

Form **990**

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

2021

Open to Public Inspection

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

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

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

Department of the Treasury
Internal Revenue Service

A For the 2021 calendar year, or tax year beginning 07-01-2021 , and ending 06-30-2022

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

C Name of organization
YMCA OF SAN DIEGO COUNTY

Doing business as

Number and street (or P.O. box if mail is not delivered to street address)	Room/suite
3708 RUFFIN RD	

City or town, state or province, country, and ZIP or foreign postal code
SAN DIEGO, CA 92123

D Employer identification number
95-2039198

E Telephone number
(858) 292-9622

G Gross receipts \$ 210,704,000

F Name and address of principal officer:
TODD TIBBITS
3708 RUFFIN RD
SAN DIEGO, CA 92123

H(a) Is this a group return for subordinates? Yes No

H(b) Are all subordinates included? Yes No
If "No," attach a list. See instructions.

H(c) Group exemption number ▶

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

J Website: ▶ WWW.YMCASD.ORG

K Form of organization: Corporation Trust Association Other ▶

L Year of formation: 1882 **M** State of legal domicile: CA

Part I Summary

Part I Governance

1 Briefly describe the organization's mission or most significant activities:
The YMCA of San Diego County is a nonprofit with a mission to nurture a healthy spirit, mind, and body so all can thrive while honoring our faith-based heritage. Through a variety of programs and services focused on youth development, healthy living and social responsibility, the Y unites men, women and children - regardless of age, income or background - to nurture the potential of children and teens, improve the nation's health and well-being, and provide opportunities to give back and support neighbors.

2 Check this box

3 Number of voting members of the governing body (Part VI, line 1a)	38
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4 Number of independent voting members of the governing body (Part VI, line 1b)	37
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Activ	5 Total number of individuals employed in calendar year 2021 (Part V, line 2a)	5	4,189
	6 Total number of volunteers (estimate if necessary)	6	1,273
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
	b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0
Revenue		Prior Year	Current Year
	8 Contributions and grants (Part VIII, line 1h)	169,532,000	131,560,000
	9 Program service revenue (Part VIII, line 2g)	40,033,000	63,973,000
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	2,977,000	2,404,000
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	632,000	482,000
	12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	213,174,000	198,419,000
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)	15,465,000	0
	14 Benefits paid to or for members (Part IX, column (A), line 4)		0
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	69,523,000	86,440,000
	16a Professional fundraising fees (Part IX, column (A), line 11e)	0	0
	b Total fundraising expenses (Part IX, column (D), line 25) ▶848,000		
	17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	124,682,000	110,990,000
18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	209,670,000	197,430,000	
19 Revenue less expenses. Subtract line 18 from line 12	3,504,000	989,000	
Net Assets or Fund Balances		Beginning of Current Year	End of Year
	20 Total assets (Part X, line 16)	245,651,000	230,608,000
	21 Total liabilities (Part X, line 26)	50,814,000	44,863,000
	22 Net assets or fund balances. Subtract line 21 from line 20	194,837,000	185,745,000

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 2023-04-28
 Signature of officer Date
 TYRONE JONATHAN HALL EVP/CHIEF FINANCIAL OFFICER
 Type or print name and title

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶			Firm's EIN ▶	

use Only

Firm's address

Phone no.

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

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 11282Y

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Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:

The YMCA of San Diego County is a nonprofit with a mission to nurture a healthy spirit, mind, and body so all can thrive while honoring our faith-based heritage.

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 \$ 148,050,000 including grants of \$) (Revenue \$ 27,954,000)

YOUTH DEVELOPMENT: AT THE Y, WE CREATE A SAFE PLACE WHERE YOUTH ACHIEVEMENT MEANS MORE THAN JUST LEARNING THEIR ABC'S. YOUTH FORM MEANINGFUL RELATIONSHIPS AND A SENSE OF BELONGING THAT DEVELOPS SPORTSMANSHIP, LEADERSHIP, CONFIDENCE, HEALTHY HABITS, AND VALUES THAT WILL ENABLE THEM TO BE OUR ENGAGED AND CONTRIBUTING ADULTS OF TOMORROW. THIS PROGRAM AREA INCLUDES CHILD CARE AND CAMPING. THE YMCA OF SAN DIEGO COUNTY OPERATES 187 CHILD AND YOUTH DEVELOPMENT PROGRAMS THROUGHOUT THE COUNTY WHERE THE MISSION IS REALIZED IN THE LIVES OF OVER 10,000 CHILDREN. CHILD CARE: 151 OF THESE PROGRAMS ARE BEFORE AND AFTER SCHOOL PROGRAMS WHERE KIDS RECEIVE ACADEMIC ASSISTANCE, PARTICIPATE IN CHARACTER DEVELOPMENT, HEALTH AND WELLNESS, HOMEWORK SUPPORT, LITERACY, STEM (SCIENCE, TECHNOLOGY, ENGINEERING AND MATH), SERVICE LEARNING, AND SOCIAL COMPETENCE AND CONFLICT RESOLUTION. PRESCHOOL PROGRAMS OFFERED AT 5 LOCATIONS PROVIDE CRITICAL DEVELOPMENT SUPPORT FOR THE BRAIN AND BODY, BUILD SOCIAL-EMOTIONAL SKILLS, AND MEET FAMILY CHILDCARE NEEDS SO PARENTS CAN WORK. CAMPING: THE PROGRAM CATEGORIES WITHIN CAMPING INCLUDE DAY CAMPING, RESIDENT CAMPING, ENVIRONMENTAL EDUCATION, FAMILY CAMPS, LEADERSHIP DEVELOPMENT, & INTERSESSION PROGRAMS. YMCA CAMPING PROGRAMS UTILIZE INDOOR AND OUTDOOR SETTINGS, WORK WITH PEOPLE IN SMALL GROUPS, AND INCLUDE LOTS OF ACTIVITIES ALL TO BUILD CHARACTER, SOCIAL AND EMOTIONAL SKILLS, SELF-EFFICACY, ACHIEVEMENT, AND BELONGING. PROGRAMS ARE OFFERED AT FEES AS AFFORDABLE TO THE COMMUNITY AS POSSIBLE. WE ALSO SUPPORT ACCESS TO CAMP THROUGH FUND-RAISING EFFORTS SUCH AS THE "KIDS TO CAMP" CAMPAIGN AND OUR ENDOWMENT EARNINGS, WHICH PROVIDES THE FINANCIAL ASSISTANCE TO FAMILIES WHO OTHERWISE COULD NOT AFFORD CAMP. LAST YEAR, 11,545 CHILDREN ATTENDED DAY CAMP. OVER 250 STAFF GUIDED THESE CAMPERS, AGES 5-16. IN ADDITION, 4,281 CAMPERS EXPERIENCED IMMERSIVE OUTDOOR PROGRAMMING THROUGH ADVENTURE GUIDES AND/OR RESIDENT CAMP.

