMMER. PLUS, BECAUSE OF THE ADDED INTEGRATION OF OUR TWO, FULL TIME OUTREACH PROGRAM DIRECTORS TO AT RISK STUDENTS AND TEENS, WE ARE ALSO ABLE TO USE THE OPERATIONS OF THESE BRANCH FACILITIES AS SERVICE LEARNING HUBS, FAMILY ENRICHMENT CENTERS, JOB TRAINING AND SOCIAL INTERACTION LOCATIONS. STUDENTS IN OUR OUTREACH PROGRAMS ARE NOW ABLE TO DO COMMUNITY SERVICE PROJECTS, LEARN SOCIAL SKILLS, JOB TRAINING, AND CAREER DEVELOPMENT AS A FUNCTION OF OUR OPERATIONS. NOT ONLY DO THE PARTICIPANTS IN OUR PROGRAMS BENEFIT FROM THESE OPPORTUNITIES, BUT SO DO MANY OF OUR MEMBERS WHO OFTEN DO NOT INTERACT, MEET, OR PERSONALLY ENGAGE THE YOUTH AND TEENS WHO ARE AFFECTED BY CENTRAL CITY POVERTY AND THE NEGATIVE INFLUENCES IN THOSE AREAS THAT LEAD TO CRIME AND JUVENILE JUSTICE PROBLEMS. OUR OUTREACH PROGRAMS WERE ABLE TO SERVE 126 STUDENTS AND TEENS IN IMMEDIATE, WEEKLY MENTORING SESSIONS, AND OVER ANOTHER 75 STUDENTS CONNECTING AT LEAST EVERY MONTH. IN TERMS OF AGE GROUPS WE SERVE, THE ENTRY POINT IN OUR SERVICE LINE FOR MEMBERS OF OUR COMMUNITY IS EARLY LEARNING, PRESCHOOL, KINDERGARTEN READINESS AND QUALITY CHILD CARE. OUR THREE YMCA EARLY LEARNING CENTERS PROVIDE PROVEN CURRICULUM MODELS FOR CHILDREN FROM 6 WEEKS OF AGE UP UNTIL KINDERGARTEN. CRUCIAL PROGRAMMING FOR CHILDREN IN THEIR FIRST 2,000 DAYS OF LIFE. OUR EARLY LEARNING CENTERS OPERATE CLOSE TO CAPACITY YEAR ROUND AND SERVED 360 CHILDREN IN 2019. EVEN WITH OUR FACILITIES AND SERVICES BEING IN THE TOP MOST LEVELS IN THE QUALITY RATING SCALE WITH 100% OF STUDENTS TESTED TO ACHIEVE SUCCESSFUL KINDERGARTEN LEARNING, WE ARE STILL ABLE TO PROVIDE FINANCIAL ASSISTANCE TO OVER 50% OF FAMILIES WE SERVE. COMMUNITY COLLABORATION HAS ALSO FUELED GROWTH IN OUR SERVICES TO FAMILIES IN NEED OF BEFORE AND AFTER SCHOOL CARE. WITH ADDITIONAL LOCATIONS IN PLEASANT VALLEY AND BETTENDORF SCHOOL DISTRICTS, WE NOW HAVE 1,207 ELEMENTARY SCHOOL STUDENTS COMING TOGETHER IN A SAFE, STRUCTURED ENVIRONMENT. PLUS, WITH THE GROWTH OF THIS ASPECT OF OUR SERVICES, WE WERE ALSO ABLE TO PROVIDE 2,317 STUDENTS THE OPPORTUNITY TO PARTICIPATE IN LICENSED SCHOOL OUT PROGRAMS. OUR SIGNATURE YOUTH DEVELOPMENT PROGRAM IS PROVIDED AT YMCA CAMP ABE LINCOLN. SINCE 1924 WE HAVE USED OUR 250 ACRE CAMP JUST SOUTH OF THE QUAD CITIES TO CONNECT KIDS FROM ALL BACKGROUNDS. ALTHOUGH 582 CHILDREN PARTICIPATED IN OVERNIGHT RESIDENT CAMP PROGRAMS, ANOTHER 2,317 TOOK PART IN OUR SUMMER DAY CAMPS AT BOTH CAMP ABE LINCOLN AS WELL AS OUR FACILITY BASED PROGRAMS. ALTHOUGH THE LEVEL OF STAFF TRAINING AND CERTIFICATION IS EQUAL TO OR BEYOND MOST PROGRAMS OFFERED IN OUR AREA, WE STILL PROVIDE FINANCIAL ASSISTANCE TO OVER ONE THIRD OF OUR CAMP PARTICIPANTS. 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 INCOME BASED PROGRAM RATES. ULTIMATELY, OUR BRANCH FACILITIES DRIVE THE MAJORITY OF OUR COMMUNITY IMPACT. THE MISSION IMPACT OF THESE STATE OF THE ART CENTERS ALLOWS US TO SERVE 65,858 CHILDREN UNDER AGED SEVEN IN CHLD WATCH SERVICES WHILE THEIR PARENTS ARE USING THE Y TO EXERCISE, 3,190 KIDS TOOK PART IN OUR Y FIT KIDS EXERCISE PROGRAMS, WHICH ARE OFFERED FREE TO MEMBERS; 4,784 CHILDREN TOOK PART IN SWIM LESSONS FOR ALL AGES AND ABILITIES, WITH ANOTHER 257 STUDENTS FROM TITLE 1 SCHOOLS GETTING LIFE-SAVING SAFETY AROUND WATER CLASSES DESIGNED TO SAVE LIVES FOR THOSE WHO HAVE NEVER BEEN ABLE TO PARTICIPATE IN A SWIM LESSON BEFORE. YOUTH SPORTS BROUGHT TOGETHER 3,005 CHILDREN TO CELEBRATE TEAMWORK AND SPORTSMANSHIP WHILE LEARNING SPORTS AND GAMES DESIGNED TO INSPIRE A LIFETIME OF PHYSICAL ACTIVITY. FINALLY, WE HAD 977 CHILDREN FROM ALL OVER THE COUNTY TAKE PART IN OUR KIDS NIGHT OUT PROGRAM, 846 PARTICIPATED IN TUMBLING AND GYMNASTICS, AND 536 IN MONTHLY FAMILY EVENTS DESIGNED TO BRING ALL PEOPLE TOGETHER IN HEALTHY ACTIVITY. 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>INCREASED 0.8 TO A SCORE OF 55.5. TO COMPARE OUR MODEL TO A FOR PROFIT MODEL, ACCORDING TO THE INTERNATIONAL HEALTH, RACQUET AND SPORTSCLUB ASSOCIATION, THE HEALTH CLUB INDUSTRY BENCHMARK IS 39, GIVING US A 16.5 POINT OR A 30% BETTER SCORE FOR MEMBER SATISFACTION. ALSO, OUR OTHER KEY PERFORMANCE INDICATOR OF THE SUCCESS OF THE MEMBERSHIP COMPONENT OF OUR MISSION IS 13 MONTH RETENTION. OUR 72% RATE IS ALSO ABOVE THE INDUSTRY STANDARD. 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, AS WELL AS PROGRAMS FOR THOSE AFFECTED BY PARKINSON'S DISEASE, ALZHEIMERS AND MORE. 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 250 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 2019, THESE CLASSES WERE PARTICIPATED IN OVER 221,632 TIMES BY PEOPLE OF ALL BACKGROUNDS.</p> |

