

## Board of Directors Meeting Minutes

### Details

Date: July 25, 2019 @ 7:30am

Location: YMCA OC – BOD Room

### Presiding

Rosanna Coveyou, Board Chair

**BOD Attendees:** Lisa Alonso (via phone), Brian Constable (via phone), Rosanna Coveyou, Greg Custer, David Lamb, Jeff McBride, Jess Meyers, Mike Proud, John Rochford, Ryan Fessler, Michael Hahn, Minh Hoang, Sean Peasley

**BOD Absent:** Juliette Meunier, Don Saulic, Jay Scott

**Staff Attendees:** Dolores Daly, Joyce Kirchhofer, Anna Romiti, Christine Salas, Crystal Immerman

**Staff Absent:** Sarah Steffen Garcia

**Call to order** – Rosanna Coveyou, Board Chair

- Call to order 7:43am

**Invocation** – Mike Proud

**Approval of Minutes** – John Rochford, Secretary

- June 25, 2019
  - John asked if everyone had the opportunity to read the minutes from June 25<sup>th</sup> and if anyone has any questions or comments.
  - Ryan Fessler: Update/Change first bullet point of minutes (remove introduction of Ryan & Brian)
    - David Lamb motioned for the approval of the minutes
    - Jess Meyers seconded the motion
    - All approved, not nays or abstentions

### Action Item

- 2018 Tax Returns – recommended by the Audit Committee
  - Changes/Corrections to be made
    - Update/Correct BOD Chair (Remove Bob Traut)
    - Joyce/Alicia to review ALL BOD officers listed on the returns and update accordingly

- Michael Hahn motioned for the approval of the minutes subject of the above mentioned updates/corrections
- David Lamb seconded the motion
- All approved, not nays or abstentions

#### **Committee Meeting Minutes - Attached for your information**

- Finance Committee
  - Sean commented on the minutes and pointed out the Huntington Beach update; rent reduction and extended 18 month lease.
- Executive Compensation
  - Dave gave a brief overview of the extended efforts that were made by the Executive Compensation Committee to develop the employment agreement for Jeff McBride. Asked the BOD if anyone had any questions or comments regarding the information in the packet.
  - Sean asked if this was an annual task. Dave responded that this is a 4 year agreement (1<sup>st</sup> year has already passed) and then there will be one year extensions thereafter for an additional 3 years.
  - Ryan asked about the retention plan. Does the BOD set those for the CEO? David Lamb responded that the compensation committee works with Jeff regarding his goals so this does not require the whole board.

#### **Mission Vision Values – Mike Proud**

- Continuance of prior meeting(s)
    - MISSION STATEMENT: To advance the YMCA of Orange County's Mission through vision and governance to ensure a focused, sustainable and impactful organization.
    - WORD SMITH:
      - NEW PROPOSED MISSION STATEMENT: Advancing the YMCA's Mission through vision and governance to ensure a strategic, sustainable and impactful organization.
  - Creation of Board Vision Statement
    - Mike went through the PowerPoint presentation regarding vision.
      - What does success look like for the Board?
        - Less specific. Needs to be more general and inspirational.
        - Needs to be measurable and able to drive the business.
        - Executive Leadership to narrow it down to 3-4 areas where "we" exist today to help provide guidance for the BOD to create the Board's vision statement.
- \*\*\*Key thing to remember is that we are creating a vision statement for the BOD not for the organization. \*\*\*

#### **Other Business/QA**

- We will keep August 2<sup>nd</sup> retreat date to continue the discussion regarding the Board's vision statement.

#### **Adjourn – 9:21am**

# Creation of Board Vision Statement



## What we want to achieve

**Vision:** A picture of a **desired future** that supports the Mission, or an image of the future the Board of Directors seek to create. This is what the world would look like if we succeed with our Mission. This is to be articulated in practical and achievable terms.

In short, the Vision Statement answers the “**What**” question for the Board of Directors Mission Statement. “**This is WHAT we will do to accomplish our Mission!**”

## YMCA of OC Vision Statement

To improve lives and strengthen character by fostering youth and family development, healthy living and social responsibility driven by passionate staff and volunteers.

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## The Keys to a Compelling Vision Statement

Here are some key elements to the Board's **Vision Statement**:

- It should describe the Board's desired future. This should be a clear and inspiring long-term (5-10 years) change which is realized as a result of the Board's Mission Statement.
- It is not a detailed plan for the future, rather, it should harness overarching principles which express inspiration, passion and aspirations for the Board's future we are all working toward.
- It should be stated in achievable terms. This Vision Statement should be reviewed regularly to make sure it is not a "pie in the sky" statement or has become irrelevant, but rather it is something which can actually be accomplished.
- It should serve as an evaluative tool for decision making. As a "What we will do" statement it should be rooted in the projected (future) needs we will seek to address and how we will do that. As needs change, our Vision Statement must change.
- It should serve to help others envision the future of the Board's work.

## YMCA of OC Vision Statement

To improve lives and strengthen character by fostering youth and family development, healthy living and social responsibility driven by passionate staff and volunteers.

## Steps to a Vision Statement

Our **Vision Statement** should:

- Be concise: While length is not as much a factor as the Mission Statement, shorter is better.
- Be clear: Don't try to cram too much into the Vision Statement. We could ask, "What needs are we seeking to meet?" Focus on just a few overarching principles and generally how those will be accomplished.
- Have a timeframe in mind. Again, this needs to be achievable so it is not a "once for all" statement. Since we do not know what the future holds, this needs to be set far enough out to inspire focus, but not too far so as to be unrealistic.
- Make it future oriented.
- Be inspiring. This statement should capture an enthusiasm for what we are doing.
- Answer key questions:
  - What does success look like for the Board?
  - How will the YMCA of OC be different if we succeed in our Mission?

## Examples of Vision Statements

**The Smithsonian Institution:**

Our Mission: The increase and diffusion of knowledge

Our Vision: Shaping the future by preserving our heritage, discovering new knowledge, and sharing our resources with the world

**Habitat for Humanity:**

Our Mission: Seeking to put God's love into action, Habitat for Humanity brings people together to build homes, communities and hope

Our Vision: A world where everyone has a decent place to live

## Examples of Vision Statements

### American Red Cross:

Our Mission: Prevents and alleviates human suffering in the face of emergencies by mobilizing the power of volunteers and the generosity of donors

Our Vision: The American Red Cross, through its strong network of volunteers, donors and partners, is always there in times of need. We aspire to turn compassion into action so that...

...all people affected by disaster across the country and around the world receive care, shelter and hope;

...our communities are ready and prepared for disasters;

...everyone in our country has access to safe, lifesaving blood and blood products;

...all members of our armed services and their families find support and comfort whenever needed; and

...in an emergency, there are always trained individuals nearby, ready to use their Red Cross skills to save lives.

## Getting Started

Here is an example of how we can get started:

Five years from now the YMCA of OC Board of Directors will \_\_\_\_\_  
by \_\_\_\_\_.



#### **Our Mission**

To put Christian principles into practice through programs that build healthy spirit, mind, and body for all.

#### **Our Vision**

To improve lives and strengthen character through Youth Development, Healthy Living and Social Responsibility driven by passionate staff and volunteers.

#### **Our Values**

Caring, Honesty Respect, and Responsibility – Our values are celebrated by staff and members and provide a positive foundation for all Y programs and a healthy connection with others.

## **Board of Directors Meeting Agenda**

### **Details**

Date: July 27<sup>th</sup> @ 7:30am

Location: YMCA OC – BOD Room\*

\*Conference line 712-775-7100, Access code: 187065#, Press: 1

### **Presiding**

Rosanna Coveyou, Board Chair

**Call to order** –Rosanna Coveyou, Board Chair

**Invocation** – Mike Proud, 5 minutes

**Approval of Minutes** – John Rochford, Secretary, 5 minutes

- June 27, 2019

### **Action Item**

- 2018 Tax Returns
  - Recommended by Audit Committee

**Committee Meeting Minutes** - Attached for your information

- Finance Committee
- Executive Compensation

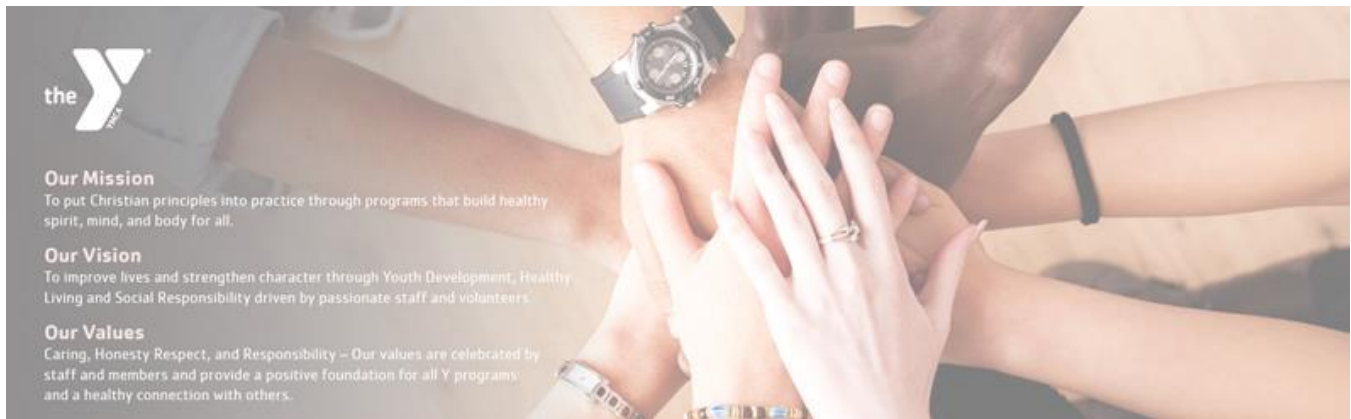
**Mission Vision Values** – Mike Proud

- Continuance of prior meeting(s)
  - MISSION STATEMENT: To advance the YMCA of Orange County's Mission through vision and governance to ensure a focused, sustainable and impactful organization.
- Creation of Board Vision Statement

**Other Business/QA**

**Adjourn**





## Board of Directors Meeting Minutes

### Details

Date: June 27, 2019 @ 7:30am  
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### Presiding

Rosanna Coveyou, Board Chair

**BOD Attendees:** Lisa Alonso, Rosanna Coveyou, Greg Custer, David Lamb, Jeff McBride, Jess Meyers, Mike Proud, John Rochford, Don Saulic, Jay Scott, Juliette Meunier

**BOD Absent:** Brian Constable, Ryan Fessler, Michael Hahn, Minh Hoang, Sean Peasley

**Staff Attendees:** Dolores Daly, Joyce Kirchhofer, Ana Romiti, Christine Salas, Sarah Steffen Garcia  
**Staff Absent:** Crystal Immerman

**Call to order** – Rosanna Coveyou, Board Chair

- Call to order 7:36am
- Rosanna started the meeting and introduced our two new BOD members, Ryan Fessler and Brian Constable who gave a brief bio and “why they’re Y”.

**Invocation** – Juliette Meunier

**Approval of Minutes** – John Rochford, Secretary

- May 30, 2019 – Annual Meeting
  - John asked if everyone has had the opportunity to read the minutes from April 25<sup>th</sup> and if anyone has any questions or comments.
    - Rosanna has one change; strike the last 6 bullet points from the YOC Board Vision and Goals.
      - Crystal to update May 30<sup>th</sup> minutes and upload to BOD PORTAL
        - Completed and Uploaded as of July 16, 2019
      - Minutes can be approved as presented given the requested changes are not material.
    - David Lamb motioned for the approval of the minutes
    - Don Saulic seconded the motion
    - All approved, not nays or abstentions

### **Confidentiality Agreement – Jay Scott**

- Legal Committee presented the confidentiality agreement to the BOD.
  - Recommended by Legal Committee to have all (new) BOD members and/or Committee members sign when joining.
  - Next Steps: All BOD members sign and return to Jay Scott with a copy to Crystal Immerman
  - DUE DATE: August 2, 2019
    - Jess Meyers motioned to approve for all BOD/Committee members sign
    - Mike Proud seconded the motion
    - All approved, not nays or abstentions

### **Onboarding Task Force – Juliette Meunier**

- Governance Committee assigned a new Task Force to develop an onboarding and orientation process for all (new) BOD members; to get new BOD members engaged as early as possible and get everyone familiar with the BOD's Mission, Vision and Values.
  - Task Force Members: Ryan Fessler, Lisa Alonso, Jay Scott, Dolores Daly and Anna Romiti.

### **Board Governance – Juliette Meunier, Vice Chair**

- Board Expectations Document -
  - Characteristics & Competences: An email went out last week to all BOD members to vote on the top three characteristics.
    - #1 Inquisitive
    - #2 Compassionate
    - #3 Emotionally Mature
  - An all BOD discussion resulted in the realization that these words have different meanings to different individuals.
  - Juliette: These words need to be defined so that we are all thinking of them in the exact same way. The Governance Committee need to digest this discussion and define what it means to have these 'words'. We will come back to the BOD after our next governance meeting (meeting is August 12, 2019)
  - Juliette: Competencies: Competencies are different between different individuals. Once person will not have all of the competences but as a whole BOD we should have all of them represented. The Governance Committee will get back to the BOD with definitions.

### **Mission Vision Values – Mike Proud**

- Our Mission is our 'why'
- Who does our BOD serve
- Questions to ask
  - Who is the focus of our work
  - Who do we exist to serve
  - Who is most directly affected by our work

- Serving \_\_\_\_\_ will best help the organization accomplish its Mission
- The first question is “who do we serve”, once that is determined then we need to look at the bylaws to ensure we compliant and following those rules.
  - Dolores gave a brief overview of Article 5 from the bylaws
  - Please reach out to Crystal Immerman if you would like a copy
- Discussion will continue at the Mission Vision Values retreat on July 12<sup>th</sup>

### **Committee Meeting Minutes**

- Finance, Investment & Board Governance
  - Rosanna asked if everyone had the opportunity to review these minutes and asked if anyone had questions or comments.
  - No discussion needed by BOD

**Adjourn**

**9:04am**

**YMCA OF ORANGE COUNTY  
BOARD OF DIRECTORS  
ACTION ITEM**

**FOR BOARD ACTION ON:**

Thursday, July 25, 2019

**RECOMMENDED BY:**

Audit Committee

**RECOMMENDATION:**

The Board of Directors approves the YMCA of Orange County's 2018 Tax Return (Federal Form 990) for the year ending December 31, 2018.

**REASON FOR ACTION:**

Per the IRS Regulations, the Board of Directors or a committee designated thereof must review and approve the 990 tax return.

**FINANCIAL IMPACT AND FUNDING SOURCE:**

None



**FOR YOUTH DEVELOPMENT   FOR HEALTH LIVING   FOR SOCIAL RESPONSIBILITY**

## Return of Organization Exempt From Income Tax

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

2018

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

- ▶ Do not enter social security numbers on this form as it may be made public.  
▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

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

## B Check if applicable:

- ☐ Address change  
☐ Name change  
☐ Initial return  
☐ Final return/terminated  
☐ Amended return  
☐ Application pending

C YOUNG MEN'S CHRISTIAN ASSOCIATION OF  
ORANGE COUNTY  
13821 NEWPORT AVE. #200  
TUSTIN, CA 92780

## D Employer identification number

95-1644055

## E Telephone number

714-549-9622

G Gross receipts \$ 61,159,696.

F Name and address of principal officer: JEFF MCBRIDE  
SAME AS C ABOVE

H(a) Is this a group return for subordinates? ☐ Yes ☒ No  
H(b) Are all subordinates included? ☐ Yes ☐ No  
If "No," attach a list. (see instructions)

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

J Website: ▶ YMCAOC.ORG

H(c) Group exemption number ▶

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶

L Year of formation: 1922

M State of legal domicile: CA

## Part I Summary

Activities & Governance	1	Briefly describe the organization's mission or most significant activities: STRENGTHENING THE FOUNDATIONS OF COMMUNITY IS OUR CAUSE. WE WORK TO MAKE SURE THAT EVERYONE REGARDLESS OF AGE, INCOME OR BACKGROUND HAS THE OPPORTUNITY TO LEARN, GROW AND THRIVE THROUGH OUR FACILITIES, FITNESS PROGRAMS, FAMILY PROGRAMMING, COMMUNITY EVENTS AND MORE.		
	2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3	Number of voting members of the governing body (Part VI, line 1a)	3	16
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	15
	5	Total number of individuals employed in calendar year 2018 (Part V, line 2a)	5	1,877
	6	Total number of volunteers (estimate if necessary)	6	290
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	-432,935.
	b	Net unrelated business taxable income from Form 990-T, line 38	7b	-330,132.
Revenue	8	Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9	Program service revenue (Part VIII, line 2g)	4,607,021.	8,786,131.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	36,258,072.	38,234,751.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	1,062,796.	-190,153.
	12	Total revenue — add lines 8 through 11 (must equal Part VIII, column (A), line 12)	110,117.	-171,400.
	12		42,038,006.	46,659,329.
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	1,144,121.	1,135,077.
	14	Benefits paid to or for members (Part IX, column (A), line 4)		
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	23,429,270.	25,845,979.
	16a	Professional fundraising fees (Part IX, column (A), line 11e)		
	b	Total fundraising expenses (Part IX, column (D), line 25) ▶ 371,260.		
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	16,605,109.	16,817,077.
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	41,178,500.	43,798,133.
	19	Revenue less expenses. Subtract line 18 from line 12	859,506.	2,861,196.
	Net Assets or Fund Balances	20	Total assets (Part X, line 16)	Beginning of Current Year
21		Total liabilities (Part X, line 26)	32,891,035.	35,952,321.
22		Net assets or fund balances. Subtract line 21 from line 20	8,780,022.	9,676,772.
		24,111,013.	26,275,549.	

## Part II Signature Block

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

Sign Here	Signature of officer		Date	
	JOYCE KIRCHHOFFER		CFO	
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed PTIN
	CHRISTINA M. WENK, CPA			P01255081
	Firm's name	Firm's EIN		
	WHITE NELSON DIEHL EVANS LLP	33-0686301		
	Firm's address	Phone no.		
	2875 MICHELLE DRIVE, SUITE 300	(714) 978-1300		
	IRVINE, CA 92606			

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

BAA For Paperwork Reduction Act Notice, see the separate instructions.

TEEA0101L 08/20/18

Form 990 (2018)

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

THE YMCA OF ORANGE COUNTY PUTS CHRISTIAN PRINCIPLES INTO PRACTICE THROUGH PROGRAMS THAT BUILD SPIRIT, MIND AND BODY FOR ALL.

**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 \$ 17,494,476. including grants of \$ 630,094.) (Revenue \$ 21,715,459.)

THE YMCA PROVIDES A SAFE AND INCLUSIVE BEFORE-AND-AFTER SCHOOL CARE PROGRAM WHICH SUPPORTS THE NEEDS AND PRIORITIES FOR THE CHILD, THE FAMILY, AND THE SCHOOL. OUR PROGRAMS FACILITATE THE DEVELOPMENT OF THE WHOLE CHILD THROUGH MEANINGFUL EXPERIENCES, PROGRAMS, AND COLLABORATIONS THAT BUILD RELATIONSHIPS AND A SENSE OF COMMUNITY. CURRENTLY, THE Y DELIVERS CURRICULUM-BASED PROGRAMMING ON 76 SCHOOL CAMPUS LOCATIONS THROUGHOUT ORANGE COUNTY, RIVERSIDE COUNTY AND POMONA VALLEY, IN ADDITION, WE PROVIDE YEAR-ROUND EXPERIENCES THROUGH DAY CAMPS AND CLUBS. YOUTH EXPERIENCE CURRICULUM THROUGH A VARIETY OF CONTENT AREAS, HANDS-ON ACTIVITIES, CLUBS, SERVICE LEARNING PROJECTS, AND ENRICHMENT CENTERS.

**4b** (Code: ) (Expenses \$ 12,863,176. including grants of \$ 283,811.) (Revenue \$ 11,320,168.)

THE YMCA PROVIDES COMPREHENSIVE HEALTH & WELLNESS PROGRAMMING TO YOUTH AND ADULTS IN THE ORANGE AND LOS ANGELES COUNTIES. THROUGH QUALITY PROGRAMS AND PARTNERSHIPS THAT SPAN ACROSS 7 LOCATIONS AND 7 CITIES, THE COMMUNITY RECEIVES OPPORTUNITIES TO ENGAGE IN HEALTHIER HABITS, COMMUNITY INVOLVEMENT, GIVING BACK, AND BEING CONNECTED. THE Y IS A PLACE WHERE EVERYONE CAN WORK TOWARD THEIR OWN GOALS BY CHALLENGING THEMSELVES TO LEARN A NEW SKILL OR HOBBY, FOSTERING CONNECTIONS WITH FRIENDS, AND BRINGING LOVED ONES CLOSER TOGETHER THROUGH FAMILY-CENTERED HEALTHY ACTIVITIES. AT THE Y, IT'S NOT THE ACTIVITY AS MUCH AS IT IS ABOUT THE BENEFITS OF LIVING HEALTHIER TOGETHER.

**4c** (Code: ) (Expenses \$ 3,438,970. including grants of \$ 83,661.) (Revenue \$ 1,388,743.)

THE YMCA'S MISSION DOES NOT STOP AT TRADITIONAL SCHOOL OR FITNESS SETTING, BUT EXTENDS BEYOND TO MEET THE NEEDS OF THOSE IN OUR COMMUNITY WHO MAY HAVE SPECIAL NEEDS. THROUGH KEY PROGRAMS, THE Y OFFERS ALL COMMUNITY MEMBERS THE ABILITY TO PARTICIPATE IN PROGRAMS, MAKE NEW FRIENDS, BUILD MEMORIES, AND LIVE LIFE TO THEIR BEST. NEW HORIZONS IS A PROGRAM FOR ADULTS LIVING WITH DEVELOPMENTAL DISABILITIES AND SPECIAL NEEDS AGES 18 AND UP.