4b (Code:) (Expenses \$ **25,304,000** including grants of \$) (Revenue \$ **32,977,000**)

HEALTHY LIVING: BECAUSE THE Y IS FOR EVERYONE, WE BRING TOGETHER CHILDREN, ADULTS AND FAMILIES OF ALL ABILITIES LIKE NO OTHER ORGANIZATION CAN. AS A RESULT, HUNDREDS OF THOUSANDS IN SAN DIEGO COUNTY ARE RECEIVING THE SUPPORT, GUIDANCE AND RESOURCES NEEDED TO ACHIEVE GREATER HEALTH AND WELL-BEING FOR THEIR SPIRIT, MIND AND BODY. DURING FISCAL YEAR 2022, THE YMCA OF SAN DIEGO COUNTY SERVED 141,514 MEMBERS OF WHICH 46.3% IDENTIFIED AS MALE, 54.7% IDENTIFIED FEMALE, AND 0.1% IDENTIFIED AS ANOTHER GENDER. BY AGE: PRESCHOOL (UNDER 5) 4%, SCHOOL AGE (5-12) 18%, TEEN (13-17) 10%, ADULT (18-63) 55%, AND SENIOR (64+) 13%. PREVENTION IS THE KEY WORD FOR PHYSICAL EDUCATION AND HEALTH AT THE Y. EXERCISE IS A WAY OF LIFE THAT REQUIRES EDUCATION IN GOOD NUTRITION, PROPER EXERCISE, AVOIDANCE OF DRUG AND ALCOHOL ABUSE, DEALING WITH STRESS AND REDUCING THE PROBLEMS ASSOCIATED WITH CHRONIC DISEASES. Y EXERCISE PROGRAMS INCLUDE STRENGTH TRAINING, GROUP CLASSES, WALKING CLUBS, MARTIAL ARTS, RUNNING CLUBS, YOGA, STRETCH, SOCCER, GYMNASTICS, SWIMMING, WATER FITNESS, TENNIS/PICKLE BALL, VOLLEYBALL, BASKETBALL, DANCE, MIND/BODY FITNESS, AND PRENATAL CLASSES FOR EXPECTING MOTHERS. MANY OF THESE PROGRAMS ARE AVAILABLE TO YMCA MEMBERS AS WELL AS THE PUBLIC.

4c (Code:) (Expenses \$ **6,065,000** including grants of \$) (Revenue \$ **3,042,000**)

SOCIAL RESPONSIBILITY: THANKS TO THE GENEROSITY OF VOLUNTEERS AND PUBLIC AND PRIVATE DONORS WHO GIVE TO THE Y, OUR COMMUNITY IS STRONGER EVERY DAY, WE WORK SIDE-BY-SIDE WITH OUR NEIGHBORS TO MAKE SURE THAT EVERYONE, REGARDLESS OF AGE, INCOME OR BACKGROUND, HAS THE OPPORTUNITY TO LEARN, GROW AND THRIVE THIS PROGRAM AREA INCLUDES GROUP SERVICES, ENRICHMENT, ACTIVE OLDER ADULTS, YOUTH & GOVERNMENT, OUTREACH PROGRAMS, SKATE PARKS, YOUTH SHELTERS, HOUSING AND TRANSITIONAL LIVING PROGRAMS, COUNSELING, INCLUSION, RESPITE CARE, DRUG/GANG PREVENTION, AND MORE YMCA CHILDCARE RESOURCE SERVICE SERVES THE COMMUNITY THROUGH A VARIETY OF PROGRAMS DESIGNED TO FOSTER EDUCATION AND DEVELOPMENT OF CHILD CARE PROFESSIONALS, PROVIDE RESOURCES AND EDUCATION FOR PARENTS, AND HELP FAMILIES PAY FOR CHILD CARE AS AN EXAMPLE OF THE PROGRAMS PROVIDED IN FY22, MORE THAN 13,000 CHILD CARE PROVIDERS RECEIVED SERVICES THAT ALLOWED THEM TO CARE FOR CHILDREN AND TO IMPROVE THE QUALITY AND PROFESSIONALISM OF THEIR PRACTICE, CONTRIBUTING BOTH TO POSITIVE OUTCOMES FOR CHILDREN IN THEIR CARE AND TO THEIR OWN ECONOMIC WELL-BEING NEARLY 1,100 CHILDREN WERE SERVED THROUGH PROGRAMS THAT PROMOTE SOCIAL CONNECTIONS AND SOCIAL-EMOTIONAL COMPETENCE SO THEY CAN ESTABLISH AND MAINTAIN POSITIVE RELATIONSHIPS THAT PROVIDE EMOTIONAL AND INFORMATIONAL SUPPORT AND RECOGNIZE AND REGULATE THEIR OWN EMOTIONS. OVER 1,200 FAMILIES WITH CHILDREN WITH SPECIAL NEEDS RECEIVED RESPITE CARE SERVICES, ALLOWING PARENTS TO REJUVENATE WHILE THEIR CHILDREN EXPERIENCED NEW INTERACTIONS WITH CARING ADULTS AND OVER 4,500 FAMILIES RECEIVED SUBSIDIZED CHILD CARE, ALLOWING THEM TO ENGAGE IN ACTIVITIES TO TRANSITION TO ECONOMIC SELF-SUFFICIENCY THROUGH THESE AND OTHER PROGRAMS, YMCA CHILDCARE RESOURCE SERVICE SERVED MORE THAN 85,000 CHILDREN, FAMILIES AND CHILD CARE PROVIDERS IN FY22 YMCA YOUTH & FAMILY SERVICES BELIEVES ALL YOUTH AND FAMILIES SHOULD HAVE A SAFE PLACE TO LIVE, A RELIABLE SUPPORT SYSTEM AND A SENSE OF PURPOSE, AND SHOULD BE CONNECTED TO THE RESOURCES NEEDED TO FLOURISH TO ACCOMPLISH THIS, YOUTH AND FAMILY SERVICES OPERATES IN THREE MAIN AREAS 1) MENTAL HEALTH & SUPPORT, 2) FAMILY SUPPORT & PRESERVATION, AND 3) TRANSITIONAL HOUSING AND YOUTH DEVELOPMENT FOR YOUNG ADULTS WE REACH OVER 12,000 COMMUNITY MEMBERS EACH YEAR THROUGH SOCIAL SERVICE PROGRAMS DESIGNED TO ADDRESS OUR COMMUNITY'S MOST PRESSING SOCIAL ISSUES WE UNDERSTAND THE CHALLENGES THAT KEEP INDIVIDUALS FROM REACHING THEIR FULLEST POTENTIAL AND CONTINUOUSLY EXPAND OUR SERVICES TO HELP PEOPLE BECOME MORE SELF-SUFFICIENT, PRODUCTIVE AND CONNECTED TO THE COMMUNITY YOUTH AND GOVERNMENT.

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

4e Total program service expenses **179,419,000**

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Part IV **Checklist of Required Schedules**

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i> 	Yes	

- 2** Is the organization required to complete *Schedule B, Schedule of Contributors*? See instructions. 
- 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*
- 4 Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If "Yes," complete Schedule C, Part II*
- 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 Rev. Proc. 98-19? *If "Yes," complete Schedule C, Part III*
- 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*
- 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*
- 8** Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*
- 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*
- 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* 
- 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.* 
 - 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*
 - 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*
 - 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*
 - e** Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X* 
 - f** Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If "Yes," complete Schedule D, Part X* 
- 12a** Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII* 
- 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* 
- 13** Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E* 

2	Yes	
3		No
4		No
5		
6		No
7		No
8		No
9		No
10	Yes	
11a	Yes	
11b		No
11c		No
11d		No
11e	Yes	
11f	Yes	
12a	Yes	
12b	Yes	

13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule L

- 13a** Did the organization maintain an office, employees, or agents outside of the United States?
- 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*
- 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*
- 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*
- 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.
- 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*
- 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*
- 20a** Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*
- b** If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?
- 21** Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*

13		No
14a		No
14b		No
15		No
16		No
17		No
18	Yes	
19		No
20a		No
20b		
21		No

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Part IV Checklist of Required Schedules (continued)

- 22** Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*
- 23** Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J*
- 24a** Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a*
- 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?

	Yes	No
22		No
23	Yes	
24a		No
24b		
24c		
24d		

Did the organization act as an agent on behalf of issuer for bonds outstanding at any time during the year?

