

# Return of Organization Exempt From Income Tax

**2016**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

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

- Do not enter social security numbers on this form as it may be made public.
- Information about Form 990 and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

**A** For the 2016 calendar year, or tax year beginning **2016**, and ending **20**

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

**C** Name of organization **ASHTABULA COUNTY FAMILY YMCA**  
 Doing business as  
 Number and street (or P.O. box if mail is not delivered to street address) Room/suite  
**263 PROSPECT ROAD**  
 City or town, state or province, country, and ZIP or foreign postal code  
**ASHTABULA, OH 44004-5841**

**D** Employer identification number  
**34-0726066**

**E** Telephone number  
**(440) 997-5321**

**G** Gross receipts \$ **1,257,668**

**F** Name and address of principal officer: **TREVOR SPRAGUE**  
**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: ▶ **N/A** **H(c)** Group exemption number ▶

**K** Form of organization:  Corporation  Trust  Association  Other ▶ **L** Year of formation: **1942** **M** State of legal domicile: **OH**

**Part I Summary**

**1** Briefly describe the organization's mission or most significant activities: **TO PUT CHRISTIAN PRINCIPLES INTO PRACTICE THROUGH PROGRAMS THAT BUILD HEALTHY BODY, MIND, AND SPIRIT FOR ALL.**

**2** Check this box  if the organization discontinued its operations or disposed of more than 25% of its net assets.

<b>3</b> Number of voting members of the governing body (Part VI, line 1a)	<b>3</b>	<b>13</b>
<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b>	<b>13</b>
<b>5</b> Total number of individuals employed in calendar year 2016 (Part V, line 2a)	<b>5</b>	<b>142</b>
<b>6</b> Total number of volunteers (estimate if necessary)	<b>6</b>	<b>361</b>
<b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12	<b>7a</b>	<b>0</b>
<b>b</b> Net unrelated business taxable income from Form 990-T, line 34	<b>7b</b>	<b>0</b>

		Prior Year	Current Year
<b>Revenue</b>	<b>8</b> Contributions and grants (Part VIII, line 1h)	674,532	731,649
	<b>9</b> Program service revenue (Part VIII, line 2g)	351,263	413,072
	<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)	0	11,377
	<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	51,016	70,458
	<b>12</b> Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	1,076,811	1,226,556
<b>Expenses</b>	<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1–3)	0	0
	<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)	0	0
	<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	718,012	692,068
	<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)	0	0
	<b>b</b> Total fundraising expenses (Part IX, column (D), line 25) ▶	0	0
	<b>17</b> Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	430,479	497,507
<b>18</b> Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	1,148,491	1,189,575	
<b>19</b> Revenue less expenses. Subtract line 18 from line 12	(71,680)	36,981	
<b>Net Assets or Fund Balances</b>	<b>20</b> Total assets (Part X, line 16)	Beginning of Current Year 1,392,983	End of Year 1,437,283
	<b>21</b> Total liabilities (Part X, line 26)	72,380	52,576
	<b>22</b> Net assets or fund balances. Subtract line 21 from line 20	1,320,603	1,384,707

**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: **TREVOR SPRAGUE, CEO** Date: \_\_\_\_\_  
 Type or print name and title

**Paid Preparer Use Only**

Print/Type preparer's name: **LARRY S. JOHNSON** Preparer's signature: *[Signature]* Date: **7-24-17** Check  if self-employed PTIN: **P00956263**

Firm's name ▶ **SNODGRASS OF N.E. OHIO, INC** Firm's EIN ▶ **46-3004069**  
 Firm's address ▶ **4820 STATE ROAD, ASHTABULA, OH 44004** Phone no. **(440) 993-2142**

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

**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:  
TO PUT CHRISTIAN PRINCIPLES INTO PRACTICE THROUGH PROGRAMS THAT BUILD HEALTHY BODY, MIND, AND SPIRIT 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 \$ 45,506 including grants of \$ ) (Revenue \$ 20,033 )  
YOUTH DEVELOPMENT -

THE ASHTABULA COUNTY YMCA IS COMMITTED TO NURTURING THE POTENTIAL OF EVERY CHILD AND TEEN. WE BELIEVE ALL KIDS HAVE GREAT POTENTIAL AND DESERVE THE OPPORTUNITY TO DISCOVER WHO THEY ARE AND WHAT THEY CAN ACHIEVE. THAT'S WHY WE HELP YOUNG PEOPLE CULTIVATE VALUES, SKILLS AND RELATIONSHIPS THAT LEAD TO POSITIVE BEHAVIORS, BETTER HEALTH AND EDUCATIONAL ACHIEVEMENT. OUR YMCA PROGRAMS, SUCH AS OUR EARLY LEARNING ACADEMY, SUCCESS BEFORE/AFTER SCHOOL, TEEN PROGRAMS, AND DAY CAMP, OFFER A RANGE OF EXPERIENCES THAT ENRICH SOCIAL-EMOTIONAL, COGNITIVE AND PHYSICAL GROWTH. EXPENSES INCLUDE SUBSIDIES AND DIRECT FINANCIAL ASSISTANCE THAT MAKE PARTICIPATION POSSIBLE FOR MANY OF THE YOUNG PEOPLE WE ENGAGE.

4b (Code: ) (Expenses \$ 766,386 including grants of \$ ) (Revenue \$ 327,272 )  
HEALTHY LIVING -

THE ASHTABULA COUNTY YMCA IS COMMITTED TO IMPROVING AMERICA'S HEALTH AND WELL-BEING, COMMUNITY BY COMMUNITY. WE BRING FAMILIES CLOSER TOGETHER, ENCOURAGE GOOD HEALTH AND FOSTER CONNECTIONS THROUGH FITNESS, SPORTS, FUN AND SHARED INTERESTS. AS A RESULT, 1,144 PEOPLE IN OUR COMMUNITY ARE RECEIVING THE SUPPORT, GUIDANCE AND RESOURCES THEY NEED TO ACHIEVE GREATER HEALTH IN SPIRIT, MIND AND BODY. THIS IS PARTICULARLY IMPORTANT AS OUR NATION STRUGGLES WITH CHRONIC DISEASE AND OBESITY. FAMILIES WRESTLE WITH WORK/LIFE BALANCE AND INDIVIDUALS SEARCH FOR PERSONAL FULFILLMENT. OUR PROGRAMS ARE ACCESSIBLE, AFFORDABLE AND OPEN TO ALL FAITHS, BACK-GROUNDS, ABILITIES AND INCOME LEVELS. IN 2016, WE PROVIDED \$143,662 IN FINANCIAL ASSISTANCE TO PEOPLE WHO OTHERWISE MAY NOT HAVE BEEN ABLE TO AFFORD TO PARTICIPATE.

4c (Code: ) (Expenses \$ 205,398 including grants of \$ ) (Revenue \$ 94,591 )  
SOCIAL RESPONSIBILITY -

THE ASHTABULA COUNTY YMCA BELIEVES IN GIVING BACK AND SUPPORTING OUR NEIGHBORS. WE HAVE BEEN LISTENING AND RESPONDING TO OUR COMMUNITY'S MOST CRITICAL SOCIAL NEEDS FOR ALMOST 150 YEARS. Y PROGRAMS, SUCH AT TOGETHERHOOD, CPR, FIRST AID AND AED, ENGLISH AS A SECOND LANGUAGE, LIFEGUARDING, MILITARY OUTREACH INITIATIVE AND VOLUNTEERISM OPPORTUNITIES ARE EXAMPLES OF HOW WE DELIVER TRAINING, RESOURCES AND SUPPORT THAT EMPOWER OUR NEIGHBORS TO EFFECT CHANGE, BRIDGE GAPS AND OVERCOME OBSTACLES. IN 2016, WE ENGAGED 361 YMCA MEMBERS, PARTICIPANTS AND VOLUNTEERS IN ACTIVITIES THAT STRENGTHEN OUR COMMUNITY AND PAVE THE WAY FOR FUTURE GENERATIONS TO THRIVE.

