



FOR YOUTH DEVELOPMENT®
FOR HEALTHY LIVING
FOR SOCIAL RESPONSIBILITY

September 12, 2025

Escambia County Administration Office
Attn: Elizabeth Kissel
221 Palafox Place, 4th floor
Pensacola, FL 32502

Dear Ms. Kissel:

Enclosed please find a grant application from the YMCA of Northwest Florida in response to the NOFA for projects aligned with Escambia County's Opioid Abatement Strategy.

I've provided hard copies of all application forms and attachments, as well as a flash drive with sections 4-9, to enable easy access to the links we have embedded throughout our application.

We have applied for a SAM# but have not yet received it. Proof of application for the number is also included in this packet. I will email you that number as soon as we receive it.

We're excited to bring our project to benefit the residents of Escambia County. Thank you for your consideration of our application.

Sincerely,

Jen Beres
Wellness Director

YMCA OF NORTHWEST FLORIDA

ADMINISTRATION
P.O. Box 13170
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850 432 8327
FAX 850 465 9924

BEAR | LEVIN | STUDER
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www.ymcanwfl.org

COMMUNITY YMCA AT GULF BREEZE
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Gulf Breeze, FL 32561
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NORTHEAST
2130 Summit Blvd
Pensacola, FL 32503
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1. Completeness Checklist

Applicants must complete chart below and attach as PAGE 1 of the submission.

<u>Application Forms and Attachments</u>	<u>Page #</u>
<u>Project Name:</u> Community as Medicine	
<u>Project Applicant:</u> YMCA of Northwest Florida	
Table of Contents (COMPLETENESS CHECKLIST)	1
1. Applicant Information	✓
2. Project Information	✓
3. Certification	✓
4. Project Description	✓
5. Quality of Service Questionnaire	✓
6. Ability to Complete Activities Outline	✓
7. Budget Narrative	✓
8. Budget and Match Form	✓
9. Project Outcomes	✓
10. Required Attachments	
a. Documentation of Partnerships – MOUs, Letters of Commitment or Contracts demonstrating location and program services in Escambia County	✓
b. Applicants Annual Operating Budget	✓
c. Proof of 501c3 Status	✓
d. Current W-9	✓
e. 2022 and 2023 Tax returns	✓
f. Two most recent years' financial statements (audited, if applicable)	✓

SECTION V: Application Forms

All forms must be complete for application to be considered for conditional award.

1. Applicant Information

Organization Name: YMCA of Northwest Florida	Authorized Organization Representative Name/Title: Michael Bodenhause, CEO
Address: 165 E. Intendencia St.	Telephone: 850-438-4406
City, State/Zip: Pensacola, FL 32502	Organization Website: www.ymcanwfl.org
Contact Person Name/Title: Jen Beres, Wellness Director	Unique Entity ID (SAM #): Applied for/not yet received (see proof of request attached)
Contract Person E-mail: jberes@ymcanwfl.org	Federal Employer ID #: 59-0624465

2. Project Information

Project Name: Community as Medicine	
Project Address (if different from organization address): Community Health Northwest Florida locations: 2315 W. Jackson St., Pensacola, FL 32505; 1380 N. Palafox St., Pensacola, FL, 32502; Mobile Medical Unit Escambia County, various locations	
This is a/an: <input type="checkbox"/> New Project or <input checked="" type="checkbox"/> Expanded Project	
Total Funding Requested for this Project: \$ 57,490.37	
Number of Persons to be Served: 48	
Project Type (check as many as applicable below):	
Medication Assisted Treatment - X	Education Program - X
Prevention - X	Recovery - X
Treatment (other than medication assisted) (specify model):	
Overdose Reversal Medication Distribution	Criminal Justice Training, Prevention, and Treatment
Other (please specify):	

Target Population (check as many as applicable below):	
<input checked="" type="checkbox"/> Chronically Homeless <input checked="" type="checkbox"/> Single Individuals <input checked="" type="checkbox"/> Victims of Domestic Violence <input checked="" type="checkbox"/> LGBTQI+ Individuals/Families/Youth <input type="checkbox"/> Other: _____	<input checked="" type="checkbox"/> Families <input type="checkbox"/> Unaccompanied Youth (ages 18-24) <input checked="" type="checkbox"/> Veterans <input checked="" type="checkbox"/> Individuals with Severe and Persistent Mental Illness
Target Service Location (check as many as applicable below):	
<input type="checkbox"/> City of Pensacola <input type="checkbox"/> Town of Century	<input type="checkbox"/> Unincorporated Escambia County <input checked="" type="checkbox"/> All of Escambia County <input type="checkbox"/> Other: _____
Is this project using a mobile based treatment model? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	

3. Certification

To the best of my knowledge, I certify that the information in this application is true and correct and that the document has been duly authorized by the governing body of the applicant. I will comply with the program rules and regulations if assistance is approved. I also certify that I am aware that providing false information on the application can subject the individual signing such application to criminal sanctions. I further certify that I am authorized to submit this application and have followed all policies and procedures of my agency regarding grant application submissions.

Authorized Organization Representative:

Signature:



Typed Name:

Michael Bodenhausen

Title:

CEO

 An official website of the United States government
[Here's how you know](#) ✓



Documentation Successfully Submitted

Reference Number

INC-GSAFSD20274725

We should review your
documents in
1.5-3.5 business days.*

After we look at your documents, we will tell you how to
complete your validation.

*This is an estimate of how many business days it will take us to
respond. Business
days do not include weekends or U.S. federal holidays.

Close

4. Project Description Narrative

Overview & Purpose

The YMCA of Northwest Florida (YMCA), in contractual partnership with Community Health Northwest Florida (CHNWF), will expand CHNWF's CORE (Coordinated Opioid Recovery and Engagement) program by delivering Community as Medicine® (CAM)—a trauma-informed, evidence-based, experiential group health coaching model. CAM is the structured “next step” after stabilization through Medication-Assisted Treatment (MAT), helping participants sustain recovery, rebuild healthy routines, and reconnect with supportive community assets in Escambia County. The model complements clinical care by operationalizing lifestyle and social prescriptions in a welcoming, peer-driven setting. [Community Is Medicine That Heals | Psychology Today](#)

Alignment with Escambia County's Opioid Abatement Strategy

The project advances three pillars of the County's strategy—Treatment & Recovery, Prevention, and Criminal Justice—by: (1) strengthening post-MAT recovery supports; (2) providing health education and protective social connection to prevent relapse; and (3) integrating with re-entry partners to support justice-involved persons (JIP). Services are non-discriminatory and available regardless of ability to pay, consistent with FQHC and HRSA requirements. Each component of the proposal is designed to address opioid use and its consequences comprehensively, while also integrating seamlessly with the community's broader systems of care.

What CAM Delivers

CAM is a 12-week, once-weekly, coach-led group that blends four practice domains—Move (physical activity), Nourish (practical nutrition), Connect (belonging and peer support), and Be (stress reduction and mindfulness). Sessions are experiential, not didactic: participants practice healthy behaviors together and set short, achievable weekly goals with coach and peer accountability. CAM is not therapy. It's not a lecture. CAM is an *experience* that complements clinical care by operationalizing “behavioral prescriptions” in a trusted peer environment and building participants' self-efficacy and social support. [Community as Medicine: A Novel Approach to Improve Health Behaviors and Mental Well-Being for Vulnerable Populations](#)

Role Delineation & Warm Handoffs

CHNWF identifies and stabilizes participants through CORE and refers eligible adults (18+) to CAM via warm handoffs by peer support specialists. YMCA health coaches conduct intake/onboarding, facilitate weekly groups, and maintain contact between sessions to support adherence and remove barriers. Where appropriate, CHNWF providers may embed brief medical check-ins using a group-visit model to maintain clinical continuity while optimizing provider time. This shared-care approach reduces drop-off after MAT and strengthens long-term recovery.

Treatment & Recovery

The CHNWF CORE program provides outpatient SUD care—including MAT for adults, pregnant/postpartum individuals, and JIP—with peer supports, family-informed care, housing and employment navigation, and job training. CAM extends that work by translating clinical stabilization into daily routines and social reinforcement. Participants who complete CAM (≥6 of 12 sessions) earn a 12-week YMCA membership with guided YMCA Navigator support to sustain gains in a mainstream community environment. Over the past 10 years of the program, CAM's founders have documented that

the experience is proven to increase physical activity, improve nutrition, reduce depression and anxiety, and foster meaningful social connections.

[Community-Engaged Lifestyle Medicine as a Framework for Health Equity: Principles for Lifestyle Medicine in Low-Resource Settings - Janani Krishnaswami, Jasmol Sardana, Anisha Daxini, 2019](#)

Prevention

CHNWF's school-based clinics and pediatric providers deliver substance-use education and early intervention; CORE offers age-appropriate services for older youth (16+) diagnosed with SUD. The CORE staff conducts Continuing Medical Education and Continuing Education classes on opioid use disorder, including strategies to prevent overprescribing. These classes are delivered in collaboration with the West Florida Area Health Education Center and utilize Florida Department of Children and Families approved curricula. CAM functions as a prevention amplifier: by building skills, confidence, and supportive relationships, it reduces isolation and strengthens protective factors that guard against relapses. Patients who earn a 12-week YMCA membership will further benefit from guided participation in a healthy community environment that reinforces healthy behaviors and supports program participants in preventing future opioid use.

