

For Paperwork Reduction Act Notice, see the separate instructions. Cat. No. 11282Y Form **990** (2019)

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:

Our Cause: The Y helps all people - regardless of age, income or background - develop the skills and relationships they need to be healthy, confident and connected to others. The Valparaiso Family YMCA is a cause-driven charitable organization that brings people together - members, volunteers, and community leaders -to bring about meaningful change by developing the potential of kids, improving health and well-being, and giving back and supporting our neighbors. Our Mission Statement: To put the Christian principles of caring, honesty, respect, and responsibility into practice through inclusive programs that build healthy spirit, mind, and body.

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 \$ 5,558,526 including grants of \$) (Revenue \$ 5,537,795)
See Additional Data

4b (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4c (Code:) (Expenses \$ including grants of \$) (Revenue \$)

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

4e Total program service expenses ▶ 5,558,526

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules (continued)

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

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	1
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	Yes

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

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Part VI

Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to lines 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	23	
	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	23	
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2	No
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	No
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4	No
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5	No
6	Did the organization have members or stockholders?	6	Yes
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	No
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	No
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	8a	Yes
b	Each committee with authority to act on behalf of the governing body?	8b	Yes
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	No

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	No
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b	
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	Yes
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	Yes
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	Yes
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	Yes
13	Did the organization have a written whistleblower policy?	13	Yes
14	Did the organization have a written document retention and destruction policy?	14	Yes
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	Yes
b	Other officers or key employees of the organization	15b	Yes
	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	No
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b	

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed **IN**

18 Section 6104 requires an organization to make its Form 1023 (or 1024-A if applicable), 990, and 990-T (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:
►ZACHERY WAGNER 1201 CUMBERLAND CROSSING DR VALPARAISO, IN 46383 (219) 462-4185

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

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

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, or highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

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

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

[illegible]

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			
See Additional Data Table										
1b Sub-Total										
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)								207,959	0	26,873

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 ► 0

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

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
Vale Park Development LLC 907 Vale Park Road Suite H Valparaiso, IN 46383	Ground Lease & Maint	276,649

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 ► 1

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Part VIII		Statement of Revenue					
Check if Schedule O contains a response or note to any line in this Part VIII ☐							
		(A)	(B)	(C)	(D)		
		Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514		
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a	10,875				
	b Membership dues	1b	0				
	c Fundraising events	1c	0				
	d Related organizations	1d	0				
	e Government grants (contributions)	1e	74,865				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	238,022				
	g Noncash contributions included in lines 1a - 1f: \$	1g	0				
	h Total. Add lines 1a-1f ▶		323,762				
Program Service Revenue	Business Code						
	2a Healthy Living		2,777,014	2,777,014			
	b Youth Development		2,102,535	2,102,535			
	c Social Responsibility		658,246	658,246			
	d						
	e						
	f All other program service revenue		0	0	0		
g Total. Add lines 2a-2f. ▶		5,537,795					
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts) ▶		71,549	0	0	71,549	
	4 Income from investment of tax-exempt bond proceeds ▶		0	0	0	0	
	5 Royalties ▶		0	0	0	0	
	6a Gross rents	(i) Real	(ii) Personal				
		6a	0	0			
	b Less: rental expenses	6b	0	0			
		c Rental income or (loss)	6c	0	0		
	d Net rental income or (loss) ▶		0	0	0	0	
	7a Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other				
		7a	0	0			
	b Less: cost or other basis and sales expenses	7b	0	0			
		c Gain or (loss)	7c	0	0		
	d Net gain or (loss) ▶		0	0	0	0	
	8a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	8a	203,164				
		b Less: direct expenses	8b	46,922			
	c Net income or (loss) from fundraising events ▶		156,242		0	156,242	
	9a Gross income from gaming activities. See Part IV, line 19	9a	0				
		b Less: direct expenses	9b	0			
	c Net income or (loss) from gaming activities ▶		0	0	0	0	
	10a Gross sales of inventory, less returns and allowances	10a	87,001				
		b Less: cost of goods sold	10b	0			
	c Net income or (loss) from sales of inventory ▶		87,001	0	0	87,001	
Miscellaneous Revenue		Business Code					
11a Shared Services		900099	865	0	0	865	
b			0	0	0	0	
c			0	0	0	0	
d All other revenue			0	0	0	0	
e Total. Add lines 11a-11d ▶		865					
12 Total revenue. See instructions ▶		6,177,214					
		5,537,795					
		0					
		315,657					

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Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	0	0		
2 Grants and other assistance to domestic individuals. See Part IV, line 22	0	0		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16.	0	0		
4 Benefits paid to or for members	0	0		
5 Compensation of current officers, directors, trustees, and key employees	234,832	205,873	9,956	19,003
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0	0	0	0
7 Other salaries and wages	2,678,143	2,347,884	113,544	216,715
8 Pension plan accruals and contributions (include section 401 (k) and 403(b) employer contributions)	0	0	0	0
9 Other employee benefits	282,486	221,954	22,076	38,456
10 Payroll taxes	255,399	222,602	11,479	21,318
11 Fees for services (non-employees):				
a Management	0	0	0	0
b Legal	0	0	0	0
c Accounting	0	0	0	0
d Lobbying	0	0	0	0
e Professional fundraising services. See Part IV, line 17	0			0
f Investment management fees	0	0	0	0
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	319,758	235,493	81,114	3,151
12 Advertising and promotion	47,153	43,844	951	2,358
13 Office expenses	326,146	290,493	8,193	27,460
14 Information technology	0	0	0	0
15 Royalties	0	0	0	0
16 Occupancy	843,516	829,569	9,941	4,006
17 Travel	58,384	48,214	9,626	544
18 Payments of travel or entertainment expenses for any federal, state, or local public officials	0	0	0	0
19 Conferences, conventions, and meetings	53,308	16,931	19,941	16,436
20 Interest	166,043	163,223	2,010	810
21 Payments to affiliates	105,666	92,767	7,060	5,839
22 Depreciation, depletion, and amortization	630,666	619,954	7,635	3,077
23 Insurance	7,803	7,709	67	27
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 EQUIPMENT	191,135	186,585	2,162	2,388
b Miscellaneous	44,794	25,431	7,697	11,666
c				
d				
e All other expenses	0	0	0	0
25 Total functional expenses. Add lines 1 through 24e	6,245,232	5,558,526	313,452	373,254
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720).				

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash—non-interest-bearing	2,325,621	1	3,228,659
	2 Savings and temporary cash investments	1,112,114	2	480,244
	3 Pledges and grants receivable, net	132,731	3	123,738
	4 Accounts receivable, net	25,091	4	19,995
	5 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons	0	5	0
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)	0	6	0
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use	8,875	8	6,925
	9 Prepaid expenses and deferred charges	58,041	9	64,479
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 20,606,869		
	b Less: accumulated depreciation	10b 5,685,462	15,440,990	10c 14,921,407
	11 Investments—publicly traded securities	4,848	11	5,712
	12 Investments—other securities. See Part IV, line 11	0	12	
	13 Investments—program-related. See Part IV, line 11	0	13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	238,334	15	127,501
16 Total assets. Add lines 1 through 15 (must equal line 34)	19,346,645	16	18,978,660	
Liabilities	17 Accounts payable and accrued expenses	376,023	17	333,961
	18 Grants payable		18	
	19 Deferred revenue	233,271	19	203,350
	20 Tax-exempt bond liabilities	5,080,000	20	4,850,000
	21 Escrow or custodial account liability. Complete Part IV of Schedule D	4,506	21	2,190
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons	0	22	0
	23 Secured mortgages and notes payable to unrelated third parties	271,062	23	216,846
	24 Unsecured notes and loans payable to unrelated third parties	0	24	0
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17 - 24). Complete Part X of Schedule D	-141,327	25	-132,890
	26 Total liabilities. Add lines 17 through 25	5,823,535	26	5,473,457
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here ☐ and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	12,596,444	27	12,652,760
	28 Net assets with donor restrictions	926,666	28	852,443
	Organizations that do not follow FASB ASC 958, check here ☐ and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds	0	29	0
	30 Paid-in or capital surplus, or land, building or equipment fund	0	30	0
	31 Retained earnings, endowment, accumulated income, or other funds	0	31	0
32 Total net assets or fund balances	13,523,110	32	13,505,203	
33 Total liabilities and net assets/fund balances	19,346,645	33	18,978,660	