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

4e Total program service expenses 1,017,290

**Part IV Checklist of Required Schedules**

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

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

		Yes	No
20 a	Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H . . . . .</i>		✓
b	<i>If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? . . . . .</i>		
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II . . . . .</i>		✓
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III . . . . .</i>		✓
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J . . . . .</i>		✓
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a . . . . .</i>		✓
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? . . . . .		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? . . . . .		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? . . . . .		
25a	<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>		✓
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I . . . . .</i>		✓
26	Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If "Yes," complete Schedule L, Part II . . . . .</i>		✓
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III . . . . .</i>		✓
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
a	A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV . . . . .</i>		✓
b	A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV . . . . .</i>		✓
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV . . . . .</i>		✓
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M . . . . .</i>		✓
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M . . . . .</i>		✓
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I . . . . .</i>		✓
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II . . . . .</i>		✓
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I . . . . .</i>		✓
34	Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1 . . . . .</i>		✓
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)? . . . . .		✓
b	<i>If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2 . . . . .</i>		
36	<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>		✓
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI . . . . .</i>		✓
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? <b>Note.</b> All Form 990 filers are required to complete Schedule O.	✓	

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

Table with columns for line numbers (1a-14b), descriptions of questions, and Yes/No columns. Includes sections for backup withholding, employee reporting, foreign accounts, prohibited transactions, and charitable contributions.

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

**Section A. Governing Body and Management**

		Yes	No
<b>1a</b>	Enter the number of voting members of the governing body at the end of the tax year . . . . . If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.		
<b>1b</b>	Enter the number of voting members included in line 1a, above, who are independent . . . . .		
<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? . . . . .		<input checked="" type="checkbox"/>
<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? . . . . .		<input checked="" type="checkbox"/>
<b>4</b>	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? . . . . .		<input checked="" type="checkbox"/>
<b>5</b>	Did the organization become aware during the year of a significant diversion of the organization's assets? . . . . .		<input checked="" type="checkbox"/>
<b>6</b>	Did the organization have members or stockholders? . . . . .		<input checked="" type="checkbox"/>
<b>7a</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? . . . . .		<input checked="" type="checkbox"/>
<b>7b</b>	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? . . . . .		<input checked="" type="checkbox"/>
<b>8</b>	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
<b>8a</b>	a The governing body? . . . . .	<input checked="" type="checkbox"/>	
<b>8b</b>	b Each committee with authority to act on behalf of the governing body? . . . . .	<input checked="" type="checkbox"/>	
<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 . . . . .		<input checked="" type="checkbox"/>

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

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

**Section C. Disclosure**

<b>17</b>	List the states with which a copy of this Form 990 is required to be filed ► OH
<b>18</b>	Section 6104 requires an organization to make its Forms 1023 (or 1024 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. <input type="checkbox"/> Own website <input type="checkbox"/> Another's website <input checked="" type="checkbox"/> Upon request <input type="checkbox"/> Other (explain in Schedule O)
<b>19</b>	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.
<b>20</b>	State the name, address, and telephone number of the person who possesses the organization's books and records: ► YMCA - WCA OF ASHTABULA, 263 PROSPECT ROAD, ASHTABULA, OH 44004, (440) 997-5321

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

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

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

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

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

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

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) TREVOR SPRAGUE EXECUTIVE DIRECTOR	40.0	✓					55,000	0	16,602	
(2) CHRISTOPHER MCCAIN BOARD MEMBER	2.0	✓					0	0	0	
(3) LORRAINE SEARS BOARD MEMBER	2.0	✓					0	0	0	
(4) KELLI JONES BOARD MEMBER	2.0	✓					0	0	0	
(5) S CLINTON JACKSON BOARD MEMBER	2.0	✓					0	0	0	
(6) JODI MILLS BOARD MEMBER	2.0	✓					0	0	0	
(7) GIL LIEBER BOARD MEMBER	2.0	✓					0	0	0	
(8) CHRYSTAL FAIRBANKS BOARD MEMBER	2.0	✓					0	0	0	
(9) JIM PIERCE-RUHLAND BOARD MEMBER	2.0	✓					0	0	0	
(10) HEATHER MARTELLO BOARD MEMBER	2.0	✓					0	0	0	
(11) TIM VOLPONE PRESIDENT	10.0			✓			0	0	0	
(12) ANDY JUHOLA VICE PRESIDENT	10.0			✓			0	0	0	
(13) KERRI MONGENEL SECRETARY	10.0			✓			0	0	0	
(14) MORGAN SMITH TREASURER	10.0			✓			0	0	0	

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15)										
(16)										
(17)										
(18)										
(19)										
(20)										
(21)										
(22)										
(23)										
(24)										
(25)										
<b>1b Sub-total</b>							55,000	0	16,602	
<b>c Total from continuation sheets to Part VII, Section A</b>							0	0	0	
<b>d Total (add lines 1b and 1c)</b>							55,000	0	16,602	

**2** Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **0**

	Yes	No
<b>3</b> Did the organization list any former officer, director, or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		<input checked="" type="checkbox"/>
<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>		<input checked="" type="checkbox"/>
<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>		<input checked="" type="checkbox"/>

**Section B. Independent Contractors**

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

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

**2** Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **0**



**Part VIII Statement of Revenue**

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

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1a</b> Federated campaigns . . . . .	<b>1a</b> 0					
	<b>b</b> Membership dues . . . . .	<b>1b</b> 551,786					
	<b>c</b> Fundraising events . . . . .	<b>1c</b> 0					
	<b>d</b> Related organizations . . . . .	<b>1d</b> 0					
	<b>e</b> Government grants (contributions)	<b>1e</b> 37,522					
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above	<b>1f</b> 142,341					
	<b>g</b> Noncash contributions included in lines 1a-1f: \$	0					
	<b>h</b> <b>Total.</b> Add lines 1a-1f . . . . .	▶	731,649				
	<b>Program Service Revenue</b>	<b>Business Code</b>					
<b>2a</b> HEALTHY LIVING		624100	298,448	298,448			
<b>b</b> SOCIAL RESPONSIBILITY		624100	94,591	94,591			
<b>c</b> YOUTH DEVELOPMENT		624100	20,033	20,033			
<b>d</b> . . . . .							
<b>e</b> . . . . .							
<b>f</b> All other program service revenue . . . . .			0	0	0	0	
<b>g</b> <b>Total.</b> Add lines 2a-2f . . . . .	▶	413,072					
<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts) . . . . .	▶	11,377	0	0	11,377	
	<b>4</b> Income from investment of tax-exempt bond proceeds ▶		0	0	0	0	
	<b>5</b> Royalties . . . . .	▶	0	0	0	0	
	<b>6a</b> Gross rents . . . . .	(i) Real	11,590	0			
		(ii) Personal	0	0			
		<b>b</b> Less: rental expenses	0	0			
	<b>c</b> Rental income or (loss)	11,590	0				
	<b>d</b> Net rental income or (loss) . . . . .	▶	11,590	0	0	11,590	
	<b>7a</b> Gross amount from sales of assets other than inventory	(i) Securities	0	0			
		(ii) Other	0	0			
		<b>b</b> Less: cost or other basis and sales expenses . . . . .	0	0			
		<b>c</b> Gain or (loss) . . . . .	0	0			
	<b>d</b> Net gain or (loss) . . . . .	▶	0	0	0	0	
	<b>8a</b> Gross income from fundraising events (not including \$ 0 of contributions reported on line 1c). See Part IV, line 18 . . . . .	<b>a</b>	58,828				
		<b>b</b> Less: direct expenses . . . . .	<b>b</b> 31,112				
<b>c</b> Net income or (loss) from fundraising events . . . . .		▶	27,716		0	27,716	
<b>9a</b> Gross income from gaming activities. See Part IV, line 19 . . . . .	<b>a</b>	0					
	<b>b</b> Less: direct expenses . . . . .	<b>b</b> 0					
	<b>c</b> Net income or (loss) from gaming activities . . . . .	▶	0	0	0	0	
<b>10a</b> Gross sales of inventory, less returns and allowances . . . . .	<b>a</b>	2,328					
	<b>b</b> Less: cost of goods sold . . . . .	<b>b</b> 0					
	<b>c</b> Net income or (loss) from sales of inventory . . . . .	▶	2,328	0	0	2,328	
<b>Miscellaneous Revenue</b>		<b>Business Code</b>					
<b>11a</b> MISCELLANEOUS		900099	28,824	28,824	0	0	
	<b>b</b> . . . . .		0	0	0	0	
	<b>c</b> . . . . .		0	0	0	0	
	<b>d</b> All other revenue . . . . .		0	0	0	0	
	<b>e</b> <b>Total.</b> Add lines 11a-11d . . . . .	▶	28,824				
<b>12</b> <b>Total revenue.</b> See instructions. . . . .	▶	1,226,556	441,896	0	53,011		