25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part 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? *If "Yes," complete Schedule L, Part I*

26 Did the organization report any amount on Part X, line 5 or 22 for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? *If "Yes," complete Schedule L, Part II*

27 Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? *If "Yes," complete Schedule L, Part III*

28 Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):

a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? *If "Yes," complete Schedule L, Part IV*

b A family member of any individual described in line 28a? *If "Yes," complete Schedule L, Part IV*

c A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? *If "Yes," complete Schedule L, Part IV*

29 Did the organization receive more than \$25,000 in non-cash contributions? *If "Yes," complete Schedule M*

30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*

31 Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*

32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*

33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? *If "Yes," complete Schedule R, Part I*

34 Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1*

35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?

b If 'Yes' to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2*

36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*

37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*

24d		
25a		No
25b		No
26	Yes	
27		No
28a	Yes	
28b		No
28c		No
29	Yes	
30		No
31		No
32		No
33		No
34	Yes	
35a	Yes	
35b	Yes	
36		No
37		No

38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O.	38	Yes	
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Part V **Statements Regarding Other IRS Filings and Tax Compliance**

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

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

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

2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	4,189		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file. See instructions.	2b		Yes	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a			No
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O	3b			
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a			No
b	If "Yes," enter the name of the foreign country: See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a			No
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b			No
c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?	5c			
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a			No
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b			
7	Organizations that may receive deductible contributions under section 170(c).				
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a		Yes	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b		Yes	

<p>c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?</p>	<p>7c</p>	<p>No</p>
<p>d If "Yes," indicate the number of Forms 8282 filed during the year</p>	<p>7d</p>	
<p>e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?</p>	<p>7e</p>	<p>No</p>
<p>f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?</p>	<p>7f</p>	<p>No</p>
<p>g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?</p>	<p>7g</p>	
<p>h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?</p>	<p>7h</p>	
<p>8 Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?</p>	<p>8</p>	
<p>9 Sponsoring organizations maintaining donor advised funds.</p>	<p>9a</p>	
<p>a Did the sponsoring organization make any taxable distributions under section 4966?</p>	<p>9a</p>	
<p>b Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?</p>	<p>9b</p>	
<p>10 Section 501(c)(7) organizations. Enter:</p>	<p>10a</p>	
<p>a Initiation fees and capital contributions included on Part VIII, line 12</p>	<p>10a</p>	
<p>b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities</p>	<p>10b</p>	
<p>11 Section 501(c)(12) organizations. Enter:</p>	<p>11a</p>	
<p>a Gross income from members or shareholders</p>	<p>11a</p>	
<p>b Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)</p>	<p>11b</p>	
<p>12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?</p>	<p>12a</p>	
<p>b If "Yes," enter the amount of tax-exempt interest received or accrued during the year.</p>	<p>12b</p>	
<p>13 Section 501(c)(29) qualified nonprofit health insurance issuers.</p>	<p>13a</p>	
<p>a Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O.</p>	<p>13a</p>	
<p>b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans</p>	<p>13b</p>	
<p>c Enter the amount of reserves on hand</p>	<p>13c</p>	
<p>14a Did the organization receive any payments for indoor tanning services during the tax year?</p>	<p>14a</p>	<p>No</p>
<p>b If "Yes," has it filed a Form 720 to report these payments? <i>If "No," provide an explanation in Schedule O</i></p>	<p>14b</p>	
<p>15 Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess</p>	<p>15</p>	

	parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.	15		No
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? . . . If "Yes," complete Form 4720, Schedule O.	16		No
17	Section 501(c)(21) organizations. Did the trust, any disqualified person, or mine operator engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? . . . If "Yes," complete Form 6069.	17		

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

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

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.		
b	Enter the number of voting members included in line 1a, above, who are independent		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		No
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?		No
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		No
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		No
6	Did the organization have members or stockholders?		No
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		No
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		No
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	Yes	
b	Each committee with authority to act on behalf of the governing body?	Yes	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes" provide the names and addresses in Schedule O		No

Organization's mailing address: If "Yes," provide the names and addresses in Schedule O

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

		Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	Yes	
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?	Yes	
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	Yes	
b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.		
12a	Did the organization have a written conflict of interest policy? <i>If "No," go to line 13</i>	Yes	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	Yes	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? <i>If "Yes," describe on Schedule O how this was done</i>	Yes	
13	Did the organization have a written whistleblower policy?	Yes	
14	Did the organization have a written document retention and destruction policy?	Yes	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a	The organization's CEO, Executive Director, or top management official	Yes	
b	Other officers or key employees of the organization	Yes	
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.		
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		No
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?		

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed: CA
- 18** Section 6104 requires an organization to make its Form 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request Other (explain in Schedule O)
- 19** Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records:
 Tyrone Jonathan Hall 3708 RUFFIN RD SAN DIEGO, CA 92123 (858) 292-9622

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

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

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

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 the 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, Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, or highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

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

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(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) Baron Herdelin-Doherty President/CEO (Outgoing)	50.0	X		X				504,628	0	16,392
(2) Bill Geppert Board Chair	5.0	X		X				0	0	0
(3) Frederick Sotelo	5.0									

Board of Governors Chair	.....	X		X						0	0	0
(4) Mike Hood	5.0	X		X						0	0	0
Secretary	.....										
(5) Phillip Schneider	5.0	X		X						0	0	0
Treasurer	.....										
(6) Todd Tibbits	50.0	X		X						280,829	0	8,325
President/CEO	.....										
(7) Alan Prohaska	2.0	X								0	0	0
Director	.....										
(8) Alex Kim	2.0	X								0	0	0
Director	.....										
(9) Amy Chang	2.0	X								0	0	0
Director	.....										
(10) Arnie Campbell	2.0	X								0	0	0
Director	.....										
(11) Bob Bolinger	2.0	X								0	0	0
Director	.....										
(12) Brian Enge	2.0	X								0	0	0
Director	.....										
(13) Carlton Hill	2.0	X								0	0	0
Director	.....										
(14) Christopher Pannacciulli	2.0	X								0	0	0
Director	.....										
(15) David Ryan	2.0	X								0	0	0
Director											
(16) Derek McMahon	2.0	X								0	0	0
Director											
(17) Edward Bryant	2.0	✓								0	0	0
											

Director

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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/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(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			
(18) Eugenia Welch Director	2.0	X						0	0	0
(19) Frederick Close MD Director	2.0	X						0	0	0
(20) Gordon Johns Director	2.0	X						0	0	0
(21) Jason Bowser Director	2.0	X						0	0	0
(22) Javier Correa Jr Director	2.0	X						0	0	0
(23) Jennifer Winward Director	2.0	X						0	0	0
(24) Jim Benedict Director	2.0	X						0	0	0
(25) John Maguire Director	2.0	X						0	0	0

(26) Josh Sherman	2.0	X								0	0	0
Director	.....										
(27) Karla Hertzog	2.0	X								0	0	0
Director	.....										
(28) Kathleen Scott	4.0	X								0	0	0
Immediate Past Chair	1.0											
(29) Kelly Elmore	2.0	X								0	0	0
Director	.....										
(30) Larry Edwards	2.0	X								0	0	0
Director	.....										
(31) Leon Clark	2.0	X								0	0	0
Director	.....										
(32) Margie Newman Tsay	2.0	X								0	0	0
Director	.....										
(33) Rachelle Schmersal	2.0	X								0	0	0
Director	.....										
(34) Robert Bruning	2.0	X								0	0	0
Director	.....										
(35) Ronald Ferarri	2.0	X								0	0	0
Director	.....										
(36) Ryan Nelson	2.0	X								0	0	0
Director	.....										
(37) Tony Russell	2.0	X								0	0	0
Director	.....										
(38) Trindl Reeves	2.0	X								0	0	0
Director	.....										
(39) Vince Mudd	2.0	X								0	0	0
Director	.....										
(40) Charmaine L Gudgeon	46.0			X						371,408	0	29,036
Executive VP/COO	4.0											
(41) Tyrone J Hall	46.0			X						324,973	0	19,388
Chief Financial Officer	4.0											
(42) Kimberly McDougal	50.0				X					190,810	0	27,205
Area Vice President	.....										