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	6,177,214
2	Total expenses (must equal Part IX, column (A), line 25)	2	6,245,232
3	Revenue less expenses. Subtract line 2 from line 1	3	-68,018
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	13,523,110
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	7,769
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	42,342
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	13,505,203

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

	Yes	No
1 Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain 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: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis		No
b Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: ☐ Separate basis ☒ Consolidated basis ☐ Both consolidated and separate basis	Yes	
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.	Yes	
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?		No
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.		

Software ID: 19010655
Software Version: 2019v5.0
EIN: 35-0876401
Name: YOUNG MEN'S CHRISTIAN ASSOCIATION OF VALPARAISO
INDIANA INC

Form 990 (2019)

Form 990, Part III, Line 4a:

At the Valparaiso family YMCA, strengthening community is our cause. we believe that lasting personal and social change can only come about when we all work together to invest in our kids, our health and our neighbors. that is why we focus our work on youth development, healthy living, and social responsibility. the Valparaiso family YMCA served 21,000 members and 2,000 program participants (excluding special events) during 2019 mainly in porter county, Indiana with programs and services that focus on youth development, healthy living and social responsibility. our Y's members visited hundreds of thousands times! Youth Development: our YMCA is committed to nurturing the potential of every child and teen. we believe that all kids deserve the opportunity to discover who they are and what they can achieve. that's why we help young people cultivate the values, skills, and relationships that lead to positive behaviors, better health, and educational achievement Our YMCA programs, such as those described below, offer a range of experiences that enrich cognitive, social, physical, and emotional growth. Child Care: The Valparaiso family YMCA seeks to provide accessible, high quality, comprehensive care and education for a diverse community in a safe, nurturing environment. We believe a partnership of child, parent, and dedicated staff supports children in our care to become responsible, respectful and caring individuals. The partnership strives to nourish the children's physical, intellectual, emotional and social development by providing well-rounded, fun, creative and enriching programs and experiences. in 2019, over 100 children attended childcare programs subsidized by us for a total of \$80,529. during 2019, our childcare programs: *Utilized a rich curriculum to help kids build a strong foundation for future academic and life success and instilled a love for learning in 300+ preschool and toddler children. this curriculum is a kindergarten readiness education program for 3-5 year olds. currently 98% of our children enrolled are kindergarten ready. *Emphasized building strong character values and social interaction skills while engaging in summer fun for summer camp participants. *Provided academic, social and physical enrichment to children per week from 7 area schools, in before and after school children programs. *Engaged in fun, safe play in child watch while their parents were using the Y for over 35,000 visits per year *Continued stem (science, technology, engineering, and math) program in summer camp, before and after school and preschool. this learning initiative seeks to build youth analytical and problem solving skills that prepare children for success in life and in stem careers. *HEPA facility (healthy eating and physical activity) is part of curriculum as well as educational information for parents. HEPA encourages children to make healthy choices at the y and at home. Children also engage in 30-60 minutes of physical activity at the Y. *Integrate 40 developmental assets in children that helps them act in positive ways, make better decisions, bounce back from difficulties through development of coping skills, and engage in risky behaviors less. Other youth programs: As an important part of the Valparaiso community, the Valparaiso family YMCA has served over 5,900 youth members and supported our mission to an additional 1,800 program only participants through offering a variety of programs for every age and interest in the aquatics, sports and youth fitness areas. during 2019, our youth programs: *Encouraged active living and fostered confidence, character and athletic skills in the lives of children by teaching: *Youth sports *Roller skating *Fitness to 7,200 children and family fitness to 850 family participants *Helped to ensure the safety of children by teaching swimming and water skills in 2 pools *Lego robotics program - stem based class for youth ages 10-16 where they are taught cooperative problem solving with their peers and basic robotics principles with Lego Mindstorms products. students design, program, test, and modify their own robots. In addition to the above, the Valparaiso family YMCA brought the following events to the community: *Healthy Family' day *Daddy Daughter Date Night *Halloween at the Y *Breakfast with Santa Staff and volunteers working with youth in our YMCA are trained to recognize the importance of cultivating positive assets in youth and incorporate this training into all programs. Healthy Living The Y is a leading voice on health and well-being. we bring families closer together, encourage good health, and foster connections through fitness, sports, fun, and shared interests. this is particularly important as our nation struggles with an obesity crisis; families struggle with work/life balance; and individuals search for personal fulfillment. our programs are accessible, affordable, and open to all faiths, backgrounds, abilities, and income levels. in 2019, we provided \$219,809 in Financial assistance to people who otherwise would have faced economic barriers to participation. The Valparaiso family YMCA has also engaged over 16,000 adult members; including almost 5,000 seniors, in healthier living through offering a variety of programs for every age and interest in the aquatics, sports and fitness areas. this included the following in 2019: *Over 1,500 adults enjoyed aquatic classes and exercise; *Over 119,000 participants in fitness classes; *1,200 participants in our annual 5k/10k run or walk event; *2,573 participants in adult sports during the year. In addition to the above, the Valparaiso family YMCA: *Strengthened active older adults through a program designed to meet their needs - Silver Sneakers. *Offers quality, affordable health enhancement programs to the area's workforce by partnering with several local companies. This commitment allows employees and their families an opportunity to engage in a healthy lifestyle and personally grow in areas of individual interest. *Conducted Livestrong at the YMCA program supporting 32 survivors of cancer. this program helps cancer survivors improve the quality of their life and achieve their holistic health goals. *Partnered with a non-profit hospital to deliver services that enhance member's health and wellness all geared towards chronic disease prevention. primary areas of partnership: *Community and members received free screenings for various areas of which several screenings resulted in critical findings that were life saving *Seminars on health and wellness topics all delivered by medical professionals *Health fair, nutrition consultation, and physicians consultations *Other special events included: *Senior day Christmas market *senior outings Social Responsibility Our YMCA believes in giving back and supporting our neighbors. We have been listening and responding to our community's most critical social needs for 73 years. Y programs described below are examples of how we deliver training, resources, and support that empower our neighbors to effect change, bridge gaps, and overcome obstacles. in 2019, we engaged over 26,000 YMCA members, participants, and volunteers in activities that strengthen our community and pave the way for future generations to thrive. The YMCA is open to all through available financial assistance in order that the opportunity to participate extends to everyone. In 2019, the Valparaiso family YMCA provided memberships to 10 local group homes and human service agencies, assistance totaling \$71,596. this allowed those clients, who cannot afford to pay full fee, the opportunity to build spirit, mind and body. the Valparaiso family YMCA collaborates with opportunity enterprises, boy and girl scouts, arthritis foundation, American red cross, local rotary and Kiwanis clubs, as well as the porter county community school systems, Valparaiso university and the city of Valparaiso to provide the best services to the porter county community. In addition to the above, the Valparaiso family YMCA is involved in the following: *grew Promise Porter County program. This is a county wide partnership with the Porter County Community Foundation to set up college fund accounts for all students k-1st grade.