**Part IX Statement of Functional Expenses**

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

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

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

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 . . . . .	0	0		
2 Grants and other assistance to domestic individuals. See Part IV, line 22 . . . . .	0	0		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 . . . . .	0	0		
4 Benefits paid to or for members . . . . .	0	0		
5 Compensation of current officers, directors, trustees, and key employees . . . . .	55,000	48,400	6,600	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 . . . . .	486,730	419,634	67,096	0
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) . . . . .	0	0	0	0
9 Other employee benefits . . . . .	104,114	89,182	14,932	0
10 Payroll taxes . . . . .	46,224	37,297	8,927	0
11 Fees for services (non-employees):				
a Management . . . . .	0	0	0	0
b Legal . . . . .	0	0	0	0
c Accounting . . . . .	0	0	0	0
d Lobbying . . . . .	0	0	0	0
e Professional fundraising services. See Part IV, line 17 . . . . .	0			0
f Investment management fees . . . . .	0	0	0	0
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.) . . . . .				
12 Advertising and promotion . . . . .	6,350	3,700	2,650	0
13 Office expenses . . . . .	3,637	2,592	1,045	0
14 Information technology . . . . .	0	0	0	0
15 Royalties . . . . .	0	0	0	0
16 Occupancy . . . . .	231,242	210,290	20,952	0
17 Travel . . . . .	5,662	3,132	2,530	0
18 Payments of travel or entertainment expenses for any federal, state, or local public officials . . . . .	0	0	0	0
19 Conferences, conventions, and meetings . . . . .	5,234	3,750	1,484	0
20 Interest . . . . .	0	0	0	0
21 Payments to affiliates . . . . .	0	0	0	0
22 Depreciation, depletion, and amortization . . . . .	58,516	52,079	6,437	0
23 Insurance . . . . .	0	0	0	0
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a CONTRACT SERVICES . . . . .	114,850	101,912	12,938	0
b EQUIPMENT & MAINTENANCE . . . . .	31,742	27,400	4,342	0
c TELEPHONE & SECURITY . . . . .	7,846	6,500	1,346	0
d MEMBERSHIP DUES . . . . .	19,912	7,314	12,598	0
e All other expenses . . . . .	12,516	4,108	8,408	0
25 Total functional expenses. Add lines 1 through 24e . . . . .	1,189,575	1,017,290	172,285	0
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720) . . . . .	0	0	0	0

**Part X Balance Sheet**

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

		(A)		(B)		
		Beginning of year		End of year		
Assets	1	Cash—non-interest-bearing . . . . .	9,973	1	12,339	
	2	Savings and temporary cash investments . . . . .	13,895	2	10,313	
	3	Pledges and grants receivable, net . . . . .	0	3	0	
	4	Accounts receivable, net . . . . .	0	4	0	
	5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L . . . . .	0	5	0	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L . . . . .	0	6	0	
	7	Notes and loans receivable, net . . . . .	0	7	0	
	8	Inventories for sale or use . . . . .	912	8	661	
	9	Prepaid expenses and deferred charges . . . . .	5,496	9	3,427	
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a	4,250,173		
	b	Less: accumulated depreciation . . . . .	10b	3,219,611	10c	1,030,562
	11	Investments—publicly traded securities . . . . .	0	11	0	
	12	Investments—other securities. See Part IV, line 11 . . . . .	341,481	12	379,981	
	13	Investments—program-related. See Part IV, line 11 . . . . .	0	13	0	
	14	Intangible assets . . . . .	0	14	0	
	15	Other assets. See Part IV, line 11 . . . . .	0	15	0	
16	<b>Total assets.</b> Add lines 1 through 15 (must equal line 34) . . . . .	1,392,983	16	1,437,283		
Liabilities	17	Accounts payable and accrued expenses . . . . .	50,380	17	52,576	
	18	Grants payable . . . . .	0	18	0	
	19	Deferred revenue . . . . .	0	19	0	
	20	Tax-exempt bond liabilities . . . . .	0	20	0	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D . . . . .	0	21	0	
	22	Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L . . . . .	0	22		
	23	Secured mortgages and notes payable to unrelated third parties . . . . .	0	23	0	
	24	Unsecured notes and loans payable to unrelated third parties . . . . .	22,000	24	0	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D . . . . .	0	25	0	
	26	<b>Total liabilities.</b> Add lines 17 through 25 . . . . .	72,380	26	52,576	
Net Assets or Fund Balances	<b>Organizations that follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.</b>					
	27	Unrestricted net assets . . . . .	964,950	27	997,910	
	28	Temporarily restricted net assets . . . . .	14,172	28	6,816	
	29	Permanently restricted net assets . . . . .	341,481	29	379,981	
	<b>Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.</b>					
	30	Capital stock or trust principal, or current funds . . . . .	0	30	0	
	31	Paid-in or capital surplus, or land, building, or equipment fund . . . . .	0	31	0	
	32	Retained earnings, endowment, accumulated income, or other funds . . . . .	0	32	0	
33	<b>Total net assets or fund balances . . . . .</b>	1,320,603	33	1,384,707		
34	<b>Total liabilities and net assets/fund balances . . . . .</b>	1,392,983	34	1,437,283		

**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>	1,226,556
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	1,189,575
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1	<b>3</b>	36,981
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	<b>4</b>	1,320,603
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	27,123
<b>6</b>	Donated services and use of facilities	<b>6</b>	0
<b>7</b>	Investment expenses	<b>7</b>	0
<b>8</b>	Prior period adjustments	<b>8</b>	0
<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>	1,384,707

**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? . . . . 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? . . . . . If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	✓	
<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? . . . . . If the organization changed either its oversight process or selection process during the tax year, explain in 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? . . . . .		✓
<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.		

**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.

▶ Information about Schedule A (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No. 1545-0047

**2016**

**Open to Public Inspection**

Name of the organization

ASHTABULA COUNTY FAMILY YMCA

Employer identification number

34-0726066

**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)						
<b>Total</b>						

**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) 2012	(b) 2013	(c) 2014	(d) 2015	(e) 2016	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") . . . . .						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . . . .						
3 The value of services or facilities furnished by a governmental unit to the organization without charge . . . . .						
4 <b>Total.</b> Add lines 1 through 3 . . . . .						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) . . . . .						
6 <b>Public support.</b> Subtract line 5 from line 4						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2012	(b) 2013	(c) 2014	(d) 2015	(e) 2016	(f) Total
7 Amounts from line 4 . . . . .						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources . . . . .						
9 Net income from unrelated business activities, whether or not the business is regularly carried on . . . . .						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) . . . . .						
11 <b>Total support.</b> Add lines 7 through 10						
12 Gross receipts from related activities, etc. (see instructions) . . . . .					12	
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 2016 (line 6, column (f) divided by line 11, column (f)) . . . . .	14	%
15 Public support percentage from 2015 Schedule A, Part II, line 14 . . . . .	15	%
16a <b>33 1/3% support test—2016.</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 type="checkbox"/>	
b <b>33 1/3% support test—2015.</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—2016.</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—2015.</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) 2012	(b) 2013	(c) 2014	(d) 2015	(e) 2016	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	879,125	990,187	724,181	674,532	731,649	3,999,674
<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 . . . .	68,478	51,079	259,818	353,727	415,400	1,148,502
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513						0
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . . .						0
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge . . . .						0
<b>6 Total.</b> Add lines 1 through 5 . . . .	947,603	1,041,266	983,999	1,028,259	1,147,049	5,148,176
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons . . . .	0	0	0	0	0	0
<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 . . . .	0	0	0	0	0	0
<b>c</b> Add lines 7a and 7b . . . .	0	0	0	0	0	0
<b>8 Public support.</b> (Subtract line 7c from line 6.) . . . .						5,148,176

