

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

2018Department of the Treasury
Internal Revenue Service

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

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

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

A For the 2018 calendar year, or tax year beginning <u>07/01</u> , 2018, and ending <u>06/30</u> , 20 <u>19</u>	
B Check if applicable: <input checked="" type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization <u>YOUNG MENS CHRISTIAN ASSOCIATION OF SOUTHEAST VENTURA COUNTY</u> Doing business as <u>SOUTHEAST VENTURA COUNTY YMCA</u> Number and street (or P.O. box if mail is not delivered to street address) Room/suite <u>31105 THOUSAND OAKS BLVD.</u> City or town, state or province, country, and ZIP or foreign postal code <u>WESTLAKE VILLAGE, CA 91362</u> D Employer identification number <u>95-2305501</u> E Telephone number <u>(805) 497-3081</u> G Gross receipts \$ <u>13,730,044</u> H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions) H(c) Group exemption number ▶
F Name and address of principal officer: <u>RONNIE STONE</u> <u>SAME AS C ABOVE</u> I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527 J Website: ▶ <u>WWW.SEVYMCA.ORG</u> K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶ L Year of formation: <u>1964</u> M State of legal domicile: <u>CA</u>	

Part I Summary

Activities & Governance	1	Briefly describe the organization's mission or most significant activities: <u>THE SOUTHEAST VENTURA COUNTY YMCA BUILDS RELATIONSHIPS, IMPACTS LIVES AND STRENGTHENS OUR COMMUNITY THROUGH YOUTH DEVELOPMENT, HEALTHY LIVING AND SOCIAL RESPONSIBILITY.</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	18
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	18
	5	Total number of individuals employed in calendar year 2018 (Part V, line 2a)	5	416
	6	Total number of volunteers (estimate if necessary)	6	600
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
b	Net unrelated business taxable income from Form 990-T, line 38	7b	0	
Revenue	8	Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9	Program service revenue (Part VIII, line 2g)	6,307,210	5,179,169
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	7,079,757	6,911,299
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	(3,342,409)	54,811
	12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	212,556	435,376
	12		10,257,114	12,580,655
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	0	0
	14	Benefits paid to or for members (Part IX, column (A), line 4)	0	
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	4,981,008	5,697,609
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	87,200	0
	b	Total fundraising expenses (Part IX, column (D), line 25) ▶ <u>774,975</u>		
	17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	3,594,086	6,048,090
	18	Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	8,662,294	11,745,699
19	Revenue less expenses. Subtract line 18 from line 12	1,594,820	834,956	
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	21	Total liabilities (Part X, line 26)	41,823,743	44,406,132
	22	Net assets or fund balances. Subtract line 21 from line 20	4,623,614	6,378,659
			37,200,129	38,027,473

Part II Signature Block

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

Sign Here	Signature of officer	Date			
	Type or print name and title <u>RONNIE STONE, PRESIDENT/CEO</u>				
Paid Preparer Use Only	Print/Type preparer's name <u>SAHAK LOUSSINIAN</u>	Preparer's signature	Date	Check <input checked="" type="checkbox"/> if self-employed	PTIN <u>P00961999</u>
	Firm's name ▶ <u>HUTCHINSON AND BLOODGOOD LLP</u>	Firm's EIN ▶ <u>95-0858589</u>			
	Firm's address ▶ <u>550 N. BRAND BLVD 14TH FLOOR, GLENDALE, CA 91203</u>	Phone no. <u>(818) 637-5000</u>			
May the IRS discuss this return with the preparer shown above? (see instructions) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No					

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 11282Y

Form **990** (2018)

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

THE SOUTHEAST VENTURA COUNTY YMCA BUILDS RELATIONSHIPS, IMPACTS LIVES AND STRENGTHENS OUR COMMUNITY THROUGH YOUTH DEVELOPMENT, HEALTHY LIVING AND SOCIAL RESPONSIBILITY.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☒ Yes ☐ No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ 5,055,124 including grants of \$) (Revenue \$ 3,821,100)
 CHILDCARE/DAY CAMP TO PROMOTE YOUTH DEVELOPMENT

THE SOUTHEAST VENTURA COUNTY YMCA OPERATES 16 STATE-LICENSED CHILDCARE AND PRESCHOOL SITES AT PUBLIC SCHOOL LOCATIONS THROUGHOUT SOUTHEAST VENTURA COUNTY AND NORTHWEST LOS ANGELES COUNTY. EACH OF THESE SITES IS LICENSED BY THE STATE OF CALIFORNIA COMMUNITY CARE LICENSING DIVISION. DURING SUMMER VACATION AND SCHOOL HOLIDAYS, TRADITIONAL YMCA DAY CAMPS AND SPECIALTY CAMPS ARE OPERATED IN WEEKLY SESSIONS AT A HALF-DOZEN SITES. DAY CAMP SITES INCLUDE VARIOUS SCHOOL-BASED CENTERS IN SIMI, THE 31-ACRE CONEJO VALLEY YMCA FACILITY, AND VARIOUS SCHOOL-BASED CENTERS IN AGOURA HILLS. THE ORGANIZATION SERVED OVER 1,900 CHILDREN IN ITS CHILDCARE AND DAY CAMP PROGRAMS.

OUR YMCA IS COMMITTED TO NURTURING THE POTENTIAL OF EVERY CHILD AND TEEN. WE BELIEVE ALL KIDS HAVE
 (CONTINUED ON SCHEDULE O)

4b (Code:) (Expenses \$ 2,571,237 including grants of \$) (Revenue \$ 3,164,681)
 HEALTH AND WELL BEING TO PROMOTE HEALTHY LIVING

THE SOUTHEAST VENTURA COUNTY YMCA OPERATES FACILITIES AT THE CONEJO VALLEY YMCA, SIMI VALLEY FAMILY YMCA AND YARROW FAMILY YMCA BRANCHES. BOTH BRANCHES INCLUDE INDOOR LAP POOLS, WARM WATER EXERCISE POOLS, EXERCISE EQUIPMENT AND MULTI-USE SPACES FOR FITNESS CLASSES. A WIDE VARIETY OF FACILITY-BASED PROGRAMS IS CONDUCTED AT EACH FACILITY TO DEVELOP HABITS TO IMPROVE AND MAINTAIN HEALTHY BODIES AND PREVENT CHRONIC HEALTH ISSUES.

THE Y IS COMMITTED TO IMPROVING AMERICA'S HEALTH AND WELL-BEING, COMMUNITY BY COMMUNITY. WE BRING FAMILIES CLOSER TOGETHER, ENCOURAGE GOOD HEALTH AND FOSTER CONNECTIONS THROUGH FITNESS, SPORTS, FUN AND SHARED INTERESTS. YMCA HEALTHY LIVING PROGRAMS SERVE ADULTS AND CHILDREN OF ALL AGES WHO WANT TO
 (CONTINUED ON SCHEDULE O)

4c (Code:) (Expenses \$ 1,532,421 including grants of \$) (Revenue \$)
 SOCIAL RESPONSIBILITY - IN RESPONSE TO TRAGEDIES IN CALIFORNIA IN NOVEMBER 2018, PROFESSIONAL BASEBALL PLAYERS CHRISTIAN YELICH, RYAN BRAUN AND MIKE MOUSTAKAS, WITH MIKE ATTANASIO FROM THE MILWAUKEE BREWERS OWNERSHIP GROUP AND RAMS' QUARTERBACK, JARED GOFF, JOINED FORCES WITH THE SOUTHEAST VENTURA COUNTY YMCA TO CREATE CALIFORNIA STRONG. CALIFORNIA STRONG'S COMMITMENT TO RAISING MONEY AND AWARENESS SUPPORTED THOSE AFFECTED BY THE BORDERLINE SHOOTING IN THOUSAND OAKS, THE CAMP FIRE IN NORTHERN CALIFORNIA AND THE WOOLSEY AND HILL FIRES IN SOUTHERN CALIFORNIA. GRANTS PROVIDED TO FAMILIES ARE INTENDED TO ADDRESS THE IMMEDIATE NEEDS THEY HAVE DIRECTLY FOLLOWING A DISASTER. CALIFORNIA STRONG ENCOMPASSES A NUMBER OF FUNDRAISING CAMPAIGNS TO ENSURE MAXIMUM EXPOSURE AND PARTICIPATION IN SUPPORT OF THOSE IN NEED NOW, AND FOR MONTHS AND YEARS TO COME. WITH THE SUPPORT OF PROFESSIONAL ATHLETES, ACTORS AND MUSICIANS ALIKE, WE SEEK TO PROMOTE A UNITED FRONT AS WE HELP THE COUNTLESS PEOPLE IN NEED TO REBUILD AND THRIVE.

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

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

4e Total program service expenses ► 9,158,782

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules (continued)

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

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

	Yes	No
1a Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	1a	68
b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b	0
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	✓

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

		Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	416
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	2b	✓
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	✓
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O	3b	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a	✓
b	If "Yes," enter the name of the foreign country: See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a	✓
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	✓
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c	
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a	✓
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b	
7	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a	✓
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	✓
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c	✓
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d	
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e	✓
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f	✓
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g	✓
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h	✓
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8	
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a	
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b	
10	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12	10a	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
11	Section 501(c)(12) organizations. Enter:		
a	Gross income from members or shareholders	11a	
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
a	Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O.	13a	
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b	
c	Enter the amount of reserves on hand	13c	
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a	✓
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	14b	
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N.	15	✓
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16	✓

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

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

Section A. Governing Body and Management

	Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year 1a 18		
If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.		
b Enter the number of voting members included in line 1a, above, who are independent 1b 18		
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2	<input checked="" type="checkbox"/>
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?	3	<input checked="" type="checkbox"/>
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4	<input checked="" type="checkbox"/>
5 Did the organization become aware during the year of a significant diversion of the organization's assets?	5	<input checked="" type="checkbox"/>
6 Did the organization have members or stockholders?	6	<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?	7a	<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?	7b	<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?	8a	<input checked="" type="checkbox"/>
b Each committee with authority to act on behalf of the governing body?	8b	<input checked="" type="checkbox"/>
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O	9	<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?	10a	<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	<input checked="" type="checkbox"/>
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	<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	12a	<input checked="" type="checkbox"/>
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	<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	12c	<input checked="" type="checkbox"/>
13 Did the organization have a written whistleblower policy?	13	<input checked="" type="checkbox"/>
14 Did the organization have a written document retention and destruction policy?	14	<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	15a	<input checked="" type="checkbox"/>
b Other officers or key employees of the organization	15b	<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?	16a	<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 ► CA

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

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

20 State the name, address, and telephone number of the person who possesses the organization's books and records ►
 SKEEHAN & YOUNG, 3449 OCEAN VIEW BLVD., GLENDALE, CA 91208, (818) 427-5532

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent ContractorsCheck if Schedule O contains a response or note to any line in this Part VII ☐**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees****1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.

- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."

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

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

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

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

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) LARRY PERSONS BOARD CHAIR	4.0	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>				0	0	0
(2) CHRIS DRISCOLL CHAIR ELECT	2.0	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>				0	0	0
(3) JOHN BRADLEY TREASURER	4.0	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>				0	0	0
(4) ROGER LAZAR SECRETARY	2.0	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>				0	0	0
(5) CHARLES CARMICHAEL PROPERTY DEVELOPMENT COMMITTEE	2.0	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>				0	0	0
(6) LINDSAY LEIMBACH COMMUNITY OUTREACH	2.0	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>				0	0	0
(7) JEFF SHUMWAY TRIUNFO CAPITAL/FINANCIAL DEVELOPMENT	1.0	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>				0	0	0
(8) RONNIE STONE CEO/PRESIDENT	40.0	<input checked="" type="checkbox"/>				<input checked="" type="checkbox"/>		188,237	0	20,078
(9) JASON AMOROSO DIRECTOR	1.0	<input checked="" type="checkbox"/>						0	0	0
(10) DAVID ANDERSON DIRECTOR	1.0	<input checked="" type="checkbox"/>						0	0	0
(11) SERGIO GONZALEZ DIRECTOR	1.0	<input checked="" type="checkbox"/>						0	0	0
(12) DAN JAEGER EXECUTIVE DIRECTOR	40.0	<input checked="" type="checkbox"/>						128,825	0	17,161
(13) STUART MCMULLEN DIRECTOR	1.0	<input checked="" type="checkbox"/>						0	0	0
(14) LOU GUERRERO DIRECTOR	1.0	<input checked="" type="checkbox"/>						0	0	0

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15) AMELIA NORRIS DIRECTOR	1.0	<input checked="" type="checkbox"/>						0	0	0
(16) B.J. ANDERSEN DIRECTOR	1.0	<input checked="" type="checkbox"/>						0	0	0
(17) MEGAN GLYNN CHIEF DEVELOPMENT OFFICER	40.0	<input checked="" type="checkbox"/>						129,000	0	10,525
(18) GREG KOUBEK EXECUTIVE DIRECTOR	40.0	<input checked="" type="checkbox"/>						125,304	0	10,224
(19) KARINA HEROLD DIRECTOR	1.0	<input checked="" type="checkbox"/>						0	0	0
(20) DAVID MONROE DIRECTOR	1.0	<input checked="" type="checkbox"/>						0	0	0
(21) ED RESHEW DIRECTOR	1.0	<input checked="" type="checkbox"/>						0	0	0
(22)										
(23)										
(24)										
(25)										
1b Sub-total								571,366	0	57,988
c Total from continuation sheets to Part VII, Section A								0	0	0
d Total (add lines 1b and 1c)								571,366	0	57,988

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 **4**

- 3** Did the organization list any **former** officer, director, or trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*
- 4** For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? *If "Yes," complete Schedule J for such individual*
- 5** Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person*

	Yes	No
3		<input checked="" type="checkbox"/>
4	<input checked="" type="checkbox"/>	
5		<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
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 RevenueCheck if Schedule O contains a response or note to any line in this Part VIII ☐

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1a	Federated campaigns	1a	0			
	b	Membership dues	1b	0			
	c	Fundraising events	1c	177,780			
	d	Related organizations	1d	0			
	e	Government grants (contributions)	1e	0			
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	5,001,389			
	g	Noncash contributions included in lines 1a-1f: \$		0			
	h	Total. Add lines 1a-1f		5,179,169			
Program Service Revenue	Business Code						
	2a	CHILDCARE REVENUE -- SCHOOL AGE		3,821,100	3,821,100		
	b	MEMBERSHIP REVENUE		2,250,172	2,250,172		
	c	DAY CAMP REVENUE		0	0		
	d	RESIDENT CAMP REVENUE		0	0		
	e	CHILDCARE REVENUE -- INFANT/TODDLER/PRESCHOOL		0	0		
	f	All other program service revenue		840,027	840,027	0	0
	g	Total. Add lines 2a-2f		6,911,299			
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		39,133	0	0	39,133
	4	Income from investment of tax-exempt bond proceeds		0	0	0	0
	5	Royalties		0	0	0	0
			(i) Real	(ii) Personal			
	6a	Gross rents	93,323	0			
	b	Less: rental expenses					
	c	Rental income or (loss)	93,323	0			
	d	Net rental income or (loss)		93,323			93,323
	7a	Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other			
			579,528	0			
	b	Less: cost or other basis and sales expenses		563,850	0		
	c	Gain or (loss)		15,678	0		
	d	Net gain or (loss)		15,678	0	0	15,678
	8a	Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	a	853,110			
	b	Less: direct expenses	b	585,539			
	c	Net income or (loss) from fundraising events		267,571			267,571
	9a	Gross income from gaming activities. See Part IV, line 19	a				
	b	Less: direct expenses	b				
	c	Net income or (loss) from gaming activities					
	10a	Gross sales of inventory, less returns and allowances	a	4,857			
b	Less: cost of goods sold	b					
c	Net income or (loss) from sales of inventory		4,857	4,857			
Miscellaneous Revenue			Business Code				
11a	OTHER INCOME	900099	69,625	69,625			
b							
c							
d	All other revenue		0	0	0	0	
e	Total. Add lines 11a-11d		69,625				
12	Total revenue. See instructions		12,580,655	6,985,781	0	415,705	

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	0	0		
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	629,355	487,942	97,621	43,792
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	4,132,389	3,203,861	640,983	287,545
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	188,269	151,601	26,081	10,587
9 Other employee benefits	407,729	328,318	56,484	22,927
10 Payroll taxes	339,867	267,023	42,966	29,878
11 Fees for services (non-employees):				
a Management				
b Legal	116,957		116,957	
c Accounting	37,402		37,402	
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.)	551,348	296,494	110,532	144,322
12 Advertising and promotion	73,746	42,674	30,718	354
13 Office expenses				
14 Information technology				
15 Royalties				
16 Occupancy	794,569	672,573	114,044	7,952
17 Travel	85,753	85,753		
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	358,475	120,321	77,753	160,401
20 Interest	164,394		164,394	
21 Payments to affiliates	123,303	110,973	0	12,330
22 Depreciation, depletion, and amortization	642,211	642,211		
23 Insurance	219,693	178,186	41,507	
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a <u>FOOD AND SUPPLIES</u>	548,687	532,536	7,983	8,168
b <u>ADMISSIONS</u>	244,299	244,299		
c <u>EQUIPMENT RENTAL AND MAINTENANCE</u>	214,291	193,331	20,960	
d				
e All other expenses	1,872,962	1,600,686	225,557	46,719
25 Total functional expenses. Add lines 1 through 24e	11,745,699	9,158,782	1,811,942	774,975
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash—non-interest-bearing	2,599,071	1	1,683,780
	2 Savings and temporary cash investments	5,629,173	2	482,464
	3 Pledges and grants receivable, net	2,942,414	3	2,195,050
	4 Accounts receivable, net	17,585	4	42,433
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L	0	5	0
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L		6	0
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	242,356	9	181,028
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 46,493,796		
	b Less: accumulated depreciation	10b 6,878,820	10c	39,614,976
	11 Investments—publicly traded securities	63,365	11	65,590
	12 Investments—other securities. See Part IV, line 11	129,541	12	133,678
	13 Investments—program-related. See Part IV, line 11	0	13	0
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	7,109	15	7,133
16 Total assets. Add lines 1 through 15 (must equal line 34)	41,823,743	16	44,406,132	
Liabilities	17 Accounts payable and accrued expenses	1,747,837	17	3,363,064
	18 Grants payable		18	
	19 Deferred revenue	259,493	19	399,311
	20 Tax-exempt bond liabilities	0	20	0
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	0
	23 Secured mortgages and notes payable to unrelated third parties	0	23	0
	24 Unsecured notes and loans payable to unrelated third parties	2,616,284	24	2,616,284
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17–24). Complete Part X of Schedule D	0	25	0
	26 Total liabilities. Add lines 17 through 25	4,623,614	26	6,378,659
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	29,727,156	27	34,811,686
	28 Temporarily restricted net assets	7,443,917	28	3,186,731
	29 Permanently restricted net assets	29,056	29	29,056
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds	0	30	0
	31 Paid-in or capital surplus, or land, building, or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
	33 Total net assets or fund balances	37,200,129	33	38,027,473
	34 Total liabilities and net assets/fund balances	41,823,743	34	44,406,132

Form **990** (2018)

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	12,580,655
2	Total expenses (must equal Part IX, column (A), line 25)	2	11,745,699
3	Revenue less expenses. Subtract line 2 from line 1	3	834,956
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	37,200,129
5	Net unrealized gains (losses) on investments	5	(7,612)
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	0
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	38,027,473

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

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

Form **990** (2018)

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

► Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2018

**Open to Public
Inspection**

Name of the organization

YOUNG MENS CHRISTIAN ASSOCIATION OF SOUTHEAST VENTURA COUNTY

Employer identification number

95-2305501

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

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

- 1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2 ☐ A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E (Form 990 or 990-EZ).)
- 3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state: _____
- 5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8 ☐ A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
- 10 ☒ An organization that normally receives: (1) more than 33 $\frac{1}{3}$ % of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 $\frac{1}{3}$ % of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
 - a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
 - b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
 - c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
 - d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
 - e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
 - f Enter the number of supported organizations
 - g Provide the following information about the supported organization(s).