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors										
(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			
BEN ZIMMER DIRECTOR	1.0	X						0	0	0
DAVE COLLINS DIRECTOR	1.0	X						0	0	0
DR JERRY RODENBARGER DIRECTOR	1.0	X						0	0	0
DR JOHN FELTON DIRECTOR	1.0	X						0	0	0
ERIC GIBSON DIRECTOR	1.0	X						0	0	0
ERIN HAWKINS DIRECTOR	1.0	X						0	0	0
FRANK KUSBEL DIRECTOR	1.0	X						0	0	0
GLORIA MCKOWN DIRECTOR	1.0	X						0	0	0
JANE SZYMCAK DIRECTOR	1.0	X						0	0	0
JEFF FERNANDEZ DIRECTOR	1.0	X						0	0	0

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors										
(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			
JEFF LAMB DIRECTOR	1.0	X						0	0	0
JIM CLARIDA DIRECTOR	1.0	X						0	0	0
JIM MCCALL DIRECTOR	1.0	X						0	0	0
JIM MOONEY DIRECTOR	1.0	X						0	0	0
JOHN SCOTT DIRECTOR	1.0	X						0	0	0
MATT GLAROS DIRECTOR	1.0	X						0	0	0
MATT HARVEY DIRECTOR	1.0	X						0	0	0
SUSIE WIREMAN DIRECTOR	1.0	X						0	0	0
TOM NEWTON DIRECTOR	1.0	X						0	0	0
DIMITIRI OLYMPIDIS CVO ELECT	2.0			X				0	0	0

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors										
(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			
GEORGE CARBERRY CVO	2.0			X				0	0	0
JULIA HESS SECRETARY	2.0			X				0	0	0
KATHY IRELAND TREASURER	2.0			X				0	0	0
ROBERT A WANЕК CEO	50.0			X				154,433	0	20,189
TODD ETZLER BOARD ATTORNEY	3.0			X				0	0	0
ZACHERY S WAGNER CFO	50.0			X				53,526	0	6,684

SCHEDULE A
(Form 990 or 990EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
▶ Attach to Form 990 or Form 990-EZ.
▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2019

Open to Public Inspection

Name of the organization
YOUNG MEN'S CHRISTIAN ASSOCIATION OF VALPARAISO INDIANA INC

Employer identification number
35-0876401

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 **170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land grant college of agriculture. See instructions. Enter the name, city, and state of the college or university:
- 10☒ An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
- 11☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 12☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box 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		
Total						

Part II

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

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

Section A. Public Support							
	Calendar year (or fiscal year beginning in) ▶	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
1	Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grant.") . . .						
2	Tax revenues levied for the organization's benefit and either paid to or expended on its behalf. . . .						
3	The value of services or facilities furnished by a governmental unit to the organization without charge..						
4	Total. Add lines 1 through 3						
5	The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f). . .						
6	Public support. Subtract line 5 from line 4.						
Section B. Total Support							
	Calendar year (or fiscal year beginning in) ▶	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
7	Amounts from line 4. . .						
8	Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources. . . .						
9	Net income from unrelated business activities, whether or not the business is regularly carried on. .						
10	Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.). . .						
11	Total support. Add lines 7 through 10						
12	Gross receipts from related activities, etc. (see instructions)					12	
13	First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ▶ ☐						
Section C. Computation of Public Support Percentage							
14	Public support percentage for 2019 (line 6, column (f) divided by line 11, column (f))					14	
15	Public support percentage for 2018 Schedule A, Part II, line 14					15	
16a	33 1/3% support test—2019. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ▶ ☐						
b	33 1/3% support test—2018. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ▶ ☐						
17a	10%-facts-and-circumstances test—2019. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ▶ ☐						
b	10%-facts-and-circumstances test—2018. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ▶ ☐						
18	Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ▶ ☐						

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	239,268	635,637	452,609	203,339	323,762	1,854,615
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	5,402,647	5,588,450	5,646,643	5,817,910	5,537,795	27,993,445
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	5,641,915	6,224,087	6,099,252	6,021,249	5,861,557	29,848,060
7a Amounts included on lines 1, 2, and 3 received from disqualified persons	0	0	0	0	0	0
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.	0	0	0	0	0	0
8 Public support. (Subtract line 7c from line 6.)						29,848,060

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
9 Amounts from line 6.	5,641,915	6,224,087	6,099,252	6,021,249	5,861,557	29,848,060
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	6,756	1,319	28,007	29,640	71,549	137,271
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975.						0
c Add lines 10a and 10b.	6,756	1,319	28,007	29,640	71,549	137,271
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	865	865
13 Total support. (Add lines 9, 10c, 11, and 12.)	5,648,671	6,225,406	6,127,259	6,050,889	5,933,971	29,986,196
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. ► ☐						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2019 (line 8, column (f) divided by line 13, column (f))	15	99.54 %
16 Public support percentage from 2018 Schedule A, Part III, line 15	16	99.68 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2019 (line 10c, column (f) divided by line 13, column (f))	17	0.46 %
18 Investment income percentage from 2018 Schedule A, Part III, line 17	18	0.32 %

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

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 of 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>		
1		
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>		
2		
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>		
3a		
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>		
3b		
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>		
3c		
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>		
4a		
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>		
4b		
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>		
4c		
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>		
5a		
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?		
5b		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
5c		
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>		
6		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (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>		
7		
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>		
8		
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>		
9a		
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>		
9b		
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>		
9c		
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 line 10b below.</i>		
10a		
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>		
10b		

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? <i>If "Yes" to a, b, or c, provide detail in Part VI.</i>		

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? <i>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.</i>		
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? <i>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.</i>		

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)? <i>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).</i>		

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? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>		
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? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>		

Section E. Type III Functionally-Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions):		
a ☐ The organization satisfied the Activities Test. Complete line 2 below.		
b ☐ The organization is the parent of each of its supported organizations. Complete line 3 below.		
c ☐ The organization supported a governmental entity. Describe in Part VI how you supported a 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? <i>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.</i>		
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? <i>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.</i>		
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? <i>Provide details in Part VI.</i>		
b Did the organization exercise a substantial degree of direction over the policies, programs and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>		

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):	1	
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	☐ Check here if the current year is the organization's first as a non-functionally-integrated Type III supporting organization (see instructions)		

Part V

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

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

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

Part VI Supplemental Information. 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).

Facts And Circumstances Test

990 Schedule A, Supplemental Information

Return Reference	Explanation
Schedule A, Part III, Line 12 Other Income	DESCRIPTION - SHARED SERVICES, COLUMN A - , COLUMN B - , COLUMN C - , COLUMN D - , COLUMN E - 865.0, COLUMN F - 865.0;

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

2019

Open to Public Inspection

Name of the organization
YOUNG MEN'S CHRISTIAN ASSOCIATION OF VALPARAISO INDIANA INC

Employer identification number
35-0876401

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

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?

☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?

☐ Yes ☐ No

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

1 Purpose(s) of conservation easements held by the organization (check all that apply).

☐ Preservation of land for public use (e.g., recreation or education)

☐ Preservation of an historically important land area

☐ Protection of natural habitat

☐ Preservation of a certified historic structure

☐ Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ►

4 Number of states where property subject to conservation easement is located ►

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?

☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ►

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ► \$

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?

☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

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

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:
(i) Revenue included on Form 990, Part VIII, line 1 ► \$
(ii) Assets included in Form 990, Part X ► \$

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items:
a Revenue included on Form 990, Part VIII, line 1 ► \$
b Assets included in Form 990, Part X ► \$

Part III

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

3

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

a

☐ Public exhibition

b

☐ Scholarly research

c

☐ Preservation for future generations

d

☐ Loan or exchange programs

e

☐ Other

4

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

5

During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? . . .

☐ Yes

☐ No

Part IV

Escrow and Custodial Arrangements.

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

1a

Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?

☒ Yes

☐ No

b

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

c

Beginning balance

d

Additions during the year

e

Distributions during the year

f

Ending balance

	Amount
1c	4,224
1d	4,506
1e	6,540
1f	2,190

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 in Part XIII

☐

Part V

Endowment Funds.

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

1a

Beginning of year balance

b

Contributions

c

Net investment earnings, gains, and losses

d

Grants or scholarships

e

Other expenditures for facilities and programs

f

Administrative expenses

g

End of year balance

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back

2

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

a

Board designated or quasi-endowment ▶

b

Permanent endowment ▶

c

Temporarily restricted endowment ▶

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

b

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

	Yes	No
3a(i)		
3a(ii)		
3b		

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		674,719		674,719
b Buildings		18,354,398	5,126,711	13,227,687
c Leasehold improvements				
d Equipment		1,576,042	558,751	1,017,291
e Other		1,710		1,710
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).) . . . ▶				14,921,407

Schedule D (Form 990) 2019

Part VII

Investments—Other Securities.

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

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

Part VIII

Investments—Program Related.

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

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

Part IX

Other Assets.

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

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

Part X

Other Liabilities.

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col.(B) line 25.) ▶	-132,890

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	6,416,494
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	0
b	Donated services and use of facilities	2b	7,769
c	Recoveries of prior year grants	2c	0
d	Other (Describe in Part XIII.)	2d	231,511
e	Add lines 2a through 2d	2e	239,280
3	Subtract line 2e from line 1	3	6,177,214
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1 :		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	0
b	Other (Describe in Part XIII.)	4b	0
c	Add lines 4a and 4b	4c	0
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)	5	6,177,214

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	6,245,232
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	0
b	Prior year adjustments	2b	0
c	Other losses	2c	0
d	Other (Describe in Part XIII.)	2d	0
e	Add lines 2a through 2d	2e	0
3	Subtract line 2e from line 1	3	6,245,232
4	Amounts included on Form 990, Part IX, line 25, but not on line 1 :		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	0
b	Other (Describe in Part XIII.)	4b	0
c	Add lines 4a and 4b	4c	0
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)	5	6,245,232

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	Explanation
See Additional Data Table	

Part XIII Supplemental Information *(continued)*

Return Reference	Explanation

Additional Data

Software ID: 19010655
Software Version: 2019v5.0
EIN: 35-0876401
Name: YOUNG MEN'S CHRISTIAN ASSOCIATION OF VALPARAISO INDIANA INC

Supplemental Information

Return Reference	Explanation
Schedule D, Part IV, Line 1b Agent, trustee, custodian, or other intermediary arrangement	SUNSHINE FUND IS AN EMPLOYEE FUND THAT IS HELD BY EMPLOYER. CONTRIBUTIONS ARE VOLUNTARY AND DISBURSEMENTS ARE PER THE SUNSHINE FUND POLICY FOR SPECIAL NEEDS OF THE EMPLOYEES.

Supplemental Information

Return Reference	Explanation
Schedule D, Part X, Line 2 FIN 48 (ASC 740) footnote	EFFECTIVE DECEMBER 1, 2009, THE ORGANIZATION ADOPTED THE ACCOUNTING POLICY TO RECOGNIZE A TAX BENEFIT ONLY IF IT IS MORE LIKELY THAN NOT THE TAX POSITION WOULD BE SUSTAINED IN A TAX EXAMINATION, WITH A TAX EXAMINATION BEING PRESUMED TO OCCUR. THE AMOUNT RECOGNIZED WILL BE THE LARGEST AMOUNT OF TAX BENEFIT THAT IS GREATER THAN 50% LIKELY OF BEING REALIZED ON EXAMINATION. FOR TAX POSITIONS NOT MEETING THE MORE-LIKELY-THAN-NOT TEST, NO TAX BENEFIT WILL BE RECORDED.

Supplemental Information

Return Reference	Explanation
Schedule D, Part XI, Line 2(d) Other revenues in audited financial statements not in form 990	net assets released from restriction - 231511

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.

Revenue		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events
		Ybash (event type)	Golf Outing (event type)	1 (total number)	(add col. (a) through col. (c))
Revenue	1 Gross receipts	88,656	41,419	73,089	203,164
	2 Less: Contributions				
	3 Gross income (line 1 minus line 2)	88,656	41,419	73,089	203,164
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses	17,512	16,985	12,425	46,922
	10 Direct expense summary. Add lines 4 through 9 in column (d) ▶				46,922
11 Net income summary. Subtract line 10 from line 3, column (d) ▶				156,242	

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.

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

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

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

b If "No," explain: _____

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

b If "Yes," explain: _____

11	Does the organization conduct gaming activities with nonmembers?	☐ Yes	☐ No
12	Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming?	☐ Yes	☐ No
13	Indicate the percentage of gaming activity conducted in:		
a	The organization's facility	13a	%
b	An outside facility	13b	%
14	Enter the name and address of the person who prepares the organization's gaming/special events books and records:		
	Name ►		
	Address ►		
15a	Does the organization have a contract with a third party from whom the organization receives gaming revenue?	☐ Yes	☐ No
b	If "Yes," enter the amount of gaming revenue received by the organization ► \$ and the amount of gaming revenue retained by the third party ► \$		
c	If "Yes," enter name and address of the third party:		
	Name ►		
	Address ►		
16	Gaming manager information:		
	Name ►		
	Gaming manager compensation ► \$		
	Description of services provided ►		
	☐ Director/officer	☐ Employee	☐ Independent contractor
17	Mandatory distributions:		
a	Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?		☐ Yes ☐ No
b	Enter the amount of distributions required under state law 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.

Return Reference	Explanation
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Schedule J (Form 990)	Compensation Information	OMB No. 1545-0047
		2019
		Open to Public Inspection
Department of the Treasury Internal Revenue Service	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.	
Name of the organization YOUNG MEN'S CHRISTIAN ASSOCIATION OF VALPARAISO INDIANA INC		Employer identification number 35-0876401

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

For 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 are not 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.

[illegible]

Part III **Supplemental Information**

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

Return Reference	Explanation
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Note: To capture the full content of this document, please select landscape mode (11" x 8.5") when printing.

Schedule K
(Form 990)

Supplemental Information on Tax-Exempt Bonds

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

▶ Attach to Form 990.