| Return Reference - Identifier | Explanation |
|--|--|
| FORM 990, PART III, LINE 4C - PROGRAM SERVICE DESCRIPTION | <p>GIFTS TO DEMONSTRATE THE NEED FOR SUPPORT THAT WILL INCLUDE MORE OF OUR COMMUNITY. LOCAL COMPANIES AND ORGANIZATIONS ALSO REALIZE OUR COLLABORATIVE IMPACT, AS 154 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 SEVEN 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 2019, 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. ABOUT 50 STUDENTS AT THE ELEMENTARY AND JUNIOR HIGH LEVEL AT SCHOOLS THAT OUR SCHOOL DISTRICT PARTNER VIEWS AS MOST CRITICAL 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 YMCA CAMP SERVED 50 STUDENTS THROUGHOUT THE SUMMER IN AN INTENSIVE, WEEK LONG PROGRAM TEACHING SOCIAL, INTERPERSONAL AND EMOTIONAL CONTROL 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.</p> <p>TOGETHER, OVER \$1.59 MILLION IN COMMUNITY SUPPORT WAS DIRECTLY PROVIDED TO THE CHILDREN, ADULTS, SENIORS AND FAMILIES SERVED BY OUR Y.</p> |
| FORM 990, PART VI, LINE 2 - FAMILY/BUSINESS RELATIONSHIPS AMONGST INTERESTED PERSONS | <p>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</p> |
| FORM 990, PART VI, LINE 11B - REVIEW OF FORM 990 BY GOVERNING BODY | <p>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.</p> |
| FORM 990, PART VI, LINE 12C - CONFLICT OF INTEREST POLICY | <p>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.</p> |
| FORM 990, PART VI, LINE 15A - PROCESS TO ESTABLISH COMPENSATION OF TOP MANAGEMENT OFFICIAL | <p>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 THEY 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.</p> |
| FORM 990, PART VI, LINE 15B - PROCESS TO ESTABLISH COMPENSATION OF OTHER OFFICERS OR KEY EMPLOYEES | <p>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 THEY 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.</p> |

| 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. |

Exempt Organization Declaration and Signature for Electronic Filing

For calendar year 2019, or tax year beginning _____, 2019, and ending _____, 20_____

2019

Department of the Treasury
Internal Revenue Service

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

Name of exempt organization

GOCC 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 | 20,736,531 |
| 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

- 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, please 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 2019 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 acknowledgment 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  Date 5/12/20 Title CEO

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. 4153, 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 disc paid preparer Check if self-employed ERO's SSN or PTIN _____

Firm's name or name of self-employed, address and ZIP code _____ EIN _____

Firm's name _____

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 BARRY L. ANDERSON Date 5/12/20 Check if self-employed PTIN PK0115553

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

SCOTT COUNTY FAMILY Y
Financial Statements
December 31, 2019 and 2018
(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, 2019 and 2018 and the related statements of activities, functional expenses and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with 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, 2019 and 2018, 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 13, 2020

SCOTT COUNTY FAMILY Y
Statements of Financial Position
December 31, 2019 and 2018

| <u>Assets (note 6)</u> | <u>2019</u> | <u>2018</u> |
|---|----------------------------|--------------------------|
| Current assets: | | |
| Cash and cash equivalents (notes 5 and 11) | \$ 3,180,588 | 1,034,876 |
| Certificates of deposit | 302,474 | 620,935 |
| Receivables: | | |
| Pledges - current portion (note 2) | 2,566,492 | 1,793,628 |
| Daycare | 53,096 | 58,735 |
| United Way | 39,398 | 35,807 |
| Grants and other | 408,638 | 11,748 |
| Prepaid expenses | 34,037 | 54,483 |
| Other assets | <u>30,600</u> | <u>30,600</u> |
| Total current assets | <u>6,615,323</u> | <u>3,640,812</u> |
| Property and equipment (notes 2 and 10): | | |
| Land | 4,826,506 | 4,826,506 |
| Building and improvements | 22,888,685 | 22,598,342 |
| Equipment and vehicles | 6,735,419 | 6,080,371 |
| Construction in progress | <u>2,981,198</u> | <u>125,395</u> |
| | <u>37,431,808</u> | <u>33,630,614</u> |
| Less accumulated depreciation | <u>14,669,764</u> | <u>13,772,969</u> |
| Net property and equipment | <u>22,762,044</u> | <u>19,857,845</u> |
| Pledges - net of current portion (note 2) | 6,406,256 | 1,860,090 |
| Investments (notes 3 and 4) | 5,859,276 | 4,949,641 |
| Temporarily restricted asset - Weinzwieg Trusts (notes 3 and 4) | 349,023 | 312,291 |
| Other assets | <u>149,492</u> | <u>94,925</u> |
| Total assets | <u>\$42,141,414</u> | <u>30,715,604</u> |
| <u>Liabilities and Net Assets</u> | | |
| Current liabilities: | | |
| Current installments of long-term debt (note 6) | - | 675,191 |
| Accounts payable, including construction payables | 1,234,259 | 157,318 |
| Accrued expenses (note 8) | 517,839 | 401,808 |
| Deferred revenue: | | |
| Membership dues and program | 253,540 | 278,893 |
| Grants | 505,398 | 123,178 |
| Other | <u>144,860</u> | <u>117,907</u> |
| Total current liabilities | 2,655,896 | 1,754,295 |
| Long-term debt, net of current installments (note 6) | - | <u>518,778</u> |
| Total liabilities | <u>2,655,896</u> | <u>2,273,073</u> |
| Net assets: | | |
| Without donor restrictions: | | |
| Undesignated | 22,874,886 | 18,949,867 |
| Board - designated for reserve (note 3) | 4,848,783 | 3,706,325 |
| Board - designated for equipment | 1,425,779 | 600,000 |
| Board - designated for endowment (note 3) | <u>637,740</u> | <u>530,528</u> |
| Total without donor restrictions | 29,787,188 | 23,786,720 |
| With donor restrictions (notes 3 and 7) | <u>9,698,330</u> | <u>4,655,811</u> |
| Total net assets | <u>39,485,518</u> | <u>28,442,531</u> |
| Total liabilities and net assets | <u>\$42,141,414</u> | <u>30,715,604</u> |

See accompanying notes to financial statements.