Criminal Justice Collaboration

CORE maintains active partnerships with local re-entry providers and probation offices, conducts presentations, and facilitates warm handoffs for JIP. CAM provides a stigma-reducing group setting suitable for individuals re-entering the community, with clear pathways to housing, employment, and social support.

Integration with Continuum of Care (CoC) & Behavioral Health and Mobile Service Delivery

CHNWF has been a long-standing member of the Escambia CoC (including governance participation) and collaborates through the Homelessness Task Force of Northwest Florida, the All In LOCAL Plan to End Homelessness, and the Mental Health Task Force of NWFL. A Mobile Medical Unit and partnership with LifeView Group enable low-barrier access and rapid escalation to higher levels of care. Shared screening (PHQ-9, GAD-7, BAM, PRAPARE) and coordinated case conferences support right-sized referrals and efficient care transitions spanning clinical and community settings.

Assessments, Referrals, and Navigation

At CORE intake, social workers and peer specialists complete biopsychosocial assessments and validated screens, utilizing tools like the PHQ-9, GAD-7, BAM, and PRAPARE Screening Tool. This comprehensive approach helps identify patient needs and preferences, facilitating personalized care plans. Participants co-create care plans that include internal and external referrals, e.g., LifeView Group for behavioral health; CoC partners for housing; vocational rehabilitation; food security; and legal services. Referrals are tracked, and peer specialists provide warm handoffs, arrange transportation, and conduct follow-ups to confirm engagement and satisfaction. For CAM, YMCA coaches mirror this approach during onboarding and weekly contact, including proactive outreach to no-shows and individualized goal support between sessions. The handoff will include an opportunity for a YMCA coach to meet participants at CHNWF's facilities, reducing any potential apprehension individuals may feel before beginning CAM.

Addressing Social Drivers of Health (SDOH) & Permanent Supportive Solutions

CORE prioritizes addressing Social Drivers of Health (SDOH) by assessing needs and connecting participants to SNAP, SSI/SSDI, Medicaid/Medicare enrollment, primary and dental care, mental health

treatment, higher-level SUD services when indicated, recovery groups (AA/NA/SMART, faith-based), public housing, child care supports, and employment services. CHNWF's navigator (funded via FACHC) assists with insurance enrollment; partnerships with local housing authorities, CoC agencies, and vocational rehab support permanent stability. YMCA membership and Navigator-guided introductions to group classes and small-group gatherings help translate early recovery gains into durable routines and belonging.

Inclusion of Persons with Lived Experience & Equitable Access

YMCA and CHNWF prioritize inclusive hiring and governance that reflect the community. CHNWF's FQHC board composition includes >50% patients, many with lived experience of SUD, homelessness, or justice involvement. Peer support specialists and CAM peer leaders (graduates) play visible roles in engagement, delivery, and feedback. Both organizations employ multilingual staff and maintain affirming, trauma-informed environments for LGBTQIA+ and other historically marginalized groups. This diversity enhances both organizations' ability to connect with and support patients effectively.

Experience, Capacity, and Compliance

The YMCA is a 150-year local institution, anchored in the community, with demonstrated capacity to manage complex, reimbursable programs (e.g., a multi-year, multi-site Escambia Children's Trust grant, exceeding outcomes and audit standards). At the center of the YMCA's enduring strength is its ability to adapt to changing community needs. CHNWF brings deep experience administering federal, state, and local funds as a 330-funded FQHC, with established grant, compliance, and quality-management infrastructure. With over three years of operation, CORE has achieved a treatment completion/sustainment rate of over 80%, surpassing national averages by over 50%. This is evidenced by the recent drop in overdose deaths as a direct result of the CORE program. [Recovery program marks a 68% drop in overdose deaths in Escambia County | WUSF](#)

The partners will work with Open Source Wellness (OSW)—the CAM originators—to ensure fidelity, training, and outcomes evaluation.

Barrier Reduction

Services are delivered at no cost to CAM participants. CHNWF operates a sliding-fee scale and offers zero copays for people experiencing homelessness, transportation supports (bus passes, contracted rides), mobile/telehealth access, prescription assistance, and 340B pricing. MAT medications are covered for up to 90 days (extensions as needed). The YMCA's need-based financial assistance enables continued membership after the complimentary 12-week period for graduates.

Scale, Encounters, and Cost

Because this is a new program for Escambia County, this funding will not replace or supplant any existing resources. In Year 1, the expansion will reach 48 unique individuals across three CAM cohorts and generate approximately 575 clinical/peer-support encounters annually. The incremental program cost for the CAM expansion is \$57,490.37 to serve 48 participants, representing a cost-effective investment for taxpayers with high potential public-health returns.

Evaluation & Reporting

CHNWF's Quality Management Program uses the PDCA framework, monthly quality improvement reviews, staff training, and patient feedback to drive improvement. Outcomes for CAM will be tracked with validated tools and standardized forms supported by OSW: [Exercise as a Vital Sign, Two-item](#)

[Food Frequency Questionnaire](#), PHQ-9, [Three-item Loneliness Scale](#), and qualitative questions about the CAM experience.

Additional monitoring includes engagement/retention, emergency department (ED) utilization related to substance use, escalation to higher care where indicated, and participant-defined SDOH goals (housing, employment, benefits). Monthly reporting will align with the County's spend-down schedule. A final evaluation will compare results to targets and inform scale-up.

Expected Community Impact

By adding CAM as a structured, community-based extension of CORE, the partnership aims to: reduce fatal and non-fatal overdoses; decrease ED utilization; increase access to treatment and prevention services (including for JIP); and strengthen post-stabilization recovery supports. The model builds durable social connection and self-efficacy—key drivers of sustained recovery—while integrating participants into mainstream community settings that normalize healthy routines.

- **Reduction in Fatal Drug Overdose:** The partners aim to reduce the number of fatal overdoses through implementation of CAM as an expansion of CORE. Given the demonstrated track record of CORE and the data demonstrated efficacy of CAM, we believe that our project is an innovative, data-driven project that will influence overdose rates in Escambia County.
- **Reduction in non-fatal drug overdose and the associated emergency department (ED) visits:** Research has demonstrated that persons with significant connections to the community are at lower risk for SUD relapse. [How Social Relationships Influence Substance Use Disorder Recovery: A Collaborative Narrative Study - PMC](#) Because of this research-demonstrated correlation, we believe that community connections fostered in CAM will directly influence overdose rates across Escambia County.
- **Increase in substance use disorder (SUD) treatment to reduce overdose:** The proposed expansion and inclusion of CAM is a quantitative expansion of services in Escambia County that will have a positive influence on overdose rates.
- **Increase access to SUD treatment programs:** The proposed expansion of the CORE program is a clear and quantifiable expansion of SUD treatment services in Escambia County.
- **Increase access to substance use prevention programs:** The proposed project clearly increases access to SUD services in Escambia County through the proposed expansion. CHNWF has a demonstrated track record of meeting people where they are and overcoming barriers to care that traditionally prevented people from accessing SUD care.
- **Increase in SUD training, treatment, and prevention in the criminal justice department:** Although the proposed program expansion will not deliver services within a carceral setting, CHNWF has another grant program in operation that currently refers formerly incarcerated persons to CORE. As a result, CHNWF and the YMCA believe that we are providing prevention and treatment within the criminal justice system through programmatic leverage.

Sustainability

Year-one grant funds will underwrite implementation, initial training, and evaluation while CHNWF activates reimbursement pathways (Medicaid/Medicare/private, where eligible), leverages 340B revenue, and aligns with HRSA, FACHC, NWF Health Network, and philanthropic sources. Group medical visits and peer-delivered services create additional sustainability options. Our budget also includes funding to train additional health coaches during year one, expanding our capacity to deliver multiple concurrent cohorts in year two – which will expand our reach and provide additional opportunity to leverage reimbursements. If public funding fluctuates, both partners will prioritize core recovery services, reallocate internally as needed, and pursue bridge funding to maintain continuity of care.

Conclusion

This proposal directly advances Escambia County's Opioid Abatement Strategy by closing the post-stabilization gap with an evidence-based, trauma-informed, community-integrated model. CAM operationalizes healthy routines and belonging, CORE ensures clinical excellence and navigation, and the YMCA anchors participants in a welcoming community where recovery can take root and thrive.

5. Quality of Service Questionnaire The applicant shall provide a brief response to each question below:

1. Describe how the project aligns with Escambia County's Opioid Abatement Strategic Summary (Appendix 1).

The YMCA of Northwest Florida (YMCA) proposes an expansion of the CORE program offered by Community Health Northwest Florida (CHNWF) which directly aligns with Escambia County's Opioid Abatement Strategic Summary by targeting critical areas outlined in the strategy: Treatment and Recovery, Prevention, and Criminal Justice. The Community as Medicine (CAM) program is an expansion of the CORE program, which offers Medication-Assisted Treatment to treat opioid use disorder, offering two phases of a program that offers a continued path from stabilization to full re-integration with the community. With a warm handoff between CNWFL and the YMCA, this project provides recovery support through a group peer support program that offers an experience in building healthy behaviors. Participation in CAM and a subsequent 12-week YMCA membership is a prevention strategy, offering health education and support systems to help prevent misuse of opioids. While this project is not specifically directed toward Justice Involved Persons, CAM's design welcomes these individuals into a small group of people with diverse lived experience, creating a safe community in which to experience and practice skills that support a healthy lifestyle outside program sessions.

2. Explain how your agency is actively participating in the Homeless Continuum of Care (CoC) and existing Behavioral Health systems in Escambia County, and how this project will integrate with those systems.