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

OMB No. 1545-0047

2019

Open to Public
Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization
YOUNG MEN'S CHRISTIAN ASSOCIATION OF VALPARAISO INDIANA INC

Employer identification number

35-0876401

Part I Bond Issues

(a) Issuer name	(b) Issuer EIN	(c) CUSIP #	(d) Date issued	(e) Issue price	(f) Description of purpose	(g) Defeased		(h) On behalf of issuer		(i) Pool financing	
						Yes	No	Yes	No	Yes	No
A CITY OF VALPARAISO			09-22-2015	5,980,000	TO REFUND THE SERIES 2007 BOND						

Part II Proceeds

		A		B		C		D	
1	Amount of bonds retired								
2	Amount of bonds legally defeased								
3	Total proceeds of issue	7,296,990							
4	Gross proceeds in reserve funds	700,885							
5	Capitalized interest from proceeds								
6	Proceeds in refunding escrows	596,104							
7	Issuance costs from proceeds	165,000							
8	Credit enhancement from proceeds								
9	Working capital expenditures from proceeds								
10	Capital expenditures from proceeds								
11	Other spent proceeds								
12	Other unspent proceeds								
13	Year of substantial completion								
		Yes	No	Yes	No	Yes	No	Yes	No
14	Were the bonds issued as part of a current refunding issue of tax-exempt bonds (or, if issued prior to 2018, a current refunding issue)?	X							
15	Were the bonds issued as part of an advance refunding issue of taxable bonds (or, if issued prior to 2018, an advance refunding issue)?		X						
16	Has the final allocation of proceeds been made?	X							
17	Does the organization maintain adequate books and records to support the final allocation of proceeds?	X							

Part III Private Business Use

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
1	Was the organization a partner in a partnership, or a member of an LLC, which owned property financed by tax-exempt bonds?							
2	Are there any lease arrangements that may result in private business use of bond-financed property?							

Part III Private Business Use (Continued)

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
3a Are there any management or service contracts that may result in private business use of bond-financed property?								
b If "Yes" to line 3a, does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts relating to the financed property?								
c Are there any research agreements that may result in private business use of bond-financed property?								
d If "Yes" to line 3c, does the organization routinely engage bond counsel or other outside counsel to review any research agreements relating to the financed property?								
4 Enter the percentage of financed property used in a private business use by entities other than a section 501(c)(3) organization or a state or local government ▶								
5 Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government ▶								
6 Total of lines 4 and 5								
7 Does the bond issue meet the private security or payment test? . . .								
8a Has there been a sale or disposition of any of the bond-financed property to a nongovernmental person other than a 501(c)(3) organization since the bonds were issued?								
b If "Yes" to line 8a, enter the percentage of bond-financed property sold or disposed of. . .								
c If "Yes" to line 8a, was any remedial action taken pursuant to Regulations sections 1.141-12 and 1.145-2?								
9 Has the organization established written procedures to ensure that all nonqualified bonds of the issue are remediated in accordance with the requirements under Regulations sections 1.141-12 and 1.145-2?								

Part IV Arbitrage

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
1 Has the issuer filed Form 8038-T, Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate? . . .								
2 If "No" to line 1, did the following apply?								
a Rebate not due yet?								
b Exception to rebate?								
c No rebate due?								
If "Yes" to line 2c, provide in Part VI the date the rebate computation was performed								
3 Is the bond issue a variable rate issue?								
4a Has the organization or the governmental issuer entered into a qualified hedge with respect to the bond issue?								
b Name of provider								
c Term of hedge								
d Was the hedge superintegrated?								
e Was the hedge terminated?								

Part IV Arbitrage (Continued)

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
5a Were gross proceeds invested in a guaranteed investment contract (GIC)?								
b Name of provider								
c Term of GIC								
d Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied?								
6 Were any gross proceeds invested beyond an available temporary period?								
7 Has the organization established written procedures to monitor the requirements of section 148?								

Part V Procedures To Undertake Corrective Action

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
Has the organization established written procedures to ensure that violations of federal tax requirements are timely identified and corrected through the voluntary closing agreement program if self-remediation is not available under applicable regulations?								

Part VI Supplemental Information. Provide additional information for responses to questions on Schedule K. (See instructions).

Return Reference	Explanation
Schedule K, Part II, Line 3 ADDITIONAL INFORMATION	Total proceeds (\$7,296,990) does not equal par amount of Bonds (\$5,980,000). Difference is made up of the following: - Prior issue DSR funds \$691,623 - Pledges received for costs of issuance \$45,400 - Pledges received \$550,704 - Prior repair and maintenance reserve \$29,263

Schedule L
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Transactions with Interested Persons

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

OMB No. 1545-0047

2019

Open to Public Inspection

Name of the organization
YOUNG MEN'S CHRISTIAN ASSOCIATION OF VALPARAISO INDIANA INC

Employer identification number
35-0876401

Part I Excess Benefit Transactions (section 501(c)(3), section 501(c)(4), and section 501(c)(29) organizations only).
Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b.

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

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

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

Part II Loans to and/or From Interested Persons.
Complete if the organization answered "Yes" on Form 990-EZ, Part V, line 38a, or Form 990, Part IV, line 26; or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22

(a) Name of interested person	(b) Relationship with organization	(c) Purpose of loan	(d) Loan to or from the organization?		(e) Original principal amount	(f) Balance due	(g) In default?		(h) Approved by board or committee?		(i) Written agreement?	
			To	From			Yes	No	Yes	No	Yes	No

Total ▶ \$

Part III Grants or Assistance Benefiting Interested Persons.
Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of assistance	(d) Type of assistance	(e) Purpose of assistance

Part IV Business Transactions Involving Interested Persons.

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

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
(1) VALE PARK	FORMER OFFICER	276,649	GROUND LEASE AND MAINTENANCE		No

Part V Supplemental Information

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

Return Reference	Explanation
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SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury

Internal Revenue Service

Name of the organization
YOUNG MEN'S CHRISTIAN ASSOCIATION OF VALPARAISO INDIANA INC

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.

► Attach to Form 990 or 990-EZ.

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

OMB No. 1545-0047

2019

Open to Public Inspection

Employer identification number

35-0876401

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part VI, Line 11b Review of form 990 by governing body	CVO, BOARD ATTORNEY AND TREASURER WILL REVIEW BEFORE FILING.

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part VI, Line 12c Conflict of interest policy	GOVERNANCE COMMITTEE ENSURES STATEMENTS ARE COMPLETED ANNUALLY AND WITH ALL NEW BOARD MEMBERS. THE COMMITTEE REVIEWS ANY CONFLICTS REPORTED AND ALL MEMBERS ARE REQUIRED TO INFORM THE COMMITTEE OF ANY NEW POTENTIAL CONFLICTS OF INTEREST BETWEEN ANNUAL STATEMENTS.

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part VI, Line 15a Process to establish compensation of top management official	THE EXECUTIVE COMMITTEE CONDUCTS A COMPENSATION EVALUATION ON THE CEO ANNUALLY WHICH INVOLVES AN INDEPENDENT FINANCIAL ADVISOR AND COMPARABLE DATA IS OBTAINED FROM THE NATIONAL YMCA SALARY DATABASE. THE CEO REVIEWS COMPARABLE DATA FOR THE OTHER OFFICERS PROVIDED BY THE NATIONAL YMCA DATABASE ON A PERIODIC BASIS.

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part VI, Line 15b Process to establish compensation of other employees	THE EXECUTIVE COMMITTEE CONDUCTS A COMPENSATION EVALUATION ON THE CEO ANNUALLY WHICH INVOLVES AN INDEPENDENT FINANCIAL ADVISOR AND COMPARABLE DATA IS OBTAINED FROM THE NATIONAL YMCA SALARY DATABASE. THE CEO REVIEWS COMPARABLE DATA FOR THE OTHER OFFICERS PROVIDED BY THE NATIONAL YMCA DATABASE ON A PERIODIC BASIS.

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part VI, Line 19 Required documents available to the public	AUDITED FINANCIAL STATEMENTS ARE ON OUR WEBSITE; ALL OTHER DOCUMENTS AVAILABLE UPON REQUEST.