SCOTT COUNTY FAMILY Y

Statements of Activities

Years Ended December 31, 2019 and 2018

| | 2019 | | |
|---|----------------------------------|-------------------------------|-------------------|
| | Without Donor Restrictions | With Donor Restrictions | Total |
| Operating activities: | | | |
| Public support: | | | |
| Contributions | \$ 658,023 | - | 658,023 |
| United Way | 56,172 | 39,397 | 95,569 |
| Grants | 194,294 | - | 194,294 |
| Special events, net | 83,211 | - | 83,211 |
| Net assets released from restrictions – satisfaction of program restrictions | <u>35,807</u> | <u>(35,807)</u> | <u>-</u> |
| Total public support | <u>1,027,507</u> | <u>3,590</u> | <u>1,031,097</u> |
| Revenue: | | | |
| Membership fees, net (note 13) | 7,166,291 | - | 7,166,291 |
| Program fees, net (note 13) | 4,364,334 | - | 4,364,334 |
| Merchandise sales | 52,480 | - | 52,480 |
| Miscellaneous | <u>220,438</u> | <u>-</u> | <u>220,438</u> |
| Total revenue | <u>11,803,543</u> | <u>-</u> | <u>11,803,543</u> |
| Total public support and revenue | <u>12,831,050</u> | <u>3,590</u> | <u>12,834,640</u> |
| Operating expenses: | | | |
| Program services: | | | |
| Youth development | 4,227,328 | - | 4,227,328 |
| Healthy living | 4,451,335 | - | 4,451,335 |
| Social responsibility | <u>107,631</u> | <u>-</u> | <u>107,631</u> |
| Total program services | <u>8,786,294</u> | <u>-</u> | <u>8,786,294</u> |
| Support services: | | | |
| Management and general | 1,379,613 | - | 1,379,613 |
| Fundraising | <u>45,912</u> | <u>-</u> | <u>45,912</u> |
| Total support services | <u>1,425,525</u> | <u>-</u> | <u>1,425,525</u> |
| Total operating expenses | <u>10,211,819</u> | <u>-</u> | <u>10,211,819</u> |
| Changes in net assets from operations | <u>2,619,231</u> | <u>3,590</u> | <u>2,622,821</u> |
| Non-operating activities: | | | |
| Net realized and unrealized gain (loss) | 545,672 | - | 545,672 |
| Investment income, net | 127,984 | - | 127,984 |
| Contributions for net endowment | 9,269 | - | 9,269 |
| Contributions for capital assets | 81,140 | 7,656,101 | 7,737,241 |
| Net assets released from restriction – satisfaction of purpose restriction | <u>2,617,172</u> | <u>(2,617,172)</u> | <u>-</u> |
| Total non-operating activities | <u>3,381,237</u> | <u>5,038,929</u> | <u>8,420,166</u> |
| Changes in net assets | 6,000,468 | 5,042,519 | 11,042,987 |
| Net assets, beginning of year | <u>23,786,720</u> | <u>4,655,811</u> | <u>28,442,531</u> |
| Net assets, end of year | <u>\$29,787,188</u> | <u>9,698,330</u> | <u>39,485,518</u> |

See accompanying notes to financial statements.

| 2018 | | |
|---|--|-------------------|
| <u>Without Donor Restrictions</u> | <u>With Donor Restrictions</u> | <u>Total</u> |
| 668,520 | - | 668,520 |
| 38,221 | 35,807 | 74,028 |
| 245,248 | - | 245,248 |
| 95,144 | - | 95,144 |
| <u>36,290</u> | <u>(36,290)</u> | <u>-</u> |
| <u>1,083,423</u> | <u>(483)</u> | <u>1,082,940</u> |
| 7,037,595 | - | 7,037,595 |
| 4,056,466 | - | 4,056,466 |
| 49,526 | - | 49,526 |
| <u>282,252</u> | <u>-</u> | <u>282,252</u> |
| <u>11,425,839</u> | <u>-</u> | <u>11,425,839</u> |
| <u>12,509,262</u> | <u>(483)</u> | <u>12,508,779</u> |
| 4,218,314 | - | 4,218,314 |
| 4,489,938 | - | 4,489,938 |
| <u>132,921</u> | <u>-</u> | <u>132,921</u> |
| <u>8,841,173</u> | <u>-</u> | <u>8,841,173</u> |
| 1,384,212 | - | 1,384,212 |
| <u>66,890</u> | <u>-</u> | <u>66,890</u> |
| <u>1,451,102</u> | <u>-</u> | <u>1,451,102</u> |
| <u>10,292,275</u> | <u>-</u> | <u>10,292,275</u> |
| <u>2,216,987</u> | <u>(483)</u> | <u>2,216,504</u> |
| (425,754) | - | (425,754) |
| 128,644 | - | 128,644 |
| 27,680 | - | 27,680 |
| 26,802 | 4,795,420 | 4,822,222 |
| <u>655,559</u> | <u>(655,559)</u> | <u>-</u> |
| <u>412,931</u> | <u>4,139,861</u> | <u>4,552,792</u> |
| 2,629,918 | 4,139,378 | 6,769,296 |
| <u>21,156,802</u> | <u>516,433</u> | <u>21,673,235</u> |
| <u>23,786,720</u> | <u>4,655,811</u> | <u>28,442,531</u> |