CHNWF has been a long-standing, integral participant in the Escambia County Homeless Continuum of Care (CoC) for over 20 years. CHNWF currently holds a governance board position under the updated CoC bylaws, reflecting its leadership and sustained commitment to addressing homelessness and behavioral health challenges in the region. In addition to its role within the CoC, CHNWF participates in collaborative planning and service coordination through its involvement with the Homelessness Task Force of Northwest Florida, the *All In LOCAL Plan to End Homelessness*, and the Mental Health Task Force of NWFL. These efforts ensure that CHNWF is actively engaged in shaping policies and delivering services that align with the broader goals of the community's housing and behavioral health systems.

The proposed expansion of CHNWF's CORE program directly supports Escambia County's Opioid Abatement Strategic Summary by integrating substance use disorder (SUD) treatment, prevention, and recovery services with existing behavioral health and homelessness care networks. Through a contractual partnership with CHNWF, the YMCA will deliver the CAM program—an evidence-based, community-focused model that addresses behavioral health through physical activity, nutrition, stress management, and peer support.

Integration with the Homeless CoC System: CHNWF's CORE program is already deeply connected with the CoC service network through:

- Direct service delivery to unhoused populations, including through CHNWF's Waterfront Medical Clinic and Mobile Medical Unit, which provide low-barrier access to medical and behavioral health services.
- Collaborative case management with local shelter providers, including assistance with applications for SNAP, SSI/SSDI, Medicaid/Medicare, and housing programs.
- No-cost or low-cost access to care for homeless individuals through HRSA-compliant sliding fee scales, zero-copay policies, and transportation support (e.g., bus passes, contracted services).
- Connections to permanent supportive housing by referring patients to partner agencies within the CoC, such as local housing authorities and vocational rehabilitation programs.

By expanding the CORE program to include CAM, the project will offer a structured recovery pathway that continues after clinical stabilization, especially beneficial for individuals experiencing or at risk of homelessness. Warm handoffs between CORE's treatment providers and CAM program health coaches will ensure continuity of care for people transitioning from shelter settings or street outreach services into recovery and reintegration programs.

Integration with Behavioral Health Systems: CHNWF has also established strong relationships with Escambia County's behavioral health infrastructure. This includes a formal partnership with LifeView Group, a leading behavioral health provider in the region, to ensure smooth and timely referrals for patients requiring higher levels of care or specialized mental health treatment. This seamless integration is facilitated by:

- Shared referral pathways, including real-time care coordination supported by social workers and peer specialists.
- Joint planning initiatives, such as CHNWF's role in the Mental Health Task Force of NWFL, which promotes systems-level collaboration between providers of mental health, substance use, and primary care services.
- Data-driven assessments and referrals, using validated tools such as the PHQ-9, GAD-7, BAM, and PRAPARE to determine behavioral health needs and make informed referrals to appropriate providers.

The CAM program, while not a clinical therapy model, complements these behavioral health systems by supporting long-term wellness and recovery through peer-led group activities that promote mental well-being, community connection, and lifestyle change—key protective factors in relapse prevention and mental health stabilization.

Procedures for Coordination and Referral: CHNWF employs a patient-centered intake and assessment process, where individuals undergo comprehensive biopsychosocial evaluations upon entry into the CORE program. These assessments determine appropriate service plans and identify when patients would benefit from additional support through CAM or external behavioral health providers. Referrals are followed up regularly to ensure successful service linkage, and peer support specialists serve as liaisons to maintain communication between programs.

Patients transitioning from shelters, inpatient facilities, probation offices, or emergency services can access care through any of CORE's six delivery sites: three static clinical locations, one

emergency/walk-in site, a mobile unit, and now the CAM program site. This multi-site approach ensures accessibility and continuity regardless of housing status or location.

Serving Marginalized and Justice-Involved Populations: CHNWF's integration with criminal justice systems also enhances the scope of behavioral health and SUD services available to high-risk groups. CORE maintains formal referral relationships with local re-entry service providers, county and state probation offices, and shelter-based outreach programs. Referrals often involve individuals with complex behavioral health needs and unstable housing. By embedding peer support services and connecting individuals to long-term recovery resources like CAM, the program creates a bridge between clinical stabilization and full reintegration into the community.

Additionally, CHNWF's board composition, which includes over 50% individuals with lived experience, reflects its commitment to inclusive and trauma-informed care. Staff are representative of the community and include individuals in recovery from SUD and mental illness, LGBTQIA+ persons, and multilingual professionals, ensuring culturally competent and responsive service delivery.

Sustainability and Systemwide Impact: The expansion of the CORE program through CAM will be sustained through insurance reimbursement and leveraged funding from Health Resource Services Administration (HRSA), the Florida Association of Community Health Centers (FACHC), and NWF Health Network. With a proven model already reducing overdose deaths in Escambia County (e.g., a 68% drop since CORE's inception), this expansion is expected to further:

- Reduce fatal and non-fatal overdoses.
- Increase access to SUD and behavioral health services.
- Promote long-term recovery, particularly for individuals with housing instability.
- Support the CoC's goals of permanent housing and wraparound service provision.

Conclusion: This project is not a standalone initiative. It is an integrated, evidence-based extension of an already successful SUD treatment and behavioral health strategy in Escambia County. By expanding CORE with the CAM model and enhancing connections with the CoC and behavioral health systems, the YMCA and CHNWF ensure that individuals – especially those who are unhoused or justice-involved – receive continuous, coordinated, and culturally competent care. The result is a more robust, interconnected, and sustainable system that addresses the full spectrum of needs in the fight against opioid addiction and its broader social determinants.

3. Describe your procedure for assessing participant's needs and making client referrals to other service providers. Describe how you ensure that participants are connected to the services they request.

Through its CORE program, CHNWF utilizes a comprehensive, person-centered approach to assess participant needs and ensure timely and effective referrals to appropriate service providers. This approach is grounded in trauma-informed, evidence-based practices and is designed to meet the complex needs of individuals with SUD, many of whom also experience co-occurring behavioral health conditions, housing instability, or justice involvement.

Initial Assessment and Intake Process: Upon enrollment in the CORE program, each participant undergoes a comprehensive biopsychosocial assessment conducted by licensed clinical social workers and certified peer support specialists. This assessment captures a full spectrum of participant needs, including physical health, mental health, substance use history, social determinants of health (SDOH), and personal goals for recovery. The following validated screening tools are used to guide the assessment:

- PHQ-9 for depression
- GAD-7 for anxiety
- BAM (Brief Addiction Monitor) for substance use tracking and recovery progress
- PRAPARE to assess SDOH factors such as housing, food security, employment, and transportation

These tools allow CHNWF to identify immediate clinical needs while also revealing broader barriers to recovery that may require connection to partner agencies, such as housing, food assistance, legal aid, or behavioral health treatment.

Individualized Care Planning and Referrals: Following the initial assessment, a personalized care plan is developed in collaboration with the participant. This care plan identifies key services and supports needed to achieve recovery and overall wellness goals. Referrals are then made to both internal programs and external partners based on participant needs. Examples include:

- Internal referrals to medical, dental, or behavioral health services within CHNWF's integrated network
- External referrals to:
 - LifeView Group for higher-level behavioral health care, including inpatient treatment
 - Local CoC partners for shelter, transitional housing, and supportive housing
 - Vocational rehab and employment agencies for job training
 - Manna Food Bank for food security
 - Legal service providers for justice-involved individuals

Participants transitioning into the YMCA's CAM program are referred through a warm handoff process by peer support specialists after initial stabilization in the CORE program. This ensures continuity of care and engagement with long-term recovery support.

Warm Handoffs and Navigation Support: CHNWF places a strong emphasis on warm handoff, in-person, and direct verbal introductions between the referring provider and receiving agency staff, to reduce drop offs in care and build trust. Peer support specialists play a vital role in this process by:

- Accompanying participants to initial appointments
- Ensuring transportation is arranged through bus passes or contracted ride services
- Remaining in contact with the participant to address any barriers to engagement

Additionally, CHNWF employs a Healthcare Navigator, funded through a federal grant via the Florida Association of Community Health Centers, to assist participants in securing insurance coverage, which helps reduce cost-related barriers to accessing outside services.

This approach will be extended for those who could most benefit from a community-based group program to bridge them into long-term recovery. CHNWF staff will provide a warm handoff to YMCA health coaches, who will follow the CAM onboarding process to welcome participants into CAM. This handoff will include an opportunity for a YMCA coach to meet incoming participants at CHNWF's facilities, reducing any potential apprehension individuals may feel about taking the next step. The team at both CHNWF and the YMCA will continue integrated communication during the overlap of the CORE program and CAM to ensure participants are connected to community resources and services that address their health-related social needs, which will help prevent relapse and support participant integration into the community.

At the end of the 12-week CAM program, a YMCA Navigator will attend a group session to meet participants and introduce the services that the subsequent 12-week Y membership will offer. The Navigator will meet with each participant three times to transition them into the YMCA environment. These three sessions may involve equipment orientation, introduction to a group fitness class, an active listening interaction, or other specific experience that the Navigator and participant together determine will be beneficial. In addition, Navigators will organize small group gatherings at the YMCA, where CAM participants can come together to reinforce their progress and continue to build healthy habits in small communities. Guided participation in a healthy community environment will reinforce healthy behaviors and support program participants in preventing future opioid use.