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

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

YOUNG MENS CHRISTIAN ASSOCIATION OF SOUTHEAST VENTURA COUNTY
- 95-2305501

Cat. No. 11285F

13

Schedule A (Form 990 or 990-EZ) 2018

6/25/2020 10:55:39 AM

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4						

Section B. Total Support

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

Section C. Computation of Public Support Percentage

14 Public support percentage for 2018 (line 6, column (f) divided by line 11, column (f))	14	%
15 Public support percentage from 2017 Schedule A, Part II, line 14	15	%
16a 33¹/₃% support test—2018. If the organization did not check the box on line 13, and line 14 is 33 ¹ / ₃ % or more, check this box and stop here. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
b 33¹/₃% support test—2017. If the organization did not check a box on line 13 or 16a, and line 15 is 33 ¹ / ₃ % or more, check this box and stop here. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
17a 10%-facts-and-circumstances test—2018. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
b 10%-facts-and-circumstances test—2017. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions <input type="checkbox"/>		

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	9,441,083	864,297	859,802	6,307,210	5,179,169	22,651,561
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	7,713,068	7,903,868	7,903,756	7,089,804	6,985,781	37,596,277
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	17,154,151	8,768,165	8,763,558	13,397,014	12,164,950	60,247,838
7a Amounts included on lines 1, 2, and 3 received from disqualified persons	60,805	64,267	99,242	1,095,293	2,324,100	3,643,707
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	60,805	64,267	99,242	1,095,293	2,324,100	3,643,707
8 Public support. (Subtract line 7c from line 6.)						56,604,131

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
9 Amounts from line 6	17,154,151	8,768,165	8,763,558	13,397,014	12,164,950	60,247,838
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	98,498	90,449	101,158	122,865	132,456	545,426
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						0
c Add lines 10a and 10b	98,498	90,449	101,158	122,865	132,456	545,426
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.)	0	0	0	0	0	0
13 Total support. (Add lines 9, 10c, 11, and 12.)	17,252,649	8,858,614	8,864,716	13,519,879	12,297,406	60,793,264
14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2018 (line 8, column (f), divided by line 13, column (f))	15	93.11 %
16 Public support percentage from 2017 Schedule A, Part III, line 15	16	97.30 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2018 (line 10c, column (f), divided by line 13, column (f))	17	0.90 %
18 Investment income percentage from 2017 Schedule A, Part III, line 17	18	0.74 %
19a 33 1/3% support tests—2018. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here . The organization qualifies as a publicly supported organization <input checked="" type="checkbox"/>		
b 33 1/3% support tests—2017. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here . The organization qualifies as a publicly supported organization <input type="checkbox"/>		
20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions <input type="checkbox"/>		

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

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

Part IV Supporting Organizations (continued)

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

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally Integrated Supporting Organizations

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

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

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

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

Schedule A (Form 990 or 990-EZ) 2018

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

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

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

Schedule A (Form 990 or 990-EZ) 2018

Part VI

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

Return Reference - Identifier	Explanation					
SCHEDULE A, PART III, LINE 12 - OTHER INCOME	Other Income Type	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018
	(1) NATURE AND SOURCE					
						0

Schedule of Contributors

OMB No. 1545-0047

2018

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

Name of the organization

YOUNG MENS CHRISTIAN ASSOCIATION OF SOUTHEAST VENTURA COUNTY

Employer identification number

95-2305501

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

☒ 501(c)(3) (enter number) organization

☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

☐ 527 political organization

Form 990-PF

☐ 501(c)(3) exempt private foundation

☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation

☐ 501(c)(3) taxable private foundation

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

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

General Rule

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

Special Rules

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

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

Name of organization YOUNG MENS CHRISTIAN ASSOCIATION OF SOUTHEAST VENTURA COUNTY	Employer identification number 95-2305501
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Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	SHUMWAY HOLDINGS, INC. 3250 CAMINO DEL SOL OXNARD, CA 93030	\$ 500,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	UNITED WAY OF GREATER LOS ANGELES 1317 DEL NORTE RD., #100 CAMARILLO, CA 93010	\$ 500,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	VENTURA COUNTY COMMUNITY FOUNDATION VCCF NONPROFIT CENTER, 4001 MISSION OAKS BLVD., #A CAMARILLO, CA 93012	\$ 445,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	VENTURA COUNTY COMMUNITY FOUNDATION VCCF NONPROFIT CENTER, 4001 MISSION OAKS BLVD., #A CAMARILLO, CA 93012	\$ 269,100	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	VALENTINE FOUNDATION 100 EAST THOUSAND OAKS BLVD., #257 THOUSAND OAKS, CA 91362	\$ 250,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
6	UNITED WAY OF GREATER LOS ANGELES 1317 DEL NORTE RD., #100 CAMRILLO, CA 93010	\$ 200,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization YOUNG MENS CHRISTIAN ASSOCIATION OF SOUTHEAST VENTURA COUNTY	Employer identification number 95-2305501
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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	ANNE ROMINE 1555 EAST HILLCREST DRIVE THOUSAND OAKS, CA 91362	\$ 187,500	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
8	NORTH VALLEY COMMUNITY FOUNDATION 240 MAIN STREET #260 CHICO, CA 95928	\$ 130,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
			Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
			Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
			Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
			Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
			Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization

YOUNG MENS CHRISTIAN ASSOCIATION OF SOUTHEAST VENTURA COUNTY

Employer identification number

95-2305501

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

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

Name of organization

YOUNG MENS CHRISTIAN ASSOCIATION OF SOUTHEAST VENTURA COUNTY

Employer identification number

95-2305501

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

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

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

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

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

OMB No. 1545-0047

2018

**Open to Public
Inspection**

Name of the organization

YOUNG MENS CHRISTIAN ASSOCIATION OF SOUTHEAST VENTURA COUNTY

Employer identification number

95-2305501

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

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

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

Part II Conservation Easements.

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

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

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

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

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items.	
b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items: (i) Revenue included on Form 990, Part VIII, line 1 ▶ \$ (ii) Assets included in Form 990, Part X ▶ \$	
2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items: a Revenue included on Form 990, Part VIII, line 1 ▶ \$ b Assets included in Form 990, Part X ▶ \$	

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

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

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

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

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

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

Part IV Escrow and Custodial Arrangements.

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

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

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

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

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

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

Part V Endowment Funds.

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	29,056	29,056	29,056	29,056	29,056
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs	0	0	0	0	0
f Administrative expenses					
g End of year balance	29,056	29,056	29,056	29,056	29,056

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

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

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

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

- (i)** unrelated organizations
(ii) related organizations

	Yes	No
3a(i)		✓
3a(ii)		✓
3b		

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

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

Part VI Land, Buildings, and Equipment.

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		3,207,165		3,207,165
b Buildings		40,619,054	4,937,600	35,681,454
c Leasehold improvements				
d Equipment		2,658,657	1,941,220	717,437
e Other		8,920		8,920
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				39,614,976

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) DUE TO WVCF	0	
(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 FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII ☒

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

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

1	Total revenue, gains, and other support per audited financial statements	1	12,573,043
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	(7,612)
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	0
e	Add lines 2a through 2d	2e	(7,612)
3	Subtract line 2e from line 1	3	12,580,655
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	0
c	Add lines 4a and 4b	4c	0
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)	5	12,580,655

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	11,745,699
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	0
e	Add lines 2a through 2d	2e	0
3	Subtract line 2e from line 1	3	11,745,699
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	0
c	Add lines 4a and 4b	4c	0
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)	5	11,745,699

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

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	EARNINGS TO BE USED FOR UNDERPRIVILEGED INDIVIDUALS FOR FINANCIAL ASSISTANCE IN YMCA PROGRAMS.
SCHEDULE D, PART X, LINE 2 - FIN 48 (ASC 740) FOOTNOTE	FINANCIAL ACCOUNTING STANDARDS BOARD ASC 740-10 PROVIDES GUIDANCE FOR REPORTING UNCERTAINTY IN INCOME TAXES. ACCORDINGLY, THE ORGANIZATION IS NOT AWARE OF ANY MATERIAL UNCERTAIN TAX POSITIONS THAT QUALIFY FOR EITHER RECOGNITION OR DISCLOSURE IN THE FINANCIAL STATEMENTS. THE ORGANIZATION IS NO LONGER SUBJECT TO U.S. FEDERAL INCOME TAX EXAMINATIONS FOR YEARS BEFORE 2014 OR STATE INCOME TAX EXAMINATIONS FOR YEARS BEFORE 2013.

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

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

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

▶ Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2018

**Open to Public
Inspection**

Name of the organization

YOUNG MENS CHRISTIAN ASSOCIATION OF SOUTHEAST VENTURA COUNTY

Employer identification number

95-2305501

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

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- | | |
|--|---|
| a <input type="checkbox"/> Mail solicitations | e <input type="checkbox"/> Solicitation of non-government grants |
| b <input type="checkbox"/> Internet and email solicitations | f <input type="checkbox"/> Solicitation of government grants |
| c <input type="checkbox"/> Phone solicitations | g <input type="checkbox"/> Special fundraising events |
| d <input type="checkbox"/> In-person solicitations | |

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? ☐ **Yes** ☐ **No**

b If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

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

Total ▶

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

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.....

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

		(a) Event #1 <u>2018 GALA</u> (event type)	(b) Event #2 <u>GOLF TOURNAMENT</u> (event type)	(c) Other events <u>3</u> (total number)	(d) Total events (add col. (a) through col. (c))
Revenue	1 Gross receipts	379,479	158,084	493,327	1,030,890
	2 Less: Contributions	177,780			177,780
	3 Gross income (line 1 minus line 2)	201,699	158,084	493,327	853,110
Direct Expenses	4 Cash prizes				0
	5 Noncash prizes	7,500	14,941		22,441
	6 Rent/facility costs	151,790	40,960	71,284	264,034
	7 Food and beverages		2,648		2,648
	8 Entertainment	22,359	12,240	12,000	46,599
	9 Other direct expenses	66,979	14,925	167,913	249,817
	10 Direct expense summary. Add lines 4 through 9 in column (d) ▶				585,539
	11 Net income summary. Subtract line 10 from line 3, column (d) ▶				267,571

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

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

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

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

b If "No," explain: _____

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

b If "Yes," explain: _____

- | | | | |
|-----------|--|------------------------------|-----------------------------|
| 11 | Does the organization conduct gaming activities with nonmembers? | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| 12 | Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming? | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| 13 | Indicate the percentage of gaming activity conducted in: | | |
| a | The organization's facility | 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

Compensation Information

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

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

▶ Attach to Form 990.