THE NEW HORIZONS PROGRAM PROVIDES SAFE AND SUPERVISED RECREATIONAL OUTINGS IN THE COMMUNITY THAT OFFER SOCIAL INTERACTION, SKILL BUILDING, AND LIFELONG FRIENDSHIPS. WHILE PARTICIPANTS ARE HAVING FUN, THEIR FULL-TIME CAREGIVERS ARE PROVIDED WITH THE "TIME OFF" THEY NEED TO BETTER CARE FOR THEIR LOVED ONES.

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

(Expenses \$ 2,915,696. including grants of \$ 137,510.) (Revenue \$ 3,510,630.)

**4e** Total program service expenses 36,712,318.

**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	X	
2 Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?	X	
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		X
4 <b>Section 501(c)(3) organizations.</b> 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		X
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		X
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		X
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		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If 'Yes,' complete Schedule D, Part III		X
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		X
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	X	
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	X	
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		X
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		X
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		X
e Did the organization report an amount for other liabilities in Part X, line 25? If 'Yes,' complete Schedule D, Part X	X	
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	X	
12a Did the organization obtain separate, independent audited financial statements for the tax year? If 'Yes,' complete Schedule D, Parts XI and XII	X	
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	X	
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
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		X
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		X
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		X
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)		X
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	X	
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		X
20a Did the organization operate one or more hospital facilities? If 'Yes,' complete Schedule H		X
b If 'Yes' to line 20a, did the organization attach a copy of its audited financial statements to this return?		
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	X	

**Part IV Checklist of Required Schedules** (continued)

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

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

	Yes	No
<b>1a</b> Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable.	94	
<b>1b</b> Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.	0	
<b>1c</b> Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	



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

	Yes	No
<b>2a</b> Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return. . . . . <b>2a</b> 1,877		
<b>b</b> If at least one is reported on line 2a, did the organization file all required federal employment tax returns? . . . . . <b>2b</b>	X	
<b>Note.</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)		
<b>3a</b> Did the organization have unrelated business gross income of \$1,000 or more during the year? . . . . . <b>3a</b>	X	
<b>b</b> If 'Yes,' has it filed a Form 990-T for this year? If 'No' to line 3b, provide an explanation in Schedule O. . . . . <b>3b</b>	X	
<b>4a</b> At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? . . . . . <b>4a</b>		X
<b>b</b> If 'Yes,' enter the name of the foreign country: ▶ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
<b>5a</b> Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? . . . . . <b>5a</b>		X
<b>b</b> Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? . . . . . <b>5b</b>		X
<b>c</b> If 'Yes,' to line 5a or 5b, did the organization file Form 8886-T? . . . . . <b>5c</b>		
<b>6a</b> Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions? . . . . . <b>6a</b>		X
<b>b</b> If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? . . . . . <b>6b</b>		
<b>7 Organizations that may receive deductible contributions under section 170(c).</b>		
<b>a</b> Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? . . . . . <b>7a</b>	X	
<b>b</b> If 'Yes,' did the organization notify the donor of the value of the goods or services provided? . . . . . <b>7b</b>	X	
<b>c</b> Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? . . . . . <b>7c</b>		X
<b>d</b> If 'Yes,' indicate the number of Forms 8282 filed during the year. . . . . <b>7d</b>		
<b>e</b> Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? . . . . . <b>7e</b>		X
<b>f</b> Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? . . . . . <b>7f</b>		X
<b>g</b> If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? . . . . . <b>7g</b>		
<b>h</b> If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? . . . . . <b>7h</b>		
<b>8 Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year? . . . . . <b>8</b>		
<b>9 Sponsoring organizations maintaining donor advised funds.</b>		
<b>a</b> Did the sponsoring organization make any taxable distributions under section 4966? . . . . . <b>9a</b>		
<b>b</b> Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? . . . . . <b>9b</b>		
<b>10 Section 501(c)(7) organizations.</b> Enter:		
<b>a</b> Initiation fees and capital contributions included on Part VIII, line 12. . . . . <b>10a</b>		
<b>b</b> Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities. . . . . <b>10b</b>		
<b>11 Section 501(c)(12) organizations.</b> Enter:		
<b>a</b> Gross income from members or shareholders. . . . . <b>11a</b>		
<b>b</b> Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.) . . . . . <b>11b</b>		
<b>12a Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041? . . . . . <b>12a</b>		
<b>b</b> If 'Yes,' enter the amount of tax-exempt interest received or accrued during the year. . . . . <b>12b</b>		
<b>13 Section 501(c)(29) qualified nonprofit health insurance issuers.</b>		
<b>a</b> Is the organization licensed to issue qualified health plans in more than one state? . . . . . <b>13a</b>		
<b>Note.</b> See the instructions for additional information the organization must report on Schedule O.		
<b>b</b> Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans. . . . . <b>13b</b>		
<b>c</b> Enter the amount of reserves on hand . . . . . <b>13c</b>		
<b>14a</b> Did the organization receive any payments for indoor tanning services during the tax year? . . . . . <b>14a</b>		X
<b>b</b> If 'Yes,' has it filed a Form 720 to report these payments? If 'No,' provide an explanation in Schedule O. . . . . <b>14b</b>		
<b>15</b> Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? . . . . . <b>15</b>		X
If 'Yes,' see instructions and file Form 4720, Schedule N.		
<b>16</b> Is the organization an educational institution subject to the section 4968 excise tax on net investment income? . . . . . <b>16</b>		X
If 'Yes,' complete Form 4720, Schedule O.		

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

	Yes	No
<b>1 a</b> Enter the number of voting members of the governing body at the end of the tax year. . . . . <b>1 a</b> 16 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>b</b> Enter the number of voting members included in line 1a, above, who are independent . . . . . <b>1 b</b> 15		
<b>2</b> 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? . . . . . <b>2</b> SEE SCHEDULE O	X	
<b>3</b> 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? . . . . . <b>3</b>		X
<b>4</b> Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? . . . . . <b>4</b>		X
<b>5</b> Did the organization become aware during the year of a significant diversion of the organization's assets? . . . . . <b>5</b>		X
<b>6</b> Did the organization have members or stockholders? . . . . . <b>6</b>		X
<b>7 a</b> 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? . . . . . <b>7 a</b>		X
<b>b</b> Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? . . . . . <b>7 b</b>		X
<b>8</b> Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
<b>a</b> The governing body? . . . . . <b>8 a</b>	X	
<b>b</b> Each committee with authority to act on behalf of the governing body? . . . . . <b>8 b</b>	X	
<b>9</b> 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. . . . . <b>9</b>		X

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

	Yes	No
<b>10 a</b> Did the organization have local chapters, branches, or affiliates? . . . . . <b>10 a</b>	X	
<b>b</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? . . . . . <b>10 b</b>	X	
<b>11 a</b> Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? . . . . . <b>11 a</b>	X	
<b>b</b> Describe in Schedule O the process, if any, used by the organization to review this Form 990. SEE SCHEDULE O		
<b>12 a</b> Did the organization have a written conflict of interest policy? If 'No,' go to line 13. . . . . <b>12 a</b>	X	
<b>b</b> Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? . . . . . <b>12 b</b>	X	
<b>c</b> Did the organization regularly and consistently monitor and enforce compliance with the policy? If 'Yes,' describe in Schedule O how this was done. . . . . <b>12 c</b> SEE SCHEDULE O	X	
<b>13</b> Did the organization have a written whistleblower policy? . . . . . <b>13</b>	X	
<b>14</b> Did the organization have a written document retention and destruction policy? . . . . . <b>14</b>	X	
<b>15</b> 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?		
<b>a</b> The organization's CEO, Executive Director, or top management official. SEE SCHEDULE O. . . . . <b>15 a</b>	X	
<b>b</b> Other officers or key employees of the organization. SEE SCHEDULE O. . . . . <b>15 b</b>	X	
If 'Yes' to line 15a or 15b, describe the process in Schedule O (see instructions).		
<b>16 a</b> Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? . . . . . <b>16 a</b>		X
<b>b</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? . . . . . <b>16 b</b>		

**Section C. Disclosure**

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

**18** Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

☒ Own website ☐ Another's website ☒ Upon request ☐ Other (explain in Schedule O)

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

**20** State the name, address, and telephone number of the person who possesses the organization's books and records ▶

JOYCE KIRCHHOFFER 13821 NEWPORT AVE. #200 TUSTIN CA 92780 714-549-9622

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

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

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

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) BETH HANEY BOARD - 3/29/18	1 0	X						0.	0.	0.
(2) BOB TRAUT CHAIR - 3/29/18	2 0	X		X				0.	0.	0.
(3) GREG CUSTER BOARD MEMBER	1 0	X						0.	0.	0.
(4) CHRISTY LEWIS CHAIR - 3/21/18	2 0	X		X				0.	0.	0.
(5) DAVID K. LAMB PAST CHAIR	3 0	X		X				0.	0.	0.
(6) KATIE O'CONNOR BOARD MEMBER	2 0	X						0.	0.	0.
(7) JAY SCOTT BOARD MEMBER	2 0	X						0.	0.	0.
(8) JEFF MCBRIDE PRESIDENT	40 0	X		X				508,068.	0.	58,241.
(9) JOHN MCCARTY BOARD - 3/29/18	1 0	X						0.	0.	0.
(10) JOHN ROCHFORD VICE CHAIR	3 0	X		X				0.	0.	0.
(11) JULIETTE MEUNIER BOARD MEMEBER	3 0	X						0.	0.	0.
(12) MIKE PROUD BOARD MEMBER	0 0	X						0.	0.	0.
(13) MICHAEL HAHN BOARD MEMBER	2 0	X						0.	0.	0.
(14) MINH HOANG BOARD MEMBER	2 0	X						0.	0.	0.

BAA

TEEA0107L 08/03/18

Form 990 (2018)

**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			
(15) ROSANNA COVEYOU SECRETARY	1 0	X		X			0.	0.	0.
(16) SEAN PEASLEY BOARD MEMBER	2 0	X					0.	0.	0.
(17) WEIKKO WIRTA VICE CHAIR	2 0	X		X			0.	0.	0.
(18) JEAN-PAUL AFIF BOARD - 3/29/18	1 0	X					0.	0.	0.
(19) DON SAULIC BOARD MEMBER	2 0	X					0.	0.	0.
(20) JESS MEYERS BOARD MEMBER	0 0	X					0.	0.	0.
(21) LISA ALONSO BOARD MEMBER	0 0	X					0.	0.	0.
(22) JOYCE KIRCHHOFFER CFO	40 0			X			188,664.	0.	21,164.
(23) JOAN LOCH ASST SEC 6/1/18	40 0			X			44,746.	0.	6,901.
(24) DOLORES DALY CHIEF OPERATIONS OFFICER	40 0				X		190,847.	0.	22,921.
(25) TRICIA QUINN DIRECTOR OF OPERATIONS	40 0				X		157,019.	0.	9,151.
<b>1 b Sub-total</b>							1,089,344.	0.	118,378.
<b>c Total from continuation sheets to Part VII, Section A</b>							687,410.	0.	79,669.
<b>d Total (add lines 1b and 1c)</b>							1,776,754.	0.	198,047.
<b>2</b> Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization <b>9</b>									

	Yes	No
<b>3</b> Did the organization list any <b>former</b> officer, director, or trustee, key employee, or highest compensated employee on line 1a? <i>If 'Yes,' complete Schedule J for such individual.</i>		X
<b>4</b> 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>	X	
<b>5</b> 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>		X

**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
DORAN CONSTRUCTION 380 N. PALM STREET SUITE C BREA, CA 92821	CONSTRUCTION SERVICE	218,538.
SEYFARTH SHAW ATTORNEYS. LLP 3807 COLLECTIONS CENTER DRIVE CHICAGO, IL 60611	ATTORNEY SERVICES	522,617.
BEYOND BUILDING MAINTENANCE, INC. 1233 SOUTH WRIGHT SANTA ANA, CA 92705	MAINTENANCE SERVICES	272,860.
THE PERFECT IMPRESSION 27111 ALISO CREEK RD, STE 145 ALISO VIEJO, CA 92603	PROMO ITEM PRODUCTIO	197,073.
SCCG INC. 16027 BROOKHURST ST. #I-438 FOUNTAIN VALLEY, CA 92708	IT CONSULTING	395,200.
<b>2</b> Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization <b>13</b>		

# 2018

Name of the Organization

Employer Identification number

YOUNG MEN'S CHRISTIAN ASSOCIATION OF

95-1644055

## Part VII Continuation: Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

[illegible]

**Part VIII Statement of Revenue**Check if Schedule O contains a response or note to any line in this Part VIII ☐

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1 a</b> Federated campaigns .....	<b>1 a</b>				
	<b>b</b> Membership dues .....	<b>1 b</b>				
	<b>c</b> Fundraising events .....	<b>1 c</b> 76,465.				
	<b>d</b> Related organizations .....	<b>1 d</b>				
	<b>e</b> Government grants (contributions) .....	<b>1 e</b> 2,019,454.				
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above .....	<b>1 f</b> 6,690,212.				
	<b>g</b> Noncash contributions included in lines 1a-1f: \$	4,059,000.				
	<b>h Total.</b> Add lines 1a-1f .....		8,786,131.			
<b>Program Service Revenue</b>	<b>Business Code</b>					
	<b>2 a</b> <u>CHILDCARE FEES</u> .....	624410	21,715,459.	21,715,459.		
	<b>b</b> <u>MEMBERSHIP FEES</u> .....	624100	8,235,559.	8,235,559.		
	<b>c</b> <u>HEALTH &amp; FITNESS FEES</u> .....	624100	3,084,609.	3,084,609.		
	<b>d</b> <u>ADVENTURE GUIDE FEES</u> .....	624100	2,087,083.	2,087,083.		
	<b>e</b> <u>CAMP FEES</u> .....	624100	1,423,548.	1,423,548.		
	<b>f</b> All other program service revenue .....	WKS	1,688,493.	1,688,493.		
	<b>g Total.</b> Add lines 2a-2f .....		38,234,751.			
<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest and other similar amounts) .....		336,498.			336,498.
	<b>4</b> Income from investment of tax-exempt bond proceeds .....					
	<b>5</b> Royalties .....					
	<b>6 a</b> Gross rents .....	(i) Real 192,815.	(ii) Personal			
	<b>b</b> Less: rental expenses .....	625,750.				
	<b>c</b> Rental income or (loss) .....	-432,935.				
	<b>d</b> Net rental income or (loss) .....		-432,935.		-432,935.	
	<b>7 a</b> Gross amount from sales of assets other than inventory .....	(i) Securities 13221240.	(ii) Other 2,650.			
	<b>b</b> Less: cost or other basis and sales expenses .....	13237642.	512,899.			
	<b>c</b> Gain or (loss) .....	-16,402.	-510,249.			
	<b>d</b> Net gain or (loss) .....		-526,651.			-526,651.
	<b>8 a</b> Gross income from fundraising events (not including \$ 76,465. of contributions reported on line 1c). See Part IV, line 18 .....	<b>a</b> 210,700.				
	<b>b</b> Less: direct expenses .....	<b>b</b> 124,076.				
	<b>c</b> Net income or (loss) from fundraising events .....		86,624.			86,624.
	<b>9 a</b> Gross income from gaming activities. See Part IV, line 19 .....	<b>a</b>				
	<b>b</b> Less: direct expenses .....	<b>b</b>				
	<b>c</b> Net income or (loss) from gaming activities .....					
<b>10 a</b> Gross sales of inventory, less returns and allowances .....	<b>a</b>					
<b>b</b> Less: cost of goods sold .....	<b>b</b>					
<b>c</b> Net income or (loss) from sales of inventory .....						
<b>Miscellaneous Revenue</b>		<b>Business Code</b>				
<b>11 a</b> <u>MISCELLANEOUS</u> .....	624100	174,911.			174,911.	
<b>b</b> .....						
<b>c</b> .....						
<b>d</b> All other revenue .....						
<b>e Total.</b> Add lines 11a-11d .....		174,911.				
<b>12 Total revenue.</b> See instructions .....		46,659,329.	38,234,751.	-432,935.	71,382.	

**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. ☐

<b>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</b>	<b>(A)</b> Total expenses	<b>(B)</b> Program service expenses	<b>(C)</b> Management and general expenses	<b>(D)</b> Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21.	25,700.	25,700.		
2 Grants and other assistance to domestic individuals. See Part IV, line 22.	1,109,377.	1,109,377.		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16.				
4 Benefits paid to or for members.				
5 Compensation of current officers, directors, trustees, and key employees.	1,378,162.	336,610.	1,041,552.	0.
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B).	0.	0.	0.	0.
7 Other salaries and wages.	20,063,150.	17,990,665.	1,944,249.	128,236.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions).				
9 Other employee benefits.	2,618,915.	2,165,585.	427,348.	25,982.
10 Payroll taxes.	1,785,752.	1,575,496.	199,444.	10,812.
11 Fees for services (non-employees):				
a Management.				
b Legal.				
c Accounting.				
d Lobbying.				
e Professional fundraising services. See Part IV, line 17.				
f Investment management fees.				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	2,182,516.	231,231.	1,940,013.	11,272.
12 Advertising and promotion.				
13 Office expenses.	363,013.	321,146.	41,502.	365.
14 Information technology.				
15 Royalties.				
16 Occupancy.	3,663,466.	3,633,635.	29,586.	245.
17 Travel.				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials.				
19 Conferences, conventions, and meetings.	626,937.	377,578.	238,872.	10,487.
20 Interest.	85,112.	8,487.	76,625.	
21 Payments to affiliates.	413,444.	401,936.	2,302.	9,206.
22 Depreciation, depletion, and amortization.	1,599,466.	1,480,771.	118,693.	2.
23 Insurance.	531,925.	530,449.	856.	620.
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a <u>PROGRAM COSTS</u>	4,095,348.	4,062,760.	32,399.	189.
b <u>EQUIPMENT</u>	725,916.	503,135.	217,654.	5,127.
c <u>CREDIT CARD AND BANK FEES</u>	658,261.	590,684.	64,994.	2,583.
d <u>PRINTING AND PUBLICATIONS</u>	541,462.	506,061.	6,131.	29,270.
e All other expenses.	1,330,211.	861,012.	332,335.	136,864.
25 Total functional expenses. Add lines 1 through 24e.	43,798,133.	36,712,318.	6,714,555.	371,260.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720).				

**Part X Balance Sheet**Check if Schedule O contains a response or note to any line in this Part X. ☐

		(A) Beginning of year		(B) End of year
<b>Assets</b>	<b>1</b> Cash — non-interest-bearing .....	1,936,222.	<b>1</b>	3,237,409.
	<b>2</b> Savings and temporary cash investments .....	464,700.	<b>2</b>	512,362.
	<b>3</b> Pledges and grants receivable, net .....	25,392.	<b>3</b>	26,641.
	<b>4</b> Accounts receivable, net .....	738,633.	<b>4</b>	787,925.
	<b>5</b> Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L .....		<b>5</b>	
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L .....		<b>6</b>	
	<b>7</b> Notes and loans receivable, net .....		<b>7</b>	
	<b>8</b> Inventories for sale or use .....		<b>8</b>	
	<b>9</b> Prepaid expenses and deferred charges .....	497,227.	<b>9</b>	458,553.
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D .....	<b>10a</b> 36,696,060.		
	<b>b</b> Less: accumulated depreciation .....	<b>10b</b> 15,864,726.		
	<b>11</b> Investments — publicly traded securities .....	17,068,856.	<b>10c</b>	20,831,334.
	<b>12</b> Investments — other securities. See Part IV, line 11 .....	11,482,364.	<b>11</b>	10,079,397.
	<b>13</b> Investments — program-related. See Part IV, line 11 .....		<b>12</b>	
	<b>14</b> Intangible assets .....		<b>13</b>	
	<b>15</b> Other assets. See Part IV, line 11 .....	677,641.	<b>14</b>	
<b>16</b> <b>Total assets.</b> Add lines 1 through 15 (must equal line 34) .....	32,891,035.	<b>15</b>	18,700.	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses .....	2,231,687.	<b>16</b>	35,952,321.
	<b>18</b> Grants payable .....		<b>17</b>	3,634,465.
	<b>19</b> Deferred revenue .....	1,272,028.	<b>18</b>	
	<b>20</b> Tax-exempt bond liabilities .....		<b>19</b>	1,228,300.
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D .....		<b>20</b>	
	<b>22</b> Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L .....		<b>21</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties .....	4,747,576.	<b>22</b>	
	<b>24</b> Unsecured notes and loans payable to unrelated third parties .....		<b>23</b>	4,526,430.
	<b>25</b> 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 .....	528,731.	<b>24</b>	
	<b>26</b> <b>Total liabilities.</b> Add lines 17 through 25 .....	8,780,022.	<b>25</b>	287,577.
	<b>Net Assets or Fund Balances</b>	<b>Organizations that follow SFAS 117 (ASC 958), check here</b> <input checked="" type="checkbox"/> <b>and complete lines 27 through 29, and lines 33 and 34.</b>		<b>26</b>
<b>27</b> Unrestricted net assets .....		23,050,015.		
<b>28</b> Temporarily restricted net assets .....		970,998.	<b>27</b>	25,764,109.
<b>29</b> Permanently restricted net assets .....		90,000.	<b>28</b>	421,440.
<b>Organizations that do not follow SFAS 117 (ASC 958), check here</b> <input type="checkbox"/> <b>and complete lines 30 through 34.</b>			<b>29</b>	90,000.
<b>30</b> Capital stock or trust principal, or current funds .....				
<b>31</b> Paid-in or capital surplus, or land, building, or equipment fund .....			<b>30</b>	
<b>32</b> Retained earnings, endowment, accumulated income, or other funds .....			<b>31</b>	
<b>33</b> <b>Total net assets or fund balances.</b> .....		24,111,013.	<b>32</b>	
<b>34</b> <b>Total liabilities and net assets/fund balances.</b> .....		32,891,035.	<b>33</b>	26,275,549.
		<b>34</b>	35,952,321.	