SCOTT COUNTY FAMILY Y

Statements of Functional Expenses

Year Ended December 31, 2019

| | Program Services | | | Support Services | | | |
|--|------------------------|------------------------|-------------|------------------------|------------------|--------|--|
| | Total Program Services | Management and General | Fundraising | Total Support Services | Support Services | Totals | |
| Personnel costs: | | | | | | | |
| Salaries and wages | \$2,587,404 | 746,034 | 21,665 | 767,699 | 5,382,324 | | |
| Payroll related expenses and benefits | 501,149 | 202,261 | 2,318 | 204,579 | 1,191,684 | | |
| Total personnel costs | 3,088,553 | 948,295 | 23,983 | 972,278 | 6,574,008 | | |
| Non-personnel costs: | | | | | | | |
| Utilities | 93,747 | 5,187 | 322 | 5,509 | 719,468 | | |
| Maintenance supplies and equipment repairs | 67,437 | 10,113 | - | 10,113 | 393,887 | | |
| Contract services | 58,093 | 37,310 | 174 | 37,484 | 237,139 | | |
| Professional fees | - | 26,423 | - | 26,423 | 26,423 | | |
| Program supplies | 153,141 | - | - | - | 183,908 | | |
| Food | 302,208 | - | - | - | 302,806 | | |
| Advertising and promotion | 2,545 | 41,000 | 16,234 | 57,234 | 145,587 | | |
| Building, vehicle and liability insurance | 36,870 | 8,972 | - | 8,972 | 190,982 | | |
| Merchandise supplies | 16,476 | - | - | - | 23,291 | | |
| National dues | - | 159,661 | - | 159,661 | 159,661 | | |
| Rent | 36,487 | - | - | - | 46,237 | | |
| Equipment rental | 1,603 | - | - | - | 2,232 | | |
| Postage | 888 | 8,614 | 2,441 | 11,055 | 13,790 | | |
| Office supplies | 3,897 | 2,947 | 40 | 2,987 | 13,462 | | |
| Training and conference | 14,544 | 16,530 | 30 | 16,560 | 51,593 | | |
| Meetings | 1,332 | 5,169 | 343 | 5,512 | 9,615 | | |
| Recruitment | 1,072 | 15,900 | - | 15,900 | 16,997 | | |
| Mileage reimbursement | 14,514 | 3,923 | 85 | 4,008 | 30,415 | | |
| Bank charges | 6,711 | 27,249 | - | 27,249 | 59,185 | | |
| Other expense | 20,675 | 26,320 | 260 | 26,580 | 76,392 | | |
| Depreciation expense | 306,535 | 36,000 | 2,000 | 38,000 | 896,995 | | |
| Interest expense | - | - | - | - | 37,746 | | |
| Total non-personnel costs | 1,138,775 | 431,318 | 21,929 | 453,247 | 3,637,811 | | |
| Total expenses | \$4,227,328 | 1,379,613 | 45,912 | 1,425,525 | 10,211,819 | | |
| | 4451,335 | 8,786,294 | 107,631 | 4,451,335 | 107,631 | | |
| | 2,036,235 | 3,184,564 | 9,554 | 2,036,235 | 9,554 | | |
| | 37,746 | 37,746 | - | 37,746 | - | | |
| | 550,460 | 858,995 | 2,000 | 550,460 | 2,000 | | |
| | 26,109 | 49,812 | 3,028 | 26,109 | 3,028 | | |
| | 25,225 | 31,936 | - | 25,225 | - | | |
| | 10,864 | 26,407 | 1,029 | 10,864 | 1,029 | | |
| | 25 | 1,097 | - | 25 | - | | |
| | 2,771 | 4,103 | - | 2,771 | - | | |
| | 20,128 | 35,033 | 361 | 20,128 | 361 | | |
| | 6,578 | 10,475 | - | 6,578 | - | | |
| | 1,847 | 2,735 | - | 1,847 | - | | |
| | 629 | 2,232 | - | 629 | - | | |
| | 9,750 | 46,237 | - | 9,750 | - | | |
| | - | - | - | - | - | | |
| | 6,815 | 23,291 | - | 6,815 | - | | |
| | 145,140 | 182,010 | - | 145,140 | - | | |
| | 85,808 | 88,353 | - | 85,808 | - | | |
| | 31 | 302,806 | 567 | 31 | 567 | | |
| | 29,158 | 183,908 | 1,609 | 29,158 | 1,609 | | |
| | - | - | - | - | - | | |
| | 141,562 | 199,655 | - | 141,562 | - | | |
| | 316,337 | 383,774 | - | 316,337 | - | | |
| | 619,252 | 713,959 | 960 | 619,252 | 960 | | |

See accompanying notes to financial statements.

SCOTT COUNTY FAMILY Y

Statements of Functional Expenses, continued

Year Ended December 31, 2018

| | Program Services | | | | Support Services | | | |
|--|-------------------------|------------------------|---------------|-----------------------|-------------------------|------------------|-------------------|--|
| | Total | Program and Management | Fundraising | Social Responsibility | Total | Support Services | Totals | |
| Personnel costs: | | | | | | | | |
| Salaries and wages | 1,859,736 | 758,238 | 26,307 | 85,029 | 4,519,206 | 784,545 | 5,303,751 | |
| Payroll related expenses and benefits | 429,857 | 180,079 | 6,455 | 23,082 | 953,044 | 186,534 | 1,139,578 | |
| Total personnel costs | <u>3,074,546</u> | <u>938,317</u> | <u>32,762</u> | <u>108,111</u> | <u>5,472,250</u> | <u>971,079</u> | <u>6,443,329</u> | |
| Non-personnel costs: | | | | | | | | |
| Utilities | 98,252 | 8,189 | 180 | 860 | 745,405 | 8,369 | 753,774 | |
| Maintenance supplies and equipment repairs | 59,470 | 8,972 | - | - | 406,048 | 8,972 | 415,020 | |
| Contract services | 63,090 | 36,092 | 491 | - | 236,576 | 36,583 | 273,159 | |
| Professional fees | - | 23,555 | - | 520 | 216,369 | 23,555 | 24,075 | |
| Program supplies | 172,116 | - | - | 8,445 | 294,925 | - | 216,369 | |
| Food | 292,591 | - | - | 2,334 | 134,355 | - | 294,925 | |
| Advertising and promotion | 1,224 | 39,000 | 21,051 | 190 | 90,251 | 60,051 | 150,302 | |
| Building, vehicle and liability insurance | 27,900 | 8,700 | - | - | 134,355 | 8,700 | 143,055 | |
| Merchandise supplies | 22,673 | - | - | - | 22,844 | - | 22,844 | |
| National dues | - | 185,868 | - | - | - | 185,868 | 185,868 | |
| Rent | 36,592 | - | - | - | 49,575 | - | 49,575 | |
| Equipment rental | 471 | - | - | - | 2,087 | - | 2,087 | |
| Postage | 1,154 | 8,397 | 2,140 | 40 | 4,200 | 10,537 | 14,737 | |
| Office supplies | 6,030 | 5,896 | 654 | 487 | 17,021 | 6,550 | 23,571 | |
| Training and conference | 16,532 | 10,392 | 155 | 110 | 27,938 | 10,547 | 38,485 | |
| Meetings | 590 | 4,624 | 984 | 104 | 2,449 | 5,608 | 8,057 | |
| Recruitment | 1,775 | 5,936 | - | - | 1,775 | 5,936 | 7,711 | |
| Mileage reimbursement | 13,674 | 3,867 | 80 | 3,335 | 28,122 | 3,947 | 32,069 | |
| Bank charges | 5,681 | 25,909 | - | - | 29,606 | 25,909 | 55,515 | |
| Other expense | 22,189 | 34,498 | 6,393 | 6,385 | 81,141 | 40,891 | 122,032 | |
| Depreciation expense | 301,764 | 36,000 | 2,000 | 2,000 | 861,260 | 38,000 | 899,260 | |
| Interest expense | - | - | - | - | 116,456 | - | 116,456 | |
| Total non-personnel costs | <u>1,143,768</u> | <u>445,895</u> | <u>34,128</u> | <u>24,810</u> | <u>3,368,923</u> | <u>480,023</u> | <u>3,848,946</u> | |
| Total expenses | <u>\$4,218,314</u> | <u>1,384,212</u> | <u>66,890</u> | <u>132,921</u> | <u>4,489,938</u> | <u>1,451,102</u> | <u>10,292,275</u> | |