Follow-Up and Tracking: After referrals are made, CHNWF ensures that participants are connected to the services they request through a robust follow-up system, which includes:

- Tracking referrals in the electronic health record (EHR) to monitor whether services were accessed
- Check-ins by case managers or peer support specialists to confirm satisfaction and progress
- Coordination with partner agencies to verify appointments were completed and determine if additional support is needed
- Monthly team case reviews, involving clinical and non-clinical staff, to reassess progress and make new referrals as necessary

For individuals who disengage or miss follow-up services, CHNWF's outreach team initiates re-engagement efforts, which may include phone calls, home visits (if safe), or outreach through the Mobile Medical Unit for unsheltered patients.

Once patients have joined CAM, YMCA health coaches will make regular check-in calls, both for no-show participants as well as those regularly attending. Individual follow-up conversations to discuss progress, questions, and concerns will increase the likelihood of program adherence and success.

System Integration and Efficiency: CHNWF's long-standing participation in the Homeless Continuum of Care (CoC) and regional Mental Health Task Force of NWFL ensures smooth coordination and data-sharing among providers. These partnerships allow CHNWF to expedite referrals, reduce duplication of services, and create efficient pathways to care across the local health and human services ecosystem.

CHNWF is also an active user of the Homeless Management Information System (HMIS), which allows for tracking of client outcomes and service utilization across CoC agencies. This ensures that referrals

are not only made, but followed through effectively, contributing to long-term housing stability and recovery outcomes.

Participant Voice and Equity in Service Delivery: To ensure equitable access to referrals and services, CHNWF engages individuals with lived experience in program design and governance. Over 50% of CHNWF's board members are current or former patients, and staff hiring prioritizes representation across language, gender identity, sexual orientation, ability, and recovery status. This ensures that referrals are culturally appropriate, trauma-informed, and respectful of each participant's unique background and preferences. YMCA staff, board, and membership represent a broad spectrum of the community, ensuring that all CAM participants will find a welcoming place in both CAM sessions themselves and in the YMCA during their membership.

Conclusion: CHNWF's procedure for assessing needs and coordinating referrals is grounded in clinical best practices, strengthened by community partnerships, and guided by a deep commitment to equity and patient-centered care. Through the integration of peer support, rigorous follow-up, and seamless connections to internal and external services, CHNWF ensures that participants are not only referred to the services they need, but that they successfully access and benefit from them. With a warm handoff to the CAM program, participants will continue to have a coordinated support system and the full team supporting their full recovery and community reintegration.

4. Describe how the project will provide connections to permanent supportive solutions, include the extent to which this project will connect client to mainstream services (i.e. food stamps, SSI/SSDI, Medicare/Medicaid, physical health care, mental health care, substance abuse treatment, recovery support groups, public housing, childcare providers, etc.), and community-based supports (i.e. volunteer opportunities, faith-based organizations, civic groups, etc.) to ensure long term stability.

The proposed expansion of CHNWF's CORE program through its partnership with the YMCA and the implementation of the CAM program is designed not only to provide immediate substance use disorder (SUD) treatment and recovery support, but also to create long-term, sustainable recovery pathways through connection to permanent supportive solutions and a comprehensive network of mainstream and community-based services.

Comprehensive Assessment to Identify Long-Term Needs: CHNWF begins this process at intake using a comprehensive biopsychosocial assessment, which identifies clinical, behavioral, and social determinants of health (SDOH) needs. Key screening tools like PRAPARE, PHQ-9, and GAD-7 help uncover barriers to long-term stability, such as lack of insurance, housing insecurity, mental health needs, food insecurity, or employment gaps. This personalized assessment becomes the foundation for a care plan that incorporates referrals to both internal services and external community partners.

Connections to Mainstream Services: CHNWF's CORE program routinely connects clients to a wide array of mainstream public assistance programs, including:

- SNAP (Food Stamps) – Referrals are facilitated by social workers and care navigators who assist clients with applications and follow-up.

- SSI/SSDI – For individuals unable to work due to disability or mental illness, CHNWF assists with documentation and coordinates with the Social Security Administration to support benefit acquisition.
- Medicaid/Medicare – CHNWF employs a Healthcare Navigator, funded through a federal grant via the Florida Association of Community Health Centers (FACHC), who works one-on-one with uninsured clients to enroll them in coverage.
- Physical Health Care – As a Federally Qualified Health Center (FQHC), CHNWF offers comprehensive primary care, chronic disease management, dental, and women’s health services through its multi-site clinic network, including the Mobile Medical Unit.
- Mental Health Care – CHNWF collaborates with LifeView Group, a leading local behavioral health provider, to offer referrals for therapy, psychiatric care, and crisis stabilization.
- Substance Abuse Treatment – Beyond Medication-Assisted Treatment (MAT) and outpatient services provided through CORE, clients are referred to higher-level or residential SUD services when clinically indicated.
- Recovery Support Groups – Clients are linked with local AA/NA meetings, SMART Recovery, faith-based recovery ministries, and internal peer-led support groups facilitated by CHNWF staff and CAM health coaches.
- Public Housing & Housing Vouchers – CHNWF partners with local housing authorities, the EscaRosa Coalition on the Homeless, and other CoC providers to connect clients with transitional and permanent supportive housing options.
- Childcare & Family Services – Through collaborations with local childcare providers and organizations like Early Learning Coalition of Escambia County, families are connected to services that support parenting and employment readiness.

Integration with Permanent Supportive Housing Pathways: CHNWF is an active member of the Homeless Continuum of Care (CoC), holding a governance seat and participating in coordinated entry processes. Through this integration, CORE program participants are prioritized for permanent supportive housing when eligible, particularly those with co-occurring MH/SUD conditions or justice-involvement.

For example, CHNWF's work with the Waterfront Rescue Mission, local shelters, and transitional housing providers allows patients to move from street or shelter environments into care with support from case managers and peer specialists. Once stabilized, they are connected to permanent housing solutions with wraparound supports.

CAM Program: Bridging Clinical Care to Community Reintegration: The CAM model strengthens this continuum by providing a 12-week, peer-led program focused on social connection, healthy behaviors, and reintegration. For participants, CAM opens the door to a wide variety of community engagement opportunities such as:

- Volunteer opportunities at community centers, food banks, and local nonprofits, fostering a sense of purpose and community involvement.
- Faith-based organizations for those seeking spiritual or community support. Currently, three faith-based organizations offer worship services, Bible studies, and group meals within the YMCA facilities, offering an easy way for CAM members to participate. In addition, CHNWF

maintains active relationships with local churches and ministries that provide recovery mentorship, food assistance, and housing referrals.

- By its very nature, YMCA membership offers participants a clear pathway to build new routines, establish social networks, and engage in community activities beyond clinical care.

Through these partnerships, CAM builds long-term resiliency and belonging, key components in reducing relapse risk and supporting whole-person recovery.

Participants who successfully complete CAM will earn a 12-week YMCA membership to transition into a community health environment. Successful program completion is defined as completing at least six of the 12 weekly program sessions. Program graduates will be introduced to a Y Navigator who will visit the CAM group in their final session. The Navigator will meet with each participant three times to transition them into the YMCA environment. These three sessions may involve equipment orientation, introduction to a group fitness class, an active listening interaction, or other specific experience that the Navigator and participant together will be beneficial. In addition, Navigators will organize small group gatherings at the Y, where CAM participants can come together to reinforce their progress and continue to build healthy habits in small communities. Guided participation in a healthy community environment will reinforce healthy behaviors and support program participants in preventing future opioid use and ensuring long-term stability.

Follow-Up and Ongoing Support: To ensure clients successfully access and remain connected to these long-term supports, CHNWF uses:

- Warm handoffs by peer specialists to each referred service provider
- Follow-up calls or visits to confirm service engagement and satisfaction
- Real-time case conferencing with partner agencies to coordinate care plans and reduce duplication or fragmentation
- Monthly progress reviews within CHNWF's quality improvement team, allowing for care plan adjustments based on evolving needs

A Proven Model of Success: The impact of this comprehensive approach is already evident: CHNWF's CORE program has contributed to a 68% reduction in opioid-related overdose deaths in Escambia County, and over 80% of patients sustain treatment and recovery engagement—well above the national average. The proposed expansion with CAM is expected to further improve access to supportive services and help individuals maintain housing, health, and community participation.

Conclusion: CHNWF's CORE program, expanded through the CAM model, provides far more than acute clinical care. It is a gateway to lasting recovery, health equity, and social stability. By integrating deeply with Escambia County's housing, health, behavioral, and community systems, the project ensures every participant is connected not only to treatment but to the mainstream services and community supports that are essential for long-term wellness and self-sufficiency.

5. Explain how your agency engages persons with lived experience (i.e. previously or currently homeless, previously or currently experiencing MH/SUD, etc.) and historically marginalized groups (i.e. black, indigenous, people of color, LGBTQ+ populations, etc.) in the design and evaluation of programs and services. Include the number of persons engaged and their role.

As expressly defined in its mission, the YMCA is committed to supporting healthy spirit, mind, and body “for all.” By policy, YMCA membership and program participation is available to “all persons regardless of race, color, religion, gender, age, marital status, sexual orientation, gender identity/expression, national origin, disability, or financial circumstances, without discrimination.” The very strength of the YMCA is its diverse and inclusive environment, which recognizes the unique value of each member of its community.

CHNWF is deeply committed to ensuring that all programs and services – including those addressing substance use disorder (SUD), mental health (MH), and homelessness – are shaped by the voices of individuals who have firsthand experience with these challenges. Engagement of persons with lived experience and individuals from historically marginalized populations is foundational to CHNWF’s approach to service delivery, program development, and evaluation.