**Part XI Reconciliation of Net Assets**Check if Schedule O contains a response or note to any line in this Part XI. ☐

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	46,659,329.
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	43,798,133.
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1	<b>3</b>	2,861,196.
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	<b>4</b>	24,111,013.
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	-696,660.
<b>6</b>	Donated services and use of facilities	<b>6</b>	
<b>7</b>	Investment expenses	<b>7</b>	
<b>8</b>	Prior period adjustments	<b>8</b>	
<b>9</b>	Other changes in net assets or fund balances (explain in Schedule O)	<b>9</b>	0.
<b>10</b>	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	<b>10</b>	26,275,549.

**Part XII Financial Statements and Reporting**Check if Schedule O contains a response or note to any line in this Part XII. ☒

	Yes	No
<b>1</b> Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____		
If the organization changed its method of accounting from a prior year or checked 'Other,' explain in Schedule O.		
<b>2a</b> Were the organization's financial statements compiled or reviewed by an independent accountant?		X
If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:		
<input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		
<b>b</b> Were the organization's financial statements audited by an independent accountant?	X	
If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:		
<input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		
<b>c</b> 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?	X	
If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O. SEE SCHEDULE O		
<b>3a</b> 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?		X
<b>b</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.		

BAA

TEEA0112L 08/03/18

Form 990 (2018)

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

Department of the Treasury  
Internal Revenue Service

**Public Charity Status and Public Support**

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

▶ Attach to Form 990 or Form 990-EZ.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2018**

**Open to Public  
Inspection**

Name of the organization **YOUNG MEN'S CHRISTIAN ASSOCIATION OF  
ORANGE COUNTY**

Employer identification number  
**95-1644055**

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

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

- 1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2 ☐ A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E (Form 990 or 990-EZ).)
- 3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state: \_\_\_\_\_
- 5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8 ☐ A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: \_\_\_\_\_
- 10 ☐ An organization that normally receives: (1) more than 33-1/3% 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		
(A)						
(B)						
(C)						
(D)						
(E)						
Total						

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

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

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any 'unusual grants'.) . . . . .	2,113,833.	3,010,096.	3,524,071.	4,607,021.	8,786,131.	22,041,152.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf. . . . .						0.
3 The value of services or facilities furnished by a governmental unit to the organization without charge . . . . .	865,910.	890,547.	944,898.	944,898.	944,898.	4,591,151.
4 <b>Total.</b> Add lines 1 through 3. . . . .	2,979,743.	3,900,643.	4,468,969.	5,551,919.	9,731,029.	26,632,303.
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). . . . .						830,732.
6 <b>Public support.</b> Subtract line 5 from line 4. . . . .						25,801,571.

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
7 Amounts from line 4. . . . .	2,979,743.	3,900,643.	4,468,969.	5,551,919.	9,731,029.	26,632,303.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources. . . . .	26,443.	184,305.	210,411.	244,746.	336,498.	1,002,403.
9 Net income from unrelated business activities, whether or not the business is regularly carried on. . . . .		13,788.	9,765.		86,624.	110,177.
10 Other income. Do not include gain or loss from the sale of capital assets. (Explain in Part VI.) SEE PART VI . . . . .	216,655.	142,407.	130,997.	195,204.	174,911.	860,174.
11 <b>Total support.</b> Add lines 7 through 10. . . . .						28,605,057.
12 Gross receipts from related activities, etc. (see instructions). . . . .					12	173636232.
13 <b>First five years.</b> 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 <b>stop here</b> . . . . . ▶ <input type="checkbox"/>						

**Section C. Computation of Public Support Percentage**

14 Public support percentage for 2018 (line 6, column (f) divided by line 11, column (f)). . . . .	14	90.20 %
15 Public support percentage from 2017 Schedule A, Part II, line 14. . . . .	15	90.11 %
16a <b>33-1/3% support test—2018.</b> If the organization did not check the box on line 13, and line 14 is 33-1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization. . . . . ▶ <input checked="" type="checkbox"/>		
b <b>33-1/3% support test—2017.</b> 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 <b>stop here.</b> The organization qualifies as a publicly supported organization. . . . . ▶ <input type="checkbox"/>		
17a <b>10%-facts-and-circumstances test—2018.</b> 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 <b>stop here.</b> Explain in Part VI how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization. . . . . ▶ <input type="checkbox"/>		
b <b>10%-facts-and-circumstances test—2017.</b> 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 <b>stop here.</b> Explain in Part VI how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization. . . . . ▶ <input type="checkbox"/>		
18 <b>Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions. . . . . ▶ <input type="checkbox"/>		

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

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

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any 'unusual grants'.) .....						
<b>2</b> 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. ....						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513. ....						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf. ....						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge. ....						
<b>6 Total.</b> Add lines 1 through 5. ....						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons. ....						
<b>b</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. ....						
<b>c</b> Add lines 7a and 7b. ....						
<b>8 Public support.</b> (Subtract line 7c from line 6.) .....						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
<b>9</b> Amounts from line 6. ....						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources. ....						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975. ....						
<b>c</b> Add lines 10a and 10b. ....						
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on. ....						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....						
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.) .....						

**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**

<b>15</b> Public support percentage for 2018 (line 8, column (f), divided by line 13, column (f)).	<b>15</b>	%
<b>16</b> Public support percentage from 2017 Schedule A, Part III, line 15.	<b>16</b>	%

**Section D. Computation of Investment Income Percentage**

<b>17</b> Investment income percentage for <b>2018</b> (line 10c, column (f), divided by line 13, column (f)).	<b>17</b>	%
<b>18</b> Investment income percentage from <b>2017</b> Schedule A, Part III, line 17.	<b>18</b>	%

**19a 33-1/3% support tests—2018.** If the organization did not check the box on line 14, and line 15 is more than 33-1/3%, and line 17 is not more than 33-1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization. ☐ ►**b 33-1/3% support tests—2017.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33-1/3%, and line 18 is not more than 33-1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization. ☐ ►**20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions. ☐ ►

**Part IV Supporting Organizations**

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

**Section A. All Supporting Organizations**

	Yes	No
<b>1</b> Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If 'No,' describe in <b>Part VI</b> how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
<b>2</b> 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 <b>Part VI</b> how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
<b>3a</b> Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If 'Yes,' answer (b) and (c) below.</i>		
<b>b</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 <b>Part VI</b> when and how the organization made the determination.</i>		
<b>c</b> 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 <b>Part VI</b> what controls the organization put in place to ensure such use.</i>		
<b>4a</b> Was any supported organization not organized in the United States ('foreign supported organization')? <i>If 'Yes' and if you checked 12a or 12b in Part I, answer (b) and (c) below.</i>		
<b>b</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 <b>Part VI</b> how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
<b>c</b> 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 <b>Part VI</b> 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>		
<b>5a</b> 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 <b>Part VI</b>, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
<b>b Type I or Type II only.</b> Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
<b>c Substitutions only.</b> Was the substitution the result of an event beyond the organization's control?		
<b>6</b> 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 <b>Part VI</b>.</i>		
<b>7</b> Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If 'Yes,' complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
<b>8</b> 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>		
<b>9a</b> 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 <b>Part VI</b>.</i>		
<b>b</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 <b>Part VI</b>.</i>		
<b>c</b> 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 <b>Part VI</b>.</i>		
<b>10a</b> Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If 'Yes,' answer 10b below.</i>		
<b>b</b> Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

**Part IV Supporting Organizations** (continued)

	Yes	No
<b>11</b> Has the organization accepted a gift or contribution from any of the following persons?		
<b>a</b> 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>b</b> A family member of a person described in (a) above?		
<b>c</b> A 35% controlled entity of a person described in (a) or (b) above? If 'Yes' to a, b, or c, provide detail in <b>Part VI</b> .		

**Section B. Type I Supporting Organizations**

	Yes	No
<b>1</b> Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? If 'No,' describe in <b>Part VI</b> 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.		
<b>2</b> Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If 'Yes,' explain in <b>Part VI</b> how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.		

**Section C. Type II Supporting Organizations**

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

**Section D. All Type III Supporting Organizations**

	Yes	No
<b>1</b> 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?		
<b>2</b> Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If 'No,' explain in <b>Part VI</b> how the organization maintained a close and continuous working relationship with the supported organization(s).		
<b>3</b> By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If 'Yes,' describe in <b>Part VI</b> the role the organization's supported organizations played in this regard.		

**Section E. Type III Functionally Integrated Supporting Organizations**

<b>1</b> Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).			
<b>a</b> <input type="checkbox"/> The organization satisfied the Activities Test. Complete <b>line 2</b> below.			
<b>b</b> <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete <b>line 3</b> below.			
<b>c</b> <input type="checkbox"/> The organization supported a governmental entity. Describe in <b>Part VI</b> how you supported a government entity (see instructions).			
<b>2</b> Activities Test. Answer (a) and (b) below.		Yes	No
<b>a</b> Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If 'Yes,' then in <b>Part VI</b> identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.			
<b>b</b> Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If 'Yes,' explain in <b>Part VI</b> the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.			
<b>3</b> Parent of Supported Organizations. Answer (a) and (b) below.			
<b>a</b> Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? Provide details in <b>Part VI</b> .			
<b>b</b> Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If 'Yes,' describe in <b>Part VI</b> the role played by the organization in this regard.			

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

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

Section A – Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	<b>Adjusted Net Income</b> (subtract lines 5, 6, and 7 from line 4)	8	

Section B – Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	<b>Total</b> (add lines 1a, 1b, and 1c)	1d	
e	<b>Discount</b> claimed for blockage or other factors (explain in detail in <b>Part VI</b> ):		
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	<b>Minimum Asset Amount</b> (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	<b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

BAA

Schedule A (Form 990 or 990-EZ) 2018

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

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

**Section E – Distribution Allocations (see instructions)**

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

BAA

Schedule A (Form 990 or 990-EZ) 2018



**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.)

**PART II, LINE 10 - OTHER INCOME**

NATURE AND SOURCE	2018	2017	2016	2015	2014
OTHER INCOME	\$ 174,911.	\$ 195,204.	\$ 130,997.	\$ 142,407.	\$ 216,655.
TOTAL	<u>\$ 174,911.</u>	<u>\$ 195,204.</u>	<u>\$ 130,997.</u>	<u>\$ 142,407.</u>	<u>\$ 216,655.</u>

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

Department of the Treasury  
Internal Revenue Service

**Schedule of Contributors**

- **Attach to Form 990, Form 990-EZ, or Form 990-PF.**  
► **Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.**

OMB No. 1545-0047

**2018**

Name of the organization **YOUNG MEN'S CHRISTIAN ASSOCIATION OF  
ORANGE COUNTY**

Employer identification number  
**95-1644055**

**Organization type** (check one):

**Filers of:**

Form 990 or 990-EZ

**Section:**

- ☒ 501(c)( 3 ) (enter number) organization  
☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation  
☐ 527 political organization

Form 990-PF

- ☐ 501(c)(3) exempt private foundation  
☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation  
☐ 501(c)(3) taxable private foundation

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

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

**General Rule**

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

**Special Rules**

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

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

BAA For Paperwork Reduction Act Notice, see the instructions for Form 990, 990-EZ, or 990-PF.

**Schedule B (Form 990, 990-EZ, or 990-PF) (2018)**

Name of organization

YOUNG MEN'S CHRISTIAN ASSOCIATION OF

Employer identification number

95-1644055

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

(a) Number	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	CAPISTRANO UNIFIED SCHOOL DISTRICT 32972 CALLE PERFECTO SAN JUAN CAPISTRANO, CA 92675	\$ 453,195.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	WEST COVINA UNIFIED SCHOOL DISTRICT 1717 W. MERCED AVENUE WEST COVINA, CA 91790	\$ 985,834.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	CHILDREN AND FAMILIES COMMISSION 1506 E. 17TH ST, SUITE 230 SANTA ANA, CA 92705	\$ 250,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	DALE L. DYKEMA & SANDRA J DYKEMA FA 30900 RANCHO VIEJO RD, STE 145 SAN JUAN CAPISTRANO, CA 92675	\$ 1,006,014.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	DALE L. DYKEMA TRUST 30900 RANCHO VIEJO RD, STE 145 SAN JUAN CAPISTRANO, CA 92675	\$ 285,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
6	YMCA POMONA VALLEY 676 N. GIBBS STREET POMONA, CA 91767	\$ 4,256,234.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions.)



Name of organization

YOUNG MEN'S CHRISTIAN ASSOCIATION OF

Employer identification number

95-1644055

**Part III** **Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor.** Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of *exclusively* religious, charitable, etc., contributions of **\$1,000 or less** for the year. (Enter this information once. See instructions.) ..... \$ N/A

Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	N/A		
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee

**SCHEDULE D  
(Form 990)**Department of the Treasury  
Internal Revenue Service**Supplemental Financial Statements**

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

► Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2018****Open to Public  
Inspection**

Name of the organization

YOUNG MEN'S CHRISTIAN ASSOCIATION OF  
ORANGE COUNTY

Employer identification number

95-1644055

**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).

<input type="checkbox"/> Preservation of land for public use (e.g., recreation or education)	<input type="checkbox"/> Preservation of a historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> Preservation of open space	

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

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

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.

1 a 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.

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

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

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

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

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

**Part V Endowment Funds.** Complete if the organization answered 'Yes' on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1 a Beginning of year balance.....	90,000.	90,000.	90,000.	90,000.	90,000.
b Contributions.....					
c Net investment earnings, gains, and losses.....	27.	27.	27.	26.	28.
d Grants or scholarships.....					
e Other expenditures for facilities and programs.....	27.	27.	27.	26.	28.
f Administrative expenses.....					
g End of year balance.....	90,000.	90,000.	90,000.	90,000.	90,000.

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 ▶ 100.00 %  
 c Temporarily restricted endowment ▶ \_\_\_\_\_ %  
 The percentages on lines 2a, 2b, and 2c should equal 100%.

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

	Yes	No
(i) unrelated organizations.....	3a(i)	X
(ii) related organizations.....	3a(ii)	X

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

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

**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
1 a Land.....		7,123,743.		7,123,743.
b Buildings.....		23,272,069.	8,224,479.	15,047,590.
c Leasehold improvements.....		178,344.	3,230,330.	-3,051,986.
d Equipment.....		4,900,719.	3,555,107.	1,345,612.
e Other.....		1,221,185.	854,810.	366,375.
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				20,831,334.

BAA

Schedule D (Form 990) 2018

**Part VII Investments – Other Securities.**

N/A

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) -----		
(I) -----		
<b>Total.</b> (Column (b) must equal Form 990, Part X, column (B) line 12.) .. ▶		

**Part VIII Investments – Program Related.**

N/A

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)		
(10)		
<b>Total.</b> (Column (b) must equal Form 990, Part X, column (B) line 13.) .. ▶		

**Part IX Other Assets.**

N/A

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)	
(10)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, column (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.

(a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) ACCRUED WORKERS COMPENSATION	96,498.
(3) DEPOSIT PAYABLE (TIPPER)	16,079.
(4) SELF INSURANCE LIABILITY	175,000.
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, column (B) line 25.) .. ▶	287,577.

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. .... **SEE, 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	46,374,398.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	-696,660.
b	Donated services and use of facilities	2b	944,898.
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.) SEE PART XIII	2d	625,750.
e	Add lines 2a through 2d	2e	873,988.
3	Subtract line 2e from line 1	3	45,500,410.
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	49,542.
b	Other (Describe in Part XIII.) SEE PART XIII	4b	1,109,377.
c	Add lines 4a and 4b	4c	1,158,919.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	46,659,329.

**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	44,209,862.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	944,898.
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.) SEE PART XIII	2d	625,750.
e	Add lines 2a through 2d	2e	1,570,648.
3	Subtract line 2e from line 1	3	42,639,214.
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	49,542.
b	Other (Describe in Part XIII.) SEE PART XIII	4b	1,109,377.
c	Add lines 4a and 4b	4c	1,158,919.
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	43,798,133.

**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.

**PART V, LINE 4 - INTENDED USES OF ENDOWMENT FUND**

FUNDS ARE TO BE USED TO PROVIDE PROGRAMS FOR YOUTH IN ORANGE COUNTY.

**PART X - FIN 48 FOOTNOTE**

THE ORGANIZATION DOES NOT BELIEVE THERE ARE ANY MATERIAL UNCERTAIN TAX

POSITIONS, AND ACCORDINGLY, IT HAS NOT RECOGNIZED ANY LIABILITY FOR UNRECOGNIZED TAX

BENEFITS OR ANY RELATED INTEREST OR PENALTIES AT DECEMBER 31, 2018 AND 2017. THE

ORGANIZATION'S TAX YEARS FROM 2015 TO 2018 ARE OPEN TO REVIEW FOR FEDERAL TAX

PURPOSES AND TAX YEARS FROM 2014 TO 2018 ARE OPEN TO REVIEW FOR STATE INCOME TAX

BAA

Schedule D (Form 990) 2018

**Part XIII** Supplemental Information (continued)**PART X - FIN 48 FOOTNOTE (CONTINUED)**

PURPOSES.

**SCHEDULE D, PART XI, LINE 2D****OTHER REVENUE INCLUDED IN F/S BUT NOT INCLUDED ON FORM 990**

RENTAL EXPENSE.....	\$ 625,750.
TOTAL	<u>\$ 625,750.</u>

**SCHEDULE D, PART XI, LINE 4B****OTHER REVENUE INCLUDED ON FORM 990 BUT NOT INCLUDED IN F/S**

GRANT EXPENSE.....	\$ 1,109,377.
TOTAL	<u>\$ 1,109,377.</u>

**SCHEDULE D, PART XII, LINE 2D****OTHER EXPENSES AND LOSSES PER AUDITED F/S**

RENTAL EXPENSE.....	\$ 625,750.
TOTAL	<u>\$ 625,750.</u>

**SCHEDULE D, PART XII, LINE 4B****OTHER EXPENSES INCLUDED ON FORM 990 BUT NOT INCLUDED IN F/S**

GRANT EXPENSE.....	\$ 1,109,377.
TOTAL	<u>\$ 1,109,377.</u>

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SCHEDULE G  
(Form 990 or 990-EZ)

Department of the Treasury  
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

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

▶ Attach to Form 990 or Form 990-EZ.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

2018

Open to Public  
Inspection

Name of the organization YOUNG MEN'S CHRISTIAN ASSOCIATION OF  
ORANGE COUNTY

Employer identification number  
95-1644055

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

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

- a ☐ Mail solicitations e ☐ Solicitation of non-government grants  
b ☐ Internet and email solicitations f ☐ Solicitation of government grants  
c ☐ Phone solicitations g ☐ Special fundraising events  
d ☐ In-person solicitations

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

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

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in column (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
Total.....▶						0.

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

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-----  
-----  
-----

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

REVENUE		(a) Event #1 GOLF TOURNAMEN (event type)	(b) Event #2 DINNERS/BREAKF (event type)	(c) Other events 2 (total number)	(d) Total events (add column (a) through column (c))
	1 Gross receipts .....	144,915.	75,947.	66,303.	287,165.
	2 Less: Contributions .....	35,494.	32,951.	8,020.	76,465.
	3 Gross income (line 1 minus line 2) .....	109,421.	42,996.	58,283.	210,700.
DIRECT EXPENSES	4 Cash prizes .....				
	5 Noncash prizes .....	7,949.		13,227.	21,176.
	6 Rent/facility costs .....	24,630.		3,670.	28,300.
	7 Food and beverages .....	804.	12,597.	930.	14,331.
	8 Entertainment .....		869.	5,485.	6,354.
	9 Other direct expenses .....	20,022.	8,264.	25,629.	53,915.
	10 Direct expense summary. Add lines 4 through 9 in column (d) .....				124,076.
	11 Net income summary. Subtract line 10 from line 3, column (d) .....				86,624.

**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 column (a) through column (c))
	1 Gross revenue .....				
DIRECT EXPENSES	2 Cash prizes .....				
	3 Noncash prizes .....				
	4 Rent/facility costs .....				
	5 Other direct expenses .....				
	6 Volunteer labor .....	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	
	7 Direct expense summary. Add lines 2 through 5 in column (d) .....				
	8 Net gaming income summary. Subtract line 7 from line 1, column (d) .....				