See accompanying notes to financial statements

SCOTT COUNTY FAMILY Y

Statements of Cash Flows

Years Ended December 31, 2019 and 2018

| | <u>2019</u> | <u>2018</u> |
|---|-------------------------|----------------------|
| Cash flows from operating activities: | | |
| Increase in net assets | \$11,042,987 | 6,769,296 |
| Adjustments to reconcile increase in net assets to net cash provided by operating activities: | | |
| Depreciation | 896,995 | 899,260 |
| Net (appreciation) depreciation in fair value of investments and other assets | (526,754) | 516,305 |
| Net realized gain on sale of investments | (24,285) | (85,475) |
| Net change in Weinzweig Trusts | (36,732) | 27,994 |
| Capital campaign pledges for future facility | (2,432,140) | (490,348) |
| Debt forgiveness recorded as a contribution | - | (450,000) |
| Changes in assets and liabilities: | | |
| Increase in pledges receivable | (5,319,030) | (3,474,128) |
| Decrease in daycare, United Way, grants and other receivables | 5,158 | 79,454 |
| (Increase) decrease in prepaid expenses | 20,446 | (35,789) |
| Increase in other current assets | - | (2,000) |
| Increase (decrease) in accounts payable | (43,099) | 52,334 |
| Increase in accrued expenses | 116,031 | 36,059 |
| Decrease in deferred revenue | (16,180) | (45,325) |
| Net cash provided by operating activities | <u>3,683,397</u> | <u>3,797,637</u> |
| Cash flows from investing activities: | | |
| (Purchase) redemption of certificates of deposit | 318,461 | (600,006) |
| Purchase of investments | (2,352,554) | (3,053,198) |
| Proceeds from sale of investments | 1,988,391 | 1,564,086 |
| Increase in other assets | (49,000) | (48,500) |
| Purchase of property and equipment | (2,681,154) | (784,761) |
| Net cash used in investing activities | <u>(2,775,856)</u> | <u>(2,922,379)</u> |
| Cash flows from financing activities: | | |
| Proceeds from issuance of long-term debt | - | 1,500,000 |
| Capital campaign pledges for future facility | 2,432,140 | 490,348 |
| Principal payments on long-term debt | (1,193,969) | (2,931,559) |
| Net cash provided by (used in) financing activities | <u>1,238,171</u> | <u>(941,211)</u> |
| Net increase (decrease) in cash and cash equivalents | 2,145,712 | (65,953) |
| Cash and cash equivalents at beginning of year | <u>1,034,876</u> | <u>1,100,829</u> |
| Cash and cash equivalents at end of year | <u>\$ 3,180,588</u> | <u>1,034,876</u> |
| Supplemental disclosure of cash flow information: | | |
| Cash paid for interest | <u>\$ 38,622</u> | <u>126,595</u> |
| Supplemental disclosure of noncash investing and financing activities: | | |
| Debt forgiveness recorded as a contribution | <u>\$ -</u> | <u>450,000</u> |
| Construction costs included in accounts payable | <u>\$ 1,120,040</u> | <u>-</u> |
| Grant receivable also recorded as deferred revenue | <u>\$ 400,000</u> | <u>-</u> |

See accompanying notes to financial statements.

SCOTT COUNTY FAMILY Y
Notes to Financial Statements
December 31, 2019 and 2018

(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 13, 2020, 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) Revenue Recognition

The Organization has multiple revenue streams that are accounted for as reciprocal exchange transactions relating to membership and program fees. As the Organization's performance obligations related to these revenue streams have a duration of less than one year, the Organization has elected to apply the optional exemption provided in FASB ASC 2014-09 "Revenue from Controls with Customers" and therefore, is not required to provide disclosure of allocations of transaction price to its performance obligations. There are no incremental costs of obtaining membership and program contracts and no significant financing components.

Membership Dues and Program Fees: Membership dues and program fees consist of amounts that families and individuals pay to participate in health, fitness, education and recreation activities and programs. Members join for varying lengths of time and may cancel with 30 days notice. Members generally pay a one-time joining fee plus monthly dues in advance. Memberships provide use of recreation and fitness facilities, access to free classes, programs and activities and discounts to fee-based programs.

The Organization offers a variety of programs including family, child care, day camp, resident camp, teen, scholastic, fitness, aquatics and health services. Fee-based programs are available to the public. Program fees for short duration programs of two months or less, such as aquatics classes, are typically paid in advance at the time of registration. Program fees for longer duration programs, such as fee-based childcare, are usually paid monthly in advance. Cancellation provisions vary by program, but most transactions are cancellable with a 15 to 30 day notice. Refunds may be available for services not provided. Financial assistance is available to members and program participants which is reflected as a reduction of gross membership dues and program fees.

Membership dues and program fees are recognized ratably on a straight-line basis as revenue in the applicable period the membership or program service is provided which reflects the consideration the Organization expects to be entitled to in exchange for those services. These contract revenues represent performance obligations satisfied over time. Prices are specific to a distinct performance obligation and do not consist of multiple transactions. Fees paid in advance represent contract liabilities and are recorded as deferred revenue until recognized as revenue in the applicable period. Amounts billed but unpaid are contract assets and are recorded as accounts receivable.

Government Contract Revenues: The Organization contracts with city, state and federal agencies to provide a variety of programs to the public based on contract requirements. Such contracts from government agencies are recorded as revenue as performance obligations are satisfied which generally is when the related expenditures are incurred.

Included in government receivables are contract assets for unbilled services and receivables for billed unpaid services.

(e) 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.

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

(e) Support and Expenses, continued

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.

(f) 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.

(g) 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. Personnel costs, occupancy and administrative expenses and depreciation 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.

(h) 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 \$209,000 and \$226,000 for the years ended December 31, 2019 and 2018, respectively. In exchange for the membership trade outs, the Organization received approximately \$25,000 and \$39,000 in advertising for the years ended December 31, 2019 and 2018, respectively. These transactions are recorded as contributions, expenses or reduced membership fees in the statement of activities.

(i) 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.

(j) 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.

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

(k) 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, 2019 and 2018. A daycare receivable is considered to be past due if any portion of the receivable balance is outstanding for more than 90 days.

(l) Inventories

Inventories amounted to \$30,600 at December 31, 2019 and 2018 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.

(m) 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 \$34,757 and \$33,158 for the years ended December 31, 2019 and 2018, respectively.

(n) 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.

(o) 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, 2019, 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 2015 are subject to examination by taxing authorities.

(p) Advertising Costs

Advertising costs are expensed as incurred and amounted to \$145,587 and \$150,302 for the years ended December 31, 2019 and 2018, respectively.

SCOTT COUNTY FAMILY Y
Notes to Financial Statements

(2) Pledges Receivable

Unconditional pledges at December 31, 2019 and 2018 are expected to be collected as follows:

| | <u>2019</u> | <u>2018</u> |
|---------------------------------|--------------------|------------------|
| Gross amounts due in: | | |
| Less than one year | \$2,577,165 | 1,840,998 |
| One to five years | 6,714,628 | 1,961,016 |
| Total pledges receivable | 9,291,793 | 3,802,014 |
| Less net present value discount | 319,045 | 148,293 |
| Net pledges receivable | 8,972,748 | 3,653,718 |
| Less current portion | 2,566,492 | 1,793,628 |
| Long-term portion | <u>\$6,406,256</u> | <u>1,860,090</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 \$-0- and \$3,300 for the years ended December 31, 2019 and 2018, respectively.