Board Governance and Leadership Roles: Members of the YMCA’s Board of Directors are selected through a volunteer-led process that prioritizes critical skills needed for future endeavors. The Board Development Committee uses a matrix that identifies demographic gaps in board composition and seeks qualified individuals who not only possess needed skills but also fill in those gaps. The overarching goal is a board that reflects the membership and the community the YMCA serves. Board members guide policy, provide strategic planning and direction, and approve major initiatives.

More than 50% of CHNWF’s Board of Directors are individuals who are either current or former patients of the health center, many of whom have personal experience with homelessness, SUD, behavioral health conditions, or justice system involvement. As a Federally Qualified Health Center (FQHC), CHNWF adheres to federal governance requirements that ensure patient representation in decision-making. These board members actively contribute to strategic planning and policy oversight, evaluation of patient satisfaction and outcomes, and approval of new programs, including those related to the CORE and CAM initiatives. This structure ensures that the voices of those most impacted by systemic barriers are heard at the highest level of the organization.

Program Design and Continuous Feedback: CHNWF uses both formal and informal feedback mechanisms to incorporate lived experience and cultural perspectives into program design. Specific practices include:

- Focus groups and listening sessions with clients, particularly those from LGBTQ+ communities, BIPOC populations, and individuals with SUD or MH diagnoses. These are held quarterly and help inform service expansion, identify barriers to care, and adapt programming to better meet community needs.
- Client surveys integrated into the electronic health record system and administered at regular intervals across sites, with questions related to access, equity, satisfaction, and cultural responsiveness.
- CAM program planning sessions will include feedback from former participants and peer leaders, some of whom are in long-term recovery themselves or have experienced housing instability.

Peer Support Specialists and Recovery Leaders: CHNWF employs more than five peer support specialists across its CORE and behavioral health programs. These individuals are in active recovery or have lived experience with SUD, MH disorders, or homelessness. Their roles include conducting

outreach to hard-to-reach populations, providing care navigation and emotional support, leading recovery-oriented group sessions, and serving as liaisons between clients and clinical staff.

Peer leaders also play a key role in the CAM program, guiding participants through its 12-week curriculum. Their lived experience adds authenticity to the CAM model and fosters trust and engagement among participants – particularly those from marginalized communities who may be hesitant to engage in traditional healthcare systems.

Workforce Representation and Inclusive Hiring: The YMCA and CHNWF are intentional in recruiting staff who reflect the demographics and lived experience of the populations they serve. The staff includes:

- Multilingual professionals who reduce language barriers and increase cultural competency
- LGBTQIA+ staff who create affirming environments for queer and gender-diverse patients
- Persons in recovery and formerly incarcerated individuals who offer critical insight and credibility in justice-involved or recovery settings

These hiring practices not only improve patient trust and engagement but ensure that service delivery remains relevant and inclusive.

Community Partnerships with Marginalized Populations: The YMCA collaborations with organizations that serve historically marginalized communities, including agencies that serve people with a wide range of disabilities; educational programs that serve low-income, at-risk, and minority populations; and organizations that support recovery and address homelessness. These include Arc Gateway, Waterfront Rescue Mission, Dixon School of the Arts, Loaves and Fishes, and Habitat for Humanity.

CHNWF collaborates with organizations that specifically serve historically marginalized communities, including LGBTQ+ resource groups and affirming care initiatives to improve access and comfort for queer and trans individuals and faith-based and cultural institutions trusted by immigrant and refugee populations.

These partnerships help tailor services in a way that respects cultural values, traditions, and the unique barriers these populations face.

Evaluation and Accountability: CHNWF's Quality Management Program incorporates feedback from persons with lived experience into its ongoing evaluation of program outcomes. This includes Monthly Quality Improvement (QI) meetings, where peer support specialists and frontline staff share participant feedback and suggest improvements, and outcome tracking by demographic group, allowing CHNWF to identify disparities and adjust programs accordingly to promote health equity.

The YMCA maintains a third-party evaluation platform for all membership and programs. All active participants are invited quarterly to provide feedback on their experience and can complete the survey at any time from an online portal. Leadership staff are alerted in real time to any concerns and meet monthly to review all feedback and determine actionable steps for continuous improvement.

Conclusion: For both the YMCA and CHNWF, a strong and sustained engagement of persons with lived experience and historically marginalized communities is more than an organizational value – it is a system of accountability, inclusion, and shared power. By placing these voices at the center of governance, service delivery, program design, and evaluation, the YMCA and CHNWF ensure that their work is not only effective but equitable, compassionate, and rooted in the realities of the people they serve.

6. Explain your agency’s experience providing services to individuals and families who have substance use or cooccurring disorders, including federal, state, and/or local government grant experience and capacity of the organization to administer the project and oversee all compliance requirements.

CHNWF has a long-standing and demonstrably effective history of serving individuals and families affected by substance use disorder (SUD) and co-occurring mental health conditions in Escambia County and the surrounding region. Through integrated, patient-centered care models like the CORE program, CHNWF has developed deep clinical expertise, strong community partnerships, and proven infrastructure to successfully deliver complex behavioral health services while maintaining full compliance with local, state, and federal regulations.

Experience Providing SUD and Co-Occurring Disorder Services: CHNWF has been at the forefront of addressing the opioid epidemic in Northwest Florida through its innovative and high-impact CORE program, which began as a partnership with Escambia County EMS. The program was developed in response to alarming increases in overdose deaths and offers evidence-based outpatient SUD treatment, including:

- Medication-Assisted Treatment (MAT) for opioid and other substance dependencies
- Peer recovery support services, with more than five certified peer specialists employed
- Clinical mental health services to address co-occurring behavioral health conditions
- Harm reduction services, including Naloxone distribution
- Justice-involved individual (JIP) reentry services, including warm handoffs from probation and reentry programs
- Family-centered and perinatal SUD treatment, with services tailored to pregnant and postpartum individuals

CHNWF’s integrated care approach ensures that every patient receives access to wraparound health, behavioral health, and social services, either internally or through established partnerships with organizations such as LifeView Group, local housing authorities, and faith-based service providers.

The CORE program has been highly successful, achieving an over 80% treatment sustainment rate, which significantly exceeds national benchmarks. According to recent local reports, the program contributed to a 68% reduction in fatal overdoses in Escambia County, demonstrating CHNWF’s effectiveness in this service domain (WUSF News, 2023).

Government Grant Experience: The YMCA was among the first group of local agencies to receive funding from the Escambia Children’s Trust (ECT) for out-of-school time programs. The YMCA is just beginning the third year of a three-year, \$2.6 million reimbursable grant to provide an afterschool

literacy program to new and struggling elementary school readers at seven Title 1 schools. The YMCA has demonstrated its capacity to administer this grant, completing detailed monthly reimbursement reports, hosting regular in-person visits for audit purposes, and exceeding stated outcomes for student participants. The YMCA is confident in its capacity to handle this grant.

CHNWF has significant experience successfully managing local, state, and federal funding streams to support behavioral health initiatives. As a 330-grant funded FQHC, CHNWF is experienced in managing Health Resources and Services Administration funding, Florida Department of Children and Families continuing education curricula, Substance Abuse and Mental Health Services Administration reporting standards, and Escambia County Opioid Settlement Funding to meet local priorities in prevention, treatment, and criminal justice. The organization's track record demonstrates not only CHNWF's grant acquisition capacity but its ability to meet performance-based objectives, comply with reporting requirements, and sustain services beyond the grant period.

Organizational Capacity to Administer and Oversee Compliance: The YMCA has established infrastructure and leadership to deliver this program with fidelity and compliance. The organization is led by CEO Michael Bodenhausen, a 40-year YMCA veteran leader, and CFO Michelle Shelby, a career finance professional who holds a Bachelor and Master of Accountancy from the University of West Florida. The CAM program will be led by Wellness Director Jen Beres, a degreed and experienced health professional. The team will work closely with the founders of CAM at Open Source Wellness to ensure program fidelity. In addition, the OSW team's co-founder, a Ph.D. clinical psychologist and researcher, will oversee data collection and evaluation.

CHNWF possesses the infrastructure, staffing, and governance necessary to effectively administer this proposed project and maintain full compliance with all applicable regulations. The organization is led by an executive team with extensive backgrounds in healthcare administration, grant compliance, and quality improvement. A dedicated Grant and Compliance Staff and the use of Electronic Health Record Integration round out CHNWF's exceptional operational expertise. In addition to robust internal controls, CHNWF regularly participates in federal audits, UDS (Uniform Data System) reporting, and site visits, consistently demonstrating high standards of compliance and program fidelity.

Sustainability and Scalability: The proposed project - an expansion of the CORE program through the evidence-based CAM model by the YMCA - is both scalable and sustainable. CHNWF plans to sustain the program post-grant through insurance billing (Medicaid, Medicare, private payers); 340B pharmacy revenue; ongoing HRSA and FACHC support; and local partnerships and philanthropic contributions.

The \$57,490 expansion represents a cost-effective investment with a high return in public health and community safety, as it enables a multi-site, multi-agency, peer-led service delivery model that reaches vulnerable and underserved populations across Escambia County.

Conclusion: With a 150-year history of serving the local community, the YMCA is well-positioned to implement this project with excellence and accountability. In addition to our exceptional financial position, we have a highly qualified partner in CHNWF, which brings a proven track record more than two decades of delivering high-quality, compliant, and sustainable behavioral health and SUD services supported by local, state, and federal funds.