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part VIII, Line 2f Other Program Service Revenue	- Total Revenue: , Related or Exempt Function Revenue: , Unrelated Business Revenue: , Revenue Excluded from Tax Under Sections 512, 513, or 514: ; - Total Revenue: , Related or Exempt Function Revenue: , Unrelated Business Revenue: , Revenue Excluded from Tax Under Sections 512, 513, or 514: ;

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part XI, Line 9 Other changes in net assets or fund balances	NET ASSETS RELEASED FROM RESTRICTIONS - 42342;

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART III, LINE 1 ORGANIZATION'S MISSION	FOR 74 YEARS, OUR NONPROFIT ORGANIZATION HAS BEEN GIVING PEOPLE OF ALL AGES AND BACKGROUNDS THE TOOLS AND SUPPORT THEY NEED TO LEARN, GROW AND THRIVE. WITH TWO MAIN CENTERS AND 7 PROGRAM LOCATIONS WITHIN PORTER COUNTY, THE VALPARAISO FAMILY YMCA REACHES OVER 26,000 LIVES - 1 IN EVERY 7 PEOPLE IN THE PORTER COUNTY AREA IT SERVES - BY NURTURING THE POTENTIAL OF CHILDREN AND TEENS, IMPROVING THE NATION'S HEALTH AND WELL-BEING AND PROVIDING OPPORTUNITIES TO SERVE OTHERS AND SUPPORT OUR NEIGHBORS. OUR VISION STATEMENT: TRANSFORM LIVES THROUGH HEALTHY LIVING, SOCIAL RESPONSIBILITY AND YOUTH DEVELOPMENT. OUR VISION IS TO OFFER HOPE FOR LIFE TO PEOPLE OF ALL AGES, FAITHS, RACES, BACKGROUNDS AND ABILITIES, REGARDLESS OF THEIR SOCIOECONOMIC CIRCUMSTANCE. THROUGH A RANGE OF QUALITY OUTCOME-BASED PROGRAMS, SERVICES, PARTNERSHIPS AND COLLABORATIONS, WE OFFER HOPE THROUGHOUT PORTER COUNTY BY INSPIRING YOUTH, IMPROVING HEALTH, SERVING OTHERS AND CREATING COMMUNITY. IN ALL THAT WE DO, WE STRIVE TO MODEL AND TEACH THE YMCA'S CORE CHARACTER VALUES OF CARING, HONESTY, RESPECT AND RESPONSIBILITY. WE BELIEVE THAT EVERYONE DESERVES A CHANCE TO WORK TOWARD REACHING THEIR FULL POTENTIAL. WE BELIEVE THAT LASTING PERSONAL AND SOCIAL CHANGE CAN ONLY COME ABOUT WHEN WE ALL WORK TOGETHER. THANKS TO OUR COMMUNITY'S GENEROUS SUPPORT OF OUR ANNUAL CAMPAIGN, OUR Y REMAINS AVAILABLE TO ALL.

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART III, LINE 4A PROGRAM SERVICE DESCRIPTION	IN ADDITION TO THE ABOVE, THE VALPARAISO FAMILY YMCA IS INVOLVED IN THE FOLLOWING: *GREW PROMISE PORTER COUNTY PROGRAM. THIS IS A COUNTY WIDE PARTNERSHIP WITH THE PORTER COUNTY COMMUNITY FOUNDATION TO SET UP COLLEGE FUND ACCOUNTS FOR ALL STUDENTS K-1ST GRADE. *VOLUNTEERS: VOLUNTEERS PLAY AN IMPORTANT ROLE AT OUR YMCA TO MAKE A DIFFERENCE IN THE LIVES OF OTHERS. OUR POLICY VOLUNTEERS TOTALED 24 AND OUR PROGRAM VOLUNTEERS TOTALED OVER 400! *WE HAVE A COMMUNITY VOLUNTEER PROGRAM CALLED TOGETHERHOOD WHERE YMCA MEMBERS AND STAFF CAN VOLUNTEER THEIR TIME OUTSIDE OF THE Y AS A GROUP TO BENEFIT OTHERS. IN 2019 THIS GROUP, PAINTED HOMELESS SHELTER, COOKED FOR A SPECIAL NEEDS CAMP, HOSTED A PICNIC FOR HOMELESS SHELTER, MULCHED A PARK PLAYGROUND, ASSISTED SENIOR LIVING CENTER WITH AN RESIDENT OUTING, AND COLLECTED SUPPLIES FOR ANIMAL SHELTER AND LOCAL SCHOOL SYSTEM. AND LOCAL MILITARY GROUPS. *CERTIFIED SEVERAL STUDENTS AND ADULTS IN CPR AND FIRST AIDE *INDIRECTLY SUBSIDIZED YOUTH AND HEALTHY LIVING PROGRAMS \$300,337 (COSTS EXCEEDED DIRECT FEES COLLECTED). *WORKED WITH BOTH PORTAGE YMCA AND HOBART YMCA TO ASSIST IN OPERATIONS AND FINANCIAL ASSESSMENTS.

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART III, LINE 1 ORGANIZATION'S MISSION	THE VALPARAISO FAMILY YMCA IS A CAUSE-DRIVEN CHARITABLE ORGANIZATION THAT BRINGS PEOPLE TOGETHER - MEMBERS, VOLUNTEERS, AND COMMUNITY LEADERS -TO BRING ABOUT MEANINGFUL CHANGE BY DEVELOPING THE POTENTIAL OF KIDS, IMPROVING HEALTH AND WELL-BEING, AND GIVING BACK AND SUPPORTING OUR NEIGHBORS. OUR MISSION STATEMENT: TO PUT THE CHRISTIAN PRINCIPLES OF CARING, HONESTY, RESPECT, AND RESPONSIBILITY INTO PRACTICE THROUGH INCLUSIVE PROGRAMS THAT BUILD HEALTHY SPIRIT, MIND, AND BODY.