(43) Sarah E Reese Area Vice President	50.0				X			253,210	0	8,272
(44) John W Granquist Sr Vice President	50.0					X		214,279	0	28,858
(45) Michelle McTighe-Rippengale Chief Development Officer	50.0					X		266,133	0	20,148
(46) Robert E Sauvajot Executive Director III	50.0					X		201,617	0	5,427
(47) Stephanie Alexander Chief HR Officer	50.0					X		235,936	0	16,412
(48) Thomas J Madeyski Executive Director (Outgoing)	50.0					X		221,939	0	18,077
1b Sub-Total										
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)								3,065,762	0	197,540

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 **49**

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

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
Slalom LLC PO Box 101416 Pasadena, CA 911891416	IT Consulting	2,539,675
Michael Cothrine 550 W Date St 514 San Diego, CA 92101	Childcare Provider	651,000

Maria Ledesma Hernandez 139 Canyon Drive Oceanside, CA 92054	Childcare Provider	591,818
Frank Russo 7394 Celata Ln San Diego, CA 92129	Landscaping	560,620
Oak Tree Academy 1375 E Washington Ave El Cajon, CA 92019	Childcare Provider	489,059
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 ▶ 273		

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Part VIII **Statement of Revenue**

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

	(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
 Federated campaigns . . . 1a				
Contributions, 0				
Gifts, Grants, and Membership dues . . . 1b				
Other Amt 0				
Similar Fundraising events . . . 1c				
Amounts 111,000				
d Related organizations 1d	162,000			
e Government grants (contributions) 1e	122,845,000			
f All other contributions, gifts, grants, and similar amounts not included above 1f	8,442,000			
g Noncash contributions included in lines 1a - 1f: \$				

517,000

h Total. Add lines 1a-1f **131,560,000**

		Business Code				
Program Service Revenue	2a Healthy Living	813410	32,977,000	32,977,000		
	b Youth Development	813410	27,954,000	27,954,000		
	c Social Responsibility	813410	3,042,000	3,042,000		
	d					
	e					
	f All other program service revenue.			0	0	0	0
g Total. Add lines 2a–2f.			63,973,000			

3 Investment income (including dividends, interest, and other similar amounts)		1,099,000	0	0	1,099,000
4 Income from investment of tax-exempt bond proceeds		0	0	0	0
5 Royalties		0	0	0	0

		(i) Real	(ii) Personal			
6a Gross rents	6a	0	0			
b Less: rental expenses	6b	0	0			
c Rental income or (loss)	6c	0	0			
d Net rental income or (loss)						

		(i) Securities	(ii) Other			
7a Gross amount from sales of assets other than inventory	7a	12,671,000				
b Less: cost or other basis and sales expenses	7b	11,366,000				

Other Revenue	c Gain or (loss)	7c	1,305,000	0			
	d Net gain or (loss)				1,305,000		1,305,000
	8a Gross income from fundraising events (not including \$ <u>111,000</u> of contributions reported on line 1c). See Part IV, line 18	8a	1,279,000				
	b Less: direct expenses	8b	919,000				
	c Net income or (loss) from fundraising events				360,000		360,000
	9a Gross income from gaming activities. See Part IV, line 19	9a					
	b Less: direct expenses	9b					
	c Net income or (loss) from gaming activities						
	10a Gross sales of inventory, less returns and allowances	10a	122,000				
	b Less: cost of goods sold	10b					
c Net income or (loss) from sales of inventory				122,000		122,000	
11a Miscellaneous Revenue		Business Code					
b							
c							
d All other revenue				0	0	0	0
e Total. Add lines 11a-11d				0			
12 Total revenue. See instructions				198,419,000	63,973,000	0	2,886,000

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Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16.	0	0		
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	2,656,000	622,000	1,605,000	429,000
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	70,961,000	63,808,000	6,913,000	240,000
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	2,695,000	2,389,000	290,000	16,000
9 Other employee benefits	4,154,000	3,724,000	417,000	13,000
10 Payroll taxes	5,974,000	5,154,000	764,000	56,000
11 Fees for services (non-employees):				
a Management				
b Legal	245,000	84,000	161,000	0
c Accounting	197,000	65,000	132,000	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	197,000		197,000	
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	72,445,000	69,853,000	2,591,000	1,000
12 Advertising and promotion	527,000	121,000	396,000	10,000
13 Office expenses	1,223,000	1,022,000	181,000	20,000
14 Information technology	2,969,000	503,000	2,433,000	33,000
15 Royalties				

16 Occupancy	9,126,000	8,874,000	251,000	1,000
17 Travel	621,000	502,000	117,000	2,000
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	1,152,000	875,000	263,000	14,000
20 Interest	192,000	2,000	190,000	
21 Payments to affiliates	679,000	679,000	0	0
22 Depreciation, depletion, and amortization	7,623,000	7,385,000	238,000	
23 Insurance	1,634,000	1,625,000	9,000	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 Supplies	8,482,000	8,302,000	173,000	7,000
b Miscellaneous	1,475,000	1,187,000	284,000	4,000
c Rent, maint, prchs minor equipment	2,806,000	2,537,000	267,000	2,000
d Provision for doubtful receivables	106,000	106,000		
e All other expenses	-709,000	0	-709,000	0
25 Total functional expenses. Add lines 1 through 24e	197,430,000	179,419,000	17,163,000	848,000
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).				

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Part X **Balance Sheet**

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

	(A) Beginning of year		(B) End of year
1 Cash-non-interest-bearing	18,954,000	1	2,116,000
2 Savings and temporary cash investments	5,105,000	2	20,140,000

Assets	1	Savings and temporary cash investments		0		0
	3	Pledges and grants receivable, net		1,343,000	3	606,000
	4	Accounts receivable, net		8,484,000	4	11,949,000
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		0	5	157,000
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		0	6	0
	7	Notes and loans receivable, net		20,352,000	7	20,509,000
	8	Inventories for sale or use		0	8	
	9	Prepaid expenses and deferred charges		6,649,000	9	7,421,000
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a	221,722,000		
	b	Less: accumulated depreciation	10b	103,069,000	10c	118,653,000
	11	Investments—publicly traded securities		57,968,000	11	48,653,000
	12	Investments—other securities. See Part IV, line 11		0	12	
	13	Investments—program-related. See Part IV, line 11		0	13	
	14	Intangible assets			14	
	15	Other assets. See Part IV, line 11		209,000	15	404,000
	16	Total assets. Add lines 1 through 15 (must equal line 33)		245,651,000	16	230,608,000
Liabilities	17	Accounts payable and accrued expenses		20,290,000	17	25,139,000
	18	Grants payable		0	18	
	19	Deferred revenue		10,673,000	19	14,045,000
	20	Tax-exempt bond liabilities		0	20	0
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		0	21	0
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		0	22	0
	23	Secured mortgages and notes payable to unrelated third parties		19,211,000	23	5,064,000
	24	Unsecured notes and loans payable to unrelated third parties		0	24	0
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17 - 24). Complete Part X of Schedule D		640,000	25	615,000
	26	Total liabilities. Add lines 17 through 25		50,814,000	26	44,863,000
ances		Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.				
			161,151,000	27	161,088,000	

Net Assets or Fund Bal	27	Net assets without donor restrictions	104,104,000	27	101,900,000	
	28	Net assets with donor restrictions	30,683,000	28	23,757,000	
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.					
	29	Capital stock or trust principal, or current funds		29		
	30	Paid-in or capital surplus, or land, building or equipment fund		30		
	31	Retained earnings, endowment, accumulated income, or other funds		31		
	32	Total net assets or fund balances	194,837,000	32	185,745,000	
	33	Total liabilities and net assets/fund balances	245,651,000	33	230,608,000	

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Part XI **Reconciliation of Net Assets**

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	198,419,000
2	Total expenses (must equal Part IX, column (A), line 25)	2	197,430,000
3	Revenue less expenses. Subtract line 2 from line 1	3	989,000
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	194,837,000
5	Net unrealized gains (losses) on investments	5	-10,081,000
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	0
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	185,745,000

Part XII **Financial Statements and Reporting**

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

1 Accounting method used to prepare the Form 990: Cash Accrual Other _____
 If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.