7. Describe how your agency has worked to remove traditional barriers (i.e. no income, no insurance, no transportation, etc.) to services for individuals and families who have substance use or co-occurring disorders.

The YMCA believes that the opportunity to build a healthy spirit, mind, and body is an opportunity that must be available to everyone. Through its Y Assistance Program, the YMCA welcomes all people into membership and program participation, regardless of ability to pay. Using a need-based sliding scale, the Y makes all programs and services accessible through a confidential and simple process. No appointment is required, as trained staff are available to meet with applicants at any time, review basic documentation of financial need, and award financial assistance on the spot. There is no limit to how long a person may receive assistance. On average, 15% of Y members receive Y Assistance. In some programs, as many as 40% of participants receive help.

With the CAM program and subsequent YMCA membership, participants will access services at no cost, removing any possible financial barrier. By holding program sessions on site at CHNWF, the Y will meet participants where they are, removing any potential feelings of intimidation that individuals may feel in a new environment.

CHNWF is deeply committed to providing equitable, accessible, and stigma-free care to individuals and families affected by substance use disorder (SUD) and co-occurring mental health conditions. Recognizing that traditional barriers – such as lack of income, insurance, transportation, or documentation – can prevent vulnerable populations from accessing lifesaving services, CHNWF has built a care model specifically designed to eliminate these obstacles across all levels of service delivery.

No Income or Insurance – No One Turned Away: As a Federally Qualified Health Center (FQHC), CHNWF adheres to federal guidelines ensuring that no patient is denied care based on their ability to pay. Key strategies include:

- Sliding Fee Scale: All patients are evaluated for eligibility based on federal poverty guidelines and offered services on a sliding scale. Individuals experiencing homelessness or severe financial hardship often qualify for services at no cost.
- Zero Copay for Homeless Individuals: CHNWF ensures that people experiencing homelessness receive care – including SUD treatment, mental health services, and primary care – without any financial burden.
- Insurance Enrollment Support: A dedicated healthcare navigator, funded through the Florida Association of Community Health Centers (FACHC), assists patients in enrolling in Medicaid, Medicare, or ACA Marketplace plans. This reduces long-term barriers to care continuity and increases access to essential medications.
- Prescription Assistance & 340B Drug Pricing: Through participation in the 340B Drug Discount Program, CHNWF offers significant medication discounts for uninsured or underinsured patients. In addition, prescription assistance programs help cover medication costs – especially for MAT medications like buprenorphine or naltrexone – which are provided free of charge for up to 90 days, with extensions based on patient need.

Transportation – Bringing Services to the Patient: Transportation is a frequent and critical barrier for individuals with SUD, particularly those experiencing homelessness, living in rural areas, or recently released from incarceration. CHNWF addresses this challenge with a multi-pronged strategy:

- Mobile Medical Unit (MMU): The CORE program integrates a MMU that travels to areas of high need – including shelters, recovery centers, and underserved neighborhoods – to deliver on-site MAT, harm reduction services, and behavioral health care. This innovative solution brings treatment directly to the community, reducing reliance on personal or public transportation.
- Transportation Vouchers & Contracts: For individuals who need to reach a physical clinic site, CHNWF provides bus passes, rideshare vouchers, and contracts with local transportation services to ensure that lack of transportation never becomes a reason to miss treatment.
- Telehealth Services: To further reduce logistical challenges, CHNWF offers virtual visits for behavioral health counseling, peer support, and follow-up care. This flexibility ensures continued engagement even when in-person visits are not feasible.
- The CAM program will be delivered on-site at CHNWF's facilities, reducing transportation barriers for program participants and utilizing a location where many patients are established and comfortable. The CAM model offers a virtual design as well, providing a future pathway to reduce transportation barriers even further.

Language, Culture, and Identity – Reducing Stigma and Increasing Trust: CHNWF's approach is not only about access—it's also about delivering care in ways that are welcoming, affirming, and culturally competent. This includes multilingual staff and translation services; staff training in inclusive care for LGBTQIA+ individuals; and a trauma-informed service delivery model that recognizes the impact of past trauma on patients' current health and engagement with care.

Outreach and Engagement of Underserved Populations: CHNWF has built strong relationships with local shelters, reentry programs, schools, and law enforcement to reach populations who might otherwise be disconnected from traditional healthcare systems. For example:

- Justice-Involved Individuals (JIP) are referred directly to the CORE program upon release from incarceration, with immediate warm handoffs and care planning.
- Homeless populations are engaged through street outreach, onsite services at the Waterfront Rescue Mission, and CoC-coordinated access points.
- Youth and families are reached through school-based health clinics and family support programming.

Support Beyond Clinical Care – Addressing Social Drivers of Health: CHNWF goes beyond medical treatment to address social determinants of health (SDOH) that can hinder recovery. Services include:

- Housing Navigation in partnership with local CoC agencies and public housing authorities
- Employment & Job Training support through community-based referrals and reentry programs
- Food Security via partnerships with MANNNA Food Bank and SNAP enrollment assistance
- Childcare Access through coordination with the Early Learning Coalition and other family service agencies

Patients are also connected to community-based supports, such as faith-based organizations, volunteer opportunities, wellness programs, and peer-led support groups, including those embedded in the CAM model in partnership with the YMCA.

Conclusion: Both the YMCA and CHNWF share a simple philosophy: barriers to care should never stand in the way of recovery. Through a combination of free or low-cost services, mobile and telehealth care, transportation assistance, culturally responsive staff, and a deep network of partnerships, the partner organizations remove the traditional roadblocks that often prevent people from accessing the SUD and co-occurring disorder services they need. This barrier-free model has already saved lives and stabilized families across Escambia County – and the proposed expansion of CORE with the addition of CAM and YMCA membership – will only deepen that impact.

8. Describe how your agency evaluates program success.

CHNWF employs a comprehensive, data-driven evaluation framework to monitor, assess, and continuously improve the effectiveness, safety, and impact of its programs – especially those addressing substance use disorder (SUD) and co-occurring mental health conditions. Grounded in best practices for FQHCs, this framework ensures that all programs – including the CORE initiative and the proposed CAM program expansion by the YMCA – deliver measurable outcomes aligned with clinical, community, and funder priorities.

Performance Evaluation through the Quality Management Program: CHNWF evaluates program success primarily through its robust Quality Management Program (QMP), which integrates the Plan-Do-Check-Act (PDCA) cycle of continuous quality improvement. This model guides the organization in setting objectives, implementing interventions, analyzing data, and making evidence-based improvements across all care settings.

Key components of the QMP include:

- Monthly Quality Improvement (QI) Meetings
- Staff Training and Competency Reviews
- Patient Feedback and Satisfaction Surveys
- Clinical Metrics and Benchmarks Monitoring

Each program is evaluated on efficacy, safety, accessibility, equity, and patient satisfaction, with metrics tailored to specific grant requirements and community health goals.

Program-Specific Metrics for CORE and CAM: The CORE program, which provides outpatient SUD treatment, harm reduction, and recovery support services, is monitored through both process and outcome indicators, including:

- Engagement & Retention in Treatment
 - Number of new intakes and active participants
 - Percentage of patients receiving MAT who remain in care at 30, 60, and 90+ days
 - CORE has consistently maintained an over 80% treatment sustainment rate, which exceeds national averages
- Health and Recovery Outcomes
 - Reduction in overdose recurrence (fatal and non-fatal)
 - Improvement in mental health scores (PHQ-9, GAD-7)
 - Reduction in emergency department visits related to substance use
 - Patient self-reported progress on recovery and social determinants (e.g., housing, employment)

- Referrals and Warm Handoffs
 - Number of successful linkages to housing, job training, mental health services, and public benefits

CAM Outcome Tracking: The YMCA's target will be to serve 48 unique individuals across three CAM cohorts. With the support of [Open Source Wellness](#), the creators of CAM, the YMCA will track five core measures to document outcomes through a templated survey that includes [Exercise as a Vital Sign](#), [Two-item Food Frequency Questionnaire](#), PHQ-9, [Three-item Loneliness Scale](#), and qualitative questions about the CAM experience.

- **Exercise as a Vital Sign** (Coleman et al., 2012). This two-item questionnaire assesses the number of minutes of moderate or vigorous activity engaged in per week. It has been found to have good face, concurrent, and discriminant validity, and is more conservative than population-based surveys, potentially reflecting decreased response bias (Coleman et al., 2012; Kuntz et al., 2021).
- **Two-item Food Frequency Questionnaire** (Wardle, 2000). This two-item questionnaire asks participants how many servings of fruits and vegetables they have eaten in the past week. It has been validated against longer measures of food intake (Cappuccio et al., 2003).
- **Patient Health Questionnaire – 9** (PHQ-9; Kroenke et al., 2001). The PHQ-9 is the most widely used assessment of depression and shows excellent sensitivity and specificity when compared with structured clinical assessments.
- **Three-Item Loneliness Scale** (Hughes et al., 2004). This scale offers a brief assessment of loneliness. It was originally drawn from the UCLA Loneliness Scale, and showed good reliability, as well as convergent and divergent validity (Hughes et al., 2004).
- **Qualitative questions** with open response about CAM experience.