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART III, LINE 4A PROGRAM SERVICE DESCRIPTION	OUR YMCA PROGRAMS, SUCH AS THOSE DESCRIBED BELOW, OFFER A RANGE OF EXPERIENCES THAT ENRICH COGNITIVE, SOCIAL, PHYSICAL, AND EMOTIONAL GROWTH. CHILD CARE: THE VALPARAISO FAMILY YMCA SEEKS TO PROVIDE ACCESSIBLE, HIGH QUALITY, COMPREHENSIVE CARE AND EDUCATION FOR A DIVERSE COMMUNITY IN A SAFE, NURTURING ENVIRONMENT. WE BELIEVE A PARTNERSHIP OF CHILD, PARENT, AND DEDICATED STAFF SUPPORTS CHILDREN IN OUR CARE TO BECOME RESPONSIBLE, RESPECTFUL AND Caring INDIVIDUALS. THE PARTNERSHIP STRIVES TO NOURISH THE CHILDREN'S PHYSICAL, INTELLECTUAL, EMOTIONAL AND SOCIAL DEVELOPMENT BY PROVIDING WELL-ROUNDED, FUN, CREATIVE AND ENRICHING PROGRAMS AND EXPERIENCES. IN 2019, CHILDREN AND FAMILIES RECEIVED \$80,528 IN SUBSIDIES FOR OUR CHILDCARE PROGRAMS: *UTILIZED A RICH CURRICULUM TO HELP KIDS BUILD A STRONG FOUNDATION FOR FUTURE ACADEMIC AND LIFE SUCCESS AND INSTILLED A LOVE FOR LEARNING IN PRESCHOOL AND TODDLER CHILDREN. THIS CURRICULUM IS A KINDERGARTEN READINESS EDUCATION PROGRAM FOR 3-5 YEAR OLDS. CURRENTLY 98% OF OUR CHILDREN ENROLLED ARE KINDERGARTEN READY. *EMPHASIZED BUILDING STRONG CHARACTER VALUES AND SOCIAL INTERACTION SKILLS WHILE ENGAGING IN SUMMER FUN FOR SUMMER CAMP PARTICIPANTS. *PROVIDED ACADEMIC, SOCIAL AND PHYSICAL ENRICHMENT TO CHILDREN EACH WEEK FROM AREA SCHOOLS, IN BEFORE AND AFTER SCHOOL CHILDREN PROGRAMS. *ENGAGED IN FUN, SAFE PLAY IN CHILD WATCH WHILE THEIR PARENTS WERE USING THE Y FOR OVER 35,000 VISITS PER YEAR *CONTINUED STEM (SCIENCE, TECHNOLOGY, ENGINEERING, AND MATH) PROGRAM IN SUMMER CAMP, BEFORE AND AFTER SCHOOL AND PRESCHOOL. THIS LEARNING INITIATIVE SEEKS TO BUILD YOUTH ANALYTICAL AND PROBLEM SOLVING SKILLS THAT PREPARE CHILDREN FOR SUCCESS IN LIFE AND IN STEM CAREERS. *HEPA FACILITY (HEALTHY EATING AND PHYSICAL ACTIVITY) IS PART OF CURRICULUM AS WELL AS EDUCATIONAL INFORMATION FOR PARENTS. HEPA ENCOURAGES CHILDREN TO MAKE HEALTHY CHOICES AT THE Y AND AT HOME. CHILDREN ALSO ENGAGE IN 30-60 MINUTES OF PHYSICAL ACTIVITY AT THE Y. *INTEGRATE 40 DEVELOPMENTAL ASSETS IN CHILDREN THAT HELPS THEM ACT IN POSITIVE WAYS, MAKE BETTER DECISIONS, BOUNCE BACK FROM DIFFICULTIES THROUGH DEVELOPMENT OF COPING SKILLS, AND ENGAGE IN RISKY BEHAVIORS LESS. OTHER YOUTH PROGRAMS: AS AN IMPORTANT PART OF THE VALPARAISO COMMUNITY, THE VALPARAISO FAMILY YMCA HAS SERVED THOUSANDS OF YOUTH MEMBERS. PROGRAM ONLY PARTICIPANTS THROUGH OFFERING A VARIETY OF PROGRAMS FOR EVERY AGE AND INTEREST IN THE AQUATICS, SPORTS AND YOUTH FITNESS AREAS. DURING 2019, OUR YOUTH PROGRAMS: *ENCOURAGED ACTIVE LIVING AND FOSTERED CONFIDENCE, CHARACTER AND ATHLETIC SKILLS IN THE LIVES OF CHILDREN BY TEACHING: YOUTH SPORTS ROLLER SKATING FITNESS FOR CHILDREN AND FAMILY FITNESS TO 850 FAMILY PARTICIPANTS *HELPED TO ENSURE THE SAFETY OF CHILDREN BY TEACHING SWIMMING AND WATER SKILLS IN 3 POOLS *LEGO ROBOTICS PROGRAM - STEM BASED CLASS FOR YOUTH AGES 10-16 WHERE THEY ARE TAUGHT COOPERATIVE PROBLEM SOLVING WITH THEIR PEERS AND BASIC ROBOTICS PRINCIPLES WITH LEGO MINDSTORMS PRODUCTS. STUDENT

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART III, LINE 4A PROGRAM SERVICE DESCRIPTION	NTS DESIGN, PROGRAM, TEST, AND MODIFY THEIR OWN ROBOTS. IN ADDITION TO THE ABOVE, THE VALP ARAISO FAMILY YMCA BROUGHT THE FOLLOWING EVENTS TO THE COMMUNITY: *HEALTHY KIDS DAY *DADDY DAUGHTER DATE NIGHT *HALLOWEEN AT THE Y *BREAKFAST WITH SANTA . STAFF AND VOLUNTEERS WORK ING WITH YOUTH IN OUR YMCA ARE TRAINED TO RECOGNIZE THE IMPORTANCE OF CULTIVATING POSITIVE ASSETS IN YOUTH AND INCORPORATE THIS TRAINING INTO ALL PROGRAMS. HEALTHY LIVING THE Y IS A LEADING VOICE ON HEALTH AND WELL-BEING. WE BRING FAMILIES CLOSER TOGETHER, ENCOURAGE GOOD HEALTH, AND FOSTER CONNECTIONS THROUGH FITNESS, SPORTS, FUN, AND SHARED INTERESTS. THIS IS PARTICULARLY IMPORTANT AS OUR NATION STRUGGLES WITH AN OBESITY CRISIS; FAMILIES STRUGGLE WITH WORK/LIFE BALANCE; AND INDIVIDUALS SEARCH FOR PERSONAL FULFILLMENT. OUR PROGRAMS ARE ACCESSIBLE, AFFORDABLE, AND OPEN TO ALL FAITHS, BACKGROUNDS, ABILITIES, AND INCOME LEVELS. IN 2019, WE PROVIDED \$219,809 FINANCIAL ASSISTANCE TO PEOPLE WHO OTHERWISE WOULD HAVE FACED ECONOMIC BARRIERS TO PARTICIPATION. THE VALPARAISO FAMILY YMCA HAS ALSO ENGAGED OVER 16,000 ADULT MEMBERS; INCLUDING ALMOST 5,000 SENIORS, IN HEALTHIER LIVING THROUGH OFFERING A VARIETY OF PROGRAMS FOR EVERY AGE AND INTEREST IN THE AQUATICS, SPORTS AND FITNESS AREAS. THIS INCLUDED THE FOLLOWING IN 2019: AQUATIC CLASSES AND EXERCISE; *OVER 119,000 PARTICIPANTS IN FITNESS CLASSES; *1,200 PARTICIPANTS IN OUR ANNUAL 5K/10K RUN OR WALK EVENT; IN ADDITION TO THE ABOVE, THE VALPARAISO FAMILY YMCA: *STRENGTHENED ACTIVE OLDER ADULTS THROUGH A PROGRAM DESIGNED TO MEET THEIR NEEDS - SILVER SNEAKERS. *OFFERS QUALITY, AFFORDABLE HEALTH ENHANCEMENT PROGRAMS TO THE AREA'S WORKFORCE BY PARTNERING WITH 33 COMPANIES. THIS COMMITMENT ALLOWS EMPLOYEES AND THEIR FAMILIES AN OPPORTUNITY TO ENGAGE IN A HEALTHY LIFESTYLE AND PERSONALLY GROW IN AREAS OF INDIVIDUAL INTEREST. *CONDUCTED LIVESTRONG AT THE YMCA PROGRAM SUPPORTING SURVIVORS OF CANCER. THIS PROGRAM HELPS CANCER SURVIVORS IMPROVE THE QUALITY OF THEIR LIFE AND ACHIEVE THEIR HOLISTIC HEALTH GOALS. *PARTNERED WITH A NON-PROFIT HOSPITAL TO DELIVER SERVICES THAT ENHANCE MEMBER'S HEALTH AND WELLNESS ALL GEARED TOWARDS CHRONIC DISEASE PREVENTION. PRIMARY AREAS OF PARTNERSHIP: COMMUNITY AND MEMBERS RECEIVED FREE SCREENINGS FOR VARIOUS AREAS OF WHICH SEVERAL SCREENINGS RESULTED IN CRITICAL FINDINGS THAT WERE LIFE SAVING SEMINARS ON HEALTH AND WELLNESS TOPICS ALL DELIVERED BY MEDICAL PROFESSIONALS HEALTH FAIR, NUTRITION CONSULTATION, AND PHYSICIANS CONSULTATIONS *OTHER SPECIAL EVENTS INCLUDED: SENIOR DAY CHRISTMAS MARKET SENIOR OUTINGS SOCIAL RESPONSIBILITY OUR YMCA BELIEVES IN GIVING BACK AND SUPPORTING OUR NEIGHBORS. WE HAVE BEEN LISTENING AND RESPONDING TO OUR COMMUNITY'S MOST CRITICAL SOCIAL NEEDS FOR 74 YEARS. Y PROGRAMS DESCRIBED BELOW ARE EXAMPLES OF HOW WE DELIVER TRAINING, RESOURCES, AND SUPPORT THAT EMPOWER OUR NEIGHBORS TO EFFECT CHANGE, BRIDGE GAPS, AND OVERCOME OBSTACLES. IN 2019, WE ENGAGED OVER 26,000 YMCA MEMBERS, PARTICIPANTS, A