2a Were the organization's financial statements compiled or reviewed by an independent accountant?
 If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a

	Yes	No
2a		No

If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:

- Separate basis
 Consolidated basis
 Both consolidated and separate basis

b Were the organization's financial statements audited by an independent accountant?

If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:

- Separate basis
 Consolidated basis
 Both consolidated and separate basis

c If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?

If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.

3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?

b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.

2b	Yes	
2c	Yes	
3a	Yes	
3b	Yes	

Form **990** (2021)

Form 990 (2021)

Additional Data

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Software ID: 21014044

efile Public Visual Render	ObjectID: 202331189349300303 - Submission: 2023-04-28	TIN: 95-2039198
SCHEDULE A (Form 990)	Public Charity Status and Public Support Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust. ▶ Attach to Form 990 or Form 990-EZ. ▶ Go to www.irs.gov/Form990 for instructions and the latest information.	OMB No. 1545-0047 2021 Open to Public Inspection
Department of the Treasury Internal Revenue Service	Name of the organization YMCA OF SAN DIEGO COUNTY	Employer identification number 95-2039198

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).)
- 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state:

- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8 A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9 An agricultural research organization described in **170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land grant college of agriculture. See instructions. Enter the name, city, and state of the college or university:
- 10 An organization that normally receives: (1) more than 33¹/₃% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 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 on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
 - a **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
 - b **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**

- c Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
- d Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
- e** Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
- f** Enter the number of supported organizations _____
- g** Provide the following information about the supported organization(s).

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

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

Cat. No. 11285F

Schedule A (Form 990) 2021

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grant.") . . .	92,648,000	101,616,000	124,123,000	151,460,000	131,560,000	601,407,000
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						0
3 The value of services or facilities furnished by a governmental unit to the organization without charge..						0
4 Total. Add lines 1 through 3	92,648,000	101,616,000	124,123,000	151,460,000	131,560,000	601,407,000
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) . . .						0
6 Public support. Subtract line 5 from line 4.						601,407,000

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
7 Amounts from line 4. . .	92,648,000	101,616,000	124,123,000	151,460,000	131,560,000	601,407,000
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	951,000	1,114,000	942,000	744,000	1,099,000	4,850,000
9 Net income from unrelated business activities, whether or not the business is regularly carried on						0
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.).	0	0	0	0	0	0
11 Total support. Add lines 7 through 10						606,257,000
12 Gross receipts from related activities, etc. (see instructions)					12	382,406,000
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2021 (line 6, column (f) divided by line 11, column (f))	14	99.20 %
15 Public support percentage for 2020 Schedule A, Part II, line 14	15	99.18 %
16a 33 1/3% support test—2021. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input checked="" type="checkbox"/>
b 33 1/3% support test—2020. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
17a 10%-facts-and-circumstances test—2021. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
b 10%-facts-and-circumstances test—2020. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions		<input type="checkbox"/>

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf. . .						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
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.						
c Add lines 7a and 7b. .						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
9 Amounts from line 6. . .						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources. .						
b Unrelated business taxable income (less section 511 taxes) from						

	businesses acquired after June 30, 1975.					
c	Add lines 10a and 10b.					
11	Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on.					
12	Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) . . .					
13	Total support. (Add lines 9, 10c, 11, and 12.) . . .					
14	First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here. <input type="checkbox"/>					

Section C. Computation of Public Support Percentage

15	Public support percentage for 2021 (line 8, column (f) divided by line 13, column (f))	15	
16	Public support percentage from 2020 Schedule A, Part III, line 15	16	

Section D. Computation of Investment Income Percentage

17	Investment income percentage for 2021 (line 10c, column (f) divided by line 13, column (f))	17	
18	Investment income percentage from 2020 Schedule A, Part III, line 17	18	

- 19a 33 1/3% support tests-2021.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization
- b 33 1/3% support tests—2020.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization
- 20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

Schedule A (Form 990) 2021

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, of Part I, complete Sections A and B. If you checked box 12b, of Part I, complete Sections A and C. If you checked box 12c, of Part I, complete Sections A, D, and E. If you checked box 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</i>		

described in section 509(a)(1) or (2).

- 3a** Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? *If "Yes," answer lines 3b and 3c below.*

 - 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)? *If "Yes," describe in **Part VI** when and how the organization made the determination.*
 - c** Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? *If "Yes," explain in **Part VI** what controls the organization put in place to ensure such use.*

- 4a** Was any supported organization not organized in the United States ("foreign supported organization")? *If "Yes" and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.*

 - b** Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? *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.*
 - 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)? *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.*

- 5a** Did the organization add, substitute, or remove any supported organizations during the tax year? *If "Yes," answer lines 5b and 5c 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).*

 - b Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document?
 - c Substitutions only.** Was the substitution the result of an event beyond the organization's control?

- 6** Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? *If "Yes," provide detail in **Part VI**.*
- 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? *If "Yes," complete Part I of Schedule L (Form 990) .*
- 8** Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? *If "Yes," complete Part I of Schedule L (Form 990).*
- 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))? *If "Yes," provide detail in **Part VI**.*

 - b** Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? *If "Yes," provide detail in **Part VI**.*
 - c** Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? *If "Yes," provide detail in **Part VI**.*

2		
3a		
3b		
3c		
4a		
4b		
4c		
5a		
5b		
5c		
6		
7		
8		
9a		
9b		

in which the supporting organization also had an interest: If "Yes," provide detail in **Part VI**.

- 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)? *If "Yes," answer line 10b below.*
- b** Did the organization have any excess business holdings in the tax year? *(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings).*

9c		
10a		
10b		

Schedule A (Form 990) 2021

Part IV Supporting Organizations (continued)

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

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

Yes	No
-----	----

- 1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?
- 2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? *If "No," explain in **Part VI** how the organization maintained a close and continuous working relationship with the supported organization(s).*
- 3 By reason of the relationship described in line 2 above, 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.*

1		
2		
3		

Section E. Type III Functionally-Integrated Supporting Organizations

- 1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (**see instructions**):
 - a The organization satisfied the Activities Test. Complete **line 2** below.
 - b The organization is the parent of each of its supported organizations. Complete **line 3** below.
 - c The organization supported a governmental entity. Describe in **Part VI** how you supported a government entity (see instructions)

2 Activities Test. **Answer lines 2a and 2b below.**

- a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? *If "Yes," then in **Part VI identify those supported organizations and explain** how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.*
- b Did the activities described on line 2a, above 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.*

	Yes	No
2a		
2b		
3a		
3b		

3 Parent of Supported Organizations. **Answer lines 3a and 3b below.**

- a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? *If "Yes" or "No", provide details in **Part VI**.*
- b Did the organization exercise a substantial degree of direction over the policies, programs and activities of each of its supported organizations? *If "Yes," describe in **Part VI** the role played by the organization in this regard.*

Schedule A (Form 990) 2021

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

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

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):	1	
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (<i>explain in detail in Part VI</i>):		
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 0.015 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 0.035	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2	Enter 85% of line 1	2	
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3	