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

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

b If 'No,' explain: \_\_\_\_\_

10 a 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 | 13 a | % |
| b An outside facility         | 13 b | % |
- 14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ▶ \_\_\_\_\_

Address ▶ \_\_\_\_\_

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

Name ▶ \_\_\_\_\_

Address ▶ \_\_\_\_\_

16 Gaming manager information:

Name ▶ \_\_\_\_\_

Gaming manager compensation ▶ \$ \_\_\_\_\_

Description of services provided ▶ \_\_\_\_\_

☐ Director/officer

☐ Employee

☐ Independent contractor

17 Mandatory distributions:

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

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

**SCHEDULE I**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Grants and Other Assistance to Organizations,  
Governments, and Individuals in the United States**

Complete if the organization answered 'Yes' on Form 990, Part IV, line 21 or 22.  
▶ Attach to Form 990.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information

OMB No. 1545-0047

**2018**

**Open to Public  
Inspection**

Name of the organization

YOUNG MEN'S CHRISTIAN ASSOCIATION OF  
ORANGE COUNTY

Employer identification number

95-1644055

**Part I General Information on Grants and Assistance**

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

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

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
(1) CAMP AGAPE CALIFORNIA 1774 N GLASSELL STREET ORANGE, CA 92865	95-3195572		17,800.	0.			PROVIDE MISSION PROGRAMS
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							
(8)							

- 2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table 1
- 3 Enter total number of other organizations listed in the line 1 table 0

**Part III** **Grants and Other Assistance to Domestic Individuals.** Complete if the organization answered 'Yes' on Form 990, Part IV, line 22. Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of noncash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
1 CHILDCARE FINANCIAL ASSISTANCE	505		630,094.	FMV	DISCOUNTED CHILDCARE RATES
2 COMM. SERV. PRGM FIN. ASSIST.	85		57,961.	FMV	DISCOUNTED FEE
3 RESIDENT CAMP FIN. ASSIST.	199		109,832.	FMV	DISCOUNTED CAMP FEE
4 ADVENTURE GUIDES FIN. ASSIST.	118		27,679.	FMV	DISCOUNTED ADVENTURE GUIDE FEES
5 ADULT/YOUTH HEALTH&FITNESS FIN. AS.	1,403		283,811.	FMV	DISCOUNTED HEALTH/FITNESS FEES
6					
7					

**Part IV** **Supplemental Information.** Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.

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**SCHEDULE J**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Compensation Information**

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

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

▶ Attach to Form 990.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2018**

**Open to Public  
Inspection**

Name of the organization

YOUNG MEN'S CHRISTIAN ASSOCIATION OF  
ORANGE COUNTY

Employer identification number

95-1644055

**Part I Questions Regarding Compensation**

**1 a** 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. **PART III**

☐ First-class or charter travel

☐ Housing allowance or residence for personal use

☐ Travel for companions

☐ Payments for business use of personal residence

☒ Tax indemnification and gross-up payments

☒ Health or social club dues or initiation fees

☐ Discretionary spending account

☐ Personal services (such as maid, chauffeur, chef)

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

X

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

X

**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

☐ Written employment contract

☒ Independent compensation consultant

☒ Compensation survey or study

☒ Form 990 of other organizations

☒ 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? .... **4 a**

X

**b** Participate in, or receive payment from, a supplemental nonqualified retirement plan? .... **4 b**

X

**c** Participate in, or receive payment from, an equity-based compensation arrangement? .... **4 c**

X

If 'Yes' to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

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

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

**a** The organization? .... **5 a**

X

**b** Any related organization? .... **5 b**

X

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

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

**a** The organization? .... **6 a**

X

**b** Any related organization? .... **6 b**

X

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

**PART III**

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

X

**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**

X

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

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

**Schedule J (Form 990) 2018**



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

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

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

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1	JEFF MCBRIDE PRESIDENT	(i) 448,068.	60,000.	0.	37,840.	20,401.	566,309.	0.
		(ii) 0.	0.	0.	0.	0.	0.	0.
2	JOYCE KIRCHHOFFER CFO	(i) 188,664.	0.	0.	20,768.	396.	209,828.	0.
		(ii) 0.	0.	0.	0.	0.	0.	0.
3	DOLORES DALY CHIEF OPERATIONS OFFICER	(i) 190,847.	0.	0.	20,993.	1,928.	213,768.	0.
		(ii) 0.	0.	0.	0.	0.	0.	0.
4	TRICIA QUINN DIRECTOR OF OPERATIONS	(i) 149,480.	7,539.	0.	5,103.	4,048.	166,170.	0.
		(ii) 0.	0.	0.	0.	0.	0.	0.
5	JENNIFER STIFFLER DIRECTOR OF OPERATIONS	(i) 137,702.	15,078.	0.	16,806.	854.	170,440.	0.
		(ii) 0.	0.	0.	0.	0.	0.	0.
6	CLARE MCKENNA EXECUTIVE DIRECTOR	(i) 149,135.	0.	0.	16,533.	3,971.	169,639.	0.
		(ii) 0.	0.	0.	0.	0.	0.	0.
7	CHRISTINE SALAS VP HUMAN RESOURCES	(i) 144,862.	0.	0.	16,308.	3,991.	165,161.	0.
		(ii) 0.	0.	0.	0.	0.	0.	0.
8	VINH JAMES LE IT DIRECTOR	(i) 134,543.	0.	0.	15,890.	3,807.	154,240.	0.
		(ii) 0.	0.	0.	0.	0.	0.	0.
9		(i)						
		(ii)						
10		(i)						
		(ii)						
11		(i)						
		(ii)						
12		(i)						
		(ii)						
13		(i)						
		(ii)						
14		(i)						
		(ii)						
15		(i)						
		(ii)						
16		(i)						
		(ii)						

**Part III Supplemental Information**

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

**PART 1, LINE 1A - RELEVANT INFORMATION REGARDING COMPENSATION BENEFITS**

THE YMCA PAYS A MONTHLY FEE FOR A GOLF MEMBERSHIP FOR THE CEO/PRESIDENT. ANY  
NON-BUSINESS RELATED EXPENSES ARE PAID BY THE CEO/PRESIDENT.

**PART I, LINE 6 - COMPENSATION CONTINGENT ON NET EARNINGS OR RELATED ORGANIZATION**

THE CEO WAS PAID A BONUS BASED ON PERFORMANCE, WHICH WAS APPROVED BY THE BOARD OF  
DIRECTORS. THE DIRECTOR OF OPERATIONS WERE PAID A BONUS BASED ON FINANCIAL  
PERFORMANCE, WHICH WAS APPROVED BY THE COO AND HUMAN RESOURCES DIRECTOR.

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**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, line 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V, line 38a or 40b.**  
▶ **Attach to Form 990 or Form 990-EZ.**  
▶ **Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.**

OMB No. 1545-0047

**2018**

**Open To Public  
Inspection**

Name of the organization **YOUNG MEN'S CHRISTIAN ASSOCIATION OF  
ORANGE COUNTY**

Employer identification number  
**95-1644055**

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

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

- 2 Enter the amount of tax incurred by the organization managers or disqualified persons during the year under section 4958 ..... ▶ \$
- 3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization ..... ▶ \$

**Part II Loans to and/or From Interested Persons.**

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

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

**Part III Grants or Assistance Benefiting Interested Persons.**

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

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

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

Schedule L (Form 990 or 990-EZ) 2018

**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) HIGHTOWER ADVISORS, LLC	BOARD MEMBER	38,237.	INVESTMENT ADVISORY		X
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					
(8)					
(9)					
(10)					

**Part V Supplemental Information.**

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

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**SCHEDULE M  
(Form 990)**Department of the Treasury  
Internal Revenue Service**Noncash Contributions**

- ▶ Complete if the organizations answered 'Yes' on Form 990, Part IV, lines 29 or 30.
- ▶ Attach to Form 990.
- ▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2018****Open to Public  
Inspection**Name of the organization **YOUNG MEN'S CHRISTIAN ASSOCIATION OF  
ORANGE COUNTY**Employer identification number  
**95-1644055****Part I Types of Property**

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art — Works of art .....				
2 Art — Historical treasures .....				
3 Art — Fractional interests .....				
4 Books and publications .....				
5 Clothing and household goods .....				
6 Cars and other vehicles .....	X	1	9,000.	FMV
7 Boats and planes .....				
8 Intellectual property .....				
9 Securities — Publicly traded .....				
10 Securities — Closely held stock .....				
11 Securities — Partnership, LLC, or trust interests .....				
12 Securities — Miscellaneous .....				
13 Qualified conservation contribution — Historic structures .....				
14 Qualified conservation contribution — Other .....				
15 Real estate — Residential .....				
16 Real estate — Commercial .....				
17 Real estate — Other .....	X	1	4,050,000.	FMV
18 Collectibles .....				
19 Food inventory .....				
20 Drugs and medical supplies .....				
21 Taxidermy .....				
22 Historical artifacts .....				
23 Scientific specimens .....				
24 Archeological artifacts .....				
25 Other ▶ (.....) .....				
26 Other ▶ (.....) .....				
27 Other ▶ (.....) .....				
28 Other ▶ (.....) .....				

**29** Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement .....**29****30a** During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least three years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period? .....**b** If 'Yes,' describe the arrangement in Part II.**31** Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions? .....**32a** Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions? .....**b** If 'Yes,' describe in Part II.**33** If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.

	Yes	No
<b>30a</b>		X
<b>31</b>	X	
<b>32a</b>		X

**BAA For Paperwork Reduction Act Notice, see the Instructions for Form 990.****Schedule M (Form 990) 2018**

**Part II** **Supplemental Information.** Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

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

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990 or 990-EZ**

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

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2018**

**Open to Public  
Inspection**

Name of the organization **YOUNG MEN'S CHRISTIAN ASSOCIATION OF  
ORANGE COUNTY**

Employer identification number  
**95-1644055**

**FORM 990, PART III, LINE 4D - OTHER PROGRAM SERVICES DESCRIPTION**

THE ADVENTURE GUIDES PROGRAM WAS DEVELOPED BY THE YMCA TO HELP STRENGTHEN FAMILY RELATIONSHIPS. THE PROGRAM FOSTERS COMPANIONSHIP AND UNDERSTANDING AND SETS A FOUNDATION FOR POSITIVE, LIFELONG RELATIONSHIPS BETWEEN PARENT AND CHILD, AGES 3-12. THE PROGRAM IS DESIGNED TO BUILD A SENSE OF SELF-ESTEEM AND PERSONAL WORTH THROUGH EXPERIENCES IN NATURE, AT EVENTS, IN PLAY, AND MORE. THE PROGRAM PROVIDES THE FRAMEWORK TO MEET A MUTUAL NEED OF SPENDING ENJOYABLE, CONSTRUCTIVE, AND QUALITY TIME TOGETHER.

YMCA CAMPING HAS BEEN A TRADITION DATING BACK TO AS EARLY AS 1885. THE Y OFFERS A VARIETY OF CAMPS CREATED TO MEET THE NEEDS OF FAMILIES. THE Y CAMPS INCLUDE RESIDENTIAL, SUMMER DAY CAMPS, WINTER DAY CAMPS, AND SPECIALTY CAMPS. EACH CAMP IS DESIGNED WITH THE Y'S CORE VALUES OF CARING, HONESTY, RESPECT AND RESPONSIBILITY AT THE CENTER OF ALL ACTIVITIES. Y CAMPING PROGRAMS ARE EDUCATIONAL AND EXPERIENTIAL; THEY FOSTER COGNITIVE DEVELOPMENT, PHYSICAL WELL-BEING, SOCIAL GROWTH, CHARACTER DEVELOPMENT, LEADERSHIP SKILLS, AND A RESPECT FOR THE ENVIRONMENT. THROUGH A VARIETY OF ENGAGING ACTIVITIES AND THE USE OF NATURAL SURROUNDINGS, YMCA CAMPING PROGRAMS ENCOURAGE PARTICIPANTS TO EXPLORE AND DEVELOP THEIR INTERESTS AND ABILITIES IN A SAFE AND NURTURING ENVIRONMENT.

**FORM 990, PART VI, LINE 2 - BUSINESS OR FAMILY RELATIONSHIP OF OFFICERS, DIRECTORS, ETC.**

BOB TRAUT, CHRISTY LEWIS AND BETH HANEY, ALL BOARD MEMBERS: FAMILY RELATIONSHIP

**FORM 990, PART VI, LINE 11B - FORM 990 REVIEW PROCESS**

CONTROLLER AND CFO REVIEWS THE 990 AGAINST THE AUDITED FINANCIALS AND DOCUMENTS PREPARED INTERNALLY FOR THE 990 THEN SENDS QUESTIONS BACK TO THE CPA. ONCE ALL

QUESTIONS ARE ANSWERED AND CFO IS SATISFIED WITH THE RESULTS A COPY IS FORWARDED TO

Name of the organization **YOUNG MEN'S CHRISTIAN ASSOCIATION OF  
ORANGE COUNTY**

Employer identification number  
**95-1644055**

**FORM 990, PART VI, LINE 11B - FORM 990 REVIEW PROCESS (CONTINUED)**

THE MEMBERS OF THE AUDIT COMMITTEE FOR REVIEW AND APPROVAL. IF THEY ARE SATISFIED WITH THE 990 IT IS THEN SENT ON TO THE ENTIRE BOARD OF DIRECTORS FOR REVIEW AND APPROVAL.

**FORM 990, PART VI, LINE 12C - EXPLANATION OF MONITORING AND ENFORCEMENT OF CONFLICTS**

ANNUALLY OR WHEN A NEW BOARD MEMBER JOINS THE YMCA BOARD, A COMPREHENSIVE CONFLICT OF INTEREST STATEMENT IS COMPLETED BY THE BOARD MEMBER(S). ANY CONFLICTS DISCLOSED ON THE CONFLICT OF INTEREST STATEMENT OR THAT COME UP DURING THE YEAR ARE REVIEWED BY THE BOARD OF DIRECTORS OR AN EXECUTIVE COMMITTEE OF DISINTERESTED DIRECTORS. IF A CONFLICT OF INTEREST IS IDENTIFIED, THE YMCA WILL NOT ENTER INTO THE CONTRACT OR TRANSACTION UNTIL THE BOARD OF DIRECTORS OR THE EXECUTIVE COMMITTEE OF DISINTERESTED DIRECTORS HAVE REVIEWED THE CONTRACT TO DETERMINE IF: 1.) THE YMCA CAN ENTER INTO A MORE ADVANTAGEOUS CONTRACT WITH REASONABLE EFFORT WITH A PERSON OR ENTITY THAT DOES NOT CONSTITUTE A CONFLICT OF INTEREST, 2.) IF A MORE ADVANTAGEOUS CONTRACT CANNOT BE FOUND WITH REASONABLE EFFORT, THE BOARD OF DIRECTORS OR THE EXECUTIVE COMMITTEE OF DISINTERESTED DIRECTORS WILL DETERMINE BY MAJORITY VOTE IF THE CONTRACT OR TRANSACTION IS IN THE BEST INTEREST OF THE YMCA AND DEEMED TO BE FAIR AND REASONABLE.

**FORM 990, PART VI, LINE 15A - COMPENSATION REVIEW & APPROVAL PROCESS - CEO & TOP MANAGEMENT**

EXECUTIVE COMPENSATION IS REVIEWED ON A YEARLY BASIS. THE EVALUATION CRITERIA IS GATHERED FROM SEVERAL SOURCES (I.E., 3RD PARTY ENTITIES, YMCA OF THE USA, AND RESEARCH OF PUBLIC RECORDS CONCERNING INSTITUTIONS OF SIMILAR SIZE ORGANIZATIONS WITHIN THE YMCA COMMUNITY, LOCALITY, AND BUDGET SIZE). THE INFORMATION IS PRESENTED TO THE EXECUTIVE COMPENSATION COMMITTEE, A SUB-COMMITTEE OF THE BOARD OF DIRECTORS, CONSISTING OF DISINTERESTED PARTIES, FOR REVIEW AND TO BE VOTED ON.



Name of the organization **YOUNG MEN'S CHRISTIAN ASSOCIATION OF  
ORANGE COUNTY**

Employer identification number  
**95-1644055**

**FORM 990, PART VI, LINE 15B - COMPENSATION REVIEW & APPROVAL PROCESS - OFFICERS & KEY EMPLOYEES**

EXECUTIVE COMPENSATION IS REVIEWED ON A YEARLY BASIS. THE EVALUATION CRITERIA IS GATHERED FROM SEVERAL SOURCES (I.E., 3RD PARTY ENTITIES, YMCA OF THE USA, AND RESEARCH OF PUBLIC RECORDS CONCERNING INSTITUTIONS OF SIMILAR SIZE ORGANIZATIONS WITHIN THE YMCA COMMUNITY, LOCALITY, AND BUDGET SIZE). THE INFORMATION IS PRESENTED TO THE EXECUTIVE COMPENSATION COMMITTEE, A SUB-COMMITTEE OF THE BOARD OF DIRECTORS, CONSISTING OF DISINTERESTED PARTIES, FOR REVIEW AND TO BE VOTED ON.

**FORM 990, PART VI, LINE 19 - OTHER ORGANIZATION DOCUMENTS PUBLICLY AVAILABLE**

THE ORGANIZATION'S ANNUAL REPORT, GOVERNING, DOCUMENTS, CONFLICT OF INTEREST POLICY & FINANCIAL STATEMENTS ARE AVAILABLE TO THE PUBLIC UPON REQUEST. THE ANNUAL REPORT AND TAX RETURNS ARE AVAILABLE ON THE WEBSITE.

**FORM 990, PART XII, LINE 2 - CHANGE OF OVERSIGHT OR SELECTION PROCESS**

THE AUDIT OVERSIGHT PROCESS HAS NOT CHANGED FROM THE PRIOR YEAR.

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**SCHEDULE R**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

Name of the organization

**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](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2018**

**Open to Public  
Inspection**

YOUNG MEN'S CHRISTIAN ASSOCIATION OF  
ORANGE COUNTY

Employer identification number

95-1644055

**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
(1) TIPPER, LLC 13821 NEWPORT AVE. 200 TUSTIN, CA 92780 82-2864817	RENTAL	CA	-432,935.	2,802,882.	YOUNG MEN'S CHRISTIAN ASSOCIATION OF OC
(2)					
(3)					

**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) Sec 512(b)(13) controlled entity?	
						Yes	No
(1)							
(2)							
(3)							
(4)							

**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) Dispropor- tionate 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	
(1) ----- ----- -----												
(2) ----- ----- -----												
(3) ----- ----- -----												

**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) Sec 512(b)(13) controlled entity?	
								Yes	No
(1) ----- ----- -----									
(2) ----- ----- -----									
(3) ----- ----- -----									

**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?

	Yes	No
<b>a</b> Receipt of <b>(i)</b> interest, <b>(ii)</b> annuities, <b>(iii)</b> royalties, or <b>(iv)</b> rent from a controlled entity .....	<b>1 a</b>	X
<b>b</b> Gift, grant, or capital contribution to related organization(s) .....	<b>1 b</b>	X
<b>c</b> Gift, grant, or capital contribution from related organization(s) .....	<b>1 c</b>	X
<b>d</b> Loans or loan guarantees to or for related organization(s) .....	<b>1 d</b>	X
<b>e</b> Loans or loan guarantees by related organization(s) .....	<b>1 e</b>	X
<b>f</b> Dividends from related organization(s) .....	<b>1 f</b>	X
<b>g</b> Sale of assets to related organization(s) .....	<b>1 g</b>	X
<b>h</b> Purchase of assets from related organization(s) .....	<b>1 h</b>	X
<b>i</b> Exchange of assets with related organization(s) .....	<b>1 i</b>	X
<b>j</b> Lease of facilities, equipment, or other assets to related organization(s) .....	<b>1 j</b>	X
<b>k</b> Lease of facilities, equipment, or other assets from related organization(s) .....	<b>1 k</b>	X
<b>l</b> Performance of services or membership or fundraising solicitations for related organization(s) .....	<b>1 l</b>	X
<b>m</b> Performance of services or membership or fundraising solicitations by related organization(s) .....	<b>1 m</b>	X
<b>n</b> Sharing of facilities, equipment, mailing lists, or other assets with related organization(s) .....	<b>1 n</b>	X
<b>o</b> Sharing of paid employees with related organization(s) .....	<b>1 o</b>	X
<b>p</b> Reimbursement paid to related organization(s) for expenses .....	<b>1 p</b>	X
<b>q</b> Reimbursement paid by related organization(s) for expenses .....	<b>1 q</b>	X
<b>r</b> Other transfer of cash or property to related organization(s) .....	<b>1 r</b>	X
<b>s</b> Other transfer of cash or property from related organization(s) .....	<b>1 s</b>	X

**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
(1)			
(2)			
(3)			
(4)			
(5)			
(6)			

**Part VI** **Unrelated Organizations Taxable as a Partnership.** Complete if the organization answered 'Yes' on Form 990, Part IV, line 37.

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.

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unre- lated, excluded from tax under sections 512-514)	(e) Are all partners section 501(c)(3) organizations?		(f) Share of total income	(g) Share of end-of-year assets	(h) Dispropor- tionate 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		Yes	No	
(1) ----- ----- ----- -----													
(2) ----- ----- ----- -----													
(3) ----- ----- ----- -----													
(4) ----- ----- ----- -----													
(5) ----- ----- ----- -----													
(6) ----- ----- ----- -----													
(7) ----- ----- ----- -----													
(8) ----- ----- ----- -----													

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**Part VII** Supplemental Information.

Provide additional information for responses to questions on Schedule R. See instructions.

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Form **990-T****Exempt Organization Business Income Tax Return**  
(and proxy tax under section 6033(e))

OMB No. 1545-0687

**2018**Department of the Treasury  
Internal Revenue Service

For calendar year 2018 or other tax year beginning \_\_\_\_\_, 2018, and ending \_\_\_\_\_, \_\_\_\_\_

▶ Go to **www.irs.gov/Form990T** for instructions and the latest information.

▶ Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

Open to Public Inspection for  
501(c)(3) Organizations Only

<b>A</b> <input type="checkbox"/> Check box if address changed	<b>Print or Type</b> YOUNG MEN'S CHRISTIAN ASSOCIATION OF ORANGE COUNTY 13821 NEWPORT AVE. #200 TUSTIN, CA 92780	<input type="checkbox"/> Check box if name changed and see instructions.)	<b>D</b> Employer identification number (Employees' trust, see instructions.)  95-1644055
<b>B</b> Exempt under section <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 408(e) <input type="checkbox"/> 220(e) <input type="checkbox"/> 408A <input type="checkbox"/> 530(a) <input type="checkbox"/> 529(a)		<b>E</b> Unrelated business activity code (See instructions.)  532000	
<b>C</b> Book value of all assets at end of year  35,952,321.	<b>F</b> Group exemption number (See instructions.) ▶		
<b>G</b> Check organization type: <input checked="" type="checkbox"/> 501(c) corporation <input type="checkbox"/> 501(c) trust <input type="checkbox"/> 401(a) trust <input type="checkbox"/> Other trust			

**H** Enter the number of the organization's unrelated trades or businesses. **1** Describe the only (or first) unrelated trade or business here ▶ \_\_\_\_\_ . If only one, complete Parts I-V. If more than one, describe the first in the blank space at the end of the previous sentence, complete Parts I and II, complete a Schedule M for each additional trade or business, then complete Parts III-V.