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2012	(b) 2013	(c) 2014	(d) 2015	(e) 2016	(f) Total
<b>9</b> Amounts from line 6 . . . .	947,603	1,041,266	983,999	1,028,259	1,147,049	5,148,176
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources . . . .	26,546	18,340	51,253	4,576	50,090	150,805
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 . . . .						0
<b>c</b> Add lines 10a and 10b . . . .	26,546	18,340	51,253	4,576	50,090	150,805
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on . . . .						0
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) . . . .	6,561	2,941	5,764	27,169	28,824	71,259
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.) . . . .	980,710	1,062,547	1,041,016	1,060,004	1,225,963	5,370,240
<b>14 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 stop here . . . . ▶ <input type="checkbox"/>						

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

<b>15</b> Public support percentage for 2016 (line 8, column (f) divided by line 13, column (f)) . . . .	<b>15</b>	95.86 %
<b>16</b> Public support percentage from 2015 Schedule A, Part III, line 15 . . . .	<b>16</b>	96.37 %

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

<b>17</b> Investment income percentage for 2016 (line 10c, column (f) divided by line 13, column (f)) . . . .	<b>17</b>	2.81 %
<b>18</b> Investment income percentage from 2015 Schedule A, Part III, line 17 . . . .	<b>18</b>	2.55 %
<b>19a 33 1/3% support tests—2016.</b> If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization . . . . ▶ <input checked="" type="checkbox"/>		
<b>b 33 1/3% support tests—2015.</b> If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization . . . . ▶ <input type="checkbox"/>		
<b>20 Private foundation.</b> If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions . . . . ▶ <input type="checkbox"/>		

**Part IV Supporting Organizations**

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

**Section A. All Supporting Organizations**

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



**Part IV Supporting Organizations (continued)**

		Yes	No
<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 Part VI.		

**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 Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.		
<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 Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.		

**Section C. Type II Supporting Organizations**

		Yes	No
<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 Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).		

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

		Yes	No
<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 Part VI 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 Part VI 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 line 2 below.		
<b>b</b>	<input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
<b>c</b>	<input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).		
<b>2</b>	Activities Test. Answer (a) and (b) below.		
<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 Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.		
<b>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 Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.		
<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 Part VI.		
<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 Part VI the role played by the organization in this regard.		

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

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

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

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

Section D - Distributions	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required)	
6 Other distributions (describe in Part VI). See instructions.	
7 <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 Part VI). See instructions.	
9 Distributable amount for 2016 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-2016	(iii) Distributable Amount for 2016
1 Distributable amount for 2016 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2016 (reasonable cause required—explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2016:			
a			
b			
c From 2013 . . . . .			
d From 2014 . . . . .			
e From 2015 . . . . .			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2016 distributable amount			
i Carryover from 2011 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4 Distributions for 2016 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2016 distributable amount			
c Remainder. Subtract lines 4a and 4b from 4.			
5 Remaining underdistributions for years prior to 2016, 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 2016. 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 2017.</b> Add lines 3j and 4c.			
8 Breakdown of line 7:			
a			
b Excess from 2013 . . .			
c Excess from 2014 . . .			
d Excess from 2015 . . .			
e Excess from 2016 . . .			

Part VI

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

Return Reference - Identifier	Explanation						
SCHEDULE A, PART III, LINE 12 - OTHER INCOME	Other Income Type	(a) 2012	(b) 2013	(c) 2014	(d) 2015	(e) 2016	(f) Total
	(1) OTHER	6,561	2,941	5,764	27,169	28,824	71,259

**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.

▶ Information about Schedule B (Form 990, 990-EZ, or 990-PF) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No. 1545-0047

**2016**

<b>Name of the organization</b> ASHTABULA COUNTY FAMILY YMCA	<b>Employer identification number</b> 34-0726066
---	---

**Organization type (check one):**

**Filers of:**

**Section:**

Form 990 or 990-EZ

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

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

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

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

501(c)(3) taxable private foundation

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

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

**General Rule**

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

**Special Rules**

- For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 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, 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).

<b>Name of organization</b> ASHTABULA COUNTY FAMILY YMCA	<b>Employer identification number</b> 34-0726066
---	---

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	CITY OF ASHTABULA ----- 4717 MAIN AVENUE ----- ASHTABULA, OH 44004 -----	\$ 24,500	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	ASHTABULA FOUNDATION ----- 4510 COLLINS BLVD #6 ----- ASHTABULA, OH 44004 -----	48,901	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	HERZOG FAMILY FOUNDATION ----- P.O. BOX 55 ----- ASHTABULA, OH 44005 -----	\$ 10,800	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	CIVIC DEVELOPMENT CORP ----- 355 WEST PROSPECT RD ----- ASHTABULA, OH 44004 -----	\$ 12,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	UNITED WAY OF ASHTABULA COUNTY ----- 2801 "C" COURT ----- ASHTABULA, OH 44004 -----	\$ 35,856	Person <input checked="" type="checkbox"/> Payroll <input checked="" type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
-----	----- ----- ----- -----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization ASHTABULA COUNTY FAMILY YMCA	Employer identification number 34-0726066
--	--

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

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

<b>Name of organization</b> ASHTABULA COUNTY FAMILY YMCA	<b>Employer identification number</b> 34-0726066
---	---

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

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

(a) No. from Part I			(d) Description of how gift is held
.....	.....	.....	.....

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee
.....	.....
.....	.....
.....	.....

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

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

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

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

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

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



SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

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

Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2016

Open to Public Inspection

Name of the organization: ASHTABULA COUNTY FAMILY YMCA; Employer identification number: 34-0726066

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

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

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate value of contributions, and questions about donor advisement.

Part II Conservation Easements.

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

Table with 2 columns: Held at the End of the Tax Year. Rows include purpose of easements, total number of easements, and various monitoring and reporting questions.

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.

Table with 2 columns: Revenue, Assets. Rows include questions about reporting art and historical treasures.

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

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

**Part IV Escrow and Custodial Arrangements.**

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

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

**Part V Endowment Funds.**

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

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

- 2** Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a** Board designated or quasi-endowment ▶ .....%
  - b** Permanent endowment ▶ .....%
  - c** Temporarily restricted endowment ▶ .....%
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a** Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- |   | Yes           | No |
|---|---------------|----|
| <b>(i)</b> unrelated organizations . . . . .  | <b>3a(i)</b>  |    |
| <b>(ii)</b> related organizations . . . . .   | <b>3a(ii)</b> |    |
| <b>b</b> If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? . . . . . | <b>3b</b>     |    |
- 4** Describe in Part XIII the intended uses of the organization's endowment funds.