4	Enter greater of line 2 or line 3	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally-integrated Type III supporting organization (see instructions)		

Schedule A (Form 990) 2021

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	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (<i>prior IRS approval required - provide details in Part VI</i>)	5
6	Other distributions (<i>describe in Part VI</i>). See instructions	6
7	Total annual distributions. Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (<i>provide details in Part VI</i>). See instructions	8
9	Distributable amount for 2021 from Section C, line 6	9
10	Line 8 amount divided by Line 9 amount	10

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2021	(iii) Distributable Amount for 2021
1 Distributable amount for 2021 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2021 (reasonable cause required-- <i>explain in Part VI</i>). See instructions.			
3 Excess distributions carryover, if any, to 2021:			
a From 2016.			

b From 2017.			
c From 2018.			
d From 2019.			
e From 2020.			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2021 distributable amount			
i Carryover from 2016 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2021 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2021 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2021, if any. Subtract lines 3g and 4a from line 2. If the amount is greater than zero, <i>explain in Part VI</i> . See instructions.			
6 Remaining underdistributions for 2021. Subtract lines 3h and 4b from line 1. If the amount is greater than zero, <i>explain in Part VI</i> . See instructions.			
7 Excess distributions carryover to 2022. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2017.			
b Excess from 2018.			
c Excess from 2019.			
d Excess from 2020.			
e Excess from 2021.			

Schedule A (Form 990) (2021)

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

Facts And Circumstances Test

Return Reference	Explanation
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Schedule A (Form 990) 2021

Additional Data

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Software ID: 21014044
Software Version: 2021v4.2

efile Public Visual Render

ObjectID: 202331189349300303 - Submission: 2023-04-28

TIN: 95-2039198

Schedule B

(Form 990)

Department of the Treasury
Internal Revenue Service**Schedule of Contributors**

OMB No. 1545-0047

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

2021Name of the organization
YMCA OF SAN DIEGO COUNTY**Employer identification number**

95-2039198

Organization type (check one):**Filers of:****Section:**

Form 990 or 990-EZ

- 501(c)() (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 other property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

- For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33¹/₃% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** \$5,000 or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1. Complete Parts I and II.

- For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I, II, and III.

- For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year **\$** _____

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

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

Cat. No. 30613X

Schedule B (Form 990) (2021)

Schedule B (Form 990) (2021)

Name of organization YMCA OF SAN DIEGO COUNTY	Employer identification number 95-2039198
--	---

Part I

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

Contributors

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
<u>RESTRICTED</u>	_____ _____ _____	\$ <u>RESTRICTED</u>	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash

(Complete Part II for noncash

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
-			contributions.) <input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
-			<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
-			<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
-			<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
-			<input type="checkbox"/> Person <input type="checkbox"/> Payroll

Cash
 Noncash
 (Complete Part II for noncash contributions.)

Schedule B (Form 990) (2021)

Schedule B (Form 990) (2021)

Name of organization YMCA OF SAN DIEGO COUNTY	Employer identification number 95-2039198
--	--

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

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

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

Schedule B (Form 990) (2021)

Schedule B (Form 990) (2021)

Name of organization YMCA OF SAN DIEGO COUNTY	Employer identification number 95-2039198
--	---

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

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

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

Schedule B (Form 990) (2021)

Additional Data

Return to Form

Software ID: 21014044
Software Version: 2021v4.2

SCHEDULE D (Form 990)

Supplemental Financial Statements

OMB No. 1545-0047

2021

Open to Public Inspection

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

Attach to Form 990.

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

Department of the Treasury Internal Revenue Service

Table with 2 columns: Name of the organization (YMCA OF SAN DIEGO COUNTY) and Employer identification number (95-2039198)

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

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

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

Part II Conservation Easements.

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

Table with 3 columns: Question number, Description, and Held at the End of the Year. Includes questions 1-3 regarding conservation easements.

- 4 Number of states where property subject to conservation easement is located **▶** _____
- 5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? **Yes** **No**
- 6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year **▶** _____
- 7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year **▶** \$ _____
- 8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? **Yes** **No**
- 9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

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

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

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

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

Cat. No. 52283D

Schedule D (Form 990) 2021

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

- 3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):
 - a Public exhibition
 - b Scholarly research
 - c Preservation for future generations
 - d Loan or exchange programs
 - e Other

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

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

Part IV Escrow and Custodial Arrangements.

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

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

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

- c** Beginning balance
- d** Additions during the year
- e** Distributions during the year
- f** Ending balance

	Amount
1c	
1d	
1e	
1f	

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

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

Part V Endowment Funds.

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	60,843,000	44,003,000	43,490,000	45,436,000	40,619,000
b Contributions	1,210,000	1,872,000	481,000	594,000	1,382,000
c Net investment earnings, gains, and losses	-7,644,000	12,929,000	637,000	2,415,000	4,206,000
d Grants or scholarships			605,000	606,000	771,000
e Other expenditures for facilities and programs	2,589,000	-2,039,000	0	4,349,000	0
f Administrative expenses					
g End of year balance	51,820,000	60,843,000	44,003,000	43,490,000	45,436,000

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

- a** Board designated or quasi-endowment ▶ 69 %
- b** Permanent endowment ▶ 31 %
- c** Term endowment ▶ 0 %

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

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

- (i)** Unrelated organizations
- (ii)** Related organizations

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

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

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

Part VI Land, Buildings, and Equipment.

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		25,188,000		25,188,000
b Buildings		134,533,000	67,031,000	67,502,000
c Leasehold improvements		49,214,000	26,001,000	23,213,000
d Equipment		11,865,000	10,037,000	1,828,000
e Other		922,000		922,000
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				118,653,000

Schedule D (Form 990) 2021

Schedule D (Form 990) 2021

Part VII Investments - Other Securities.

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

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other _____		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		

Total. (Column (b) must equal Form 990, Part X, col. (B) line 12.)

Part VIII Investments - Program Related.

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

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

Part IX Other Assets.

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

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	

4	Amounts included on Form 990, Part VIII, line 12, but not on line 1 :		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b		4c
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)		5

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

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

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

Part XIII Supplemental Information

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

Return Reference	Explanation
Schedule D, Part V, Line 4 Intended uses of endowment funds	The Association's permanent endowment fund includes over 150 individual funds established by donors for a variety of different purposes. The endowment fund's earnings are used to support various YMCA programs, including youth sports, resident camping, day camping, child care, gang and drug abuse prevention, counseling, and other social service programs. All endowment fund earnings are used strictly in accord with the donor's intentions. Board designated includes funds that are reserved at the discretion of the board to support various YMCA contingencies, programs, and other needs.
Schedule D, Part X, Line 2 FIN 48 (ASC 740) footnote	The YMCA, a California nonprofit public benefit corporation, is exempt from Federal and State income taxes under Section 501(c)(3) of the Internal Revenue Code of 1954, as amended, and the Revenue and Taxation Code of the State of California. In accordance with FASB ASC 740-10-15-2, Income tax benefits and/or liabilities are recognized for income tax positions taken or expected to be taken in a tax return, only when it is determined that the income tax position will more-likely-than-not be sustained upon examination by taxing authorities. The YMCA has analyzed the tax positions taken in its filings with the IRS and the California Franchise Tax Board. The YMCA believes that its income tax filing positions will be sustained upon examination and does not anticipate any adjustments that would result in a material adverse effect on the YMCA's financial condition. results

adjustments that would result in a material adverse effect on the YMCA's financial condition, results of operations or cash flows. Accordingly, the YMCA has not recorded any reserves, or related accruals for interest and penalties for uncertain income tax positions at June 30, 2022. The Association's U.S. Federal and state income tax returns prior to fiscal years 2019 and 2018, respectively, are closed. Management continually evaluates expiring statutes of limitations, audits, proposed settlements, changes in tax law and new authoritative rulings.