The Organization approved the construction of a new facility in Davenport, Iowa at an estimated cost of \$20 million. In connection with the construction project, the Organization conducted a capital campaign and has raised approximately \$11,700,000 in cash and pledges through December 31, 2019. The Organization has also obtained a construction loan which will be used to finance the cost of the new facility (see note 6). Construction of the new facility began in the fall of 2019 with expected completion in late 2020.

(3) Investments

The Organization maintains investments in the following funds as of December 31, 2019 and 2018:

| | <u>2019</u> | <u>2018</u> |
|-------------------------------------|--------------------|------------------|
| Board designated: | | |
| Reserve fund | \$4,848,783 | 3,706,325 |
| Endowment fund | 637,740 | 530,528 |
| Donor restricted - capital campaign | 372,753 | 712,788 |
| | <u>\$5,859,276</u> | <u>4,949,641</u> |

The composition of investments, at fair value, as of December 31, 2019 and 2018 is as follows:

| | <u>2019</u> | <u>2018</u> |
|----------------------------|--------------------|------------------|
| Cash and cash equivalents | \$ 404,767 | 765,783 |
| Equity securities | 2,019,341 | 1,475,795 |
| Fixed income securities | 3,151,002 | 2,516,840 |
| Mutual funds - real estate | 145,243 | 69,740 |
| Pooled investments | 138,923 | 121,483 |
| | <u>\$5,859,276</u> | <u>4,949,641</u> |

Gross unrealized gains and (losses) relating to investments amounted to \$259,110 and \$(87,926), respectively, as of December 31, 2019 and \$40,285 and \$(365,085), respectively, as of December 31, 2018.

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, 2019 and 2018 amounted to \$349,023 and \$312,291, respectively. Changes in the fair value of the underlying assets in the trusts are reported as unrealized gains (losses) on the statement of activities.

SCOTT COUNTY FAMILY Y

Notes to Financial Statements

(3) Investments, continued

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 \$127,176 and \$112,073 as of December 31, 2019 and 2018, respectively. The Community Foundation of Dubuque also holds funds in the name of the Organization which amounted to \$11,747 and \$9,410 at December 31, 2019 and 2018, 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.

(4) Fair Value Measurements

The fair values of investments consist of the following as of December 31, 2019 and 2018:

| | | <u>Fair Value Measurements Using:</u> | |
|----------------------------------|--------------------|---|--|
| | <u>Fair Value</u> | <u>Quoted Market Prices (Level 1)</u> | <u>Significant Other Observable Inputs (Level 3)</u> |
| <u>December 31, 2019:</u> | | | |
| Cash and cash equivalents | \$ 404,767 | 404,767 | - |
| Equity securities | 2,019,341 | 2,019,341 | - |
| Fixed income securities | 3,151,002 | 3,151,002 | - |
| Mutual funds - real estate | 145,243 | 145,243 | - |
| Pooled investments | 138,923 | - | 138,923 |
| Weinzweig Trusts | <u>349,023</u> | - | <u>349,023</u> |
| | <u>\$6,208,299</u> | <u>5,720,353</u> | <u>487,946</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 | <u>312,291</u> | - | <u>312,291</u> |
| | <u>\$5,261,932</u> | <u>4,828,158</u> | <u>433,774</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.

SCOTT COUNTY FAMILY Y

Notes to Financial Statements

(4) Fair Value Measurements, continued

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 two community foundations 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.

(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>2019</u> | <u>2018</u> |
|---|----------------------------|-------------------------|
| Cash and cash equivalents | \$ 3,180,588 | 1,034,876 |
| Certificates of deposit | 302,474 | 620,935 |
| Receivables | 9,473,880 | 3,760,008 |
| Investments | 5,859,276 | 4,949,641 |
| Trusts | <u>349,023</u> | <u>312,291</u> |
| Total financial assets | 19,165,241 | 10,677,751 |
| Contractual or donor-imposed restrictions: | | |
| Trusts | (349,023) | (312,291) |
| Donor restrictions - capital campaign | (9,309,909) | (4,307,713) |
| Program restrictions | (39,398) | (35,807) |
| Deferred revenue – grants | (400,000) | - |
| Board designated: | | |
| Equipment fund – new facility | (1,220,779) | (600,000) |
| Equipment fund | (205,000) | - |
| Board reserve fund | (4,848,783) | (3,706,325) |
| Endowment fund | <u>(637,740)</u> | <u>(530,528)</u> |
| Financial assets available to meet cash needs for general expenditures within one year | | |
| | <u>\$ 2,154,609</u> | <u>1,185,087</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 (effective rate of 4.75% and 5.50% at December 31, 2019 and 2018, respectively). Borrowings on this line of credit are secured by substantially all assets of the Organization. The line of credit matures November 30, 2020. There were no outstanding borrowings on this line of credit as of December 31, 2019 and 2018.

Long term debt at December 31, 2019 and 2018 consists of the following:

| | <u>2019</u> | <u>2018</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; repaid in 2019 | \$ - | 1,193,969 |
| Less current installments | <u>-</u> | <u>675,191</u> |
| Long-term debt, net of current installments | <u>-</u> | <u>518,778</u> |

SCOTT COUNTY FAMILY Y

Notes to Financial Statements

(6) Indebtedness, continued

The terms of the note payable to a bank included 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, 2019 and 2018.

The Organization obtained a \$17,260,000 construction loan dated October 30, 2019. The construction loan consists of a multi-year pledge loan of \$8,500,000 and a term loan of \$8,760,000. The loans bear interest at either a variable rate based on LIBOR or a fixed rate of prime plus 1% as elected by the Organization. The multi-year pledge loan requires interest only payments through September 30, 2021 and monthly principal (minimum of \$1,200,000) and interest payments beginning October 30, 2021 through maturity on October 29, 2025.

The term loan requires interest only payments through April 30, 2021 and monthly principal and interest payments thereafter through maturity on April 29, 2027.

The loans contain various financial covenants and are secured by substantially all assets of the Organization. There were no outstanding borrowings on these loans at December 31, 2019.

(7) Net Assets With Donor Restrictions

Net assets with donor restrictions are available for the following as of December 31, 2019 and 2018:

| | <u>2019</u> | <u>2018</u> |
|------------------|--------------------|------------------|
| Program services | \$ 39,397 | 35,807 |
| Capital campaign | 9,309,909 | 4,307,713 |
| Weinzweig trusts | <u>349,023</u> | <u>312,291</u> |
| | <u>\$9,698,330</u> | <u>4,655,811</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 \$34,000 and \$27,000 as of December 31, 2019 and 2018, 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.

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 \$324,000 and \$333,500, respectively, for the fiscal years ended December 31, 2019 and 2018, respectively.