**I** During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? ... ☐ Yes ☒ No  
If 'Yes,' enter the name and identifying number of the parent corporation ... ▶

**J** The books are in care of ▶ **JOYCE KIRCHHOFFER** Telephone number ▶ **714-549-9622**

<b>Part I Unrelated Trade or Business Income</b>		(A) Income	(B) Expenses	(C) Net
<b>1 a</b> Gross receipts or sales ...	<b>1 c</b> Balance ▶			
<b>b</b> Less returns and allowances ...				
<b>2</b> Cost of goods sold (Schedule A, line 7) ...	<b>2</b>			
<b>3</b> Gross profit. Subtract line 2 from line 1c ...	<b>3</b>			
<b>4 a</b> Capital gain net income (attach Schedule D) ...	<b>4 a</b>			
<b>b</b> Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797) ...	<b>4 b</b>			
<b>c</b> Capital loss deduction for trusts ...	<b>4 c</b>			
<b>5</b> Income (loss) from a partnership or an S corporation (attach statement) ...	<b>5</b>			
<b>6</b> Rent income (Schedule C) ...	<b>6</b>			
<b>7</b> Unrelated debt-financed income (Schedule E) ...	<b>7</b>	105,685.	230,380.	-124,695.
<b>8</b> Interest, annuities, royalties, and rents from a controlled organization (Schedule F) ...	<b>8</b>			
<b>9</b> Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G) ...	<b>9</b>			
<b>10</b> Exploited exempt activity income (Schedule I) ...	<b>10</b>			
<b>11</b> Advertising income (Schedule J) ...	<b>11</b>			
<b>12</b> Other income (See instructions; attach schedule) ...	<b>12</b>			
<b>13 Total.</b> Combine lines 3 through 12 ...	<b>13</b>	105,685.	230,380.	-124,695.

<b>Part II Deductions Not Taken Elsewhere</b> (See instructions for limitations on deductions.) (Except for contributions, deductions must be directly connected with the unrelated business income.)			
<b>14</b> Compensation of officers, directors, and trustees (Schedule K) ...	<b>14</b>		
<b>15</b> Salaries and wages ...	<b>15</b>		
<b>16</b> Repairs and maintenance ...	<b>16</b>		
<b>17</b> Bad debts ...	<b>17</b>		
<b>18</b> Interest (attach schedule) (see instructions) ...	<b>18</b>		
<b>19</b> Taxes and licenses ...	<b>19</b>		
<b>20</b> Charitable contributions (See instructions for limitation rules) ...	<b>20</b>		
<b>21</b> Depreciation (attach Form 4562) ...	<b>21</b>	205,437.	
<b>22</b> Less depreciation claimed on Schedule A and elsewhere on return ...	<b>22 a</b>		<b>22 b</b> 205,437.
<b>23</b> Depletion ...	<b>23</b>		
<b>24</b> Contributions to deferred compensation plans ...	<b>24</b>		
<b>25</b> Employee benefit programs ...	<b>25</b>		
<b>26</b> Excess exempt expenses (Schedule I) ...	<b>26</b>		
<b>27</b> Excess readership costs (Schedule J) ...	<b>27</b>		
<b>28</b> Other deductions (attach schedule) ...	<b>28</b>		
<b>29 Total deductions.</b> Add lines 14 through 28 ...	<b>29</b>		205,437.
<b>30</b> Unrelated business taxable income before net operating loss deduction. Subtract line 29 from line 13 ...	<b>30</b>		-330,132.
<b>31</b> Deduction for net operating loss arising in tax years beginning on or after January 1, 2018 (see instructions) ...	<b>31</b>		
<b>32</b> Unrelated business taxable income. Subtract line 31 from line 30 ...	<b>32</b>		-330,132.

**Part III Total Unrelated Business Taxable Income**

33	Total of unrelated business taxable income computed from all unrelated trades or businesses (see instructions).	33	-330,132.
34	Amounts paid for disallowed fringes.	34	
35	Deduction for net operating loss arising in tax years beginning before January 1, 2018 (see instructions). SEE STATEMENT 1	35	
36	Total of unrelated business taxable income before specific deduction. Subtract line 35 from the sum of lines 33 and 34.	36	-330,132.
37	Specific deduction (Generally \$1,000, but see line 37 instructions for exceptions).	37	
38	Unrelated business taxable income. Subtract line 37 from line 36. If line 37 is greater than line 36, enter the smaller of zero or line 36.	38	-330,132.

**Part IV Tax Computation**

39	Organizations Taxable as Corporations. Multiply line 38 by 21% (0.21).	39	0.
40	Trusts Taxable at Trust Rates. See instructions for tax computation. Income tax on the amount on line 38 from: <input type="checkbox"/> Tax rate schedule or <input type="checkbox"/> Schedule D (Form 1041).	40	
41	Proxy tax. See instructions.	41	
42	Alternative minimum tax (trusts only).	42	
43	Tax on Noncompliant Facility Income. See instructions.	43	
44	Total. Add lines 41, 42, and 43 to line 39 or 40, whichever applies.	44	0.

**Part V Tax and Payments**

45 a	Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116).	45 a		
b	Other credits (see instructions).	45 b		
c	General business credit. Attach Form 3800 (see instructions).	45 c		
d	Credit for prior year minimum tax (attach Form 8801 or 8827).	45 d		
e	Total credits. Add lines 45a through 45d.	45 e		0.
46	Subtract line 45e from line 44.	46		0.
47	Other taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Form 8697 <input type="checkbox"/> Form 8866 <input type="checkbox"/> Other (attach schedule).	47		
48	Total tax. Add lines 46 and 47 (see instructions).	48		0.
49	2018 net 965 tax liability paid from Form 965-A or Form 965-B, Part II, column (k), line 2.	49		
50 a	Payments: A 2017 overpayment credited to 2018.	50 a		
b	2018 estimated tax payments.	50 b		
c	Tax deposited with Form 8868.	50 c		
d	Foreign organizations: Tax paid or withheld at source (see instructions).	50 d		
e	Backup withholding (see instructions).	50 e		
f	Credit for small employer health insurance premiums (attach Form 8941).	50 f		
g	Other credits, adjustments, and payments: <input checked="" type="checkbox"/> Form 2439 <input type="checkbox"/> Form 4136 <input type="checkbox"/> Other Total	50 g		
51	Total payments. Add lines 50a through 50g.	51		0.
52	Estimated tax penalty (see instructions). Check if Form 2220 is attached.	52		
53	Tax due. If line 51 is less than the total of lines 48, 49, and 52, enter amount owed.	53		
54	Overpayment. If line 51 is larger than the total of lines 48, 49, and 52, enter amount overpaid.	54		
55	Enter the amount of line 54 you want: Credited to 2019 estimated tax Refunded	55		

**Part VI Statements Regarding Certain Activities and Other Information** (see instructions)

56	At any time during the 2018 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If 'Yes,' the organization may have to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If 'Yes,' enter the name of the foreign country here	Yes	No
57	During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If 'Yes,' see instructions for other forms the organization may have to file.		X
58	Enter the amount of tax-exempt interest received or accrued during the tax year \$ 0.		

Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.		
	Signature of officer	Date	CFO Title
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date
	CHRISTINA M. WENK, CPA		
	Firm's name	Firm's EIN	PTIN
	WHITE NELSON DIEHL EVANS LLP	33-0686301	P01255081
	Firm's address	Phone no.	
	2875 MICHELLE DRIVE, SUITE 300	(714) 978-1300	
	IRVINE, CA 92606		



**Schedule A – Cost of Goods Sold.** Enter method of inventory valuation ►

1 Inventory at beginning of year.....	1		6 Inventory at end of year.....	6	
2 Purchases .....	2		7 <b>Cost of goods sold.</b> Subtract line 6 from line 5. Enter here and in Part I, line 2.....	7	
3 Cost of labor .....	3				
4a Additional section 263A costs (attach schedule)	4a				
b Other costs (attach sch) .....	4b		8 Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization?.....	Yes	No
5 <b>Total.</b> Add lines 1 through 4b.....	5				X

**Schedule C – Rent Income (From Real Property and Personal Property Leased With Real Property)** (see instructions)

1 Description of property		
(1)		
(2)		
(3)		
(4)		
2 Rent received or accrued		
(a) From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%)	(b) From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income)	3(a) Deductions directly connected with the income in columns 2(a) and 2(b) (attach schedule)
(1)		
(2)		
(3)		
(4)		
Total	Total	
(c) <b>Total income.</b> Add totals of columns 2(a) and 2(b). Enter here and on page 1, Part I, line 6, column (A) .....		(b) <b>Total deductions.</b> Enter here and on page 1, Part I, line 6, column (B) .....

**Schedule E – Unrelated Debt-Financed Income** (see instructions)

1 Description of debt-financed property		2 Gross income from or allocable to debt-financed property	3 Deductions directly connected with or allocable to debt-financed property SEE ST 2	
			(a) Straight line depreciation (attach sch)	(b) Other deductions (attach schedule)
(1) 13821 NEWPORT AVENUE, TUSTIN, CA 9278		192,815.		420,313.
(2)				
(3)				
(4)				
4 Amount of average acquisition debt on or allocable to debt-financed property (attach schedule)	5 Average adjusted basis of or allocable to debt-financed property (attach schedule)	6 Column 4 divided by column 5	7 Gross income reportable (column 2 x column 6)	8 Allocable deductions (column 6 x total of columns 3(a) and 3(b))
(1) 2,947,179.	5,376,926.	54.8116 %	105,685.	230,380.
(2)		%		
(3)		%		
(4)		%		
Totals.....			Enter here and on page 1, Part I, line 7, column (A).	Enter here and on page 1, Part I, line 7, column (B).
			105,685.	230,380.
Total dividends-received deductions included in column 8 .....				

**Schedule F – Interest, Annuities, Royalties, and Rents From Controlled Organizations** (see instructions)

Exempt Controlled Organizations					
1 Name of controlled organization	2 Employer identification number	3 Net unrelated income (loss) (see instructions)	4 Total of specified payments made	5 Part of column 4 that is included in the controlling organization's gross income	6 Deductions directly connected with income in column 5
(1)					
(2)					
(3)					
(4)					

Nonexempt Controlled Organizations				
7 Taxable Income	8 Net unrelated income (loss) (see instructions)	9 Total of specified payments made	10 Part of column 9 that is included in the controlling organization's gross income	11 Deductions directly connected with income in column 10
(1)				
(2)				
(3)				
(4)				
<b>Totals</b> .....			Add columns 5 and 10. Enter here and on page 1, Part I, line 8, column (A).	Add columns 6 and 11. Enter here and on page 1, Part I, line 8, column (B).

**Schedule G – Investment Income of a Section 501(c)(7), (9), or (17) Organization** (see instructions)

1 Description of income	2 Amount of income	3 Deductions directly connected (attach schedule)	4 Set-asides (attach schedule)	5 Total deductions and set-asides (column 3 plus column 4)
(1)				
(2)				
(3)				
(4)				
<b>Totals</b> .....	Enter here and on page 1, Part I, line 9, column (A).			Enter here and on page 1, Part I, line 9, column (B).

**Schedule I – Exploited Exempt Activity Income, Other Than Advertising Income** (see instructions)

1 Description of exploited activity	2 Gross unrelated business income from trade or business	3 Expenses directly connected with production of unrelated business income	4 Net income (loss) from unrelated trade or business (column 2 minus column 3). If a gain, compute columns 5 through 7.	5 Gross income from activity that is not unrelated business income	6 Expenses attributable to column 5	7 Excess exempt expenses (column 6 minus column 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						
<b>Totals</b> .....	Enter here and on page 1, Part I, line 10, column (A).	Enter here and on page 1, Part I, line 10, column (B).				Enter here and on page 1, Part II, line 26.

**Schedule J – Advertising Income** (see instructions)**Part I Income From Periodicals Reported on a Consolidated Basis**

1 Name of periodical	2 Gross advertising income	3 Direct advertising costs	4 Advertising gain or (loss) (col. 2 minus col. 3). If a gain, compute cols. 5 through 7.	5 Circulation income	6 Readership costs	7 Excess readership costs (col. 6 minus col. 5, but not more than col. 4).
(1)						
(2)						
(3)						
(4)						
<b>Totals</b> (carry to Part II, line (5)) .....						

**Part II** **Income From Periodicals Reported on a Separate Basis** (For each periodical listed in Part II, fill in columns 2 through 7 on a line-by-line basis.)

1 Name of periodical	2 Gross advertising income	3 Direct advertising costs	4 Advertising gain or (loss) (col. 2 minus col. 3). If a gain, compute cols. 5 through 7.	5 Circulation income	6 Readership costs	7 Excess readership costs (col. 6 minus col. 5, but not more than col. 4).
(1)						
(2)						
(3)						
(4)						
<b>Totals from Part I</b> .....						
	Enter here and on page 1, Part I, line 11, column (A)	Enter here and on page 1, Part I, line 11, column (B).				Enter here and on page 1, Part II, line 27.
<b>Totals, Part II (lines 1– 5)</b> .....						

**Schedule K – Compensation of Officers, Directors, and Trustees** (see instructions)

1 Name	2 Title	3 Percent of time devoted to business	4 Compensation attributable to unrelated business
		%	
		%	
		%	
		%	
<b>Total.</b> Enter here and on page 1, Part II, line 14. ....			

BAA

TEEA0204 L 12/31/18

Form **990-T** (2018)

DRAFT COPY

2018

## FEDERAL STATEMENTS

PAGE 1

CLIENT YMC001

YOUNG MEN'S CHRISTIAN ASSOCIATION OF  
ORANGE COUNTY

95-1644055

6/17/19

01:08PM

STATEMENT 1  
FORM 990-T, PART III, LINE 35  
NET OPERATING LOSS DEDUCTION

LOSS YEAR ENDING	ORIGINAL LOSS	LOSS PREVIOUSLY USED	LOSS AVAILABLE
12/31/17	\$ 49,312.	\$ 0.	\$ 49,312.
NET OPERATING LOSS AVAILABLE			\$ 49,312.
TAXABLE INCOME			\$ -330,132.
NET OPERATING LOSS DEDUCTION (LIMITED TO TAXABLE INCOME)			\$ 0.

STATEMENT 2  
FORM 990-T, SCHEDULE E, LINE 3B  
OTHER DEDUCTIONS ALLOCABLE TO DEBT-FINANCED PROPERTY

13821 NEWPORT AVENUE, TUSTIN, CA 92780

ADVERTISING	\$ 1,581.
GARDENING	17,504.
INSURANCE	6,433.
LEGAL AND PROFESSIONAL FEES	23,181.
LICENSES AND PERMITS	80.
MANAGEMENT FEES	15,084.
INTEREST	123,189.
PEST CONTROL	630.
REPAIRS	114,459.
SUPPLIES	4,987.
TAXES	43,775.
UTILITIES	69,296.
BANK CHARGES	45.
POSTAGE	69.
TOTAL	\$ 420,313.

2018

California Exempt Organization  
Annual Information Return

199

Calendar Year 2018 or fiscal year beginning (mm/dd/yyyy), and ending (mm/dd/yyyy)

Corporation/Organization name

YOUNG MEN'S CHRISTIAN ASSOCIATION OF  
ORANGE COUNTY

California corporation number

0099616

Additional information. See instructions.

FEIN

95-1644055

Street address (suite or room)

13821 NEWPORT AVE. #200

PMB no.

City

TUSTIN

State

CA

Zip code

92780

Foreign country name

Foreign province/state/county

Foreign postal code

<p><b>A</b> First Return ..... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p><b>B</b> Amended Return ..... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p><b>C</b> IRC Section 4947(a)(1) trust ..... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p><b>D</b> Final Information Return?</p> <p>    <input type="checkbox"/> Dissolved   <input type="checkbox"/> Surrendered (Withdrawn)   <input type="checkbox"/> Merged/Reorganized</p> <p>    Enter date: (mm/dd/yyyy) •</p> <p><b>E</b> Check accounting method:</p> <p>    1 <input type="checkbox"/> Cash   2 <input checked="" type="checkbox"/> Accrual   3 <input type="checkbox"/> Other</p> <p><b>F</b> Federal return filed? 1 • <input checked="" type="checkbox"/> 990T   2 • <input type="checkbox"/> 990-PF   3 • <input type="checkbox"/> Sch H (990)</p> <p>    4 <input type="checkbox"/> Other 990 series</p> <p><b>G</b> Is this a group filing? See instructions ..... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p><b>H</b> Is this organization in a group exemption ..... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>    If 'Yes,' what is the parent's name?</p> <p>    _____</p> <p><b>I</b> Did the organization have any changes to its guidelines not reported to the FTB? See instructions ..... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p>	<p><b>J</b> If exempt under R&amp;TC Section 23701d, has the organization engaged in political activities? See instructions ..... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p><b>K</b> Is the organization exempt under R&amp;TC Section 23701g? ... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>    If 'Yes,' enter the gross receipts from nonmember sources ..... \$ _____</p> <p><b>L</b> If organization is a public charity exempt under R&amp;TC Section 23701d and meets the filing fee exception, check box. No filing fee is required ..... <input checked="" type="checkbox"/></p> <p><b>M</b> Is the organization a Limited Liability Company? ..... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p><b>N</b> Did the organization file Form 100 or Form 109 to report taxable income? ..... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p><b>O</b> Is the organization under audit by the IRS or has the IRS audited in a prior year? ..... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p><b>P</b> Is federal Form 1023/1024 pending? ..... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>    Date filed with IRS _____</p>
---	--

**Part I Complete Part I unless not required to file this form. See General Information B and C.**

<b>Receipts and Revenues</b>	1	Gross sales or receipts from other sources. From Side 2, Part II, line 8.	1	52,180,750.
	2	Gross dues and assessments from members and affiliates.	2	
	3	Gross contributions, gifts, grants, and similar amounts received. SEE SCH. B.	3	8,786,131.
	4	Total gross receipts for filing requirement test. Add line 1 through line 3. This line must be completed. If the result is less than \$50,000, see General Information B.	4	60,966,881.
	5	Cost of goods sold.	5	
	6	Cost or other basis, and sales expenses of assets sold.	6	13,750,541.
	7	Total costs. Add line 5 and line 6.	7	13,750,541.
	8	Total gross income. Subtract line 7 from line 4.	8	47,216,340.
<b>Expenses</b>	9	Total expenses and disbursements. From Side 2, Part II, line 18.	9	40,679,056.
	10	Excess of receipts over expenses and disbursements. Subtract line 9 from line 8.	10	6,537,284.
<b>Filing Fee</b>	11	Total payments.	11	
	12	Use tax. See General Information K.	12	
	13	Payments balance. If line 11 is more than line 12, subtract line 12 from line 11.	13	
	14	Use tax balance. If line 12 is more than line 11, subtract line 11 from line 12.	14	
	15	Filing fee \$10 or \$25. See General Information F.	15	
	16	Penalties and Interest. See General Information J.	16	
	17	Balance due. Add line 12, line 15, and line 16. Then subtract line 11 from the result.	17	0.
<b>Sign Here</b>	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			
<b>Paid Preparer's Use Only</b>	Signature of officer	Title	Date	Telephone
	CHRISTINA M. WENK, CPA	CFO		714-549-9622
	Preparer's signature	Date	Check if self-employed	PTIN
	WHITE NELSON DIEHL EVANS LLP		<input type="checkbox"/>	P01255081
	Firm's name (or yours, if self-employed) and address			Firm's FEIN
	2875 MICHELLE DRIVE, SUITE 300		33-0686301	
	IRVINE, CA 92606		Telephone	
			(714) 978-1300	
May the FTB discuss this return with the preparer shown above? See instructions. <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No				

**Part II Organizations with gross receipts of more than \$50,000 and private foundations**  
**regardless of amount of gross receipts – complete Part II or furnish substitute information.**

Receipts from Other Sources	1	Gross sales or receipts from all business activities. See instructions. ....	•	1	
	2	Interest .....	•	2	70,683.
	3	Dividends .....	•	3	265,815.
	4	Gross rents .....	•	4	
	5	Gross royalties .....	•	5	
	6	Gross amount received from sale of assets (See Instructions) .....	•	6	13,223,890.
	7	Other income. Attach schedule. .... <b>SEE STATEMENT 1</b> .....	•	7	38,620,362.
	8	<b>Total</b> gross sales or receipts from other sources. Add line 1 through line 7. Enter here and on Side 1, Part I, line 1. ....	•	8	52,180,750.
Expenses and Disbursements	9	Contributions, gifts, grants, and similar amounts paid. Attach schedule. .... <b>SEE STATEMENT 2</b> .....	•	9	1,135,077.
	10	Disbursements to or for members .....	•	10	
	11	Compensation of officers, directors, and trustees. Attach schedule. .... <b>SEE STMT 3</b> .....	•	11	1,378,162.
	12	Other salaries and wages .....	•	12	20,063,150.
	13	Interest .....	•	13	85,112.
	14	Taxes .....	•	14	1,785,752.
	15	Rents .....	•	15	
	16	Depreciation and depletion (See instructions) .....	•	16	1,599,466.
	17	Other Expenses and Disbursements. Attach schedule. .... <b>SEE STATEMENT 4</b> .....	•	17	14,632,337.
	18	<b>Total</b> expenses and disbursements. Add line 9 through line 17. Enter here and on Side 1, Part I, line 9. ....	•	18	40,679,056.

Schedule L Balance Sheet		Beginning of taxable year		End of taxable year	
		(a)	(b)	(c)	(d)
<b>Assets</b>					
1	Cash .....		2,328,969.	•	3,718,445.
2	Net accounts receivable .....		751,005.	•	814,566.
3	Net notes receivable .....			•	
4	Inventories .....			•	
5	Federal and state government obligations .....			•	
6	Investments in other bonds .....			•	
7	Investments in stock .....		11,482,364.	•	10,079,397.
8	Mortgage loans .....			•	
9	Other investments. Attach schedule. ....			•	
10 a	Depreciable assets. ....	22,168,784.		25,560,656.	
b	Less accumulated depreciation. ....	14,572,744.	7,596,040.	15,628,952.	9,931,704.
11	Land. ....		4,923,743.	•	5,577,403.
12	Other assets. Attach schedule. .... <b>STM 5</b>		2,793,548.	•	3,027,924.
13	<b>Total assets</b> .....		29,875,669.		33,149,439.
<b>Liabilities and net worth</b>					
14	Accounts payable. ....		2,227,285.	•	3,596,027.
15	Contributions, gifts, or grants payable .....			•	
16	Bonds and notes payable .....		162,751.	•	88,843.
17	Mortgages payable. ....		1,614,021.	•	1,530,539.
18	Other liabilities. Attach schedule. .... <b>STM 6</b>		1,760,599.		1,658,481.
19	Capital stock or principal fund .....		24,111,013.	•	26,275,549.
20	Paid-in or capital surplus. Attach reconciliation. ....			•	
21	Retained earnings or income fund. ....			•	
22	<b>Total liabilities and net worth</b> .....		29,875,669.		33,149,439.