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART III, LINE 4A PROGRAM SERVICE DESCRIPTION	ND VOLUNTEERS IN ACTIVITIES THAT STRENGTHEN OUR COMMUNITY AND PAVE THE WAY FOR FUTURE GENERATIONS TO THRIVE. THE YMCA IS OPEN TO ALL THROUGH AVAILABLE FINANCIAL ASSISTANCE IN ORDER THAT THE OPPORTUNITY TO PARTICIPATE EXTENDS TO EVERYONE. IN 2018, THE VALPARAISO FAMILY YMCA PROVIDED MEMBERSHIPS TO 10 LOCAL GROUP HOMES AND HUMAN SERVICE AGENCIES, ASSISTANCE TO TAILORING \$71,596. THIS ALLOWED THOSE CLIENTS, WHO CANNOT AFFORD TO PAY FULL FEE, THE OPPORTUNITY TO BUILD SPIRIT, MIND AND BODY. THE VALPARAISO FAMILY YMCA COLLABORATES WITH OPPORTUNITY ENTERPRISES, BOY AND GIRL SCOUTS, ARTHRITIS FOUNDATION, AMERICAN RED CROSS, LOCAL ROTARY AND KIWANIS CLUBS, AS WELL AS THE PORTER COUNTY COMMUNITY SCHOOL SYSTEMS, VALPARAISO UNIVERSITY AND THE CITY OF VALPARAISO TO PROVIDE THE BEST SERVICES TO THE PORTER COUNTY COMMUNITY.

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, LINE 6 CLASSES OF MEMBERS OR STOCKHOLDERS	MEMBERSHIP CERTIFICATES

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, LINE 11B REVIEW OF FORM 990 BY GOVERNING BODY	CVO, BOARD ATTORNEY AND TREASURER WILL REVIEW BEFORE FILING.

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, LINE 12C CONFLICT OF INTEREST POLICY	GOVERNANCE COMMITTEE ENSURES STATEMENTS ARE COMPLETED ANNUALLY AND WITH ALL NEW BOARD MEMBERS. THE COMMITTEE REVIEWS ANY CONFLICTS REPORTED AND ALL MEMBERS ARE REQUIRED TO INFORM THE COMMITTEE OF ANY NEW POTENTIAL CONFLICTS OF INTEREST BETWEEN ANNUAL STATEMENTS.

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, LINE 15A PROCESS TO ESTABLISH COMPENSATION OF TOP MANAGEMENT OFFICIAL	THE EXECUTIVE COMMITTEE CONDUCTS A COMPENSATION EVALUATION ON THE CEO ANNUALLY WHICH INVOLVES AN INDEPENDENT FINANCIAL ADVISOR AND COMPARABLE DATA IS OBTAINED FROM THE NATIONAL YMCA SALARY DATABASE. THE CEO REVIEWS COMPARABLE DATA FOR THE OTHER OFFICERS PROVIDED BY THE NATIONAL YMCA DATABASE ON A PERIODIC BASIS.

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, LINE 15B PROCESS TO ESTABLISH COMPENSATION OF OTHER EMPLOYEES	THE EXECUTIVE COMMITTEE CONDUCTS A COMPENSATION EVALUATION ON THE CEO ANNUALLY WHICH INVOLVES AN INDEPENDENT FINANCIAL ADVISOR AND COMPARABLE DATA IS OBTAINED FROM THE NATIONAL YMCA SALARY DATABASE. THE CEO REVIEWS COMPARABLE DATA FOR THE OTHER OFFICERS PROVIDED BY THE NATIONAL YMCA DATABASE ON A PERIODIC BASIS.

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, LINE 19 REQUIRED DOCUMENTS AVAILABLE TO THE PUBLIC	AUDITED FINANCIAL STATEMENTS ARE ON OUR WEBSITE; ALL OTHER DOCUMENTS AVAILABLE UPON REQUEST.

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART XI, LINE 9 OTHER CHANGES IN NET ASSETS OR FUND BALANCES	NET ASSETS RELEASED FROM RESTRICTIONS \$40,880

SCHEDULE R
(Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.
▶ Attach to Form 990.
▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2019

Open to Public Inspection

Name of the organization
YOUNG MEN'S CHRISTIAN ASSOCIATION OF VALPARAISO INDIANA INC

Employer identification number
35-0876401

Part I Identification of Disregarded Entities. Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity

Part II Identification of Related Tax-Exempt Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
(1)YMCA FOUNDATION OF VALPARAISO IN 1201 CUMBERLAND CROSSING DRIVE VALPARAISO, IN 46383 35-1863331	SUPPORTING ORGANIZATION	IN	501(c)(3)	9	NA		No

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

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

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

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

Part V Transactions With Related Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

Note. Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity

b Gift, grant, or capital contribution to related organization(s)

c Gift, grant, or capital contribution from related organization(s)

d Loans or loan guarantees to or for related organization(s)

e Loans or loan guarantees by related organization(s)

f Dividends from related organization(s)

g Sale of assets to related organization(s)

h Purchase of assets from related organization(s)

i Exchange of assets with related organization(s)

j Lease of facilities, equipment, or other assets to related organization(s)

k Lease of facilities, equipment, or other assets from related organization(s)

l Performance of services or membership or fundraising solicitations for related organization(s)

m Performance of services or membership or fundraising solicitations by related organization(s)

n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)

o Sharing of paid employees with related organization(s)

p Reimbursement paid to related organization(s) for expenses

q Reimbursement paid by related organization(s) for expenses

r Other transfer of cash or property to related organization(s)

s Other transfer of cash or property from related organization(s)

Yes

No

1a

No

1b

No

1c

Yes

1d

No

1e

No

1f

No

1g

No

1h

No

1i

No

1j

No

1k

No

1l

No

1m

Yes

1n

No

1o

No

1p

Yes

1q

Yes

1r

No

1s

Yes

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved

Schedule R (Form 990) 2019

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

[illegible]

Part VII **Supplemental Information**

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

Return Reference	Explanation
Schedule R, Part V, Line 1s OTHER TRANSFER OF CASH OR PROPERTY FROM RELATED ORGANIZATION(S)	RECEIVED FROM: YMCA FOUNDATION OF VALPARAISO IN, INC. AMOUNT: \$67,439.