Patient-Centered Outcome Tracking: CHNWF employs a person-centered care planning model, ensuring that program success is defined not only by clinical benchmarks but also by each patient's self-identified recovery goals. Patients complete regular goal setting and progress reviews, supported by peer specialists and clinical staff, to track:

- Progress toward housing stability
- Employment or job readiness
- Reunification with family or support systems
- Reduction in substance use or maintenance of abstinence
- Access to mainstream benefits (SNAP, Medicaid, SSI, etc.)

Use of Validated Tools and Health IT Systems: All outcomes are tracked using CHNWF's integrated electronic health record (EHR) system, which captures both clinical data and social determinants of health (via tools such as PRAPARE, BAM, PHQ-9, and GAD-7). These tools provide real-time, standardized metrics for behavioral health symptom reduction, SUD treatment efficacy, barriers to care, and recovery environment and supports. This data is securely stored, aggregated, and reported internally

for program management and externally to funders and regulatory bodies, including HRSA, Medicaid, and local government partners.

Client and Community Feedback: CHNWF believes that the most successful programs are those informed by the people they serve. As such, the agency regularly gathers patient satisfaction surveys after key milestones in care, focus groups with persons with lived experience, and direct input from community members and former clients who serve on advisory panels or the Board of Directors. Feedback loops ensure that services remain culturally relevant, trauma-informed, and responsive to evolving community needs.

Conclusion: CHNWF's rigorous evaluation process ensures that every program, including the proposed expansion of CORE through CAM, is grounded in evidence, aligned with community needs, and continuously improving. By combining clinical data, patient feedback, and systems-level insights, CHNWF not only measures program success. It builds it, sustains it, and scales it to create lasting change in Escambia County. In the 10 years that Open Source Wellness has developed and delivered CAM, the founders have meticulously [documented outcomes](#) using internal research and research completed through external partnerships with USCF and Stanford University. The OSW team is partnering with the YMCA in this program expansion to track and document deliverables.

9. Describe how the agency will continue to provide quality services in the community in the case of reduced or loss of funding.

The YMCA has a proven track record of sustainability, as evidenced by the programs and services it has provided in the local community for nearly 150 years. By evolving to meet the ever-changing needs of individuals, families, and youth, the organization has continued to develop both earned and contributed revenue streams to sustain operations. The resulting strong mix of revenue streams includes membership (60%), program fees (25%) and contributions and grants (15%). With a keen eye toward fiscal responsibility, the local YMCA has earned a spot in the top 10% of Ys nationally, based on leading financial indicators. This effective financial management guarantees the stability and long-term viability of the agency.

CHNWF has operated in Escambia County for over two decades and has consistently demonstrated the ability to maintain services during periods of economic downturn or shifting public health priorities. The CORE program, for example, originated as a local EMS partnership and has since evolved into a robust, multi-site model supported by a combination of insurance, county, and federal funds. Even during the COVID-19 pandemic and opioid crisis surges, CHNWF maintained continuity of care for SUD patients through telehealth expansion, mobile outreach, and rapid adjustment of service models—demonstrating its flexibility and long-term viability.

Commitment to Service Mission and Advocacy: Both the YMCA and CHNWF are deeply committed to protecting their most vulnerable patients, members, and families from service disruption. In the event of funding reductions, the organizations will prioritize maintaining core behavioral health and recovery services through strategies including:

- Reallocation of internal resources
- Temporary scale-down of non-essential programming without impacting critical patient care
- Aggressive pursuit of bridge funding from public and private sources

- Policy advocacy at the local and state level to restore or replace lost funding streams

Diverse and Sustainable Funding Model: In this partnership, the YMCA will work with CHNWF to engage a sustainability plan for the CAM program. Strategies include insurance reimbursement through Medicaid, Medicare, and private insurance for eligible services, including Medication-Assisted Treatment (MAT), behavioral health, and peer support services. Offering group medical visits through CAM can provide additional revenue to cover program costs. Philanthropic support through organizations such as the Florida Association of Community Health Centers (FACHC) and the Northwest Florida Health Network are additional avenues of support in addition to government funding.

Strategic Partnerships for Continuity of Care: CHNWF's strong partnerships with organizations such as LifeView Group, local re-entry programs, shelters, and food banks ensure that patients continue to receive holistic care even if certain services are scaled down. These partnerships enable referral continuity and resource sharing. The proposed CAM expansion in partnership with the YMCA is designed to be self-sustaining after year one, using a combination of insurance billing and YMCA community health resources to continue programming.

Conclusion: Both the YMCA's and CHNWF's sustainability plans are rooted in financial diversification, operational efficiency, and strong local partnerships. Even in the event of reduced or lost funding, CHNWF will continue to provide high-quality, accessible services to individuals and families impacted by substance use and behavioral health challenges. The organization's infrastructure, leadership, and mission-driven focus ensure that no patient will be left behind due to financial or systemic constraints. The YMCA likewise commits to the long-term viability of services and a guarantee that no one is turned away.

6. Ability to Complete Activities Outline. The applicant shall provide an outline that documents their ability to complete the funded activities in the allotted timeframe.

Timelines of critical tasks to be accomplished for each proposed activity: The YMCA plans to begin the CAM expansion in March 2026. We are prepared to begin submitting monthly reports on the 15th of the month beginning April 2026 and continuing each month thereafter.

See the attached **Visual Timeline**, which shows the weekly workflow of tasks to support three cohorts of the CAM program, with work beginning the week of 3/2/26. Initially, the focus will be on referrals, onboarding and launch of the first cohort. Midway through the first cohort, work will begin on the second cohort. The same process will be used to launch cohort three.

Monthly spending plans and proposed drawn down schedules: The YMCA proposes a monthly drawdown schedule based on actual expenses recorded each month. We will provide report invoices by the 15th of each month for reimbursement of the previous month's services. Because of the changing level of staff work (as detailed in the Visual Timeline), monthly drawdowns will vary. Reports will detail the amount of reimbursement for each activity supported by the grant and include payroll reports for staff working on this project and receipts for items purchased. Projected monthly drawdown will begin April 10, 2026, and end March 10, 2027.

Reporting schedule for outcomes achieved: The YMCA plans to begin the CAM expansion in March 2026. We are prepared to begin submitting monthly reports on the 15th of the month beginning April 2026 and continuing each month thereafter. These reports will indicate

- the number of patients referred and screened for CAM participation
- the number of participants who begin the CAM program
- the number of participants who attend weekly CAM sessions
- the number of individual interactions participants have with YMCA Health Coaches and YMCA Navigators outside group sessions
- the number of participants who complete the CAM program
- the number of participants who begin YMCA membership
- the number of YMCA visits participants complete during the 12-week membership
- the number of referrals and warm handoffs made to other agencies and services

These reports will maintain a running total month over month as well as itemized monthly numbers, demonstrating that the YMCA is on track to meet the one-year goal of serving 48 participants through CAM.

Reporting metrics related to decreases in number of fatal overdoses and EMS supported ED overdose visits will be reported within 30 days of data being shared on the state dashboard [Substance Use Dashboard: Overdoses | CHARTS](#) due to constraints related to data analysis and deduplication this reporting metric may lag and is wholly dependent on the state uploading reported data to the aforementioned dashboard.

7. Budget Narrative The applicant shall provide a budget narrative to describe the overall project budget and sources of match funds expected for the period of the grant. The budget narrative must include the following criteria:

Identify sources of leveraged funds which are currently committed to the organization for this project (commitment letters MUST be attached).

Florida Blue has awarded the YMCA a grant to cover the cost of initial staff training required to offer the CAM program. This capacity-building grant is funding the cost of Health Coach Training and CAM Facilitation needed to fully train the four YMCA staff who will lead key aspects of the program. Qualified staff are the backbone of the CAM program, making this support a vital need to ensure program quality and guarantee the ability to help participants reach their goals. See attached letter.

The YMCA is absorbing 50% of the membership cost for each program participant's 12-week YMCA membership following the completion of their CAM program cohort. The YMCA secures outside philanthropic support that allows it to offer need-based financial assistance for program participation.

Description and justification of the proposed Personnel Costs, including Fringe Benefits.

Health Coaches – part-time staff at \$35/hour

One coach will provide 4 hours/week of outreach and referral work for 18 weeks

$= 4 \times 35 \times 18 = \$2,520$

Two coaches will provide 4.5 hours/week of program sessions for 36 weeks

$= 2 \times 4.5 \times 35 \times 36 = \$11,340$

Movement Lead – part-time staff at \$30/hour

One lead will provide 1 hour/week of movement for 36 weeks

$= 1 \times 30 \times 36 = \$1,080$

Program Coordinator – part-time staff at \$25/hour

Coordinator will oversee program workflow for 5 hours/week for 58 weeks

$= 5 \times 25 \times 58 = \$7,250$

YMCA Navigator – part-time staff at \$22/hour

One navigator will provide 48 navigation sessions for 6 weeks

$= 48 \times 22 \times 6 = \$6,336$

Total staffing expenses = \$28,526

Payroll taxes @ 9.5% = \$2,709

Description and justification of the proposed Other Program Operation Costs.

Graduation gift - \$15/participant x 48 = \$720

Health coaches and navigators uniform shirts – 6 people x 2 each x \$30 = \$360

50% of 12-week YMCA membership of \$46.50/month for 3 months
= $23.25 \times 3 \times 48 = \$3,348$

Second round of coach training to scale in year 2, doubling capacity –
Training registration for 2 coaches @ \$5,000 each = \$10,000
2 coaches training time for initial training = 96 hours x \$18.50/hr x 2 = \$3,700
2 coaches facilitation training = 25 hours x \$28/hr x 2 = \$1,400
Total cost second round of training for scaling = \$15,100

Miscellaneous expense for unforeseen minor expenses related to new program startup
= \$1,500

Description and justification of the proposed Administrative Costs.