**Schedule M-1 Reconciliation of income per books with income per return**

Do not complete this schedule if the amount on Schedule L, line 13, column (d), is less than \$50,000.

1	Net income per books .....	•	5,840,624.	7	Income recorded on books this year not included in this return. Attach schedule .....	•	
2	Federal income tax .....	•		8	Deductions in this return not charged against book income this year. Attach schedule. ....	•	
3	Excess of capital losses over capital gains .....	•		9	<b>Total.</b> Add line 7 and line 8 .....		
4	Income not recorded on books this year. Attach schedule. ....	•		10	<b>Net income per return.</b> Subtract line 9 from line 6. ....		6,537,284.
5	Expenses recorded on books this year not deducted in this return. Attach schedule. .... <b>SEE ST 7</b>	•	696,660.				
6	<b>Total.</b> Add line 1 through line 5. ....		6,537,284.				

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

Department of the Treasury  
Internal Revenue Service

CALIFORNIA COPY  
**Schedule of Contributors**

► **Attach to Form 990, Form 990-EZ, or Form 990-PF.**  
► **Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.**

OMB No. 1545-0047

**2018**

Name of the organization **YOUNG MEN'S CHRISTIAN ASSOCIATION OF  
ORANGE COUNTY**

Employer identification number  
**95-1644055**

**Organization type** (check one):

**Filers of:**

Form 990 or 990-EZ

**Section:**

- ☒ 501(c)( 3 ) (enter number) organization  
☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation  
☐ 527 political organization

Form 990-PF

- ☐ 501(c)(3) exempt private foundation  
☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation  
☐ 501(c)(3) taxable private foundation

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

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

**General Rule**

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

**Special Rules**

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

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

BAA For Paperwork Reduction Act Notice, see the instructions for Form 990, 990-EZ, or 990-PF.

**Schedule B (Form 990, 990-EZ, or 990-PF) (2018)**

Name of organization

YOUNG MEN'S CHRISTIAN ASSOCIATION OF

Employer identification number

95-1644055

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

(a) Number	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	DAVID & KILMER LAMB 801 VIA LIDO SOUTH NEWPORT BEACH, CA 92663	\$ 25,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	THE CREAN FOUNDATION P.O. BOX 8449 NEWPORT BEACH, CA 92658-8449	\$ 35,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	THEDA & TAMBLIN CLARK SMITH FAMILY 24918 GENESEE TRAIL RD RM 203 GOLDEN, CO 80401-9352	\$ 25,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	SOUTH COUNTY LEXUS AT MISSION VIEJO 28242 MARGURITE PARKWAY MISSION VIEJO, CA 92692	\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	R.C. BAKER FOUNDATION 330 ENCINITAS BLVD., STE 101 ENCINITAS, CA 92024	\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
6	ROBINSON FOUNDATION 515 S. FIGUEROA ST., STE 2060 LOS ANGELES, CA 90071	\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)



Name of organization

YOUNG MEN'S CHRISTIAN ASSOCIATION OF

Employer identification number

95-1644055

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

(a) Number	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
7	LEXUS PURSUIT OF POTENTIAL DEALER M PO BOX 7137 PRINCETON, NJ 08543-7137	\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
8	JEFF MCBRIDE 13821 NEWPORT AVENUE TUSTIN, CA 92780	\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
9	SEAN PEASLEY 708 CALLE MONSERRAT SAN CLEMENTE, CA 92672	\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
10	POSITIVE VIBE WARRIORS FOUNDATION 225 AVENIDA LOBEIRO SAN CLEMENTE, CA 92672	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
11	SNYDER LANGSTON 17962 COWAN IRVINE, CA 92614	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
12	YMCA OF THE USA 101 N. WACKER DRIVE CHICAGO, IL 60606	\$ 28,915.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization

YOUNG MEN'S CHRISTIAN ASSOCIATION OF

Employer identification number

95-1644055

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

(a) Number	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
13	KAISER ALUMINUM FABRICATED PRODUCTS 27422 PORTOLA PARKWAY STE 350 FOOTHILL RANCH, CA 92610	\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
14	CONFIDENCE FOUNDATION 625 FAIR OAKS AVENUE, STE 360 SOUTH PASADENA, CA 91030	\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
15	GARY CAPATA 28202 CABOT ROAD # 245 LAGUNA NIGUEL, CA 92677	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
16	JOHN H. GRACE FOUNDATION C/O MARIAN P.O. BOX 3036 FULLERTON, CA 92834	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
17	HOPE THROUGH HOUSING FOUNDATION 9065 HAVEN AVE, #100 RANCHO CUCAMONGA, CA 91730	\$ 66,008.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
18	COUNTY OF LA - BOARD OF SUPERVISORS 822 KENNETH HAHN HALL OF ADMIN LOS ANGELES, CA 90012	\$ 77,466.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization <b>YOUNG MEN'S CHRISTIAN ASSOCIATION OF</b>	Employer identification number <b>95-1644055</b>
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**Part I Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) Number	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
19	PLACENTIA YORBA LINDA UNIFIED SCHOO 1301 E ORANGETHORPE AVE PLACENTIA, CA 92675	\$ 42,118.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
20	CAPISTRANO UNIFIED SCHOOL DISTRICT 32972 CALLE PERFECTO SAN JUAN CAPISTRANO, CA 92675	\$ 453,195.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
21	WEST COVINA UNIFIED SCHOOL DISTRICT 1717 W. MERCED AVENUE WEST COVINA, CA 91790	\$ 985,834.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
22	CHILDREN AND FAMILIES COMMISSION 1506 E. 17TH ST, SUITE 230 SANTA ANA, CA 92705	\$ 250,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
23	CITY OF FULLERTON 340 W COMMONWEALTH AVE FULLERTON, CA 92832	\$ 8,374.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
24	CITY OF LAGUNA NIGUEL 27781 LA PAZ ROAD LAGUNA NIGUEL, CA 92677	\$ 15,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization <b>YOUNG MEN'S CHRISTIAN ASSOCIATION OF</b>	Employer identification number <b>95-1644055</b>
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**Part I Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) Number	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
25	CITY OF ALISO VIEJO 12 JOURNEY #100 ALISO VIEJO, CA 92656	\$ 18,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
26	BRISTOL-MEYERS SQUIBB 345 PARK AVENUE NEW YORK, NY 10154	\$ 12,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
27	DANIEL MATHIESEN 8 MAGNOLIA DRIVE LADERA RANCH, CA 92694	\$ 24,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
28	JUNKO KLAUS 846 MORNINGSIDE DR. FULLERTON, CA 92835	\$ 6,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
29	DALE L. DYKEMA & SANDRA J DYKEMA FA 30900 RANCHO VIEJO RD, STE 145 SAN JUAN CAPISTRANO, CA 92675	\$ 1,006,014.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
30	DALE L. DYKEMA TRUST 30900 RANCHO VIEJO RD, STE 145 SAN JUAN CAPISTRANO, CA 92675	\$ 285,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization <b>YOUNG MEN'S CHRISTIAN ASSOCIATION OF</b>	Employer identification number <b>95-1644055</b>
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**Part I Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) Number	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
31	ANONYMOUS 3972 BARRANCA PARKWAY, SUITE J- IRVINE, CA 92606	\$ 35,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
32	EDISON INTERNATIONAL 2244 WALNUT GROVE AVE, GO1, 4A ROSEMEAD, CA 91770	\$ 25,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
33	LA84 FOUNDATION 2141 W ADAMS BLVD LOS ANGELES, CA 90018	\$ 25,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
34	THE ANNENBERG FOUNDATION 2000 AVENUE OF THE STARS, STE LOS ANGELES, CA 90067	\$ 12,592.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
35	ANONYMOUS P.O. BOX 680 ELMHURST, IL 60126	\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
36	HOMESTREET BANK 17901 VON KARMAN AVE, STE 100 IRVINE, CA 92614	\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization

YOUNG MEN'S CHRISTIAN ASSOCIATION OF

Employer identification number

95-1644055

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

(a) Number	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
37	WESTERN DIGITAL CORPORATION FUND 3355 MICHELSON DR, STE 100 IRVINE, CA 92612	\$ 7,500.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
38	BRADY COMPANY/LOS ANGELES, INC PO BOX 470, 1010 NORTH OLIVE ANAHEIM, CA 92815	\$ 5,500.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
39	JOYCE KIRCHHOFFER 13821 NEWPORT AVENUE, STE 200 TUSTIN, CA 92780	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
40	ORANGE COUNTY COMMUNITY FOUNDATION 4041 MACARTHUR BLVD, STE 510 NEWPORT BEACH, CA 92660	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
41	PAT KEIJONEN P.O. BOX 426 GLENDDORA, CA 92740	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
42	ORANGE UNIFIED SCHOOL DISTRICT 1401 N. HANDY STREET ORANGE, CA 92867	\$ 27,487.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization <b>YOUNG MEN'S CHRISTIAN ASSOCIATION OF</b>	Employer identification number <b>95-1644055</b>
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**Part I Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) Number	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
43	CHILDREN & FAMILY COMMISSION OF OC 17320 RED HILL AVE. STE. 230 SANTA ANA, CA 92705	\$ 75,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
44	CITY OF SANTA ANA 20 CIVIC CENTER PLAZA, PO 1988 SANTA ANA, CA 92702	\$ 43,799.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
45	CITY OF TUSTIN 300 CENTENNIAL WAY TUSTIN, CA 92780	\$ 8,076.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
46	YMCA POMONA VALLEY 676 N. GIBBS STREET POMONA, CA 91767	\$ 4,256,234.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions.)
47	YMCA POMONA VALLEY 676 N. GIBBS STREET POMONA, CA 91767	\$ 9,000.	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization

Employer identification number

YOUNG MEN'S CHRISTIAN ASSOCIATION OF

95-1644055

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

[illegible]

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**BAA**

Schedule B (Form 990, 990-EZ, or 990-PF) (2018)



Name of organization

YOUNG MEN'S CHRISTIAN ASSOCIATION OF

Employer identification number

95-1644055

**Part III** **Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor.** Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of *exclusively* religious, charitable, etc., contributions of **\$1,000 or less** for the year. (Enter this information once. See instructions.) ..... \$ N/A  
 Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	N/A		
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee

2018

## CALIFORNIA STATEMENTS

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YOUNG MEN'S CHRISTIAN ASSOCIATION OF  
ORANGE COUNTY

95-1644055

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**STATEMENT 1**  
**FORM 199, PART II, LINE 7**  
**OTHER INCOME**

INCOME FROM SPECIAL EVENTS.....	\$	210,700.
MISCELLANEOUS.....		174,911.
PROGRAM SERVICE REVENUE.....		38,234,751.
TOTAL	\$	<u>38,620,362.</u>

**STATEMENT 2**  
**FORM 199, PART II, LINE 9**  
**CONTRIBUTIONS, GIFTS, GRANTS, AND SIMILAR AMOUNTS PAID**

CLASS OF ACTIVITY:	CHILDCARE FINANCIAL ASSISTANCE	
DESCRIPTION OF PROPERTY:	DISCOUNTED CHILDCARE RATES	
METHOD USED TO DETERMINE BV:	FMV	
FAIR MARKET VALUE:		630,094.
CLASS OF ACTIVITY:	COMM. SERV. PRGM FIN. ASSIST.	
DESCRIPTION OF PROPERTY:	DISCOUNTED FEE	
METHOD USED TO DETERMINE BV:	FMV	
FAIR MARKET VALUE:		57,961.
CLASS OF ACTIVITY:	RESIDENT CAMP FIN. ASSIST.	
DESCRIPTION OF PROPERTY:	DISCOUNTED CAMP FEE	
METHOD USED TO DETERMINE BV:	FMV	
FAIR MARKET VALUE:		109,832.
CLASS OF ACTIVITY:	ADVENTURE GUIDES FIN. ASSIST.	
DESCRIPTION OF PROPERTY:	DISCOUNTED ADVENTURE GUIDE FEES	
METHOD USED TO DETERMINE BV:	FMV	
FAIR MARKET VALUE:		27,679.
CLASS OF ACTIVITY:	ADULT/YOUTH HEALTH&FITNESS FIN. AS.	
DESCRIPTION OF PROPERTY:	DISCOUNTED HEALTH/FITNESS FEES	
METHOD USED TO DETERMINE BV:	FMV	
FAIR MARKET VALUE:		283,811.
DONEE'S NAME:	CAMP AGAPE CALIFORNIA	
DONEE'S STREET ADDRESS:	1774 N GLASSELL STREET	
DONEE'S CITY, STATE, ZIP:	ORANGE, CA 92865	
AMOUNT GIVEN:		17,800.
DONEE'S NAME:	HOMEAID ORANGE COUNTY	
DONEE'S STREET ADDRESS:	24 EXECUTIVE PARK, SUITE 100	
DONEE'S CITY, STATE, ZIP:	IRVINE, CA 92614	
AMOUNT GIVEN:		5,000.
AMOUNT GIVEN:		2,900.
TOTAL	\$	<u>1,135,077.</u>

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## STATEMENT 3

## FORM 199, PART II, LINE 11

## COMPENSATION OF OFFICERS, DIRECTORS, TRUSTEES AND KEY EMPLOYEES

## CURRENT OFFICERS:

NAME AND ADDRESS	TITLE AND AVERAGE HOURS PER WEEK DEVOTED	TOTAL COMPEN- SATION	CONTRI- BUTION TO EBP & DC	EXPENSE ACCOUNT/ OTHER
BETH HANEY 13821 NEWPORT AVE. 200 TUSTIN, CA 92780	BOARD - 3/29/18 1.00	\$ 0.	\$ 0.	\$ 0.
BOB TRAUT 13821 NEWPORT AVE. 200 TUSTIN, CA 92780	CHAIR - 3/29/18 2.00	0.	0.	0.
GREG CUSTER 13821 NEWPORT AVE. 200 TUSTIN, CA 92780	BOARD MEMBER 1.00	0.	0.	0.
CHRISTY LEWIS 13821 NEWPORT AVE. 200 TUSTIN, CA 92780	CHAIR - 3/21/18 2.00	0.	0.	0.
DAVID K. LAMB 13821 NEWPORT AVE. 200 TUSTIN, CA 92780	PAST CHAIR 3.00	0.	0.	0.
KATIE O'CONNOR 13821 NEWPORT AVE. 200 TUSTIN, CA 92780	BOARD MEMBER 2.00	0.	0.	0.
JAY SCOTT 13821 NEWPORT AVE. 200 TUSTIN, CA 92780	BOARD MEMBER 2.00	0.	0.	0.
JEFF MCBRIDE 13821 NEWPORT AVE. 200 TUSTIN, CA 92780	PRESIDENT 40.00	566,309.	37,840.	20,401.
JOHN MCCARTY 13821 NEWPORT AVE. 200 TUSTIN, CA 92780	BOARD - 3/29/18 1.00	0.	0.	0.
JOHN ROCHFORD 13821 NEWPORT AVE. 200 TUSTIN, CA 92780	VICE CHAIR 3.00	0.	0.	0.
JULIETTE MEUNIER 13821 NEWPORT AVE. 200 TUSTIN, CA 92780	BOARD MEMEBER 3.00	0.	0.	0.
JOYCE KIRCHHOFFER 13821 NEWPORT AVE. 200 TUSTIN, CA 92780	CFO 40.00	209,828.	20,768.	396.

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## STATEMENT 3 (CONTINUED)

## FORM 199, PART II, LINE 11

## COMPENSATION OF OFFICERS, DIRECTORS, TRUSTEES AND KEY EMPLOYEES

## CURRENT OFFICERS:

NAME AND ADDRESS	TITLE AND AVERAGE HOURS PER WEEK DEVOTED	TOTAL COMPEN- SATION	CONTRI- BUTION TO EBP & DC	EXPENSE ACCOUNT/ OTHER
MIKE PROUD 13821 NEWPORT AVE. 200 TUSTIN, CA 92780	BOARD MEMBER 0	\$ 0.	\$ 0.	\$ 0.
MICHAEL HAHN 13821 NEWPORT AVE. 200 TUSTIN, CA 92780	BOARD MEMBER 2.00	0.	0.	0.
MINH HOANG 13821 NEWPORT AVE. 200 TUSTIN, CA 92780	BOARD MEMBER 2.00	0.	0.	0.
ROSANNA COVEYOU 13821 NEWPORT AVE. 200 TUSTIN, CA 92780	SECRETARY 1.00	0.	0.	0.
SEAN PEASLEY 13821 NEWPORT AVE. 200 TUSTIN, CA 92780	BOARD MEMBER 2.00	0.	0.	0.
WEIKKO WIRTA 13821 NEWPORT AVE. 200 TUSTIN, CA 92780	VICE CHAIR 2.00	0.	0.	0.
JEAN-PAUL AFIF 13821 NEWPORT AVE. 200 TUSTIN, CA 92780	BOARD - 3/29/18 1.00	0.	0.	0.
DON SAULIC 13821 NEWPORT AVE. 200 TUSTIN, CA 92780	BOARD MEMBER 2.00	0.	0.	0.
JOAN LOCH 13821 NEWPORT AVE. 200 TUSTIN, CA 92780	ASST SEC 6/1/18 40.00	51,647.	4,959.	1,942.
JESS MEYERS 13821 NEWPORT AVE. 200 TUSTIN, CA 92780	BOARD MEMBER 0	0.	0.	0.
LISA ALONSO 13821 NEWPORT AVE. 200 TUSTIN, CA 92780	BOARD MEMBER 0	0.	0.	0.

TOTAL \$ 827,784. \$ 63,567. \$ 22,739.

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## CALIFORNIA STATEMENTS

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YOUNG MEN'S CHRISTIAN ASSOCIATION OF  
ORANGE COUNTY

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## STATEMENT 3 (CONTINUED)

FORM 199, PART II, LINE 11

## COMPENSATION OF OFFICERS, DIRECTORS, TRUSTEES AND KEY EMPLOYEES

## KEY EMPLOYEES:

NAME	TITLE AND AVERAGE HOURS PER WEEK DEVOTED	COMPEN- SATION	CONTRI- BUTION TO EBP & DC	EXPENSE ACCOUNT/ OTHER
DOLORES DALY 13821 NEWPORT AVE. 200 TUSTIN, CA 92780	CHIEF OPERATIONS 40	\$ 213,768.	\$ 20,993.	\$ 1,928.
TRICIA QUINN 13821 NEWPORT AVE. 200 TUSTIN, CA 92780	DIRECTOR OF OPERA 40	166,170.	5,103.	4,048.
JENNIFER STIFFLER 13821 NEWPORT AVE. 200 TUSTIN, CA 92780	DIRECTOR OF OPERA 40	170,440.	16,806.	854.
	TOTAL	\$ 550,378.	\$ 42,902.	\$ 6,830.

## STATEMENT 4

FORM 199, PART II, LINE 17

## OTHER EXPENSES

BAD DEBT EXPENSE.....	\$ 40,839.
CONFERENCES, CONVENTIONS, AND MEETINGS.....	626,937.
CREDIT CARD AND BANK FEES.....	658,261.
EMPLOYEE AND TRAVEL EXP.....	86,555.
EQUIPMENT.....	725,916.
FUNDRAISING CAMPAIGN.....	134,039.
INSURANCE.....	531,925.
INVESTMENT EXPENSE.....	49,542.
OFFICE EXPENSES.....	363,013.
OTHER EMPLOYEE BENEFIT.....	2,618,915.
OTHER FEES.....	2,182,516.
PAYMENTS TO AFFILIATES.....	413,444.
POSTAGE AND SHIPPING.....	36,539.
PRINTING AND PUBLICATIONS.....	541,462.
PROGRAM COSTS.....	4,095,348.
RECRUITMENT AND RELOCATION.....	171,026.
RENTAL EXPENSES.....	420,313.
SPECIAL EVENT EXPENSES.....	124,076.
TELEPHONE.....	464,528.
VEHICLE EXPENSES.....	347,143.
TOTAL	<u>\$14,632,337.</u>

**2018****CALIFORNIA STATEMENTS**  
**YOUNG MEN'S CHRISTIAN ASSOCIATION OF**  
**ORANGE COUNTY****PAGE 5****CLIENT YMC001****95-1644055**

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**STATEMENT 5**  
**FORM 199, SCHEDULE L, LINE 12**  
**OTHER ASSETS**

DEPOSITS.....	18,700.
DUE FROM TIPPER.....	2,584,226.
PREPAID EXPENSES.....	424,998.
TOTAL	<u>\$ 3,027,924.</u>

**STATEMENT 6**  
**FORM 199, SCHEDULE L, LINE 18**  
**OTHER LIABILITIES**

ACCRUED EXPENSES.....	271,498.
DEFERRED INCOME.....	1,228,300.
DEFICIT IN SUBSIDIARY.....	158,683.
TOTAL	<u>\$ 1,658,481.</u>

**STATEMENT 7**  
**FORM 199, SCHEDULE M-1, LINE 5**  
**EXPENSES RECORDED ON BOOKS NOT DEDUCTED ON RETURN**

UNREALIZED LOSS ON INVESTMENTS.....	\$ 696,660.
TOTAL	<u>\$ 696,660.</u>

**DRAFT COPY**

IN

**MAIL TO:**  
 Registry of Charitable Trusts  
 P.O. Box 903447  
 Sacramento, CA 94203-4470  
 (916) 210-6400

**WEB SITE ADDRESS:**  
[www.ag.ca.gov/charities/](http://www.ag.ca.gov/charities/)

# ANNUAL REGISTRATION RENEWAL FEE REPORT TO ATTORNEY GENERAL OF CALIFORNIA

Section 12586 and 12587, California Government Code  
 11 Cal. Code Regs. section 301-307, 311, and 312

Failure to submit this report annually no later than the 15th day of the 5th month after the end of the organization's accounting period may result in the loss of tax exemption and the assessment of a minimum tax of \$800, plus interest, and/or fines or filing penalties as defined in Government Code section 12586.1. IRS extensions will be honored.