**Part VI Land, Buildings, and Equipment.**

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
<b>1a</b> Land . . . . .		280,526		280,526
<b>b</b> Buildings . . . . .		3,281,331	2,620,495	660,836
<b>c</b> Leasehold improvements . . . . .		90,747	88,968	1,779
<b>d</b> Equipment . . . . .		597,569	510,148	87,421
<b>e</b> Other . . . . .				
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.) . . . . .				1,030,562

**Part VII Investments—Other Securities.**

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

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives . . . . .		
(2) Closely-held equity interests . . . . .		
(3) Other		
(A) SECURITIES AND OTHER INVESTMENTS	379,981	END OF YEAR MARKET VALUE
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 12.) ▶	379,981	

**Part VIII Investments—Program Related.**

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

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

**Part IX Other Assets.**

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

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

**Part X Other Liabilities.**

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

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

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



**Part XIII**

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

Return Reference - Identifier	Explanation	
SCHEDULE D, PART XI, LINE 4(B) - OTHER REVENUE	(a) Description	(b) Amount
	SPECIAL EVENTS EXPENSE	- 31,112
SCHEDULE D, PART XII, LINE 2(D) - OTHER EXPENSES IN AUDITED FINANCIAL STATEMENTS NOT IN FORM 990	(a) Description	(b) Amount
	SPECIAL EVENTS EXPENSE	31,112

Part XIII

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

Return Reference - Identifier	Explanation
SCHEDULE D, PART XI, LINE 4(B) - OTHER ADJUSTMENTS	SPECIAL EVENTS EXPENSE
SCHEDULE D, PART XII, LINE 2(D) - OTHER ADJUSTMENTS	SPECIAL EVENTS EXPENSE

**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.

▶ Information about Schedule G (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No. 1545-0047

**2016**

Open to Public  
Inspection

Name of the organization: **ASHTABULA COUNTY FAMILY YMCA** Employer identification number: **34-0726066**

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

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

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

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

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

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events	
		DINNER RAFFLE	GOLF OUTING	1	(add col. (a) through col. (c))	
		(event type)	(event type)	(total number)		
Revenue	1	Gross receipts . . . . .	38,194	16,984	3,650	58,828
	2	Less: Contributions . . . . .	0	0	0	0
	3	Gross income (line 1 minus line 2) . . . . .	38,194	16,984	3,650	58,828
Direct Expenses	4	Cash prizes . . . . .				0
	5	Noncash prizes . . . . .				0
	6	Rent/facility costs . . . . .				0
	7	Food and beverages . . . . .				0
	8	Entertainment . . . . .				0
	9	Other direct expenses . . . . .	24,799	3,861	2,452	31,112
	10	Direct expense summary. Add lines 4 through 9 in column (d) . . . . . ▶				
11	Net income summary. Subtract line 10 from line 3, column (d) . . . . . ▶					27,716

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

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

- 9 Enter the state(s) in which the organization conducts gaming activities: \_\_\_\_\_
- a Is the organization licensed to conduct gaming activities in each of these states? . . . . .  Yes  No
- b If "No," explain: \_\_\_\_\_
- 10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? . . . . .  Yes  No
- b If "Yes," explain: \_\_\_\_\_



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

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

Name ▶ \_\_\_\_\_

Address ▶ \_\_\_\_\_

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

Name ▶ \_\_\_\_\_

Address ▶ \_\_\_\_\_

**16 Gaming manager information:**

Name ▶ \_\_\_\_\_

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

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

- Director/officer                   Employee                   Independent contractor

**17 Mandatory distributions:**

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

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

SEE NEXT PAGE

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

**Part IV**

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

Return Reference - Identifier	Explanation
SCHEDULE G, PART IV -	NOTHING TO REPORT

**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.

**2016**

Open to Public Inspection

Name of the Organization ASHTABULA COUNTY FAMILY YMCA	Employer Identification Number 34-0726066
--	--

Return Reference - Identifier	Explanation
FORM 990, - PAGE 6, PART VI LINE 12C	ALL DIRECTORS, OFFICERS, TRUSTEES AND SELECTED VOLUNTEERS AND SELECTED EMPLOYEES SHALL ANNUALLY RECEIVE A COPY OF THE CONFLICT OF INTEREST POLICY, TOGETHER WITH AN EXPLANATION AND PROCEDURE FORM AND A CONFIDENTIAL STATEMENT OF DISCLOSURE THAT SHALL BE COMPLETED AND RETURNED. EACH NEW DIRECTOR, OFFICER, TRUSTEE, AND VOLUNTEER AND SELECTED EMPLOYEES SHALL PARTICIPATE IN A SIMILAR PROCEDURE IMMEDIATELY UPON ASSUMPTION OF HIS/HER RESPONSIBILITIES.
FORM 990, PART VI, LINE 11B - REVIEW OF FORM 990 BY GOVERNING BODY	THE BOARD IS PROVIDED A COPY OF FORM 990 FOR REVIEW BEFORE IT IS FILED.
FORM 990, PART VI, LINE 15A - PROCESS TO ESTABLISH COMPENSATION OF TOP MANAGEMENT OFFICIAL	THE BOARD PRESIDENT WITH INPUT AND APPROVAL OF THE FULL BOARD OF DIRECTORS REVIEWS COMPENSATION FOR THE CEO AND PROVIDES COMPARISON DATA FROM Y-USA, OTHER NON-PROFITS, OHIO AREA YMCAS ETC. THE BOARD ALSO MAKES THE RECOMMENDATION ABOUT PERCENTAGE RAISES FOR STAFF BUT THE CEO IS ACTUALLY THE ONE WHO DECIDES FOR THE "OTHER OFFICERS OR KEY EMPLOYEES".
FORM 990, PART VI, LINE 19 - REQUIRED DOCUMENTS AVAILABLE TO THE PUBLIC	THE ORGANIZATION'S GOVERNING DOCUMENTS ARE PROVIDED UPON WRITTEN REQUEST.

**ASHTABULA COUNTY FAMILY YMCA  
ASHTABULA, OHIO**

**FINANCIAL STATEMENTS**

**FOR THE YEARS ENDED  
DECEMBER 31, 2016 AND 2015**

**Ashtabula County Family YMCA  
FINANCIAL STATEMENTS  
For the Years Ended December 31, 2016 and 2015**

**Table of Contents**

---

	<u>Page</u>
Independent Auditor's Report	2 & 3
Statements of Financial Position	4 & 5
Statements of Activities	6 & 7
Statement of Functional Expenses	8
Statements of Cash Flows	9
Notes to Financial Statements	10 – 21



## INDEPENDENT AUDITOR'S REPORT

Board of Directors  
Ashtabula County Family YMCA

We have audited the accompanying financial statements of Ashtabula County Family YMCA (a nonprofit corporation), which comprise the statement of financial position as of December 31, 2016, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

### **Management's Responsibility for the Financial Statements**

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

### **Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

### **Basis for Qualified Opinion**

The Organization has accounted for revenues when cash is received. Accounting principles generally accepted in the United States of America require revenues to be recorded as revenue when earned. The effects on the accompanying financial statements of accounting for revenues when cash is received have not been determined.

### **Qualified Opinion**

In our opinion, except for the effects of the matter described in the Basis for Qualified Opinion paragraph, the financial statements referred to above present fairly, in all material respects, the financial position of Ashtabula County Family YMCA as of December 31, 2016, and the changes in its net assets and its cash flows for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

### **Report on Summarized Comparative Information**

We have previously audited the Ashtabula County Family YMCA's 2015 financial statements, and we expressed a qualified audit opinion on those audited financial statements in our report dated March 30, 2016. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2015, is consistent, in all material respects, with the audited financial statements from which it has been derived.

*Snodgrass of N.E. Ohio, Inc.*

Ashtabula, Ohio  
March 21, 2017

Ashtabula County Family YMCA  
STATEMENT OF FINANCIAL POSITION

	December 31,	
ASSETS	2016	2015
<b>CURRENT ASSETS</b>		
Cash	\$ 22,652	\$ 23,869
Inventory	661	912
Prepaid expense	3,427	5,495
Total current assets	26,740	30,276
<b>NONCURRENT ASSETS</b>		
Investments	379,981	341,481
Fixed assets (net)	1,030,562	1,021,226
Total noncurrent assets	1,410,543	1,362,707
Total assets	\$ 1,437,283	\$ 1,392,983

The accompanying notes are an integral part of the financial statements.