SCOTT COUNTY FAMILY Y

Notes to Financial Statements

(8) **Employee Insurance and Retirement Benefits, continued**

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 \$321,800 and \$219,000 as of December 31, 2019 and 2018, 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, 2025. 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.

The Organization entered into a three year agreement with The BettPlex, LLC to lease space at the sports complex to operate a gymnastics program. The agreement requires monthly payments of \$4,166 beginning January 2020 and also requires the Organization to invest at least \$75,000 in gymnastic equipment.

The Organization has agreed to participate in the development of a YMCA facility in Eldridge, Iowa. Under the arrangement, the City of Eldridge and North Scott Community School District would each contribute \$7.0 million and the Organization would contribute up to \$1.0 million towards the project. The facility would be managed by the Organization and is not anticipated to be operational until late 2021.

SCOTT COUNTY FAMILY Y

Notes to Financial Statements

(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 \$3,590,000 and \$2,300,000 as of December 31, 2019 and 2018, respectively. Management believes that the credit risk related to these deposits is minimal.

(12) Payments to Affiliates

The Organization made payments to the National YMCA designed for dues and services for the years ended December 31, 2019 and 2018 of \$159,661 and \$185,868, 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, 2019 and 2018:

| | 2019 | | 2018 | |
|--------------------------------------|--------------------|---------------|--------------------|---------------|
| Membership | \$7,977,819 | 100.00% | \$7,837,315 | 100.00% |
| Less membership financial assistance | <u>811,528</u> | <u>10.17%</u> | <u>799,720</u> | <u>10.20%</u> |
| Membership, net | <u>\$7,166,291</u> | <u>89.83%</u> | <u>\$7,037,595</u> | <u>89.80%</u> |
| | | | | |
| Program fees | \$4,926,241 | 100.00% | \$4,607,024 | 100.00% |
| Less program financial assistance | <u>561,907</u> | <u>11.41%</u> | <u>550,558</u> | <u>11.95%</u> |
| Program fees, net | <u>\$4,364,334</u> | <u>88.59%</u> | <u>\$4,056,466</u> | <u>88.05%</u> |
| | | | | |
| Other assistance – program grants | <u>\$ 179,462</u> | | <u>\$ 244,559</u> | |
| | | | | |
| Total assistance | <u>\$1,552,897</u> | | <u>\$1,594,837</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, 2019 and 2018 was approximately \$1,733,100 and \$1,607,100, 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 2021 financial statements.

The Organization adopted the provisions of Financial Accounting Standards Board ASU 2014-09 “Revenue from Contracts with Customers” effective January 1, 2019. The pronouncement provides guidance regarding the recognition of revenue in connection with customer contracts. The adoption of the standard did not have a material effect on the Organization’s financial statements and restatement of prior periods was not required.

SCOTT COUNTY FAMILY Y

Notes to Financial Statements

(15) Recent Accounting Pronouncements, continued

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.

(16) Subsequent Events

During early 2020, a virus strain (COVID19) spread around the world reaching epidemic levels. In response to COVID19, federal and state governments have issued restrictive regulations which substantially limit or reduce the operations and activities of businesses and individuals. Additionally, the potential economic impact of COVID19 has resulted in a significant decline in the stock market of over 25%.

Management of the Organization has been closely monitoring the impact of COVID19 on its operations and programs which have already been adversely impacted. In the event COVID19 worsens, management anticipates it may need to close its facilities for at least 60 days. Although the ultimate impact of COVID19 on the Organization's operations cannot be determined, management believes its operating results will materially adversely affect. The Organization has been approved to receive an SBA loan of approximately \$1,195,000 in 2020 through the Payroll Protection Program (PPP) sponsored by the U.S. Government. Under the PPP, all or a portion of the loan may be forgivable based on the Organization's use of the loan proceeds.

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, 2019 and 2018, and our report thereon dated April 13, 2020, 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.

Anderson, Lower, Whitlow, P.C.

Bettendorf, Iowa
April 13, 2020

SCOTT COUNTY FAMILY Y

Individual Fund Schedules of Financial Position

December 31, 2019

| Assets | | Liabilities and Net Assets | | | | | |
|--|-------------|----------------------------|-------------|------------------------------|-------------|--------------|--------------|
| Capital | Land | Endowment | Campaign | Land, Building and Equipment | Operating | Total | Total |
| 3,180,588 | - | - | 447 | 1,123,305 | 302,474 | 3,180,588 | 3,180,588 |
| 302,474 | - | - | - | 302,474 | - | 302,474 | 302,474 |
| 501,132 | - | - | - | - | 501,132 | 501,132 | 501,132 |
| Pledged receivable - current portion | - | - | 24,919 | - | - | 2,566,492 | 2,566,492 |
| Other assets | - | - | - | - | 30,600 | 30,600 | 30,600 |
| Prepaid expenses | - | - | - | - | 34,037 | 34,037 | 34,037 |
| Total current assets | 2,541,573 | - | 25,366 | 1,425,779 | 2,622,605 | 6,615,323 | 6,615,323 |
| Property and equipment | 8,275,513 | - | 3,011,059 | 26,145,236 | - | 37,431,808 | 37,431,808 |
| Transfer of assets | (8,275,513) | - | (3,011,059) | 11,286,572 | - | - | - |
| Less accumulated depreciation | - | - | - | (14,669,764) | - | (14,669,764) | (14,669,764) |
| Net property and equipment | - | - | - | 22,762,044 | - | 22,762,044 | 22,762,044 |
| Pledges receivable, net of current portion | 6,395,583 | - | 10,673 | - | - | 6,406,256 | 6,406,256 |
| Investments | 372,753 | 637,740 | - | 4,848,783 | 349,023 | 6,208,299 | 6,208,299 |
| Other assets | - | - | - | - | 149,492 | 149,492 | 149,492 |
| Total assets | 9,309,909 | 637,740 | 36,039 | 29,036,606 | \$3,121,120 | 42,141,414 | 42,141,414 |
| Current liabilities: | - | - | - | 108,636 | 1,125,623 | 1,234,259 | 1,234,259 |
| Accounts payable | - | - | - | - | 517,839 | 517,839 | 517,839 |
| Accrued expense | - | - | - | - | 398,400 | 398,400 | 398,400 |
| Deferred revenue membership/program | - | - | - | - | 505,398 | 505,398 | 505,398 |
| Deferred revenue grants | - | - | - | 108,636 | 2,547,260 | 2,655,896 | 2,655,896 |
| Total current liabilities | - | - | - | 108,636 | 1,125,623 | 1,234,259 | 1,234,259 |
| Net assets: | - | 637,740 | 36,039 | 28,927,970 | 185,439 | 29,787,188 | 29,787,188 |
| Without donor restrictions | - | 637,740 | 36,039 | 28,927,970 | 573,860 | 39,485,518 | 39,485,518 |
| With donor restrictions | 9,309,909 | - | - | - | 388,421 | 9,698,330 | 9,698,330 |
| Total net assets | 9,309,909 | 637,740 | 36,039 | 29,036,606 | \$3,121,120 | 42,141,414 | 42,141,414 |