Schedule D (Form 990) 2021

Additional Data

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Software ID: 21014044
Software Version: 2021v4.2

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**SCHEDULE G
(Form 990)**

**Supplemental Information Regarding
Fundraising or Gaming Activities**

OMB No. 1545-0047

2021

**Open to Public
Inspection**

Department of the Treasury
Internal Revenue Service

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

▶ Attach to Form 990 or Form 990-EZ.

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

Name of the organization
YMCA OF SAN DIEGO COUNTY

Employer identification number

95-2039198

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 Gross receipts	273,000	112,000	1,005,000	1,390,000
	2 Less: Contributions	17,000	21,000	73,000	111,000
	3 Gross income (line 1 minus line 2)	256,000	91,000	932,000	1,279,000
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses	103,000	117,000	699,000	919,000
	10 Direct expense summary. Add lines 4 through 9 in column (d)				919,000
11 Net income summary. Subtract line 10 from line 3, column (d)				360,000	

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

Revenue		(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col.(c))
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: _____

Schedule G (Form 990) 2021

Schedule G (Form 990) 2021

11 Does the organization conduct gaming activities with nonmembers? Yes No

12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? Yes No

13 Indicate the percentage of gaming activity conducted in:

a The organization's facility	13a	%
b An outside facility	13b	%

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ► -----

Address ► -----

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? Yes No

b If "Yes," enter the amount of gaming revenue received by the organization ► \$ _____ and the amount of gaming revenue retained by the third party ► \$ _____.

c If "Yes," enter name and address of the third party:

Name ► -----

Address ▶ -----

16 Gaming manager information:

Name ▶ -----

Gaming manager compensation ▶ \$ -----

Description of services provided ▶ -----

Director/officer

Employee

Independent contractor

17 Mandatory distributions:

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? Yes No

b Enter the amount of distributions required under state law distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$

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

Return Reference	Explanation
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Schedule G (Form 990) 2021

Additional Data

[Return to Form](#)

Software ID: 21014044
Software Version: 2021v4.2

Schedule J
(Form 990)

Compensation Information

OMB No. 1545-0047

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees
▶ **Complete if the organization answered "Yes" on Form 990, Part IV, line 23.**
▶ **Attach to Form 990.**
▶ **Go to www.irs.gov/Form990 for instructions and the latest information.**

2021

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization
YMCA OF SAN DIEGO COUNTY

Employer identification number

95-2039198

Part I Questions Regarding Compensation

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

7	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonmixed payments not described in lines 5 and 6? If "Yes," describe in Part III	Yes
8	Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III	Yes
9	If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?	Yes

For Paperwork Reduction Act Notice, see the Instructions for Form 990. Cat. No. 50053T **Schedule J (Form 990) 2021**

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

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

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

(A) Name and Title		(B) Breakdown of W-2, 1099-MISC compensation, and/or 1099-NEC			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1 Todd Tibbits President/CEO	(i)	280,829	0	0	0	8,325	289,154	0
	(ii)	0	0	0	0	0	0	0
2 Baron Herdelin-Doherty President/CEO (Outgoing)	(i)	504,628	0	0	3,214	13,178	521,020	0
	(ii)	0	0	0	0	0	0	0
3 Charmaine L. Gudgeon Executive VP/COO	(i)	319,408	52,000	0	8,815	20,221	400,444	0
	(ii)	0	0	0	0	0	0	0
4 Tyrone J Hall Chief Financial Officer	(i)	322,973	2,000	0	4,708	14,680	344,361	0
	(ii)	0	0	0	0	0	0	0
5 Sarah E Reese Area Vice President	(i)	251,210	2,000	0	6,448	1,824	261,482	0
	(ii)	0	0	0	0	0	0	0
6 Kimberly McDougal Area Vice President	(i)	190,810	0	0	5,214	21,991	218,015	0
	(ii)	0	0	0	0	0	0	0
7 Michelle McTighe-Rippengale Chief Development Officer	(i)	264,133	2,000	0	6,895	13,253	286,281	0
	(ii)	0	0	0	0	0	0	0
8 Stephanie Alexander Chief HR Officer	(i)	233,936	2,000	0	0	16,412	252,348	0
	(ii)	0	0	0	0	0	0	0
9 John W Granquist Sr Vice President	(i)	212,279	2,000	0	5,753	23,105	243,137	0
	(ii)	0	0	0	0	0	0	0
10 Robert E Sauvajot	(i)	194,617	7,000	0	5,427	0	207,044	0

Executive Director III

	(ii)	0	0	0	0	0	0	0
11 Thomas J Madeyski	(i)	219,939	2,000	0	5,707	12,370	240,016	0
Executive Director (Outgoing)	(ii)	0	0	0	0	0	0	0

Schedule J (Form 990) 2021

Schedule J (Form 990) 2021

Part III Supplemental Information

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

Return Reference	Explanation
Schedule J, Part I, Line 1a Housing allowance or residence for personal use	The Association provides housing rent-free to Jamie Cosson, who supervises the Overnight Camping Branch. As a condition of his employment, Mr. Cosson lives in the Camp Director's house, which is owned by the YMCA on the grounds of YMCA Camp Marston, an overnight youth camp in San Diego County, for the convenience of the YMCA. Therefore, the value of this employer provided housing is considered non-taxable.
Schedule J, Part I, Line 7 Non-fixed payments	Included in schedule J, column b(ii) are amounts representing bonuses. These amounts were approved by the board of directors and included in each individual's 2021 W-2.
Schedule J, Part I, Line 8 Payments on contract that is subject to the initial contract exception	Todd Tibbits was hired as President/CEO on August 11, 2021, for a one-year term. Upon expiration of the one-year agreement on August 10, 2022, Mr. Tibbits employment continued "at will" since the original contract had expired.

Schedule J (Form 990) 2021

Additional Data

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Schedule L
(Form 990)

Transactions with Interested Persons

OMB No. 1545-0047

2021

Open to Public Inspection

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

Department of the Treasury
Internal Revenue Service

Name of the organization
YMCA OF SAN DIEGO COUNTY

Employer identification number
95-2039198

Part I Excess Benefit Transactions (section 501(c)(3), section 501(c)(4), and section 501(c)(29) organizations only).

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b.

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

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

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

Part II Loans to and/or From Interested Persons.

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

(a) Name of interested person	(b) Relationship with organization	(c) Purpose of loan	(d) Loan to or from the organization?		(e) Original principal amount	(f) Balance due	(g) In default?		(h) Approved by board or committee?		(i) Written agreement?	
			To	From			Yes	No	Yes	No	Yes	No
(1) Todd Tibbitts	President/CEO	Moving Expenses		X	125,000	125,000		No	Yes		Yes	
(2) David Frederick	VP/Chief Branding Officer	Moving expenses		X	32,000	32,000		No	Yes		Yes	
Total						157,000						

Part III Grants or Assistance Benefiting Interested Persons.

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

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

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ. Cat. No. 50056A Schedule L (Form 990) 2021

Part IV Business Transactions Involving Interested Persons.