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

OMB No. 1545-0047

2018

Open to Public Inspection

YOUNG MENS CHRISTIAN ASSOCIATION OF SOUTHEAST VENTURA COUNTY

Employer identification number

95-2305501

Part I Questions Regarding Compensation

	Yes	No
<p>1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.</p> <div style="display: flex; flex-wrap: wrap;"> <div style="width: 50%;"> <input type="checkbox"/> First-class or charter travel </div> <div style="width: 50%;"> <input type="checkbox"/> Housing allowance or residence for personal use </div> <div style="width: 50%;"> <input type="checkbox"/> Travel for companions </div> <div style="width: 50%;"> <input type="checkbox"/> Payments for business use of personal residence </div> <div style="width: 50%;"> <input type="checkbox"/> Tax indemnification and gross-up payments </div> <div style="width: 50%;"> <input type="checkbox"/> Health or social club dues or initiation fees </div> <div style="width: 50%;"> <input type="checkbox"/> Discretionary spending account </div> <div style="width: 50%;"> <input type="checkbox"/> Personal services (such as maid, chauffeur, chef) </div> </div>		
<p>b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain.</p>	1b	
<p>2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?</p>	2	
<p>3 Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.</p> <div style="display: flex; flex-wrap: wrap;"> <div style="width: 50%;"> <input checked="" type="checkbox"/> Compensation committee </div> <div style="width: 50%;"> <input type="checkbox"/> Written employment contract </div> <div style="width: 50%;"> <input type="checkbox"/> Independent compensation consultant </div> <div style="width: 50%;"> <input type="checkbox"/> Compensation survey or study </div> <div style="width: 50%;"> <input type="checkbox"/> Form 990 of other organizations </div> <div style="width: 50%;"> <input checked="" type="checkbox"/> Approval by the board or compensation committee </div> </div>		
<p>4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:</p>		
<p>a Receive a severance payment or change-of-control payment?</p>	4a	✓
<p>b Participate in, or receive payment from, a supplemental nonqualified retirement plan?</p>	4b	✓
<p>c Participate in, or receive payment from, an equity-based compensation arrangement?</p>	4c	✓
<p>If "Yes" to any of lines 4a–c, list the persons and provide the applicable amounts for each item in Part III.</p>		
<p>Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5–9.</p>		
<p>5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:</p>		
<p>a The organization?</p>	5a	✓
<p>b Any related organization?</p>	5b	✓
<p>If "Yes" on line 5a or 5b, describe in Part III.</p>		
<p>6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:</p>		
<p>a The organization?</p>	6a	✓
<p>b Any related organization?</p>	6b	✓
<p>If "Yes" on line 6a or 6b, describe in Part III.</p>		
<p>7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III.</p>	7	✓
<p>8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III.</p>	8	✓
<p>9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?</p>	9	

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

Cat. No. 50053T

Schedule J (Form 990) 2018

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

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

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

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)–(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1	RONNIE STONE	188,237	0	0	15,059	5,019	208,315	0
	CEO/PRESIDENT	0	0	0	0	0	0	0
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
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15								
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**SCHEDULE O
(Form 990 or 990-EZ)**Department of Treasury Internal
Revenue Service**Supplemental Information to Form 990 or 990-EZ**Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

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

OMB No. 1545-0047

2018

Open to Public Inspection

Name of the Organization

YOUNG MENS CHRISTIAN ASSOCIATION OF SOUTHEAST VENTURA COUNTY

Employer Identification Number

95-2305501

Return Reference - Identifier	Explanation
FORM 990, PART III, LINE 2 - NEW PROGRAM SERVICES	<p>CALIFORNIA STRONG - IN RESPONSE TO TRAGEDIES IN CALIFORNIA IN NOVEMBER 2018, PROFESSIONAL BASEBALL PLAYERS CHRISTIAN YELICH, RYAN BRAUN AND MIKE MOUSTAKAS, WITH MIKE ATTANASIO FROM THE MILWAUKEE BREWERS OWNERSHIP GROUP AND RAMS' QUARTERBACK, JARED GOFF, JOINED FORCES WITH THE SOUTHEAST VENTURA COUNTY YMCA TO CREATE CALIFORNIA STRONG. CALIFORNIA STRONG'S COMMITMENT TO RAISING MONEY AND AWARENESS SUPPORTED THOSE AFFECTED BY THE BORDERLINE SHOOTING IN THOUSAND OAKS, THE CAMP FIRE IN NORTHERN CALIFORNIA AND THE WOOLSEY AND HILL FIRES IN SOUTHERN CALIFORNIA. GRANTS PROVIDED TO FAMILIES ARE INTENDED TO ADDRESS THE IMMEDIATE NEEDS THEY HAVE DIRECTLY FOLLOWING A DISASTER. CALIFORNIA STRONG ENCOMPASSES A NUMBER OF FUNDRAISING CAMPAIGNS TO ENSURE MAXIMUM EXPOSURE AND PARTICIPATION IN SUPPORT OF THOSE IN NEED NOW, AND FOR MONTHS AND YEARS TO COME. WITH THE SUPPORT OF PROFESSIONAL</p>
FORM 990, PART III, LINE 4A - PROGRAM SERVICE DESCRIPTION	<p>GREAT POTENTIAL AND DESERVE THE OPPORTUNITY TO DISCOVER WHO THEY ARE AND WHAT THEY CAN ACHIEVE. THAT'S WHY WE HELP YOUNG PEOPLE CULTIVATE THE VALUES, SKILLS AND RELATIONSHIPS THAT LEAD TO POSITIVE BEHAVIORS, BETTER HEALTH AND EDUCATIONAL ACHIEVEMENT.</p> <p>EACH DAY CHILDREN PARTICIPATING IN OUR LICENSED AFTER-SCHOOL CHILDCARE PROGRAM RECEIVE INDIVIDUAL ATTENTION AND HELP WITH THEIR SCHOOL HOMEWORK AND PARTICIPATE IN STRUCTURED DEVELOPMENTALLY APPROPRIATE LEARNING ACTIVITIES. CHILDREN ARE ENCOURAGED TO ENGAGE IN GAMES, SPORTS AND OTHER VIGOROUS PHYSICAL ACTIVITY FOR AT LEAST 30 MINUTES EACH DAY AND ARE TAUGHT TO PREPARE AND SHARE DAILY HEALTHFUL SNACKS SO THAT THEY GROW UP PHYSICALLY HEALTHY. EACH SITE INCORPORATES LEARNING CENTERS WHERE CHILDREN CAN EXPLORE NATURE AND SCIENCE, READING AND LITERATURE, THE ARTS INCLUDING MUSIC AND DRAMA AND TECHNOLOGY SKILLS. WEEKLY ACTIVITIES AND PROJECTS ARE ALSO LED EACH WEEK TO TEACH CHILDREN SOCIAL RESPONSIBILITY TO ONE ANOTHER AND OUR PLANET.</p> <p>OUR LICENSED PRE-SCHOOL IN SIMI VALLEY PROVIDES QUALITY EARLY CHILDHOOD EDUCATION TO PREPARE PRE-KINDERGARTEN CHILDREN FOR SCHOOL. TRAINED AND QUALIFIED TEACHERS DELIVER AN EVIDENCE-BASED CURRICULUM DESIGNED TO MEET THE DEVELOPMENTAL NEEDS OF YOUNG LEARNERS. 50 CHILDREN AGES 2 ½ TO 5 ATTENDED ONE OF OUR PRESCHOOLS THIS PAST YEAR WITH A DAILY AVERAGE ATTENDANCE OF 32 CHILDREN.</p> <p>TRADITIONAL YMCA DAY CAMPS PROVIDE DAYCARE WHEN SCHOOL IS NOT IN SESSION USING ACTIVITIES LIKE HIKING, SWIMMING, AND CRAFT ACTIVITIES TO HELP CHILDREN DEVELOP AN APPRECIATION OF NATURE, UNDERSTANDING OF POSITIVE VALUES AND GOOD GROUP SKILLS WHILE HAVING FUN. ALL OF OUR CHILDCARE CENTERS, PRESCHOOLS AND DAY CAMP PROGRAMS PROVIDE A SAFE AND NURTURING PLACE FOR CHILDREN OF WORKING PARENTS INCLUDING SINGLE WORKING PARENTS.</p> <p>\$206,000 DOLLARS IN SCHOLARSHIPS WERE AWARDED BY THE YMCA SERVICING OVER 350. THESE PROGRAMS WERE SUBSIDIZED TO ASSURE ACCESS BY EVERYONE IN OUR COMMUNITY.</p> <p>TO GUARANTEE ALL CHILDREN IN OUR COMMUNITY REALIZE THEIR FULL POTENTIAL, THE SOUTHEAST VENTURA COUNTY YMCA IS COMMITTED TO REDUCING SUMMER LEARNING LOSS THROUGH A FREE FIVE-WEEK SUMMER PROGRAM FOR LOW- AND MODERATE- INCOME STUDENTS WHO ARE NOT READING AT GRADE LEVEL. OUR PROGRAM PROVIDES ACADEMIC INSTRUCTION, HEALTHY MEALS, PHYSICAL EXERCISE, AND ENRICHMENT OPPORTUNITIES FOR THESE STUDENTS. WHEN EVERY STUDENT RETURNS FROM SUMMER BREAK READY TO START THE SCHOOL YEAR, ALL OF OUR CHILDREN ACHIEVE MORE.</p> <p>THIS PAST YEAR, THE YMCA SERVED 120 SCHOLARS AGES 6-11 FOR THIS IMPACTFUL 5-WEEK PROGRAM. ON AVERAGE, THE SCHOLARS ADVANCED 3 MONTHS IN READING AND 3+ MONTHS IN MATH. IN ADDITION, THEY GAINED CONFIDENCE AND LEADERSHIP SKILLS TO HELP THEM CONTINUE EXCELLING WHEN THEY RETURNED TO THE CLASSROOM IN AUGUST. THE AVERAGE COST PER SCHOLARS IS \$1500.</p>
FORM 990, PART III, LINE 4B - PROGRAM SERVICE DESCRIPTION	<p>IMPROVE THEIR OVERALL HEALTH. OVER 12,000 FACILITY MEMBERS TOOK ADVANTAGE OF STATE-OF-THE-ART EXERCISE EQUIPMENT AND YEAR-ROUND SWIMMING FACILITIES UNDER THE GUIDANCE OF YMCA TRAINED AQUATICS AND WELLNESS STAFF AND VOLUNTEERS. THE ORGANIZATION OFFERED SPECIALIZED CLASSES INCLUDING WATER EXERCISE AND HYDROTHERAPY FOR RELIEF OF ARTHRITIS AND OTHER DEGENERATIVE DISEASES. OTHER ORGANIZATIONS THAT SERVE PRIMARILY DISABLED POPULATIONS WERE ABLE TO USE YMCA AQUATIC FACILITIES WITHOUT CHARGE TO IMPROVE THE LIVES OF THEIR CLIENTS.</p> <p>THE ORGANIZATION PROVIDED \$137,000 IN FINANCIAL ASSISTANCE SERVING NEARLY 3,000 MEMBERS. THIS INCLUDES OFFERING SCHOLARSHIP ASSISTANCE TO 151 MEMBERS IMPACTED BY THE WOOLSEY FIRES THAT DISPLACED AND IMPACTED FAMILIES DURING IN THE COMMUNITY THE ORGANIZATION SERVES.</p>
FORM 990, PART VI, LINE 11B - REVIEW OF FORM 990 BY GOVERNING BODY	<p>PRIOR TO SUBMISSION OF THE FORM 990, THE CEO AND THE BOARD FINANCE COMMITTEE REVIEWS THE FORM 990 PREPARED BY OUR AUDITORS/OUTSIDE ACCOUNTANTS. THE FINANCE COMMITTEE BRINGS ANY ISSUES OR CONCERNS TO THE FULL BOARD AT THEIR NEXT REGULARLY SCHEDULED MEETING.</p>