State Charity Registration Number <u>12691</u> <b>YOUNG MEN'S CHRISTIAN ASSOCIATION OF ORANGE COUNTY</b> <small>Name of Organization</small> <u>13821 NEWPORT AVE. #200</u> <small>Address (Number and Street)</small> <u>TUSTIN, CA 92780</u> <small>City or Town, State and ZIP Code</small>	Check if: <input type="checkbox"/> Change of address <input type="checkbox"/> Amended report Corporate or Organization No. <u>0099616</u> Federal Employer I.D. No. <u>95-1644055</u>
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## ANNUAL REGISTRATION RENEWAL FEE SCHEDULE (11 Cal. Code Regs. sections 301-307, 311, and 312) Make Check Payable to Attorney General's Registry of Charitable Trusts

Gross Annual Revenue	Fee	Gross Annual Revenue	Fee	Gross Annual Revenue	Fee
Less than \$25,000	0	Between \$100,001 and \$250,000	\$50	Between \$1,000,001 and \$10 million	\$150
Between \$25,000 and \$100,000	\$25	Between \$250,001 and \$1 million	\$75	Between \$10,000,001 and \$50 million	\$225
				Greater than \$50 million	\$300

### PART A – ACTIVITIES

For your most recent full accounting period (beginning 1/01/18 ending 12/31/18) list:  
 Gross annual revenue \$ 61,159,696. Total assets \$ 35,952,321.

### PART B – STATEMENTS REGARDING ORGANIZATION DURING THE PERIOD OF THIS REPORT

**Note:** If you answer "yes" to any of the questions below, you must attach a separate page providing an explanation and details for each "yes" response. Please review RRF-1 instructions for information required.

	Yes	No
1 During this reporting period, were there any contracts, loans, leases or other financial transactions between the organization and any officer, director or trustee thereof either directly or with an entity in which any such officer, director or trustee had any financial interest? <span style="float: right;">SEE STATEMENT 1</span>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
2 During this reporting period, were there any theft, embezzlement, diversion or misuse of the organization's charitable property or funds?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
3 During this reporting period, did non-program expenditures exceed 50% of gross revenue?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4 During this reporting period, were any organization funds used to pay any penalty, fine or judgment? If you filed a Form 4720 with the Internal Revenue Service, attach a copy.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
5 During this reporting period, were the services of a commercial fundraiser or fundraising counsel for charitable purposes used? If "yes," provide an attachment listing the name, address, and telephone number of the service provider.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
6 During this reporting period, did the organization receive any governmental funding? If so, provide an attachment listing the name of the agency, mailing address, contact person, and telephone number. <span style="float: right;">SEE STATEMENT 2</span>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
7 During this reporting period, did the organization hold a raffle for charitable purposes? If "yes," provide an attachment indicating the number of raffles and the date(s) they occurred.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
8 Does the organization conduct a vehicle donation program? If "yes," provide an attachment indicating whether the program is operated by the charity or whether the organization contracts with a commercial fundraiser for charitable purposes.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
9 Did your organization have prepared an audited financial statement in accordance with generally accepted accounting principles for this reporting period?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Organization's area code and telephone number 714-549-9622

Organization's e-mail address JKIRCHHOFFER@YMCAOC.ORG

**I declare under penalty of perjury that I have examined this report, including accompanying documents, and to the best of my knowledge and belief, the content is true, correct and complete.**

JOYCE KIRCHHOFFER	CFO	
<small>Signature of authorized officer</small>	<small>Printed Name</small>	<small>Title</small>
		<small>Date</small>

6/17/19

01:09PM

**STATEMENT 1  
FORM RRF-1, PART B, LINE 1  
FINANCIAL TRANSACTIONS**

IN JUNE 2015, THE YMCA OF ORANGE COUNTY PAID \$5,500 TO BECOME A MEMBER OF YPG, LLC. MEMBERSHIP IN YPG, LLC REQUIRES THE YMCA OF OC TO MAKE CERTAIN PURCHASES OF SUPPLIES AND EQUIPMENT THROUGH YPG. THE CEO OF THE YMCA OF OC IS A BOARD MEMBER OF YPG. IN JUNE 2015, THE YMCA OF OC GUARANTEED A LINE OF CREDIT FOR YPG. AS OF DECEMBER 31, 2018, THE OUTSTANDING BALANCE OF THE LINE OF CREDIT WAS \$346,375.

THE ORGANIZATION HAS A BANK ACCOUNT AND NOTE PAYABLE WITH HOMESTREET BANK AT DECEMBER 31, 2018, AND 2017. THERE IS A BOARD MEMBER THAT IS AN EMPLOYEE OF HOMESTREET BANK. THIS BOARD MEMBER ABSTAINS FROM DECISIONS MADE CONCERNING MATTERS THAT WOULD BE A CONFLICT OF INTEREST.

HIGHTOWER ADVISORS, LLC PROVIDES INVESTMENT ADVISORY SERVICES TO THE ORGANIZATION FOR MOST OF THE ORGANIZATION'S INVESTMENTS. THERE IS A BOARD MEMBER THAT IS A PARTNER AT HIGHTOWER ADVISORS, LLC. THIS BOARD MEMBER ABSTAINS FROM DECISIONS MADE CONCERNING MATTERS THAT WOULD BE A CONFLICT OF INTEREST.

**STATEMENT 2  
FORM RRF-1, PART B, LINE 6  
GOVERNMENT AGENCY THAT PROVIDED FUNDING**

COUNTY OF LA - BOARD OF SUPERVISORS, 1ST DISTRICT  
856 KENNETH HAHN HALL OF ADMINISTRATION  
LOS ANGELES, CA 90012  
TERESA VILLEGAS, (626) 350-4500

PLACENTIA YORBA LINDA UNIFIED SCHOOL DISTRICT  
1301 E ORANGETHORPE AVE  
PLACENTIA, CA 92675  
ROB CASABA, (714) 986-7240, X38703

CAPISTRANO UNIFIED SCHOOL DISTRICT  
32972 CALLE PERFECTO  
SAN JUAN CAPISTRANO, CA 92675  
HEIDI RIVERA, (949) 234-9200

WEST COVINA UNIFIED SCHOOL DISTRICT  
1717 W. MERCED AVENUE  
WEST COVINA, CA 91790  
RAY WILDS, (626) 939-4600 X4638

ORANGE UNIFIED SCHOOL DISTRICT  
1401 N. HANDY STREET  
ORANGE, CA 92867  
LIBBIE BAKER, (714) 628-4030

ONEOC FISCAL SPONSORSHIP  
1901 E. 4TH ST, SUITE 100  
SANTA ANA, CA 92705  
(714) 953-5757

CHILDREN AND FAMILIES COMMISSION OF ORANGE COUNTY  
1506 E. 17TH ST, SUITE 230  
SANTA ANA, CA 92705  
DIAN MILTON, (714) 815-0541

CITY OF FULLERTON



6/17/19

01:09PM

**STATEMENT 2 (CONTINUED)**  
**FORM RRF-1, PART B, LINE 6**  
**GOVERNMENT AGENCY THAT PROVIDED FUNDING**

340 W COMMONWEALTH AVE  
FULLERTON, CA 92832  
JESSICA CUEVAS, (714) 738-6544

CITY OF LAGUNA NIGUEL  
27781 LA PAZ ROAD  
LAGUNA NIGUEL, CA 92677  
KATHERINE MORAN, (949) 362-4375

CITY OF ALISO VIEJO  
12 JOURNEY #100  
ALISO VIEJO, CA 92656  
GRACIE DURAN, (949) 425-2519

CITY OF SANTA ANA  
20 CIVIC CENTER PLAZA, P.O. BOX 1988  
SANTA ANA, CA 92702  
DAVID FLORES, (714) 647-6561

CITY OF TUSTIN  
300 CENTENNIAL WAY  
TUSTIN, CA 92780  
ADRIANNE DILEVA-JOHNSON, (714) 573-3138

DRAFT COPY

2018

California Exempt Organization  
Annual Information Return

199

Calendar Year 2018 or fiscal year beginning (mm/dd/yyyy), and ending (mm/dd/yyyy)

Corporation/Organization name

TIPPER, LLC

Additional information. See instructions.

California corporation number

8196287

FEIN

82-2864817

Street address (suite or room)

13821 NEWPORT AVE. #200

PMB no.

City

TUSTIN

State

CA

Zip code

92780-7803

Foreign country name

Foreign province/state/county

Foreign postal code

**A** First Return ..... ☒ Yes ☐ No

**B** Amended Return ..... ☐ Yes ☒ No

**C** IRC Section 4947(a)(1) trust ..... ☐ Yes ☒ No

**D** Final Information Return?

• ☐ Dissolved ☐ Surrendered (Withdrawn) ☐ Merged/Reorganized

Enter date: (mm/dd/yyyy) •

**E** Check accounting method:

1 ☐ Cash 2 ☒ Accrual 3 ☐ Other

**F** Federal return filed? 1 • ☒ 990T 2 • ☐ 990-PF 3 • ☐ Sch H (990)

4 ☐ Other 990 series

**G** Is this a group filing? See instructions ..... ☐ Yes ☒ No

**H** Is this organization in a group exemption ..... ☐ Yes ☒ No

If 'Yes,' what is the parent's name?

**I** Did the organization have any changes to its guidelines not reported to the FTB? See instructions ..... ☐ Yes ☒ No

**J** If exempt under R&TC Section 23701d, has the organization engaged in political activities? See instructions ..... ☐ Yes ☐ No

**K** Is the organization exempt under R&TC Section 23701g? ... ☐ Yes ☒ No

If 'Yes,' enter the gross receipts from nonmember sources ..... \$

**L** If organization is a public charity exempt under R&TC Section 23701d and meets the filing fee exception, check box. No filing fee is required ..... ☐

**M** Is the organization a Limited Liability Company? ..... ☒ Yes ☐ No

**N** Did the organization file Form 100 or Form 109 to report taxable income? ..... ☒ Yes ☐ No

**O** Is the organization under audit by the IRS or has the IRS audited in a prior year? ..... ☐ Yes ☒ No

**P** Is federal Form 1023/1024 pending? ..... ☐ Yes ☒ No

Date filed with IRS

**Part I Complete Part I unless not required to file this form. See General Information B and C.**

<b>Receipts and Revenues</b>	1	Gross sales or receipts from other sources. From Side 2, Part II, line 8.	1	468,058.
	2	Gross dues and assessments from members and affiliates.	2	
	3	Gross contributions, gifts, grants, and similar amounts received.	3	
	4	Total gross receipts for filing requirement test. Add line 1 through line 3. This line must be completed. If the result is less than \$50,000, see General Information B.	4	468,058.
	5	Cost of goods sold.	5	
	6	Cost or other basis, and sales expenses of assets sold.	6	
	7	Total costs. Add line 5 and line 6.	7	
	8	Total gross income. Subtract line 7 from line 4.	8	468,058.
<b>Expenses</b>	9	Total expenses and disbursements. From Side 2, Part II, line 18.	9	635,350.
	10	Excess of receipts over expenses and disbursements. Subtract line 9 from line 8.	10	-167,292.
<b>Filing Fee</b>	11	Total payments.	11	
	12	Use tax. See General Information K.	12	
	13	Payments balance. If line 11 is more than line 12, subtract line 12 from line 11.	13	
	14	Use tax balance. If line 12 is more than line 11, subtract line 11 from line 12.	14	
	15	Filing fee \$10 or \$25. See General Information F.	15	10.
	16	Penalties and Interest. See General Information J.	16	
	17	Balance due. Add line 12, line 15, and line 16. Then subtract line 11 from the result.	17	10.
<b>Sign Here</b>	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			
<b>Paid Preparer's Use Only</b>	Signature of officer	Title	Date	Telephone
	CHRISTINA M. WENK, CPA	CFO		714-549-9622
	Preparer's signature	Date	Check if self-employed	PTIN
	WHITE NELSON DIEHL EVANS LLP		<input type="checkbox"/>	P01255081
<b>Paid Preparer's Use Only</b>	Firm's name (or yours, if self-employed) and address	Firm's FEIN		
	2875 MICHELLE DRIVE, SUITE 300	33-0686301		
	IRVINE, CA 92606	(714) 978-1300		
May the FTB discuss this return with the preparer shown above? See instructions. <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No				

**Part II Organizations with gross receipts of more than \$50,000 and private foundations**  
 regardless of amount of gross receipts – complete Part II or furnish substitute information.

<b>Receipts from Other Sources</b>	1	Gross sales or receipts from all business activities. See instructions. ....	•	1	
	2	Interest .....	•	2	
	3	Dividends .....	•	3	
	4	Gross rents .....	•	4	468,058.
	5	Gross royalties .....	•	5	
	6	Gross amount received from sale of assets (See Instructions) .....	•	6	
	7	Other income. Attach schedule. ....	•	7	
	8	<b>Total</b> gross sales or receipts from other sources. Add line 1 through line 7. Enter here and on Side 1, Part I, line 1. ....	•	8	468,058.
<b>Expenses and Disbursements</b>	9	Contributions, gifts, grants, and similar amounts paid. Attach schedule. ....	•	9	
	10	Disbursements to or for members. ....	•	10	
	11	Compensation of officers, directors, and trustees. Attach schedule. .... <b>SEE STMT 1</b>	•	11	0.
	12	Other salaries and wages .....	•	12	
	13	Interest .....	•	13	
	14	Taxes .....	•	14	
	15	Rents .....	•	15	
	16	Depreciation and depletion (See instructions) .....	•	16	205,437.
	17	Other Expenses and Disbursements. Attach schedule. .... <b>SEE STATEMENT 2</b>	•	17	429,913.
	18	<b>Total</b> expenses and disbursements. Add line 9 through line 17. Enter here and on Side 1, Part I, line 9. ....	•	18	635,350.

<b>Schedule L Balance Sheet</b>		<b>Beginning of taxable year</b>		<b>End of taxable year</b>	
		(a)	(b)	(c)	(d)
<b>Assets</b>					
1	Cash .....			•	31,326.
2	Net accounts receivable .....			•	
3	Net notes receivable .....			•	
4	Inventories .....			•	
5	Federal and state government obligations .....			•	
6	Investments in other bonds .....			•	
7	Investments in stock .....			•	
8	Mortgage loans .....			•	
9	Other investments. Attach schedule. ....			•	
10 a	Depreciable assets. ....			4,011,661.	
b	Less accumulated depreciation. ....			235,774.	3,775,887.
11	Land. ....			•	1,546,340.
12	Other assets. Attach schedule. .... <b>STM 3</b>			•	33,555.
13	<b>Total assets</b> .....				5,387,108.
<b>Liabilities and net worth</b>					
14	Accounts payable .....			•	38,438.
15	Contributions, gifts, or grants payable .....			•	
16	Bonds and notes payable .....			•	2,907,048.
17	Mortgages payable. ....			•	
18	Other liabilities. Attach schedule. .... <b>STM 4</b>				2,600,305.
19	Capital stock or principal fund .....			•	
20	Paid-in or capital surplus. Attach reconciliation. ....			•	
21	Retained earnings or income fund. ....			•	-158,683.
22	<b>Total liabilities and net worth</b> .....				5,387,108.

**Schedule M-1 Reconciliation of income per books with income per return**

Do not complete this schedule if the amount on Schedule L, line 13, column (d), is less than \$50,000.

1	Net income per books .....	•	-167,292.	7	Income recorded on books this year not included in this return. Attach schedule .....	•	
2	Federal income tax .....	•		8	Deductions in this return not charged against book income this year. Attach schedule. ....	•	
3	Excess of capital losses over capital gains .....	•		9	Total. Add line 7 and line 8 .....		
4	Income not recorded on books this year. Attach schedule. ....	•		10	Net income per return. Subtract line 9 from line 6. ....		-167,292.
5	Expenses recorded on books this year not deducted in this return. Attach schedule .....	•					
6	<b>Total.</b> Add line 1 through line 5. ....		-167,292.				

2018

## CALIFORNIA STATEMENTS

PAGE 1

CLIENT TIP001-1

TIPPER, LLC

82-2864817

6/11/19

02:20PM

## STATEMENT 1

## FORM 199, PART II, LINE 11

## COMPENSATION OF OFFICERS, DIRECTORS, TRUSTEES AND KEY EMPLOYEES

## CURRENT OFFICERS:

NAME AND ADDRESS	TITLE AND AVERAGE HOURS PER WEEK DEVOTED	TOTAL COMPEN- SATION	CONTRI- BUTION TO EBP & DC	EXPENSE ACCOUNT/ OTHER
JEFF MCBRIDE 13821 NEWPORT AVE. 200 TUSTIN, CA 92780	PRESIDENT 0	\$ 0.	\$ 0.	\$ 0.
JOYCE KIRCHHOFFER 13821 NEWPORT AVE. 200 TUSTIN, CA 92780	CFO 0	0.	0.	0.
DOLORES DALY 13821 NEWPORT AVE. 200 TUSTIN, CA 92780	SECRETARY 0	0.	0.	0.
TOTAL		\$ 0.	\$ 0.	\$ 0.

## STATEMENT 2

## FORM 199, PART II, LINE 17

## OTHER EXPENSES

RENTAL EXPENSES.....	\$ 429,913.
TOTAL	\$ 429,913.

## STATEMENT 3

## FORM 199, SCHEDULE L, LINE 12

## OTHER ASSETS

PREPAID EXPENSE.....	33,555.
TOTAL	\$ 33,555.

## STATEMENT 4

## FORM 199, SCHEDULE L, LINE 18

## OTHER LIABILITIES

DEPOSITS PAYABLE.....	16,079.
DUE TO YMCA.....	2,584,226.
TOTAL	\$ 2,600,305.

2018

California Exempt Organization  
Business Income Tax Return

109

Calendar Year 2018 or fiscal year beginning (mm/dd/yyyy) \_\_\_\_\_, and ending (mm/dd/yyyy) \_\_\_\_\_.

Corporation/Organization name

TIPPER, LLC

Additional information. See instructions.

California corporation number

8196287

FEIN

82-2864817

PMB no.

Street address (suite/room no.)

13821 NEWPORT AVE. #200

City (If the corporation has a foreign address, see instructions.)

TUSTIN

Foreign country name

Foreign province/state/county

State

CA

ZIP code

92780-7803

Foreign postal code

<b>A</b> First Return Filed? ..... <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <b>B</b> Is this an education IRA within the meaning of R&TC Section 23712? ..... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <b>C</b> Is the organization under audit by the IRS or has the IRS audited in a prior year? ..... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <b>D</b> Final Return? • <input type="checkbox"/> Dissolved <input type="checkbox"/> Surrendered (Withdrawn) <input type="checkbox"/> Merged/Reorganized Enter date (mm/dd/yyyy) ..... <b>E</b> Amended Return ..... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <b>F</b> Accounting Method Used: (1) <input type="checkbox"/> Cash (2) <input checked="" type="checkbox"/> Accrual (3) <input type="checkbox"/> Other <b>G</b> Nature of trade or business _____	<b>H</b> Is the organization a non-exempt charitable trust as described in IRC Section 4947(a)(1)? ..... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <b>I</b> Is this organization claiming any former; Enterprise Zone (EZ), Los Angeles Revitalization Zone (LARZ), Local Agency Military Base Recovery Area (LAMBRA), Targeted Tax Area (TTA), or Manufacturing Enhancement Area (MEA) tax benefits? ..... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <b>J</b> Is this organization a qualified pension, profit-sharing, or stock bonus plan as described in IRC Section 401(a)? ..... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <b>K</b> Unrelated Business Activity (UBA) Code. .... 532000 <b>L</b> Is this a Hospital? ..... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," attach federal Schedule H (Form 990)
--	--

<b>Taxable Corporation</b>	<b>1</b> Unrelated business taxable income from Side 2, Part II, line 30. ....	<b>1</b>	-184,529.
	<b>2</b> Multiply line 1 by the average apportionment percentage _____ % from the Schedule R, Apportionment Formula Worksheet, Part A, line 2 or Part B, line 5. See instructions. ....	<b>2</b>	
	<b>3</b> Enter the lesser amount from line 1 or line 2. If the unrelated business activity is wholly in California and Schedule R was not completed, enter the amount from line 1. ....	<b>3</b>	-184,529.
<b>Taxable Trust</b>	<b>4</b> Unrelated business taxable income from Side 2, Part II, line 30. ....	<b>4</b>	
<b>Tax Computation</b>	<b>5</b> Unrelated business taxable income from line 3 or line 4. ....	<b>5</b>	
	<b>6</b> EZ, LARZ, LAMBRA, or TTA NOL carryover deduction. ....	<b>6</b>	
	<b>7</b> Net Operating Loss deduction. See General Information N. ....	<b>7</b>	
	<b>8</b> Add line 6 and line 7. ....	<b>8</b>	
	<b>9</b> Net unrelated business taxable income. Subtract line 8 from line 5. ....	<b>9</b>	
	<b>10</b> Tax _____ % x line 9. See General Information J. ....	<b>10</b>	
	<b>11</b> Tax credits from Schedule B. See instructions. ....	<b>11</b>	
<b>Total Tax</b>	<b>12</b> Balance. Subtract line 11 from line 10. If line 11 is greater than line 10, enter -0-. ....	<b>12</b>	0.
	<b>13</b> Alternative minimum tax. See General Information O. ....	<b>13</b>	
	<b>14</b> Total tax. Add line 12 and line 13. ....	<b>14</b>	
<b>Payments</b>	<b>15</b> Overpayment from a prior year allowed as a credit. ....	<b>15</b>	
	<b>16</b> 2018 estimated tax payments. See instructions. ....	<b>16</b>	
	<b>17</b> Withholding (Form 592-B and/or 593.) See instructions. ....	<b>17</b>	
	<b>18</b> Amount paid with extension (form FTB 3539). ....	<b>18</b>	
	<b>19</b> Total payments and credits. Add line 15 through line 18. ....	<b>19</b>	
<b>Use Tax/ Tax Due/ Overpayment</b>	<b>20</b> Use tax. See instructions. ....	<b>20</b>	
	<b>21</b> Payments balance. If line 19 is more than line 20, subtract line 20 from line 19. ....	<b>21</b>	
	<b>22</b> Use tax balance. If line 20 is more than line 19, subtract line 19 from line 20. ....	<b>22</b>	
	<b>23</b> Tax due. Subtract line 21 from line 14. Pay entire amount with return. See instructions. ....	<b>23</b>	
	<b>24</b> Overpayment. Subtract line 14 from line 21. See instructions. ....	<b>24</b>	
	<b>25</b> Enter amount of line 24 to be applied to 2019 estimated tax. ....	<b>25</b>	

Refund or Amount Due	26 Refund. If line 25 is less than line 24, then subtract line 25 from line 24. ....	●	26	
	a Fill in the account information to have the refund directly deposited. Routing number ....	●	26a	
	b Type: Checking ● <input type="checkbox"/> Savings ● <input type="checkbox"/> c Account Number. ....	●	26c	
	27 Penalties and interest. See General Information M. ....	●	27	
	28 ● <input type="checkbox"/> Check if estimate penalty computed using Exception B or C and attach form FTB 5806.			
	29 Total amount due. Add line 22, line 23, line 25, and line 27, then subtract line 24. ....	⊙	29	

**Unrelated Business Taxable Income****Part I Unrelated Trade or Business Income**

1 a Gross receipts or gross sales	b Less returns and allowances	c Balance	●	1c	
2 Cost of goods sold and/or operations (Schedule A, line 7) .....	●	2			
3 Gross profit. Subtract line 2 from line 1c .....	●	3			
4a Capital gain net income. See Specific Line Instructions — Trusts attach Schedule D (541) .....	●	4a			
b Net gain (loss) from Part II, Schedule D-1 .....	●	4b			
c Capital loss deduction for trusts .....	●	4c			
5 Income (or loss) from partnerships, limited liability companies, or S corporations. See specific line instructions. Attach Schedule K-1 (565, 568, or 100S) or similar schedule .....	●	5			
6 Rental income (Schedule C) .....	●	6			
7 Unrelated debt-financed income (Schedule D) .....	●	7			20,908.
8 Investment income of an R&TC Section 23701g, 23701i, or 23701n organization (Schedule E) .....	●	8			
9 Interest, Annuities, Royalties and Rents from controlled organizations (Schedule F) .....	●	9			
10 Exploited exempt activity income (Schedule G) .....	●	10			
11 Advertising income (Schedule H, Part III, Column A) .....	●	11			
12 Other income. Attach schedule .....	●	12			
13 Total unrelated trade or business income. Add line 3 through line 12 .....	●	13			20,908.