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

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
(1) Trindl Reeves	Director	1,064,000	Marsh USA, Inc., of which Trindl Reeves is a Principal Director of Business Development, is the Association's insurance broker		No
(2) Alex Kim	Director	2,227,000	SDGE, of which Alex Kim is Director of Residential Services, supplies power and natural gas to the Association.		No

Part V Supplemental Information

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

Return Reference	Explanation

Additional Data

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**SCHEDULE M
(Form 990)**

Noncash Contributions

OMB No. 1545-0047

2021

Open to Public Inspection

▶ **Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.**
 ▶ **Attach to Form 990.**
 ▶ **Go to www.irs.gov/Form990 for the latest information.**

Department of the Treasury
Internal Revenue Service

Name of the organization
YMCA OF SAN DIEGO COUNTY

Employer identification number

95-2039198

Part I Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art—Works of art				
2 Art—Historical treasures				
3 Art—Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities—Publicly traded	X	16	517,000	Market value
10 Securities—Closely held stock				
11 Securities—Partnership, LLC, or trust interests				
12 Securities—Miscellaneous				
13 Qualified conservation contribution—Historic structures				
14 Qualified conservation contribution—Other				
15 Real estate—Residential				
16 Real estate—Commercial				
17 Real estate—Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				

21 Taxidermy			
22 Historical artifacts			
23 Scientific specimens			
24 Archeological artifacts			
25 Other ▶ (_____)			
26 Other ▶ (_____)			
27 Other ▶ (_____)			
28 Other ▶ (_____)			

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement	29	0
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	Yes	No
30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least three years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?		No
b If "Yes," describe the arrangement in Part II.		
31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?	Yes	
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?		No
b If "Yes," describe in Part II.		
33 If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.		

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Cat. No. 51227J

Schedule M (Form 990) (2021)

Schedule M (Form 990) (2021)

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

Return Reference	Explanation
Schedule M, Part I, Line 9 Explanations of Reporting Method for Number of Contributions	Securities - Publicly Traded - Number of Contributions

Schedule M (Form 990) (2021)

Additional Data

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SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

▶ Attach to Form 990 or 990-EZ.

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

OMB No. 1545-0047

2021

Open to Public Inspection

Name of the organization
YMCA OF SAN DIEGO COUNTY

Employer identification number
95-2039198

Return Reference	Explanation
Form 990, Part VI, Line 11b Review of form 990 by governing body	The IRS 990 is prepared and reviewed by management before making an electronic copy available to all board members prior to filing with the IRS. The draft form 990 is discussed at a regular board of directors meeting to ensure consensus before filing with the IRS.
Form 990, Part VI, Line 12c Conflict of interest policy	In addition to requiring completion of an annual disclosure questionnaire, the Association regularly reminds board members and key staff of their responsibility to disclose potential conflicts of interest and to recuse themselves from decisions or actions that might be in conflict with the Association's interests.
Form 990, Part VI, Line 15a Process to establish compensation of top management official	Process for establishing management compensation: The Executive Compensation Committee, under authority delegated by the Board of Directors , conducts an independent review of the total compensation of senior execs who are determined to come under the intermediate sanctions regulations, other "disqualified persons" if any, and senior executives named in the California Nonprofit Integrity Act of 2004. The review includes a determination of the reasonableness of compensation in light of what is paid to similarly situated executives at other organizations, both for-profit and not-for-profit. In order to assess reasonableness, the review happens at least annually and is based upon comparative compensation analyses utilizing professionally prepared external compensation reports that are specific to for-profit and not-for-profit organizations, and reports that are specific to YMCAs throughout the USA. Records of this process are preserved as required by IRS regs. The Executive Compensation Committee reports to the Board of Directors at least annually regarding the results of their review.
Form 990, Part VI, Line 15b Process to establish compensation of other employees	The President, within the structure of guidelines approved by the board of directors, evaluates and determines the compensation levels of officers and key employees who are not considered disqualified persons under IRS Intermediate Sanctions regulations. Salary ranges are reviewed and approved by the personnel committee of the board of directors annually. This review includes peer group comparisons for similar positions in other organizations. Merit increases are considered annually based upon performance.
Form 990,	The Association makes all required documents available upon request

Part VI, Line 19 Required documents available to the public	
Form 990, Part VIII, Line 2f Other Program Service Revenue	- Total Revenue: , Related or Exempt Function Revenue: , Unrelated Business Revenue: , Revenue Excluded from Tax Under Sections 512, 513, or 514: ; - Total Revenue: , Related or Exempt Function Revenue: , Unrelated Business Revenue: , Revenue Excluded from Tax Under Sections 512, 513, or 514: ;
Form 990, Part IX, Line 11g Other Fees	Contract Services - Total Expense: 72445000, Program Service Expense: 69853000, Management and General Expenses: 2591000, Fundraising Expenses: 1000;

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

Cat. No. 51056K

Schedule O (Form 990) 2021

Additional Data

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**SCHEDULE R
(Form 990)**

Related Organizations and Unrelated Partnerships

OMB No. 1545-0047

2021

Open to Public Inspection

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

Department of the Treasury
Internal Revenue Service

Name of the organization
YMCA OF SAN DIEGO COUNTY

Employer identification number

95-2039198

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

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

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
(1) YMCA OF SAN DIEGO COUNTYJRFY INC 3708 RUFFIN RD SAN DIEGO, CA 92123 81-1048646	HOLD AND IMPROVE LAND FOR THE PURPOSE OF DEVELOPING A FULL SERVICE YMCA	CA	501(c)(3)	Type I	YMCA OF SAN DIEGO COUNTY	Yes	
(2) YMCA OF SAN DIEGO COUNTYHOUSING SERVICES INC 3708 RUFFIN RD SAN DIEGO, CA 92123 84-2466567	HOLD TITLE, MAINTAIN AND OPERATE TRANSITIONAL HOUSING FACILITIES	CA	501(c)(3)	Type I	YMCA OF SAN DIEGO COUNTY	Yes	

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

Cat. No. 50135Y

Schedule R (Form 990) 2021

Schedule R (Form 990) 2021

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

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

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

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

Schedule R (Form 990) 2021

Page 3

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

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

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

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

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

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1)YMCA OF SDJRFY	K	250,000	COST
(2)YMCA OF SDHOUSING SERVICES INC	K	433,000	COST

Schedule R (Form 990) 2021

Page **5**

Part VII Supplemental Information

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

Return Reference	Explanation
Schedule R, Part I, Column (b) GRANT TO RELATED ORGANIZATION	YMCA OF SAN DIEGO COUNTY/JRFY, INC. (YJR) AND YMCA OF SAN DIEGO COUNTY/HOUSING SERVICES INC. (YHS) ARE RECOGNIZED BY THE IRS AS 501C3 PUBLIC CHARITIES CLASSIFIED UNDER 509A3 AS TYPE I SUPPORTING ORGANIZATIONS. THEY WERE CREATED TO HOLD AND DEVELOP PROPERTY ON BEHALF OF YMCA OF SAN DIEGO COUNTY (YSDC). IN FY16, YSDC SOLD YFR 100% OWNERSHIP IN LAND AND FACILITIES WORTH APPROXIMATELY \$7 MILLION THAT WAS KNOWN AS THE JACKIE ROBINSON FAMILY YMCA. YJR HAS DEMOLISHED THE OLD FACILITY AND RECONSTRUCTED A NEW YMCA FACILITY IN ITS PLACE. IN FY19, YHS WAS CREATED TO HOLD TITLE, RENOVATE AND OPERATE TRANSITIONAL HOUSING AND HOMELESS SHELTER FACILITIES ON BEHALF OF YSDC. THE FIRST YHS HOUSING PROJECT FACILITY WAS PURCHASED IN FY20.
Schedule R, Part I, Column (d) LOAN GUARANTEES	YSDC IS THE SOLE GUARANTOR FOR YHS AND YJR OF CERTAIN NOTES AND AGREEMENTS CREATED IN NEW MARKETS TAX CREDIT FINANCING TRANSACTIONS THAT CLOSED IN 2020 AND 2016 RESPECTIVELY.

Schedule R (Form 990) 2021

Additional Data

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