Return Reference - Identifier	Explanation																																																	
FORM 990, PART VI, LINE 12C - CONFLICT OF INTEREST POLICY	<p>ANNUALLY, IN JULY, COPIES OF THE CONFLICT OF INTEREST POLICY ARE DISTRIBUTED TO MEMBERS AT A MEETING OF THE ASSOCIATION BOARD OF DIRECTORS. A PRESENTATION IS MADE AS TO THE DEFINITION OF INTERESTED PERSONS, THE IMPORTANCE OF OUR POLICY AND THE ANNUAL REQUIREMENT TO COMPLETE AND SUBMIT A STATEMENT OF INTEREST FORM. THE HUMAN RESOURCES COMMITTEE REVIEWS ALL FORMS, INVITES MEMBERS AND KEY EMPLOYEES WHO HAVE INDICATED A POTENTIAL INTEREST TO APPEAR BEFORE THE COMMITTEE AND MAKE A STATEMENT ABOUT THEIR INTERESTS AND THEN MAKES A DETERMINATION OF INTEREST, RECORDS SUCH IN ITS MINUTES AND REPORTS ANY POTENTIAL CONFLICT TO THE BOARD AT THEIR NEXT REGULAR MEETING AND IN ADVANCE OF COMMENCEMENT OF ANY POTENTIAL BUSINESS TRANSACTION INVOLVING AN INTERESTED PERSON.</p> <p>BOARD MEMBERS JOINING MID-YEAR ARE PRESENTED WITH THE POLICY AT THE TIME OF RECRUITMENT AND AFTER BEING GIVEN AN EXPLANATION OF OUR POLICY ARE REQUIRED TO COMPLETE THE STATEMENT OF INTEREST FORM BEFORE JOINING THE BOARD. AGAIN, THE HUMAN RESOURCES COMMITTEE REVIEWS ANY AND ALL STATEMENTS OF INTEREST AT THE NEXT SCHEDULED COMMITTEE MEETING AFTER THE FORMS HAVE BEEN SUBMITTED.</p>																																																	
FORM 990, PART VI, LINE 15A - PROCESS TO ESTABLISH COMPENSATION OF TOP MANAGEMENT OFFICIAL	<p>A COMMITTEE OF THE BOARD OF DIRECTORS DETERMINES AND APPROVES THE COMPENSATION OF THE PRESIDENT AND CEO, THE ONLY PAID OFFICER OR DIRECTOR IN THE ORGANIZATION. THE CEO COMPENSATION COMMITTEE IS COMPOSED OF THE CURRENT AND IMMEDIATE PAST EXECUTIVE COMMITTEE MEMBERS. THEIR PROCESS IS GUIDED BY THE BOARD ADOPTED CONFLICT OF INTEREST AND EXCESS BENEFIT POLICY. THE COMMITTEE SECURES COMPENSATION DATA ON CEOS FROM THREE INDEPENDENT SOURCES, REVIEWS THE CEO'S ACCOMPLISHMENTS AGAINST AGREED UPON GOALS FOR THE PAST FISCAL YEAR AND DETERMINES WHETHER TO ADJUST THE CEO'S COMPENSATION FOR THE SUBSEQUENT FISCAL YEAR.</p>																																																	
FORM 990, PART VI, LINE 15B - PROCESS TO ESTABLISH COMPENSATION OF OTHER OFFICERS OR KEY EMPLOYEES	<p>FOR ALL OTHER POSITIONS, SALARIES AND COMPENSATION ARE GOVERNED BY THE ASSOCIATION WAGE & SALARY POLICY THAT APPLIES A MODIFIED HAY PLAN MODEL. THE BOARD'S HUMAN RESOURCES COMMITTEE ANNUALLY REVIEWS SALARY ADJUSTMENT RECOMMENDATIONS FROM THE INDEPENDENT YMCA OF THE USA SALARY TASK FORCE. BASED ON THOSE RECOMMENDATIONS AND THE FINANCIAL CONDITION OF THE ORGANIZATION NEAR THE END OF THE FISCAL YEAR, THAT COMMITTEE RECOMMENDS COST OF LIVING AND MERIT POOL ADJUSTMENT LEVELS TO THE FULL BOARD OF DIRECTORS FOR ACTION. IN THE CURRENT FISCAL YEAR, MINIMUM WAGE WAS RAISED TO \$12.00 AN HOUR, NO COST OF LIVING ADJUSTMENTS WERE AUTHORIZED AND NO MERIT RAISES WERE GIVEN.</p>																																																	
FORM 990, PART VI, LINE 19 - REQUIRED DOCUMENTS AVAILABLE TO THE PUBLIC	<p>OUR TAX FORMS AND OTHER RELATED ORGANIZATIONAL DOCUMENTS AND POLICIES ARE AVAILABLE UPON REQUEST AT OUR CORPORATE OFFICE. OUR 990 CAN BE VIEWED ONLINE AT GUIDESTAR.ORG</p>																																																	
FORM 990, PART IX, LINE 24E - OTHER EXPENSES	<table><tr><th>(a) Description</th><th>(b) Total Expenses</th><th>(c) Program Service Expenses</th><th>(d) Management and General Expenses</th><th>(e) Fundraising Expenses</th></tr><tr><td>LICENSES</td><td>15,069</td><td>14,695</td><td>374</td><td></td></tr><tr><td>POSTAGE</td><td>10,945</td><td>9,679</td><td>1,266</td><td></td></tr><tr><td>PRINTING & PUBLICATIONS</td><td>36,988</td><td>21,566</td><td></td><td>15,422</td></tr><tr><td>VICTIM SUBSIDIES</td><td>1,414,302</td><td>1,414,302</td><td></td><td></td></tr><tr><td>PAYROLL PROCESSING</td><td>48,018</td><td></td><td>48,018</td><td></td></tr><tr><td>TELEPHONE</td><td>90,255</td><td>68,405</td><td>17,656</td><td>4,194</td></tr><tr><td>MISCELLANEOUS</td><td>115,838</td><td>16,358</td><td>99,480</td><td></td></tr><tr><td>CREDIT CARD FEES</td><td>141,547</td><td>55,681</td><td>58,763</td><td>27,103</td></tr></table>					(a) Description	(b) Total Expenses	(c) Program Service Expenses	(d) Management and General Expenses	(e) Fundraising Expenses	LICENSES	15,069	14,695	374		POSTAGE	10,945	9,679	1,266		PRINTING & PUBLICATIONS	36,988	21,566		15,422	VICTIM SUBSIDIES	1,414,302	1,414,302			PAYROLL PROCESSING	48,018		48,018		TELEPHONE	90,255	68,405	17,656	4,194	MISCELLANEOUS	115,838	16,358	99,480		CREDIT CARD FEES	141,547	55,681	58,763	27,103
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Form **8879-EO****IRS e-file Signature Authorization
for an Exempt Organization**

OMB No. 1545-1878

For calendar year 2018, or fiscal year beginning 7/01, 2018, and ending 6/30, 20 2019▶ Do not send to the IRS. Keep for your records.
▶ Go to www.irs.gov/Form8879EO for the latest information.**2018**Department of the Treasury
Internal Revenue Service

Name of exempt organization

YOUNG MENS CHRISTIAN ASSOCIATION
OF SOUTHEAST VENTURA COUNTY

Employer identification number

95-2305501

Name and title of officer

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

Check the box for the return for which you are using this Form 8879-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 for 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-). But, 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.

1 a Form 990 check here	▶ <input checked="" type="checkbox"/>	b Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1 b	12,580,655
2 a Form 990-EZ check here	▶ <input type="checkbox"/>	b Total revenue, if any (Form 990-EZ, line 9)	2 b	
3 a Form 1120-POL check here	▶ <input type="checkbox"/>	b Total tax (Form 1120-POL, line 22)	3 b	
4 a Form 990-PF check here	▶ <input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part VI, line 5)	4 b	
5 a Form 8868 check here	▶ <input type="checkbox"/>	b Balance Due (Form 8868, line 3c)	5 b	

Part II Declaration and Signature Authorization of Officer

Under penalties of perjury, I declare that I am an officer of the above organization and that I have examined a copy of the organization's 2018 electronic return and accompanying schedules and statements and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the organization's electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the organization's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the organization's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the organization's electronic return and, if applicable, the organization's consent to electronic funds withdrawal.


Officer's PIN: check one box only

☒ I authorize HUTCHINSON AND BLOODGOOD, LLP to enter my PIN 95533 as my signature
ERO firm name Enter five numbers, but do not enter all zeros

on the organization's tax year 2018 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

☐ As an officer of the organization, I will enter my PIN as my signature on the organization's tax year 2018 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Officer's signature



Date

5-15-2020**Part III Certification and Authentication**

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

95650412300

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2018 electronically filed return for the organization indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature

Date

**ERO Must Retain This Form — See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So**

BAA For Paperwork Reduction Act Notice, see instructions.

Form **8879-EO** (2018)

Southeast Ventura County YMCA

(A California Nonprofit Organization)

Financial Report

Years Ended June 30, 2019 and 2018

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Southeast Ventura County YMCA
Westlake Village, California

Report on the Financial Statements

We have audited the accompanying financial statements of Southeast Ventura County YMCA (a California nonprofit organization) (the Association), which comprise the statement of financial position as of June 30, 2019, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free 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 Association'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 Association'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 Southeast Ventura County YMCA as of June 30, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matter

The financial statements of the Association, as of and for the year ended June 30, 2018, were audited by other auditors whose report, dated October 2, 2018, expressed an unmodified opinion on those statements.