SCOTT COUNTY FAMILY Y

Individual Fund Schedules of Financial Position, continued

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 | 3,640,812 | 1,748,333 | - | 51,295 | 600,000 | 1,241,184 |
| Property and equipment | 33,630,614 | 5,607,507 | - | 3,011,059 | 25,012,048 | - |
| Transfer of assets | - | (5,607,507) | - | (3,011,059) | 8,618,566 | - |
| Less accumulated depreciation | (13,772,769) | - | - | - | (13,772,769) | - |
| Net property and equipment | 19,857,845 | - | - | - | 19,857,845 | - |
| Pledges receivable, net of current portion | 1,860,090 | 1,846,591 | - | 13,499 | - | - |
| Investments | 5,261,932 | 712,788 | 530,528 | - | 3,706,325 | 312,291 |
| Other assets | 94,925 | - | - | - | - | 94,925 |
| Total assets | 30,715,604 | 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 |

SCOTT COUNTY FAMILY Y
Individual Fund Schedules of Activities and Change in Net Assets
Year Ended December 31, 2019

| | Operating | | | | | | | | |
|---|---------------------|----------------|-----------|---------------------|----------------------------------|---------------------|----------------|-----------------------------|-------------------|
| | Scott County | Family Y | Maquoketa | Total | Land, Buildings and Equipment | Capital Campaign | Endowment | Capital Campaign Land | Total |
| Revenue: | | | | | | | | | |
| Grants and contributions | \$ 930,896 | | | 100,200 | 1,031,096 | - | 9,269 | 7,657,856 | 8,696,466 |
| Membership services | 6,780,308 | | | 385,983 | 7,166,291 | - | - | - | 7,166,291 |
| Program revenue | 4,298,361 | | | 65,974 | 4,364,335 | - | - | - | 4,364,335 |
| Other revenue, including realized and unrealized gains (losses) | 159,357 | 113,561 | | 272,918 | 563,237 | - | 97,943 | 12,476 | 946,574 |
| Total revenue | <u>12,168,922</u> | <u>665,718</u> | | <u>12,834,640</u> | <u>563,237</u> | <u>(1,755)</u> | <u>107,212</u> | <u>7,670,332</u> | <u>21,173,666</u> |
| Expenses: | | | | | | | | | |
| Salaries and payroll related expenses | 6,196,333 | 377,675 | | 6,574,008 | - | - | - | - | 6,574,008 |
| Operating expenses | 2,414,898 | 288,043 | | 2,702,941 | - | - | - | 129 | 2,703,070 |
| Interest expense | - | - | | 37,746 | - | - | - | - | 37,746 |
| Total expenses | <u>8,611,231</u> | <u>665,718</u> | | <u>9,276,949</u> | <u>37,746</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>9,314,824</u> |
| Change in net assets before grants, depreciation and transfers | 3,557,691 | | | 3,557,691 | 525,491 | (1,755) | 107,212 | 7,670,203 | 11,858,842 |
| Grants: | | | | | | | | | |
| Capital grants | 81,140 | | | 81,140 | - | - | - | - | 81,140 |
| Property and equipment acquired | (81,140) | | | (81,140) | 81,140 | - | - | - | - |
| Total grants | - | | | - | 81,140 | - | - | - | 81,140 |
| Interfund transfers: | | | | | | | | | |
| Current fixed asset purchases | (943,412) | | | (943,412) | 3,611,418 | - | - | (2,668,006) | - |
| Debt repayment - US Bank note | (1,079,420) | | | (1,079,420) | 1,106,420 | (27,000) | - | - | - |
| Debt repayment - Fitness Prof | (126,171) | | | (126,171) | 126,171 | - | - | - | - |
| Board reserve funding | (600,000) | | | (600,000) | 600,000 | - | - | - | - |
| Equipment reserve - new facility | (205,000) | | | (205,000) | 205,000 | - | - | - | - |
| Total interfund transfers | <u>(3,554,003)</u> | | | <u>(3,554,003)</u> | <u>6,249,009</u> | <u>(27,000)</u> | <u>-</u> | <u>(2,668,006)</u> | <u>-</u> |
| Increase (decrease) in net assets before depreciation | 3,688 | | | 3,688 | 6,855,640 | (28,755) | 107,212 | 5,002,197 | 11,939,982 |
| Depreciation | - | | | - | 896,995 | - | - | - | 896,995 |
| Increase (decrease) in net assets | 3,688 | | | 3,688 | 5,958,645 | (28,755) | 107,212 | 5,002,197 | 11,042,987 |
| Net assets, beginning of year | 570,172 | | | 570,172 | 22,969,325 | 64,794 | 530,528 | 4,307,712 | 28,442,531 |
| Net assets, end of year | \$ 573,860 | | | 573,860 | 28,927,970 | 36,039 | 637,740 | 9,309,909 | 39,485,518 |

SCOTT COUNTY FAMILY Y

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

Year Ended December 31, 2018

| | Operating | | | | | | | |
|---|--------------|-----------|-------------|-------------------------------|------------------|-----------|-----------------------|------------|
| | Scott County | Maguoketa | Total | Land, Buildings and Equipment | Capital Campaign | Endowment | Capital Campaign Land | Total |
| Revenue: | | | | | | | | |
| Grants and contributions | 951,569 | 131,373 | 1,082,942 | - | 446,700 | 27,680 | 4,348,720 | 5,906,042 |
| Membership services | 6,668,488 | 369,106 | 7,037,594 | - | - | - | - | 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) | - | (62,915) | - | 34,667 |
| Total revenue | 11,786,376 | 722,403 | 12,508,779 | (234,195) | 446,700 | (35,235) | 4,348,720 | 17,034,769 |
| 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 | 8,547,914 | 722,403 | 9,270,317 | 116,456 | - | - | 6,242 | 9,393,015 |
| 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) | 26,802 | - | - | - | - |
| Total grants | - | - | - | 26,802 | - | - | - | 28,602 |
| Interfund transfers: | | | | | | | | |
| Debt proceeds - US Bank note | 1,500,000 | - | 1,500,000 | (1,500,000) | - | - | - | - |
| Current fixed asset purchases | (500,754) | - | (500,754) | 757,960 | - | - | (257,206) | - |
| Debt repayment - US Bank note | (312,728) | - | (312,728) | 459,684 | (146,956) | - | - | - |
| Debt repayment - Fitness Prof | (2,598,470) | - | (2,598,470) | 3,048,470 | (450,000) | - | - | - |
| Board reserve funding | (600,000) | - | (600,000) | 600,000 | - | - | - | - |
| Equipment reserve - new facility | (600,000) | - | (600,000) | 600,000 | - | - | - | - |
| Total interfund transfers | (3,111,952) | - | (3,111,952) | 3,966,114 | (596,956) | - | (257,206) | - |
| 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 |