**Part II Deductions Not Taken Elsewhere** (Except for contributions, deductions must be directly connected with the unrelated business income.)

14 Compensation of officers, directors, and trustees from Schedule I .....	●	14			
15 Salaries and wages .....	●	15			
16 Repairs .....	●	16			
17 Bad debts .....	●	17			
18 Interest. Attach schedule .....	●	18			
19 Taxes. Attach schedule .....	●	19			
20 Contributions. See instructions and attach schedule .....	●	20			
21 a Depreciation (Corporations and Associations — Schedule J) (Trusts — form FTB 3885F) .....	●	21 a		205,437.	
b Less: depreciation claimed on Schedule A. See instructions .....	●	21 b			205,437.
22 Depletion. Attach schedule .....	●	22			
23 a Contributions to deferred compensation plans .....	●	23a			
b Employee benefit programs. See instructions .....	●	23b			
24 Other deductions. Attach schedule .....	●	24			
25 Total deductions. Add line 14 through line 24 .....	●	25			205,437.
26 Unrelated business taxable income before allowable excess advertising costs. Subtract line 25 from line 13 .....	●	26			-184,529.
27 Excess advertising costs (Schedule H, Part III, Column B) .....	●	27			
28 Unrelated business taxable income before specific deduction. Subtract line 27 from line 26 .....	●	28			-184,529.
29 Specific deduction. See instructions .....	●	29			
30 Unrelated business taxable income. Subtract line 29 from line 28. If line 28 is a loss, enter line 28 .....	●	30			-184,529.

Sign Here	To learn about your privacy rights, how we may use your information, and the consequences for not providing the requested information, go to <a href="http://ftb.ca.gov/forms">ftb.ca.gov/forms</a> and search for 1131. To request this notice by mail, call 800.852.5711.			
	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			
Paid Preparer's Use Only	Signature of officer	Title	Date	● Telephone
	CHRISTINA M. WENK, CPA	CFO		714-549-9622
	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	● PTIN
	Firm's name (or yours, if self-employed) and address			● FEIN
	WHITE NELSON DIEHL EVANS LLP			33-0686301
	2875 MICHELLE DRIVE, SUITE 300			● Telephone
	IRVINE, CA 92606			(714) 978-1300
	May the FTB discuss this return with the preparer shown above? See instructions .....			● <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

**Schedule A Cost of Goods Sold and/or Operations.**

Method of inventory valuation (specify) \_\_\_\_\_

1	Inventory at beginning of year .....	1	
2	Purchases .....	2	
3	Cost of labor .....	3	
4a	Additional IRC Section 263A costs. Attach schedule .....	4a	
b	Other costs. Attach schedule .....	4b	
5	Total. Add line 1 through line 4b .....	5	
6	Inventory at end of year .....	6	
7	Cost of goods sold and/or operations. Subtract line 6 from line 5. Enter here and on Side 2, Part I, line 2 ...	7	

Do the rules of IRC Section 263A (with respect to property produced or acquired for resale) apply to this organization? ☐ Yes ☒ No

**Schedule B Tax Credits.**

1	Enter credit name _____ code • _____ •	1	
2	Enter credit name _____ code • _____ •	2	
3	Enter credit name _____ code • _____ •	3	
4	Total. Add line 1 through line 3. If claiming more than 3 credits, enter the total of all claimed credits, on line 4. Enter here and on Side 1, line 11. ....	4	

**Schedule K Add-On Taxes or Recapture of Tax.** See instructions.

1	Interest computation under the look-back method for completed long-term contracts. Attach form FTB 3834 .....	1	
2	Interest on tax attributable to installment: <b>a</b> Sales of certain timeshares or residential lots .....	2a	
	<b>b</b> Method for non-dealer installment obligations .....	2b	
3	IRC Section 197(f)(9)(B)(ii) election to recognize gain on the disposition of intangibles .....	3	
4	Credit recapture. Credit name .....	4	
5	Total. Combine the amounts on line 1 through line 4. See instructions .....	5	

**Schedule R Apportionment Formula Worksheet.** Use only for unrelated trade or business amounts.**Part A. Standard Method – Single-Sales Factor Formula.** Complete this part only if the corporation uses the single-sales factor formula.

	(a) Total within and outside California	(b) Total within California	(c) Percent within California [(b) ÷ (a)] x 100
1 Total Sales .....	•	•	
2 Apportionment percentage. Divide total sales column (b) by total sales column (a) and multiply the result by 100. Enter the result here and on Form 109, Side 1, line 2. ....			•

**Part B. Three Factor Formula.** Complete this part only if the corporation uses the three-factor formula.

	(a) Total within and outside California	(b) Total within California	(c) Percent within California [(b) ÷ (a)] x 100
1 Property factor: See instructions. ....	•	•	•
2 Payroll factor: Wages and other compensation of employees. ....	•	•	•
3 Sales factor: Gross sales and/or receipts less returns and allowances .....	•	•	•
4 Total percentage: Add the percentages in column (c) .....			
5 Average apportionment percentage: Divide the factor on line 4 by 3 and enter the result here and on Form 109, Side 1, line 2. See instructions for exceptions. ....			

**Schedule C Rental Income from Real Property and Personal Property Leased with Real Property**

For rental income from debt-financed property, use Schedule D, R&amp;TC Section 23701g, Section 23701i, and Section 23701n organizations. See instructions for exceptions.

1	Description of property .....	2	Rent received or accrued .....	3	Percentage of rent attributable to personal property .....
					%
					%
					%
4	Complete if any item in column 3 is more than 50%, or for any item if the rent is determined on the basis of profit or income .....	5	Complete if any item in column 3 is more than 10%, but not more than 50% .....		
(a)	Deductions directly connected (attach schedule)	(b)	Income includible, column 2 less column 4(a)	(a)	Gross income reportable, column 2 x column 3
				(b)	Deductions directly connected with personal property (att sch)
				(c)	Net income includible, column 5(a) less column 5(b)

Add columns 4(b) and column 5(c). Enter here and on Side 2, Part I, line 6. ....

**Schedule D Unrelated Debt-Financed Income**

1 Description of debt-financed property		2 Gross income from or allocable to debt-financed property	3 Deductions directly connected with or allocable to debt-financed property		
			(a) Straight-line depreciation (attach schedule)	(b) Other deductions (attach schedule) <b>ST 1</b>	
13821 NEWPORT AVENUE, TUSTIN, CA 92780		468,058.		429,913.	
4 Amount of average acquisition indebtedness on or allocable to debt-financed property (attach schedule)	5 Average adjusted basis of or allocable to debt-financed property (attach schedule)	6 Debt basis percentage, column 4 ÷ column 5	7 Gross income reportable, column 2 x column 6	8 Allocable deductions, total of columns 3(a) and 3(b) x column 6	9 Net income (or loss) includible, column 7 less column 8
2,947,179.	5,376,926.	54.812 %	256,550.	235,642.	20,908.
		%			
		%			
Total. Enter here and on Side 2, Part I, line 7.					20,908.

**Schedule E Investment Income of an R&TC Section 23701g, Section 23701i, or Section 23701n Organization**

1 Description	2 Amount	3 Deductions directly connected (attach schedule)	4 Net investment income, column 2 less column 3	5 Set-asides (attach schedule)	6 Balance of investment income, column 4 less column 5
Total. Enter here and on Side 2, Part I, line 8.					
Enter gross income from members (dues, fees, charges, or similar amounts)					

**Schedule F Interest, Annuities, Royalties and Rents from Controlled Organizations**

Exempt Controlled Organizations					
1 Name of controlled organizations	2 Employer Identification Number	3 Net unrelated income (loss)	4 Total of specified payments made	5 Part of column (4) that is included in the controlling organization's gross income	6 Deductions directly connected with income in column (5)
1					
2					
3					
Nonexempt Controlled Organizations					
7 Taxable Income	8 Net unrelated income (loss)	9 Total of specified payments made	10 Part of column (9) that is included in the controlling organization's gross income	11 Deductions directly connected with income in column (10)	
1					
2					
3					
4 Add columns 5 and 10					
5 Add columns 6 and 11					
6 Subtract line 5 from line 4. Enter here and on Side 2, Part 1, line 9.					

**Schedule G Exploited Exempt Activity Income, other than Advertising Income**

1 Description of exploited activity (attach schedule if more than one unrelated activity is exploiting the same exempt activity)	2 Gross unrelated business income from trade or business	3 Expenses directly connected with production of unrelated business income	4 Net income from unrelated trade or business, column 2 less column 3	5 Gross income from activity that is not unrelated business income	6 Expenses attributable to column 5	7 Excess exempt expense, column 6 less column 5 but not more than column 4	8 Net income includible, column 4 less column 7 but not less than zero
Total. Enter here and on Side 2, Part I, line 10.							



**Schedule H Advertising Income and Excess Advertising Costs****Part I Income from Periodicals Reported on a Consolidated Basis**

1 Name of periodical	2 Gross advertising income	3 Direct advertising costs	4 Advertising income or excess advertising costs. If column 2 is greater than column 3, complete columns 5, 6, and 7. If column 3 is greater than column 2, enter the excess in Part III, column B(b). Do not complete columns 5, 6, and 7.	5 Circulation income	6 Readership costs	7 If column 5 is greater than column 6, enter the income shown in column 4, in Part III, column A(b). If column 6 is greater than column 5, subtract the sum of column 6 and column 3 from the sum of column 5 and column 2. Enter amount in Part III, column A(b). If the amount is less than zero, enter -0-.
Totals.....						

**Part II Income from Periodicals Reported on a Separate Basis**


**Part III Column A – Net Advertising Income**

(a) Enter "consolidated periodical" and/or names of non-consolidated periodicals	(b) Enter total amount from Part I, column 4 or 7, and amount listed in Part II, columns 4 or 7	(a) Enter "consolidated periodical" and/or names of non-consolidated periodicals	(b) Enter total amount from Part I, column 4, and amounts listed in Part II, column 4
Enter total here and on Side 2, Part I, line 11. ....		Enter total here and on Side 2, Part II, line 27. ....	

**Part III Column B – Excess Advertising Costs****Schedule I Compensation of Officers, Directors, and Trustees**

1 Name of Officer	2 SSN or ITIN	3 Title	4 Percent of time devoted to business	5 Compensation attributable to unrelated business	6 Expense account allowances
			%		
			%		
			%		
			%		
			%		
Total. Enter here and on Side 2, Part II, line 14. ....					

**Schedule J Depreciation (Corporations and Associations only. Trusts use form FTB 3885F.)**

1 Group and guideline class or description of property	2 Date acquired (dd/mm/yyyy)	3 Cost or other basis	4 Depreciation allowed or allowable in prior years	5 Method of computing depreciation	6 Life or rate	7 Depreciation for this year
1 Total additional first-year depreciation (do not include in items below) .....						
2 Other depreciation:						
Buildings.....						
Furniture and fixtures.....						
Transportation equipment...						
Machinery and other equipment.....						
Other (specify) .....						
3 Other depreciation.....						
4 Total.....						
5 Amount of depreciation claimed elsewhere on return.....						
6 Balance. Subtract line 5 from line 4. Enter here and on Side 2, Part II, line 21a. ....						

2018

## CALIFORNIA STATEMENTS

PAGE 1

CLIENT TIP001-1

TIPPER, LLC

82-2864817

6/11/19

02:20PM

**STATEMENT 1  
FORM 109, SCHEDULE D, LINE 3B  
OTHER DEDUCTIONS**

13821 NEWPORT AVENUE, TUSTIN, CA 92780

ADVERTISING.....	\$	1,581.
GARDENING.....		17,504.
INSURANCE.....		6,433.
LEGAL AND PROFESSIONAL FEES.....		32,781.
LICENSES AND PERMITS.....		80.
MANAGEMENT FEES.....		15,084.
INTEREST.....		123,189.
PEST CONTROL.....		630.
REPAIRS.....		114,459.
SUPPLIES.....		4,987.
TAXES.....		43,775.
UTILITIES.....		69,296.
BANK CHARGES.....		45.
POSTAGE.....		69.
	TOTAL	<u>\$ 429,913.</u>

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FOR YOUTH DEVELOPMENT  
FOR HEALTHY LIVING  
FOR SOCIAL RESPONSIBILITY

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## **Finance Committee MINUTES**

**July 16, 2019**

## FINANCE COMMITTEE

### Minutes July 16, 2019

**Attendees:** Sean Peasley, Ryan Fessler, Juliette Meunier, Minh Hoang, Alicia Chacon-bidwell, Dolores Daly, Jeff McBride, Joyce Kirchhofer, Brian Constable (via Phone)

**Guest:** John Rochford, Chair for PDF Committee (via Phone 3:45pm-4:28pm)

**Absent:** Crystal Immerman

Sean called meeting to order at 3:42pm

Review/Approve Meeting Minutes - Sean Peasley

- May 22, 2019
  - Sean asked if everyone has had the opportunity to review the minutes and asked if there were any questions
    - Small typo on page 2, 1<sup>st</sup> bullet....high performance at *all of our* YMCA....
    - This has been corrected and uploaded to the BOD portal
  - Juliette Meunier motioned to approve the minutes
  - Ryan Fessler seconded the motion to approve
  - All in favor; no nays or abstentions

Huntington Beach Update – Joyce Kirchhofer

- Joyce stated current lease expires March 2020. It doesn't have all the amenities the other gyms have, branch losing about \$480k annually but it's our second largest number of members. We reached out to the landlord. They want to keep us and offered an 18 month extension, starting after the current lease expires. Between taking back some space and a large rent rate reduction (\$1.60 to \$0.95 for a year then \$1.25 for 6 months to cover the 18 month extension), rent will be reduced 40%. This will allow us to try new things to make a go of it. It is not only a financial decision but a mission, impact and community image one as well. Need to let landlord know by 9/2020 if we will extend 2 years after that.

Cares/PDF intersection points

- Joyce opened comments to intersection points. Dolores mentioned that Y-OC wants to create sense of urgency with the funds available for Cares/PDF. We want the requests to start outpacing dollars, Jeff says. Dolores says the word regarding PDF is getting out and anticipates more requests coming afoot.
- Joyce reported on financials for Cares/PDF as to budget, usage and remaining funds. Revisions will be made on Cares/PDF funding tracking. Sarah reports out

balances remaining and what has been spent based on a scorecard to Cares/PDF committee.

- Juliette brought up risk and controls to make sure funds go to support the mission of YMCA, and that the funds approved for programs do not damage the brand.
- Sean noted that we are fulfilling our annual intersection points in this committee meeting.
  - Follow up items: Make scorecard available on portal. Joyce will have the intersection points document updated to reflect the process of determining the annual amount and will post a scorecard/report on the BOD portal.
  - John mentioned bylaws should govern the other documents. For all intersection points documents, an item will be added stating that if it is in conflict with our bylaws then our bylaws will govern.
  - CARES and Audit intersection points discussion will need to be added to an upcoming FC meeting.

#### YMCA OC Financial Highlights - Joyce Kirchhofer

- Dolores is working with child care operations on revenue and wages. Revenue is off 1.7%. Joyce mentioned closely monitoring ratios down to every 15 minutes, June was \$38k better than budget. Focus is on fall enrollment for child care; that impacts us through the school year.
- Joyce brought up sale of Coulter Pines and how we were able to use some of the funds to send homeless kids to camp this summer.
- Juliette brought up concerns with struggling branches and recurring deficits.
  - Leadership reiterated that all owned facilities and Huntington Beach will be reviewed by GRO. At that time it will be a much bigger and more comprehensive conversation. GRO report should be ready in 3-4 months.
- Laguna Niguel construction should see a huge uptick after March 2020 when construction ends.
- Cares/PDF – Joyce discussed the presentation change to see what was budgeted to be allocated out and what has been used.
- Leadership discussed that when GRO concludes in a few months, a lot of big decisions will be on the table.
- Ryan asked about cash needed on hand since we have \$5M. Brought up cash flow needs for the organization, Joyce will be working on a method that speaks to needs and availability to move to investments.

Meeting Adjourned – at 5:08pm


# Creation of Board Vision Statement

# What we want to achieve

**Vision:** A picture of a **desired future** that supports the Mission, or an image of the future the Board of Directors seek to create. This is what the world would look like if we succeed with our Mission. This is to be articulated in practical and achievable terms.

In short, the Vision Statement answers the “**What**” question for the Board of Directors Mission Statement. “**This is WHAT we will do to accomplish our Mission!**”

# YMCA of OC Vision Statement



To improve lives and strengthen character by fostering youth and family development, healthy living and social responsibility driven by passionate staff and volunteers.



# YMCA of OC Vision Statement


To improve lives and strengthen character by fostering youth and family development, healthy living and social responsibility driven by passionate staff and volunteers.

# The Keys to a Compelling Vision Statement

Here are some key elements to the Board's **Vision Statement**:

- It should describe the Board's desired future. This should be a clear and inspiring long-term (5-10 years) change which is realized as a result of the Board's Mission Statement.
- It is not a detailed plan for the future, rather, it should harness overarching principles which express inspiration, passion and aspirations for the Board's future we are all working toward.
- It should be stated in achievable terms. This Vision Statement should be reviewed regularly to make sure it is not a "pie in the sky" statement or has become irrelevant, but rather it is something which can actually be accomplished.
- It should serve as an evaluative tool for decision making. As a "What we will do" statement it should be rooted in the projected (future) needs we will seek to address and how we will do that. As needs change, our Vision Statement must change.
- It should serve to help others envision the future of the Board's work.

# YMCA of OC Vision Statement



To improve lives and strengthen character by fostering youth and family development, healthy living and social responsibility driven by passionate staff and volunteers.

# Steps to a Vision Statement

Our **Vision Statement** should:

- Be concise: While length is not as much a factor as the Mission Statement, shorter is better.
- Be clear: Don't try to cram too much into the Vision Statement. We could ask, "What needs are we seeking to meet?" Focus on just a few overarching principles and generally how those will be accomplished.
- Have a timeframe in mind. Again, this needs to be achievable so it is not a "once for all" statement. Since we do not know what the future holds, this needs to be set far enough out to inspire focus, but not too far so as to be unrealistic.
- Make it future oriented.
- Be inspiring. This statement should capture an enthusiasm for what we are doing.
- Answer key questions:
  - What does success look like for the Board?
  - How will the YMCA of OC be different if we succeed in our Mission?

# Examples of Vision Statements

## **The Smithsonian Institution:**

Our Mission: The increase and diffusion of knowledge

Our Vision: Shaping the future by preserving our heritage, discovering new knowledge, and sharing our resources with the world

## **Habitat for Humanity:**

Our Mission: Seeking to put God's love into action, Habitat for Humanity brings people together to build homes, communities and hope

Our Vision: A world where everyone has a decent place to live

# Examples of Vision Statements

## **American Red Cross:**

Our Mission: Prevents and alleviates human suffering in the face of emergencies by mobilizing the power of volunteers and the generosity of donors

Our Vision: The American Red Cross, through its strong network of volunteers, donors and partners, is always there in times of need. We aspire to turn compassion into action so that...

...all people affected by disaster across the country and around the world receive care, shelter and hope;

...our communities are ready and prepared for disasters;

...everyone in our country has access to safe, lifesaving blood and blood products;

...all members of our armed services and their families find support and comfort whenever needed; and

...in an emergency, there are always trained individuals nearby, ready to use their Red Cross skills to save lives.

# Getting Started

Here is an example of how we can get started:

Five years from now the YMCA of OC Board of Directors will \_\_\_\_\_  
by \_\_\_\_\_.