Hutchinson and Bloodgood LLP

May 11, 2020

SOUTHEAST VENTURA COUNTY YMCAStatements of Financial Position
June 30, 2019 and 2018

	2019	2018
ASSETS		
Current assets		
Cash and cash equivalents	\$ 1,145,507	\$ 3,249,237
Member accounts receivable	42,433	17,585
Pledges receivable, net - annual campaign	157,391	80,431
Pledges receivable - capital campaign	723,515	1,033,195
Investments	199,268	192,906
Prepaid expenses and other current assets	181,028	242,356
Total current assets	<u>2,449,142</u>	<u>4,815,710</u>
Assets restricted for capital campaign:		
Cash and cash equivalents	1,020,737	4,979,007
Pledges receivable, net	1,314,144	1,828,788
Total assets restricted for capital campaign	<u>2,334,881</u>	<u>6,807,795</u>
Property and equipment, net	<u>39,614,976</u>	<u>30,193,129</u>
Other assets	<u>7,133</u>	<u>7,109</u>
Total assets	<u>\$ 44,406,132</u>	<u>\$ 41,823,743</u>
LIABILITIES		
Current liabilities		
Accounts payable	\$ 577,046	\$ 918,372
Accrued expenses	400,244	296,133
Line of credit	1,700,000	--
Interest payable	685,774	533,332
Deferred revenue	399,311	259,493
Total current liabilities	<u>3,762,375</u>	<u>2,007,330</u>
Note payable	<u>2,616,284</u>	<u>2,616,284</u>
Total liabilities	<u>6,378,659</u>	<u>4,623,614</u>
NET ASSETS		
Without donor restrictions	34,811,686	29,727,156
With donor restrictions	3,215,787	7,472,973
Total net assets	<u>38,027,473</u>	<u>37,200,129</u>
Total liabilities and net assets	<u>\$ 44,406,132</u>	<u>\$ 41,823,743</u>

SOUTHEAST VENTURA COUNTY YMCAStatement of Activities and Changes in Net Assets
Year Ended June 30, 2019

	Without Donor Restrictions	With Donor Restrictions	Total
REVENUE AND SUPPORT			
Public support			
Contributions and grants	\$ 601,302	\$ 4,400,087	\$ 5,001,389
Special events, net	445,351	--	445,351
Total public support	<u>1,046,653</u>	<u>4,400,087</u>	<u>5,446,740</u>
Revenues			
Program service fees	840,027	--	840,027
Memberships	2,250,172	--	2,250,172
Childcare fees	3,821,100	--	3,821,100
Interest and dividends	47,199	--	47,199
Other income	167,805	--	167,805
Total revenues	<u>7,126,303</u>	<u>--</u>	<u>7,126,303</u>
Net assets released from restrictions	<u>8,657,273</u>	<u>(8,657,273)</u>	<u>--</u>
Total revenue and support	<u>16,830,229</u>	<u>(4,257,186)</u>	<u>12,573,043</u>
EXPENSES			
Program services			
Youth development	5,055,124	--	5,055,124
Healthy living	2,571,237	--	2,571,237
Social responsibility	1,532,422	--	1,532,422
Support services			--
Management and general	1,647,548	--	1,647,548
Fundraising	774,975	--	774,975
Total program, support and fundraising expenses	<u>11,581,305</u>	<u>--</u>	<u>11,581,305</u>
Interest expense	<u>164,394</u>	<u>--</u>	<u>164,394</u>
Total expenses	<u>11,745,699</u>	<u>--</u>	<u>11,745,699</u>
Change in net assets	5,084,530	(4,257,186)	827,344
Net assets at beginning of year	<u>29,727,156</u>	<u>7,472,973</u>	<u>37,200,129</u>
Net assets at end of year	<u>\$ 34,811,686</u>	<u>\$ 3,215,787</u>	<u>\$ 38,027,473</u>

SOUTHEAST VENTURA COUNTY YMCAStatement of Activities and Changes in Net Assets
Year Ended June 30, 2018

	Without Donor Restrictions	With Donor Restrictions	Total
REVENUE AND SUPPORT			
Public support			
Contributions and grants	\$ 457,345	\$ 5,668,415	\$ 6,125,760
Special events, net	300,830	--	300,830
Total public support	758,175	5,668,415	6,426,590
Revenues			
Program service fees	928,447	--	928,447
Memberships	2,290,745	--	2,290,745
Childcare fees	3,860,565	--	3,860,565
Interest and dividends	42,339	--	42,339
Other income	93,176	--	93,176
Total revenues	7,215,272	--	7,215,272
Net assets released from restrictions	1,527,941	(1,527,941)	--
Total revenue and support	9,501,388	4,140,474	13,641,862
EXPENSES			
Program services			
Youth development	4,457,280	--	4,457,280
Healthy living	2,729,096	--	2,729,096
Social responsibility	48,032	--	48,032
Support services			
Management and general	921,229	--	921,229
Fundraising	506,657	--	506,657
Total program, support and fundraising expenses	8,662,294	--	8,662,294
Interest expense	--	--	--
Total expenses	8,662,294	--	8,662,294
Loss on sale of property and equipment	(3,383,408)	--	(3,383,408)
Change in net assets	(2,544,314)	4,140,474	1,596,160
Net assets at beginning of year	32,271,470	3,332,499	35,603,969
Net assets at end of year	\$ 29,727,156	\$ 7,472,973	\$ 37,200,129

SOUTHEAST VENTURA COUNTY YMCA

Statement of Functional Expenses Year Ended June 30, 2019

	Program Services			Supporting Services		
	Youth Development	Healthy Living	Social Responsibility	Management and General	Fundraising	Total
Salaries	\$ 2,382,100	\$ 1,239,843	\$ 69,860	\$ 738,604	\$ 331,337	\$ 4,761,744
Employee benefits	339,042	134,885	5,992	82,565	33,514	595,998
Payroll taxes	178,470	83,103	5,450	42,966	29,878	339,867
Admissions	244,299	--	--	--	--	244,299
Advertising and promotions	21,699	20,975	--	30,718	354	73,746
Business insurance	123,033	55,153	--	41,507	--	219,693
Conferences	98,554	18,447	3,320	77,753	160,401	358,475
Equipment rental and maintenance	40,450	152,881	--	20,960	--	214,291
Fair share	59,070	45,738	6,165	--	12,330	123,303
Food and supplies	354,331	177,307	898	7,983	8,168	548,687
Licenses	12,921	1,774	--	374	--	15,069
Miscellaneous	14,883	1,475	--	99,480	--	115,838
Occupancy	390,625	281,948	--	114,044	7,952	794,569
Postage	5,166	4,513	--	1,266	--	10,945
Printing and publications	14,687	6,879	--	--	15,422	36,988
Professional fees	166,345	160,226	25,604	371,672	171,426	895,273
Telephone	42,899	24,676	831	17,656	4,193	90,255
Travel and transportation	84,287	1,466	--	--	--	85,753
Victim subsidies	--	--	1,414,302	--	--	1,414,302
	<u>4,572,861</u>	<u>2,411,289</u>	<u>1,532,422</u>	<u>1,647,548</u>	<u>774,975</u>	<u>10,939,094</u>
Depreciation	<u>482,263</u>	<u>159,948</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>642,211</u>
	<u>\$ 5,055,124</u>	<u>\$ 2,571,237</u>	<u>\$ 1,532,422</u>	<u>\$ 1,647,548</u>	<u>\$ 774,975</u>	<u>\$ 11,581,305</u>

SOUTHEAST VENTURA COUNTY YMCA

Statement of Functional Expenses Year Ended June 30, 2018

	Program Services			Supporting Services		
	Youth Development	Healthy Living	Social Responsibility	Management and General	Fundraising	Total
Salaries	\$ 2,092,823	\$ 1,358,239	\$ 32,750	\$ 443,620	\$ 251,590	\$ 4,179,022
Employee benefits	281,205	138,589	5,907	63,622	17,501	506,824
Payroll taxes	154,887	89,809	1,941	31,431	17,094	295,162
Admissions	240,817	--	--	--	--	240,817
Advertising and promotions	32,571	18,258	--	14,516	1,037	66,382
Business insurance	124,562	70,965	--	55,977	--	251,504
Conferences	67,617	27,622	--	56,426	19,744	171,409
Equipment rental and maintenance	34,869	98,244	--	15,197	--	148,310
Fair share	62,863	48,614	6,557	--	13,115	131,149
Food and supplies	310,565	59,280	147	9,017	16,618	395,627
Licenses	11,200	1,499	--	1,117	--	13,816
Occupancy	522,662	333,624	--	66,567	(589)	922,264
Postage	7,082	3,050	--	2,793	6,500	19,425
Printing and publications	24,941	6,808	--	--	18,461	50,210
Professional fees	165,495	197,646	--	145,251	142,693	651,085
Telephone	47,093	26,579	730	15,695	2,893	92,990
Travel and transportation	108,277	1,770	--	--	--	110,047
	<u>4,289,529</u>	<u>2,480,596</u>	<u>48,032</u>	<u>921,229</u>	<u>506,657</u>	<u>8,246,043</u>
Depreciation	<u>167,751</u>	<u>248,500</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>416,251</u>
	<u>\$ 4,457,280</u>	<u>\$ 2,729,096</u>	<u>\$ 48,032</u>	<u>\$ 921,229</u>	<u>\$ 506,657</u>	<u>\$ 8,662,294</u>

SOUTHEAST VENTURA COUNTY YMCA

Statements of Cash Flows

Years Ended June 30, 2019 and 2018

	2019	2018
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ <u>827,344</u>	\$ <u>1,596,160</u>
Adjustments to reconcile changes in net assets to net cash provided by operating activities:		
Depreciation	642,211	416,251
Loss on sale of property and equipment	--	3,383,408
Donated securities	(563,850)	--
Net realized and unrealized gain on investments	(8,066)	(2,603)
(Increase) decrease in:		
Accounts receivable	(101,808)	(2,370)
Pledges receivable	824,324	(2,219,312)
Prepaid expenses	61,328	(8,279)
Other assets	(24)	151
Increase (decrease) in:		
Accounts payable and accrued expenses	(237,215)	811,007
Deferred revenue	139,818	(81,280)
Other liabilities	--	(254)
Total adjustments	<u>756,718</u>	<u>2,296,719</u>
Net cash provided by operating activities	<u>1,584,062</u>	<u>3,892,879</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of investments	(13,974)	(21,777)
Proceeds from sale of investments	579,528	15,542
Proceeds from sale of property and equipment	--	2,621,353
Acquisition of property and equipment	(9,911,616)	(1,377,003)
Net cash provided (used) by investing activities	<u>(9,346,062)</u>	<u>1,238,115</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Borrowing on line of credit	<u>1,700,000</u>	--
Cash provided by financing activities	<u>1,700,000</u>	--
Net increase (decrease) in cash and cash equivalents	<u>(6,062,000)</u>	<u>5,130,994</u>
CASH AND CASH EQUIVALENTS, beginning of year	<u>8,228,244</u>	<u>3,097,250</u>
CASH AND CASH EQUIVALENTS, end of year	<u>\$ 2,166,244</u>	<u>\$ 8,228,244</u>
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION		
Cash paid during the year for interest	<u>\$ 12,007</u>	<u>\$ --</u>
SUPPLEMENTAL DISCLOSURE OF NONCASH ACTIVITIES		
Interest payable capitalizes as part of acquisition of property	<u>\$ 152,442</u>	<u>\$ 117,093</u>

SOUTHEAST VENTURA COUNTY YMCA

Notes to Financial Statements
June 30, 2019 and 2018

NOTE 1. NATURE OF ORGANIZATION

Nature of Organization: The mission of Southeast Ventura County YMCA (a California nonprofit organization) (the Association) is to strengthen the community by impacting lives and building relationships through youth development, healthy living and social responsibility. The Association's major classes of programs are community activities and camp programs which are supported primarily by program service and membership fees and other public support. The Association serves the community through its branches located in Simi Valley, Thousand Oaks, and Westlake Village and an administrative office in Westlake Village.