Ashtabula County Family YMCA  
STATEMENT OF FINANCIAL POSITION (Continued)

	December 31,	
	2016	2015
<b>LIABILITIES AND NET ASSETS</b>		
<b>CURRENT LIABILITIES</b>		
Line of credit	\$ -	\$ 22,000
Accounts payable	27,987	25,481
Accrued and withheld payroll taxes	4,757	4,988
Sales taxes payable	2,979	2,947
Accrued expenses	16,853	16,964
Total current liabilities	52,576	72,380
<b>NET ASSETS</b>		
<b>Unrestricted</b>		
Designated for asset preservation	2,600	8,543
Fixed assets	1,030,562	1,021,226
General operations	(35,252)	(64,819)
Total unrestricted	997,910	964,950
Temporarily restricted	6,816	14,172
Permanently restricted	379,981	341,481
Total net assets	1,384,707	1,320,603
Total liabilities and net assets	\$ 1,437,283	\$ 1,392,983

The accompanying notes are an integral part of the financial statements.

Ashtabula County Family YMCA  
STATEMENT OF ACTIVITIES

Year Ended December 31, 2016 with Comparative Totals for 2015

	Current Funds Unrestricted	Temporarily Restricted	Endowment Permanently Restricted	Total All Funds 2016	2015
<b>PUBLIC SUPPORT AND REVENUE</b>					
Public support:					
United Way	\$ 30,856	\$ -	\$ -	\$ 30,856	\$ 29,650
Civic Development Corporation	12,000	-	-	12,000	-
Foundations and trusts	81,534	-	-	81,534	67,783
Contributions	24,157	6,816	-	30,973	16,932
Grant income	24,500	-	-	24,500	23,965
Net assets released from restricted satisfaction of program restrictions	14,172	(14,172)	-	-	-
Total public support	<u>187,219</u>	<u>(7,356)</u>	<u>-</u>	<u>179,863</u>	<u>138,330</u>
Revenue:					
Membership dues	551,786	-	-	551,786	536,202
Program service fees	413,072	-	-	413,072	351,263
Sales to public	2,328	-	-	2,328	2,464
Investment income (loss)	-	-	38,500	38,500	(5,874)
Rental income	11,590	-	-	11,590	10,450
Special events	58,828	-	-	58,828	57,014
Miscellaneous income	28,824	-	-	28,824	27,169
Total revenue	<u>1,066,428</u>	<u>-</u>	<u>38,500</u>	<u>1,104,928</u>	<u>978,688</u>
Total support and revenue	<u>1,253,647</u>	<u>(7,356)</u>	<u>38,500</u>	<u>1,284,791</u>	<u>1,117,018</u>

The accompanying notes are an integral part of the financial statements.

Ashtabula County Family YMCA  
 STATEMENT OF ACTIVITIES (Continued)  
 Year Ended December 31, 2016 with Comparative Totals for 2015

	Current Funds Unrestricted	Temporarily restricted	Endowment Permanently restricted	Total All Funds	
				2016	2015
Expenses					
Program services:	1,017,290	-	-	1,017,290	943,991
Supporting services:	203,397	-	-	203,397	250,581
Total expenses	1,220,687	-	-	1,220,687	1,194,572
Change in net assets	32,960	(7,356)	38,500	64,104	(77,554)
NET ASSETS, BEGINNING OF YEAR	964,950	14,172	341,481	1,320,603	1,398,157
NET ASSETS, END OF YEAR	\$ 997,910	\$ 6,816	\$ 379,981	\$ 1,384,707	\$ 1,320,603

The accompanying notes are an integral part of the financial statements.

Ashubula County Family YMCA  
STATEMENT OF FUNCTIONAL EXPENSES  
Year Ended December 31, 2016 with Comparative Totals for 2015

	Program Services				Supporting Services		Total Expenses December 31, 2015		
	Aquatic	Health & Fitness	Sports & Youth	Child Care	Total Program Services	Management and General		Fundraising	
Salaries	\$ 159,132	\$ 56,164	\$ 131,049	\$ 121,689	\$ 468,034	\$ 73,696	\$ -	\$ 541,730	\$ 586,695
Employee benefits	29,430	12,485	24,971	22,296	89,182	14,932	-	104,114	71,136
Payroll taxes	11,189	5,968	10,443	9,697	37,297	8,927	-	46,224	60,181
Total salaries and related expenses	199,751	74,617	166,463	153,682	594,513	97,555	-	692,068	718,012
Contract services	18,344	26,497	31,593	25,478	101,912	12,938	-	114,850	57,717
Supplies	163	109	399	236	907	6,830	-	7,737	3,946
Telephone and security	1,625	1,625	1,625	1,625	6,500	1,346	-	7,846	7,071
Postage and shipping	648	648	648	648	2,592	1,045	-	3,637	2,912
Occupancy	67,293	60,984	52,573	29,441	210,290	20,952	-	231,242	226,538
Equipment rental and maintenance	6,850	6,850	6,850	6,850	27,400	4,342	-	31,742	27,478
Printing and publications	925	925	925	925	3,700	2,650	-	6,350	7,044
Travel	1,096	-	1,472	564	3,132	2,530	-	5,662	3,901
Conferences, conventions and meetings	1,097	-	873	1,781	3,750	1,484	-	5,234	5,476
Membership dues	2,011	1,500	2,011	1,792	7,314	12,598	-	19,912	21,489
Miscellaneous	-	-	-	3,701	3,701	1,578	-	5,279	13,371
Fundraising expense	-	-	-	-	-	-	31,112	31,112	46,081
Total before depreciation	299,803	173,755	765,430	226,223	965,211	163,848	31,112	1,162,171	1,140,986
Depreciation of buildings and equipment	16,275	15,233	13,150	7,421	52,079	6,437	-	58,516	53,586
Total expenses	\$ 316,078	\$ 188,988	\$ 778,580	\$ 233,644	\$ 1,017,290	\$ 172,285	\$ 31,112	\$ 1,220,687	\$ 1,194,572

The accompanying notes are an integral part of the financial statements.

Ashtabula County Family YMCA  
STATEMENTS OF CASH FLOWS

	Years Ended December 31,	
	2016	2015
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Change in net assets	\$ 64,104	\$ (77,554)
Adjustments to reconcile change in net assets to net cash provided by (used for) operating activities:		
Depreciation expense	58,516	53,586
Unrealized (gain) loss on investments	(27,123)	23,131
(Increase) decrease in investments	(11,377)	(8,257)
(Increase) decrease in inventory	251	319
(Increase) decrease in prepaid expense	2,068	(3,230)
(Increase) decrease in deposits	-	1,000
Increase (decrease) in accounts payable	2,506	(480)
Increase (decrease) in accrued and withheld payroll taxes	(231)	(5,207)
Increase (decrease) in sales tax payable	32	307
Increase (decrease) in accrued expenses	(111)	751
Net cash provided by (used for) operating activities	88,635	(15,634)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchases of property, plant and equipment	(67,852)	(33,375)
Net cash used for investing activities	(67,852)	(33,375)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Proceeds (payment) on line of credit	(22,000)	22,000
Net cash provided by (used for) financing activities	(22,000)	22,000
<b>NET DECREASE IN CASH</b>	(1,217)	(27,009)
<b>CASH AT BEGINNING OF YEAR</b>	23,869	50,878
<b>CASH AT END OF YEAR</b>	\$ 22,652	\$ 23,869

The accompanying notes are an integral part of the financial statements.

Ashtabula County Family YMCA  
NOTES TO FINANCIAL STATEMENTS

---

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

This summary of significant accounting policies is presented to assist the reader in understanding and evaluating the financial statements of Ashtabula County Family YMCA ("YMCA").

**Nature of Activities**

The YMCA's primary function is to put Christian principles into practice through programs that build healthy spirit, mind and body for all. The YMCA is governed by an elected Board of Directors and Officers responsible for the development of policies. Executive Directors and staff conduct YMCA activities in accordance with board-established policies.

**Comparative Information**

The financial statements include certain prior-year summarized comparative information in total, but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the organization's financial statements for the year ended December 31, 2015, from which the summarized information was derived.