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting: The financial statements of the Association have been prepared on the accrual basis of accounting.

New Accounting Pronouncement: In August 2016, Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) 2016-14, Not-for-Profit Entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities. This ASU improves and simplifies the current net asset classification requirements and information presented in financial statements and notes that are useful in assessing a not-for-profit's liquidity, financial performance and cash flows. During the fiscal year ended June 30, 2019, the Foundation adopted and implemented this guidance for 2019. The implementation of this ASU has resulted in additional disclosures related to the Foundation's functional expenses and liquidity.

Financial Statement Presentation: The Association distinguishes between contributions and other revenue sources that increase net assets without donor restrictions and net assets with donor restrictions. It also requires recognition of contributed services meeting certain criteria at fair value. The Association is required to report information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions, based on the existence or absence of donor-imposed restrictions.

Functional Allocation of Expenses: The Foundation allocates its expenses between its program and support services. Expenses that can be identified with specific program and support services are allocated directly according to their natural expenditure classification. Other expenses, which are common to both program and support services, are allocated based on the percentage of expenses utilized by each. Compensation expense and related benefits are allocated on the basis of estimates of time and effort.

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

Cash and Cash Equivalents: For the purpose of the statements of financial position and cash flows, the Association considers all highly-liquid cash investments purchased with an original maturity of three months or less to be cash equivalents. Cash accounts are insured up to \$250,000 per financial institution. Management believes that credit risk to these accounts is minimal.

SOUTHEAST VENTURA COUNTY YMCA

Notes to Financial Statements
June 30, 2019 and 2018

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Pledges Receivable: Unconditional pledges receivable that are expected to be collected within one year are recorded at net realizable value. Unconditional pledges receivable that are expected to be collected in future years are recorded at the present value of their estimated future cash flows. The discounts on those amounts are computed using risk-free interest rates applicable to the years in which the pledges are received. Amortization of the discounts is included in contribution revenue. Conditional pledges receivable are not included as support until the conditions are substantially met.

Investments: Investments received by gift or bequest are recorded at fair market value at the time of transfer to the Association. Purchased investments are initially recorded at cost. The Association reports investments in the statements of financial position at fair value, and reports realized and unrealized gains and losses in the statement of activities.

Property and Equipment: Land, buildings and equipment are stated at cost, except for those assets received as donations, which are stated at their estimated fair value at the time of donation. Depreciation is provided over the estimated useful lives of the assets on the straight-line basis as of 3 to 30 years.

Expenditures for maintenance and repairs are charged to expense; betterments and major renewals are capitalized.

Net Assets: All financial transactions have been recorded and reported as either net assets without donor restrictions or net assets with donor restrictions:

Net assets without donor restrictions consist of investments and otherwise unrestricted amounts that are available for use in carrying out the mission of the Association and include those expendable resources which have been designated for special use by the Association. The Association reports restricted contributions, whose restrictions are met in the same reporting period, as unrestricted support.

Net assets with donor restrictions represent those amounts which are donor restricted for specific purposes. When a donor restriction expires, that is, when a stipulated time restriction ends or a purpose restriction is accomplished, 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. These amounts are restricted for the purposes of camp and youth programs. Net assets with donor restrictions also result from contributions from donors who place restrictions on the use of the funds which mandate that the original principal be invested in perpetuity. The original principal is reported as a net asset with donor restriction, the income from which may be either restricted or unrestricted, depending on the donor's specifications. At June 30, 2019 and 2018, net assets with donor restrictions amounted to \$3,215,787 (\$29,056 perpetual in nature and \$3,186,731 purpose-restricted for capital projects) and \$7,472,973 (\$29,056 perpetual in nature and \$7,443,917 purpose-restricted for capital projects), respectively.

SOUTHEAST VENTURA COUNTY YMCA

Notes to Financial Statements
June 30, 2019 and 2018

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Revenue: In the absence of donor restrictions, contributions and bequests are considered to be available for unrestricted use. Contributions are recognized in the period when the contribution is received or the unconditional promise to give is made. Donated assets are recorded as contributions at their fair market value. Membership dues and initiation fees are recognized as revenue when earned. Program service fees are recognized in the period the program takes place. Payments received in advance of programs or classes are deferred at year-end.

Donated Services: The Association recognizes donated professional services as contributions if those services require specialized skills that would need to be purchased if they were not donated. The value of such services did not aggregate to a material amount.

A substantial number of volunteers have donated significant amounts of their time to the Association's programs and its fundraising and membership campaigns. No donated services are recognized in the financial statements since the services do not require specialized skills.

Income Taxes: The Association is a nonprofit organization, qualifying under section 501(c)(3) of the Internal Revenue Code and corresponding California provisions. As such, except for taxes pertaining to unrelated business income, the Association is exempt from federal and state income taxes. No provision has been made for income taxes, as the Association had no unrelated business income. The Association is not considered a private foundation.

The Association's tax years that are open for examination by Federal and state agencies are three and four years, respectively.

Accounting principles generally accepted in the United States of America require the Association management to evaluate tax positions taken by the Association and recognize a tax liability if the Association has taken uncertain tax positions that more-likely-than-not would not be sustained upon examination by applicable taxing authorities. Management has analyzed tax positions taken by the Association and concluded that, as of June 30, 2019, there are no uncertain tax positions taken, or expected to be taken, that would require recognition of a liability or that would require disclosure in the financial statements.

Reclassifications: Certain reclassifications have been made to the June 30, 2018 statements to conform to the June 30, 2019 presentation. The reclassifications have no effect on the change in net assets or net assets as previously reported.

SOUTHEAST VENTURA COUNTY YMCA

Notes to Financial Statements
June 30, 2019 and 2018

NOTE 3. INVESTMENTS

The cost, market value and unrealized gain (loss) on investments as of June 30 are as follows:

	2019		
	Cost	Fair Value	Unrealized Gain (Loss)
Mutual funds	\$ 142,281	\$ 138,075	\$ (4,206)
Exchange traded funds	37,684	41,856	4,172
Corporate bonds	7,305	8,068	763
Common stock	<u>8,679</u>	<u>11,269</u>	<u>2,590</u>
	<u>\$ 195,949</u>	<u>\$ 199,268</u>	<u>\$ 3,319</u>

	2018		
	Cost	Fair Value	Unrealized Gain
Mutual funds	\$ 127,567	\$ 129,541	\$ 1,974
Exchange traded funds	43,670	46,785	3,115
Corporate bonds	7,770	8,051	281
Common stock	<u>7,685</u>	<u>8,529</u>	<u>844</u>
	<u>\$ 186,692</u>	<u>\$ 192,906</u>	<u>\$ 6,214</u>

The Association's net realized and unrealized gains on investments were \$8,066 and \$2,603 for the years ended June 30, 2019 and 2018, respectively.

NOTE 4. PLEDGES RECEIVABLE

The Association conducts annual campaigns as well as capital campaigns for major construction or improvement projects. Promises to give at June 30, 2019 consist of capital campaigns to provide funds for the construction of a Triunfo Branch YMCA facility. From 2011 through 2017, a Joint Capital Campaign with the Westlake Village Community Foundation was conducted to provide funds for the construction of the Triunfo Branch facility and the development of a City Park. During the year ended June 30, 2019, a Triunfo YMCA Capital Campaign provided funds for the third and final phase of the construction of the Triunfo Branch YMCA facility, which was named the Yarrow Family YMCA Facility.

SOUTHEAST VENTURA COUNTY YMCA

Notes to Financial Statements
June 30, 2019 and 2018

NOTE 4. PLEDGES RECEIVABLE (Continued)

Pledges received on both campaigns through June 30, 2019 totaled approximately \$31,498,000. See Note 5 for additional discussion regarding the construction.

The Joint Capital Campaign Agreement provides that the Association will construct, own and operate the Triunfo YMCA facility and the Westlake Village Community Foundation will construct, own and operate the City Park in conjunction with the City of Westlake Village. In accordance with the Joint Capital Campaign Agreement, pledges were restricted to either project and in the absence of a specific restriction were equally divided between the two projects. The Association was designated as the fiscal agent for the campaign and is responsible for the recordkeeping, reporting, billing, collection, and disbursing of pledges of the campaign. All cash received from pledge payments for the Joint Capital Campaign is required to be maintained in a separate bank account which amounted to \$566,885 and \$9,396 at June 30, 2019 and 2018, respectively.

Pledges receivable at June 30 are as follows:

	2019	2018
Annual campaign (AC)	\$ 170,020	\$ 86,475
Triunfo Capital Campaign (TCC)	<u>2,213,337</u>	<u>3,201,265</u>
	2,383,357	3,287,740
Less unamortized discount on TCC pledges	(175,678)	(169,171)
Less allowance for uncollectible pledges	<u>(12,629)</u>	<u>(176,155)</u>
	<u>\$ 2,195,050</u>	<u>\$ 2,942,414</u>

Gross pledges receivable are expected to be received as follows:

Within one year	\$ 893,535	\$ 1,289,781
Within two to five years	<u>1,489,822</u>	<u>1,997,959</u>
	<u>\$ 2,383,357</u>	<u>\$ 3,287,740</u>

Amounts included in the statements of financial position are as follows:

Within one year (AC)	\$ 157,391	\$ 80,431
Within one year (TCC)	723,515	1,033,195
Within two to five years (TCC)	<u>1,314,144</u>	<u>1,828,788</u>
	<u>\$ 2,195,050</u>	<u>\$ 2,942,414</u>

One donor accounted for an aggregate of 80% of the gross receivable balance at June 30, 2019.