**Use of Estimates**

Management uses estimates and assumptions in preparing financial statements in accordance with accounting principles generally accepted in the United States of America. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses. Actual results could vary from the estimates that were used.

**Revenue Recognition**

The YMCA's major sources of support are membership and program service fees. The Organization depends on these sources to carry out its program activities. These sources are tied to the Northeast Ohio region. Income from membership and program fees is recorded in the year the fees are paid.

Ashtabula County Family YMCA  
NOTES TO FINANCIAL STATEMENTS (Continued)

---

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Financial Statement Presentation**

Net assets and revenues, expenses, gains, and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets of the Organization and changes therein are classified and reported as follows:

Unrestricted net assets – Net assets that are not subject to donor-imposed stipulations.

Temporarily restricted net assets – Net assets subject to donor-imposed stipulations that may or will be met either by actions of the Organization and/or the passage of time.

Permanently restricted net assets – Net assets subject to donor-imposed stipulations that may be maintained permanently by the Organization. Generally, the donors of these assets permit the Organization to use all or part of the income earned on related investments for general or specific purposes.

**Grants and Contributions**

Grants and other contributions of cash and other assets are reported as temporarily restricted support if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

Donations of property and equipment are recorded as support at their estimated fair value. Such donations are reported as unrestricted support unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted support. Absent donor stipulations regarding how long those donated assets must be maintained, the Organization reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. The Organization reclassifies temporarily restricted net assets to unrestricted net assets at that time.

**Functional Expenses**

The costs of providing the various programs and activities have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

Ashtabula County Family YMCA  
NOTES TO FINANCIAL STATEMENTS (Continued)

---

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Property, Plant and Equipment**

Property, plant, and equipment purchased are carried at cost and include expenditures for major renewals and betterments. Acquisitions of property and equipment in excess of \$1,000 are capitalized. Maintenance, repairs, and minor renewals are charged to expense as incurred. When assets are sold, or otherwise disposed of, the related cost and accumulated depreciation are removed from the accounts and any profit or loss arising from such disposition is included as income or expense in the year in which sold.

Depreciation of property, plant and equipment are computed for financial reporting purposes on the straight-line basis using service lives of five (5) to forty (40) years.

The Organization assesses the impairment of long-lived assets in accordance with FASB ASC 360, "*Property, Plant and Equipment*". FASB ASC 360 requires that long-lived assets be reviewed for impairment whenever events or changes in circumstances indicate the carrying amount of an asset may not be recoverable. The Organization assesses the fair value of the assets based on the undiscounted future cash flow that the assets are expected to generate and recognizes an impairment loss when estimated undiscounted future cash flow expected to result from the use of the asset plus net proceeds expected from disposition of the asset, if any, are less than the carrying value of the asset. When the Organization identifies an impairment, it reduces the carrying amount of the asset to its estimated fair value based on a discounted cash flow approach or, when available and appropriate, to comparable market values. No impairment charges were recorded during fiscal year 2016.

**Investments**

All gains and losses arising from the sale, collection, or other disposition of investments and other noncash assets are accounted for as income or expense in the year in which sold.

**Inventory**

Inventories are stated at the lower of cost or market. Cost is determined substantially by the first-in, first-out method.

**Advertising Cost**

The Organization expenses the cost of advertising when incurred.



Ashtabula County Family YMCA  
NOTES TO FINANCIAL STATEMENTS (Continued)

---

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Cash and Cash Equivalents**

For the purpose of the statement of cash flows, the Organization considers all highly liquid debt instruments purchased with a maturity of three months or less to be cash equivalents.

**Donated Services**

The Organization receives a significant amount of donated services from unpaid volunteers who assist in fundraising and special projects. No amounts have been recognized in the statement of activities because the criteria for recognition under FASB ASC 958 has not been satisfied.

**Tax Status**

The YMCA is exempt from taxes on income under Internal Revenue Code section 501(c)(3) and, therefore no amounts for income taxes are reflected in the accompanying financial statements. The Organization is not a private foundation for income tax purposes. Management is not aware of any transactions that would affect the Organization's tax exempt status.

The Organization evaluates uncertain tax positions, whereby the effect of the uncertainty would be recorded if the outcome was considered probable and reasonably estimable. As of December 31, 2016, the Organization had no uncertain tax positions requiring accrual.

The Organization's tax returns are subject to review and examination by federal authorities. The tax returns for the years 2013 through 2015 are open to examination by federal authorities.

**NOTE 2 - CASH**

Cash is comprised of the following:

	December 31,	
	2016	2015
Cash on hand	\$ 100	\$ 100
Cash – checking	12,239	9,874
Cash – savings	10,313	13,895
	<u>\$ 22,652</u>	<u>\$ 23,869</u>

Ashtabula County Family YMCA  
NOTES TO FINANCIAL STATEMENTS (Continued)

---

**NOTE 3 - INVESTMENTS (ENDOWMENT FUNDS)**

The endowment funds consist of marketable securities that are being held by Edward Jones. As required by GAAP, net assets associated with endowment funds are classified and reported based on the existence or absence of donor-imposed restrictions.

Interpretation of Relevant Law

The YMCA has interpreted the Ohio Uniform Prudent Management of Institutional Funds Act (UPMIFA) as requiring the preservation of the fair value of the original gift as the gift date of the donor-restricted endowment funds absent explicit donor stipulations to the contrary. As a result of this interpretation, the YMCA classifies as permanently restricted net assets (a) the original value of gifts donated to the permanent endowment, (b) the original value of subsequent gifts to the permanent endowment, and (c) accumulations to the permanent endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund.

The remaining portion of the donor-restricted endowment fund that is not classified in permanently restricted net assets is classified as temporarily restricted net assets until those amounts are appropriated for expenditure by the organization in a manner consistent with the standard of prudence prescribed by UPMIFA. In accordance with UPMIFA, the organization considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds:

- The duration and preservation of the funds.
- The purposes of the organization and the donor-restricted endowment fund.
- General economic conditions.
- The possible effects of inflation and deflation.
- The expected total return from income and the appreciation of investments.
- Other resources of the organization
- The investment policies of the organization.

Return objectives and risk parameters

The YMCA follows investment policies that attempt to maintain purchasing power of the endowment assets. Endowment assets include those assets of donor-restricted funds that the YMCA must hold in perpetuity or for a donor-specified period. The YMCA relies on a total return strategy in which investment returns are achieved through both capital appreciation (realized and unrealized) and current yield (interest and dividends).

Ashtabula County Family YMCA  
NOTES TO FINANCIAL STATEMENTS (Continued)

**NOTE 3 - INVESTMENTS (ENDOWMENT FUNDS) (Continued)**

Spending policy

The YMCA has a policy for appropriating for distribution each year 5 percent of its endowment fund's average fair value over the prior 12 quarters through the calendar year-end preceding the fiscal year in which the distribution is planned. In establishing this policy, the YMCA considered the long-term expected return on its endowment. Accordingly, over the long term, the YMCA expects the current spending policy to allow its endowment to grow an average of 4 percent annually. This is consistent with their objective to maintain the purchasing power of the endowment assets held in perpetuity or for a specified term, as well as to provide additional real growth through new gifts and investment return.

Endowment net assets are comprised of the following at December 31:

	2016	2015
Balance at January 1	\$ 341,481	\$ 356,355
Investment return:		
Investment income	11,377	17,257
Net appreciation (depreciation) - realized and unrealized	27,123	(23,131)
Total investment return	38,500	(5,874)
Contributions	-	-
Release from restrictions	-	(9,000)
 Balance at December 31	 \$ 379,981	 \$ 341,481

The following table summarizes the composition of investments and the relationship between carrying values and market values:

	December 31,	
	2016	2015
Cost	\$ 309,482	\$ 298,105
Market value	379,981	341,481
Unrealized gain	\$ 70,499	\$ 43,376

Ashtabula County Family YMCA  
NOTES TO FINANCIAL STATEMENTS (Continued)

**NOTE 3 - INVESTMENTS (ENDOWMENT FUNDS) (Continued)**

Investment return is summarized as follows:

	December 31,	
	2016	2015
Dividends	\$ 11,377	\$ 17,257
Unrealized gain (loss)	27,123	(23,131)
Total investment gain (loss)	\$ 38,500	\$ (5,874)

**NOTE 4 - DONOR ADVISED FUNDS**

The Ashtabula Foundation holds and administers a fund of donor advised contributions from the Miles – Allen Fund to the Ashtabula Foundation for the benefit of the YMCA. The YMCA agreement with the Foundation requires that the principal be maintained in a separate fund with the income available for distribution to the YMCA subject to the Foundation’s Board of Trustees approval, therefore the contributions are not recorded by YMCA until received. The contributions received from the Ashtabula Foundation for the years ended December 31, 2016 and 2015 were \$36,902 and \$35,381, respectively.

KeyBank also holds and administers a donor advised fund from the O.C. Topky Fund for the benefit of the YMCA. Total contributions received from KeyBank for the years ended December 31, 2016 and 2015 were \$3,610 and \$4,019, respectively. The YMCA does not have “variance powers” over these funds and therefore the contributions are not recorded by the YMCA until received.

**NOTE 5 - FAIR VALUE MEASUREMENTS**

Accounting principles generally accepted in the United States of America establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy consists of three broad Levels:

Level 1 – inputs consist of unadjusted quoted prices in active markets for identical assets and have the highest priority;

Level 2 – inputs consist of quoted prices for similar assets in active markets, quoted prices for identical or similar assets in inactive markets, or observable inputs other than quoted market prices;

Ashtabula County Family YMCA  
NOTES TO FINANCIAL STATEMENTS (Continued)

**NOTE 5 - FAIR VALUE MEASUREMENTS (Continued)**

Level 3 – inputs consist of inputs that are unobservable and significant to the fair value measurement and have the lowest priority.

The YMCA uses appropriate valuation techniques based on available inputs to measure the fair value of its investments. An asset's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques must maximize the use of observable inputs and minimize the use of unobservable inputs.

The following tables set forth by level, within the fair value hierarchy, the calculation techniques used to determine the fair value of the YMCA's assets as follows:

December 31, 2016				
Description	Fair Value	(Level I)	(Level II)	(Level III)
Cash equivalents	208	208		
Mutual funds				
Growth funds	\$ 65,648	\$ 65,648	\$ -	\$ -
Growth and income funds	255,760	255,760	-	-
Aggressive growth funds	58,365	58,365	-	-
Total assets measured at fair value	<u>\$ 379,981</u>	<u>\$ 379,981</u>	<u>\$ -</u>	<u>\$ -</u>
December 31, 2015				
Description	Fair Value	(Level I)	(Level II)	(Level III)
Mutual funds				
Growth funds	63,048	63,048	-	-
Growth and income funds	226,484	226,484	-	-
Aggressive growth funds	51,949	51,949	-	-
Total assets measured at fair value	<u>\$ 341,481</u>	<u>\$ 341,481</u>	<u>\$ -</u>	<u>\$ -</u>

Ashtabula County Family YMCA  
NOTES TO FINANCIAL STATEMENTS (Continued)

---

**NOTE 6 - FIXED ASSETS**

Fixed assets are comprised of the following:

	December 31,	
	2016	2015
Land	\$ 280,526	\$ 280,526
Land improvements	90,747	90,747
Buildings	3,281,331	3,281,331
Furniture, fixtures and equipment	597,569	530,317
	4,250,173	4,182,921
Less: accumulated depreciation	3,219,611	3,161,695
Net fixed assets	\$ 1,030,562	\$ 1,021,226

Depreciation expense for the years ended December 31, 2016 and 2015 was \$58,516 and \$53,586, respectively.

**NOTE 7 - PENSION PLANS**

The YMCA provides a National Health and Welfare Retirement Association fixed benefit plan for full-time employees. Contributions to the plan are based on 10% of the employee's compensation for the pay period. The total expense for December 31, 2016 and 2015 was \$19,089 and \$16,117 respectively.

**NOTE 8 - LINE-OF-CREDIT**

The Organization has a line-of-credit for \$80,000 with a bank, available for the years ended December 31, 2016 and 2015. The total amount outstanding at December 31, 2016 and 2015 was \$-0- and \$22,000, respectively. The note is payable on demand with interest payable monthly at a half percent above the prime rate. The note is secured by business assets.

The prime rate at December 31, 2016 was 3.75 percent.

Ashtabula County Family YMCA  
NOTES TO FINANCIAL STATEMENTS (Continued)

---

**NOTE 9 - ASSET PRESERVATION**

The YMCA signed an agreement with Civic Development Corporation of Ashtabula County (CDC) in connection with grants received in prior years for building additions and improvements. Under the terms of the agreement, the YMCA is required to set aside in a separate bank account, funds to appropriately, adequately, and properly maintain, restore, and repair any capital acquisitions funded by CDC. Based upon grants received in prior years YMCA should be setting aside \$52,811 per year minus qualified maintenance and upkeep expenses. The following is a recap of the asset preservation account:

	December 31,	
	2016	2015
Beginning balance	\$ 8,543	\$ 5,138
Additions	44,304	36,979
Expenditures for asset preservation	(50,247)	(33,574)
Ending balance	\$ 2,600	\$ 8,543

**NOTE 10 - LEASES**

The Organization is obligated on a five-year non-cancelable operating lease, beginning October 2012 for a copier. On September 6, 2016, the copier was replaced with a new copier under a sixty-three month non-cancelable operating lease. Lease expense for the years ended December 31, 2016 and 2015 was \$5,136 and \$4,044, respectively.

The Organization is obligated on a sixty-three month non-cancelable operating lease, beginning August 2012 for a risograph. Lease expense for the years ended December 31, 2016 and 2015 was \$2,268 for both years.

The Organization is obligated on a five-year non-cancelable operating lease, beginning March 2013 for the use of the DAXKO Operations Systems. Lease expense for the year ended December 31, 2016 and 2015 was \$12,000 and \$13,155, respectively.

Ashtabula County Family YMCA  
NOTES TO FINANCIAL STATEMENTS (Continued)

**NOTE 10 - LEASES (Continued)**

Minimum future rental payments under non-cancelable operating leases having remaining terms in excess of one year as of December 31, 2016, for each of the next five years and in the aggregate are:

Year Ended December 31,		
2017	\$	21,210
2018		10,320
2019		7,320
2020		7,320
2021		6,710
Thereafter		<u>-</u>
Total minimum payments required	\$	<u>52,880</u>

**NOTE 11 - TEMPORARILY RESTRICTED NET ASSETS**

Temporarily restricted net assets are available for the following purposes at December 31:

	2016	2015
Swim team	\$ 5,474	\$ 6,438
Pool Improvements	-	6,298
Bench press	<u>1,342</u>	<u>1,436</u>
Total	<u>\$ 6,816</u>	<u>\$ 14,172</u>

**NOTE 12 - CONCENTRATIONS**

The YMCA's major source of revenue is from membership income. Revenue generated from this source was approximately 50% and 55% of its operating revenue for the years ended December 31, 2016 and 2015, respectively.

**NOTE 13 - RISKS AND UNCERTAINTIES**

The YMCA holds its investments in a variety of investment vehicles. In general, investments are exposed to various risks, such as interest rate, credit, and overall market volatility risk. Due to the level of risk associated with certain investments, it is reasonably possible that changes in the values of the investments will occur in the near term and that such changes could materially affect the YMCA's investment holdings and the amounts reported on the statements of financial position.



Ashtabula County Family YMCA  
NOTES TO FINANCIAL STATEMENTS (Continued)

---

**NOTE 14 - SUBSEQUENT EVENTS**

The Agency has evaluated subsequent events through March 21, 2017, the date which the financial statements were available to be issued.