SOUTHEAST VENTURA COUNTY YMCA

Notes to Financial Statements
June 30, 2019 and 2018

NOTE 5. PROPERTY AND EQUIPMENT

Property and equipment include the following at June 30:

	2019	2018
Land	\$ 3,207,165	\$ 3,207,165
Building and improvements	40,619,054	6,522,609
Furniture, fixtures and equipment	1,826,352	1,125,139
Modular classrooms	832,305	832,305
Construction in progress	<u>8,920</u>	<u>24,742,519</u>
	46,493,796	36,429,737
Less accumulated depreciation	<u>(6,878,820)</u>	<u>(6,236,608)</u>
	<u>\$ 39,614,976</u>	<u>\$ 30,193,129</u>

Construction in progress at June 30, 2019 and 2018 primarily consists of the Triunfo Branch YMCA Facility. The construction project was completed, and the Yarrow Family YMCA Facility was opened in April 2019.

Depreciation and amortization expense for the years ended June 30, 2019 and 2018 was \$642,211 and \$416,251, respectively.

NOTE 6. NOTE PAYABLE

On July 2, 2013, the Association executed a promissory note to the City of Westlake Village in the amount of \$1,896,692 in connection with the Lease/Purchase Agreement discussed further in note 13. Interest accrues at a simple interest rate of 4.84% per annum. Monthly payments will commence upon the earlier of one year after the completion of the YMCA facility or seven years from the final completion of the infrastructure work. The payments will be based on a 30-year amortization, all due and payable in 5 years. The note is secured by a deed of trust, assignment of rents, security agreement and fixture filing on the property.

The Promissory Note was amended on August 15, 2015 upon completion of additional phases of the infrastructure. The additional amount added to the promissory note was \$719,592, bringing the total of the Promissory Note to \$2,616,284.

SOUTHEAST VENTURA COUNTY YMCA

Notes to Financial Statements
June 30, 2019 and 2018

NOTE 7. LINE OF CREDIT

The YMCA has a \$3,000,000 draw down line of credit loan. The loan is secured by the YMCA's assets including real property located in Simi Valley, California and an assignment of deposit account which includes all pledges and donations obtained for the purpose of or in connection with the construction of the new Triunfo Branch YMCA facility. Drawdowns on the loan may occur through August 27, 2021 and through that date, monthly interest payments are required at a rate of the Wall Street Journal Prime plus 1% (6.5% at June 30, 2019). Beginning September 27, 2021, 120 monthly principal and interest payments (based on a 25-year maturity) will be required at a fixed interest rate of 6%, all due and payable August 27, 2031. The amount outstanding on this line of credit was \$1,700,000 and \$0 at June 30, 2019 and 2018, respectively.

NOTE 8. SPECIAL EVENTS

As part of its fundraising efforts, the Association holds periodic special events. Revenue for special events is recognized in the period in which the event is held. Direct expenses associated with special events are netted against such revenue as follows:

	2019	2018
Special events revenue	\$ 1,030,890	\$ 575,330
Special events expenses	<u>(585,539)</u>	<u>(274,500)</u>
	<u>\$ 445,351</u>	<u>\$ 300,830</u>

NOTE 9. RETIREMENT PLAN

The Association and its employees participate in the YMCA Retirement Fund, a defined contribution plan, which is administered by the National YMCA Retirement Fund (a separate corporation). All employees who have attained the age of 21 and completed 1,000 hours of service each year for two years are eligible for participation in the plan.

The Association's defined contributions rate was 8% of eligible employee's salaries for both years ended June 30, 2019 and 2018. The Association made defined contribution payments to the plan totaling \$188,269 and \$177,810 for the years ended June 30, 2019 and 2018, respectively.

NOTE 10. RELATED PARTIES

The Association pays dues to YMCA of the USA. Dues paid to YMCA of the USA for the years ended June 30, 2019 and 2018 were \$137,834 and \$131,149, respectively.

SOUTHEAST VENTURA COUNTY YMCA

Notes to Financial Statements
June 30, 2019 and 2018

NOTE 11. LEASE COMMITMENTS

The Association leases two of its facilities, the corporate office and Triunfo branch. The lease agreement for the corporate office expires in May 2020 and requires monthly rental payments of \$4,567 which are subject to annual increases of 3%. The Triunfo branch facility is leased under a month-to-month agreement and requires monthly rental payments of \$2,200. Rent expense for both facilities totaled \$89,212 and \$77,061 for the years ended June 30, 2019 and 2018, respectively. Minimum lease payments due under these lease agreements follow:

Year ending June 30, 2020	\$ <u>46,065</u>
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The Association also occupies locations which are used in the childcare and other youth programs. The sites are occupied on short-term leases, renegotiated for each school year. Total rent expense for these leases for the years ended June 30, 2019 and 2018 was \$115,596 and \$113,213, respectively, and is included in occupancy expense in the accompanying statement of functional expenses.

The Association is a party to various lease agreements accounted for as operating leases, expiring through 2022, for certain office equipment and fitness equipment. Minimum lease payments due under these lease agreements follow:

Years Ending June 30:	Amount
2020	\$ 90,399
2021	80,953
2022	<u>24,047</u>
Total	\$ <u>195,399</u>

Rental expense on the equipment leases amounted to \$213,171 and \$138,819 for the years ended June 30, 2019 and 2018, respectively.

NOTE 12. FAIR VALUE MEASUREMENT

The Association has fully adopted Accounting Standards Codification (ASC) No. 820, "Fair Value Measurements," which defines fair value, establishes a framework for measuring fair value and expands disclosures about fair value measurements. ASC No. 820 applies only to fair value measurements already required or permitted by other accounting standards and does not impose requirements for additional fair value measures.

SOUTHEAST VENTURA COUNTY YMCA

Notes to Financial Statements
June 30, 2019 and 2018

NOTE 12. FAIR VALUE MEASUREMENT (Continued)

ASC No. 820 establishes a fair value hierarchy for valuation inputs that gives the highest priority to quoted prices in active markets for identical assets or liabilities and the lowest priority to unobservable inputs. The fair value hierarchy is as follows:

Level 1 Inputs - Unadjusted quoted prices in active markets for identical assets or liabilities that the reporting entity has the ability to access at the measurement date.

Level 2 Inputs - Inputs other than quoted prices included in Level 1 that are observable for the asset or liability either directly or indirectly. These might include quoted prices for similar assets or liabilities in active markets, quoted prices for identical or similar assets or liabilities in markets that are not active, inputs other than quoted prices that are observable for the asset or liability (such as interest rates, volatilities, prepayment speeds, credit risks, etc.) or inputs that are derived principally from or corroborated by market data by correlation or other means.

Level 3 Inputs - Unobservable inputs for determining the fair values of assets or liabilities that reflect an entity's own assumptions about the assumptions that market participants would use in pricing the assets or liabilities.

The following table summarizes financial assets measured at fair value on a recurring basis as of June 30, 2019 and 2018. The Association had no financial liabilities measured at fair value at June 30, 2019 or 2018.

	Fair Value Measurements Using			Total Fair Value
	Quoted Prices In Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	
At June 30, 2019				
Mutual funds	\$ 138,076	\$ --	\$ --	\$ 138,076
Exchange traded funds	41,856	--	--	41,856
Corporate bonds	8,068	--	--	8,068
Common stock	11,268	--	--	11,268
	<u>\$ 199,268</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 199,268</u>

	Fair Value Measurements Using			Total Fair Value
	Quoted Prices In Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	
At June 30, 2018				
Mutual funds	\$ 129,541	\$ --	\$ --	\$ 129,541
Exchange traded funds	46,785	--	--	46,785
Corporate bonds	8,051	--	--	8,051
Common stock	8,529	--	--	8,529
	<u>\$ 192,906</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 192,906</u>

SOUTHEAST VENTURA COUNTY YMCA

Notes to Financial Statements
June 30, 2019 and 2018

NOTE 13. COMMITMENTS AND CONTINGENCIES

The Association is subject to claims and litigations in the normal course of business. Management believes that the resolution of these matters will not have a material effect on the Association's financial position or results of operations.

In November 2007, the Association entered into a Ground Lease Agreement with Option to Purchase (Lease/Purchase Agreement) with the City of Westlake Village. The property that is the subject of that agreement is also part of a separate land exchange agreement between the Association and the Westlake Canyon Oaks Homeowner's Association. That agreement provided for an exchange of 7.49 acres owned by the Association for 31.75 acres owned by the Westlake Canyon Oaks Homeowner's Association. The land exchange was completed in May 2009, satisfying the Lease/Purchase Agreement contingency.

The terms of the Lease/Purchase Agreement provide for rent at \$1 per year for ninety-nine years. In accordance with the terms of the Lease/Purchase Agreement, the Tenant will make certain site improvements for public recreational and open space purposes and obtain an option to purchase from the Association approximately 24.49 acres of the property. The Association will construct a full service healthy living facility on approximately 5-acres of the remaining property. The agreement was amended in September 2011 to change the lease term from 99 years to 79 years with an option for a 20 year extension. In addition, the formula to calculate the Association portion of the infrastructure improvements was changed from using third party estimates to work performed to actual contracted costs.

Infrastructure improvements have been performed by the Tenant and will improve and benefit the Association's portion of the property. The terms of the Lease/Purchase Agreement provided for the execution of a promissory note in favor of the City of Westlake Village for a pro rata portion of the infrastructure improvements. The note was executed in July 2013, see note 6 for additional information. The note will be amended and increased upon completion of additional phases of the infrastructure; however, the amount cannot be reasonably estimated at this time.

The Association has a capital development campaign to provide funding for the construction of the facility (see note 4).

NOTE 14. LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

The following reflects the Association's financial assets as of the June 30, 2019 and 2018, available for general use with no contractual or donor-imposed restrictions within one year. In addition, the Association has a line of credit with drawdowns available through August 2021 (Note 7).

	2019	2018
Cash and cash equivalent	\$ 1,145,507	\$ 3,249,237
Member accounts receivable	42,433	17,585
Pledges receivable (AC) - current portion	157,391	80,431
Investments	<u>199,268</u>	<u>192,906</u>
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 1,544,599</u>	<u>\$ 3,540,159</u>

SOUTHEAST VENTURA COUNTY YMCA

Notes to Financial Statements
June 30, 2019 and 2018

NOTE 15. SUBSEQUENT EVENTS

Subsequent to the year ended June 30, 2019 the outbreak of the coronavirus (COVID-19) resulted in the temporary closure of the Association facilities. This action was taken as a precautionary measure to comply with guidance issued by governmental agencies. At this time, neither the duration nor scope of the closure can be predicted, and the potential negative financial impact to the Association's financial results or financial condition cannot be reasonably estimated.

Management has evaluated subsequent events for recognition and disclosure through May 11, 2020, which is the date on which the financial statements were available to be issued.