We are requesting the allowable 10% admin expense for this program expansion, which totals \$5,226. This will cover the leadership and oversight provided by the Wellness Director, the accounting and finance responsibilities from the CFO and Staff Accountant, and work from the development team to provide additional support as needed.

Clearly identify the timeframes and methods for obligating grant funds, and how the agency plans to ensure funds are spent before the deadline.

The YMCA proposes a monthly drawdown schedule based on actual expenses recorded each month. Because of the changing level of staff work (as detailed in the Visual Timeline), monthly drawdowns will vary. Reports will detail the amount of reimbursement for each activity supported by the grant and include payroll reports for staff working on this project and receipts for items purchased. Projected monthly drawdown will begin April 10, 2026, and end March 10, 2027. With a detailed weekly plan in place, the YMCA is confident in our ability to ensure funds are spent before the deadline. In addition, the YMCA is prepared to absorb any marginal programmatic costs exceeding the requested funding amount to complete the project.

If the applicant plans to provide additional services, other than those eligible under the funding in this application, clearly denote the type of other services or programs and the funding sources.

All YMCA services and programs fall under our three pillars of Youth Development, Healthy Living, and Social Responsibility.

Youth Development

<i>Program</i>	<i># of locations</i>	<i>Funding Source</i>
Afterschool and before-school childcare	11	Program fees + contributions to cover financial assistance
Summer Day Camp	2	Program fees + contributions to cover financial assistance
Swim Lessons	3	Program fees + contributions to cover financial assistance
Youth Sports	1	Program fees + contributions to cover financial assistance
Teen Leadership	1	Program fees + contributions to cover financial assistance
YMCA Reads	7	Primarily funded by Escambia Children's Trust grant, with smaller supporting grants from other foundations and individuals

Healthy Living

<i>Program</i>	<i># of locations</i>	<i>Funding Source</i>
Membership	4	Membership dues + contributions to cover financial assistance
Personal Training	3	Program fees + contributions to cover financial assistance
Parkinson's Program	1	Membership dues + contributions and private grants
Corporate Cup Games	1	Sponsorships + entry fees
Community Education	Varies	General operating funds

Social Responsibility

<i>Program</i>	<i># of locations</i>	<i>Funding Source</i>
Y Assistance (membership & program fees)	4	Contributions
Little Pumpkins Jamboree (kids with special needs)	1	Contributions
Faith-based services	3	General operating funds
Facility use by other nonprofits	3	General operating funds

A copy of the applicant's overall budget, including other services or programs and funding sources, general management and oversight budget, and overhead/indirect rates charged to grant sources must be attached following the Budget Narrative.

A copy of our current association budget is attached. The chart above details programs and services offered and funding sources for each. We are in line with best practices on indirect rates for all grants, per individual grant guidelines. For our ECT grant that funds the Y Reads Program (our most significant public funding grant), our indirect rate is 11%.

Budgets are prepared at the branch and department level by staff directly accountable for those areas, in line with general guidance from the CEO and CFO. The CEO and CFO finalize a proposed budget, which is reviewed in detail by the Board Finance Committee. The Finance Committee recommends a budget to the full Board of Directors, who vote approval.

General management and oversight of our budget is provided through multiple layers of accountability. The director responsible for an expense scans invoices into our accounting software codes expenses to the appropriate GL code. The CEO has final approval. After invoices are approved and payments are processed, the CFO posts invoices to the general ledger. Checks up to \$10,000 need one signature: the CEO signs. When two are needed, the Board Chair or Treasurer also signs. For purchases greater than \$5,000, directors must obtain at least three quotes, and the CEO must approve the expense prior to the purchase.

Due to our organization size and well-managed financial position, the YMCA can leverage resources from other earned and contributed revenue sources to support the general operation of the CAM program.

Budget Template

Notice of Funding Availability

Complete ONLY BLUE fields. Do not edit grey fields.

Year 1 (Dates will be based on award date)		
Eligible Costs	Quantity AND Description (max 400 characters)	Annual Assistance Requested
Case Management		
Peer Support Staff	Health coaches: 1 x 4hrs x 18 weeks x \$35/hr (referrals) \$2,520.00 Health coaches: 2 x 4.5hrs x 36 weeks x \$35/hr (program) \$11,340.00 Movement leader: 1 x 1 hr x 36 weeks x \$30/hr \$1,080.00 Program coordination: 1 x 5 hrs x 58 weeks x \$25/hr \$7,250.00 YMCA navigator: 1 x 48 sessions x 6 weeks x \$22/hr \$6,336.00 Payroll taxes and related @ 9.5% of staff costs \$2,709.97	
Nursing Staff		
Peer Specialist Certifications	Training 2 staff to scale program (\$5000 health coach training; \$1850 in time; \$700 CAM facilitation training)	\$15,100.00
Mobile Service Delivery Vehicles and Associated Costs (i.e. mileage, maintenance, etc.)		
Computers, Phones, and other equipment for program staff		
Program Related Supplies (i.e. harm reduction materials, PPE, medications)	12-week YMCA membership for 48 participants – \$46.50/mo x 3 mos x 48 x 50% (YMCA to cover 50% as in-kind support)	\$3,348.00
Marketing and Educational Materials		
Other Expenses	Graduation gift @ \$15 x 48 \$720.00 Staff uniforms \$30 x 12 \$360.00	
Other Expenses	Miscellaneous (new program – any unanticipated small costs)	\$1,500.00
Other Expenses		
Subtotal Requested		\$ -
Admin Requested (MAX 10%) (i.e. accounting costs, contract management costs, facility costs)		\$5,226.40
Total Amount Requested		\$ -

9. Project Outcomes

Applicants must provide anticipated outcomes for each of the following performance measures.

Performance Measure	Baseline Data (must include source)	Desired Outcome	Describe the project component(s) that will be used, and how the outcome will be achieved and monitored.
1. Reduced number of fatal overdoses.	https://www.flhealthcharts.gov/ChartsDashboards/rdPage.aspx?rdReport=SubstanceUse.Overdose Reporting metrics related to decreases in number of fatal overdoses reported within 30 days of data being shared on the state dashboard Substance Use Dashboard: Overdoses CHARTS due to constraints related to data analysis and deduplication this reporting metric may lag and is wholly dependent on the state uploading reported data to the aforementioned dashboard.	The proposed project's desired outcome is to demonstrate a 5% drop in overdose deaths.	Given the partnership between YMCA and CHNWF, established reporting workflows will be leveraged. Currently CHNWF reports outcome data to NWF Health Network, Florida DCF, and HRSA. Data will continue to be reported in this manner that will demonstrate outcomes. A demonstrated track record of positive outcomes is evident in the following article that highlights the effectiveness of CORE https://www.wuwf.org/local-news/2025-08-13/recovery-program-marks-68-drop-in-overdose-deaths-in-escambia-county
2. Reduced number of EMS overdose responses.	https://www.flhealthcharts.gov/ChartsDashboards/rdPage.aspx?rdReport=SubstanceUse.Overdose Reporting metrics related to decreases in number of EMS responses is reported within 30 days of data being shared on the state dashboard Substance Use Dashboard: Overdoses CHARTS due to constraints related to data analysis and deduplication this reporting metric may lag and is wholly dependent on the state uploading reported data to the aforementioned dashboard.	The proposed project's desired outcome is to demonstrate a 5% drop in EMS overdose responses.	Given the partnership between YMCA and CHNWF, established reporting workflows will be leveraged. Currently CHNWF reports outcome data to NWF Health Network, Florida DCF, and HRSA. Data will continue to be reported in this manner that will demonstrate outcomes. A demonstrated track record of positive outcomes is evident in the following article that highlights the effectiveness of CORE https://www.wuwf.org/local-news/2025-08-13/recovery-program-marks-68-drop-in-overdose-deaths-in-escambia-county
3. Increase in substance use disorder treatment to reduce opioid overdoses.	https://www.flhealthcharts.gov/ChartsDashboards/rdPage.aspx?rdReport=SubstanceUse.Overdose Reporting metrics related to increase to substance use treatment is reported within 30 days of data being shared on the state dashboard Substance Use Dashboard: Overdoses CHARTS due to constraints related to data analysis and deduplication this reporting metric may lag and is wholly dependent on the state uploading reported data to the aforementioned dashboard. Baseline data reported is the number of times Naloxone is administered. This metric directly correlates to treatment in that a decrease in amount of Naloxone administered indicates and increase in care access and decrees in problematic opioid use. This metric is further bolstered by the annual UDS Report submitted by CHNWF to HRSA and demonstrates an increase in persons receiving services for SUD. https://data.hrsa.gov/topics/healthcenters/uds/overview?type=AWARDEE&state=FL	The proposed project's desired outcome is to demonstrate a 5% increase in persons receiving treatment for substance use within the FOHC setting as reported in the annual UDS report.	Given the partnership between YMCA and CHNWF, established reporting workflows will be leveraged. Currently CHNWF reports outcome data to NWF Health Network, Florida DCF, and HRSA. Data will continue to be reported in this manner that will demonstrate outcomes. https://data.hrsa.gov/topics/healthcenters/uds/overview?type=AWARDEE&state=FL

4. Increase in access to substance use disorder treatment programs.	Reporting metrics related to increase to substance use treatment/ prevention is reported within 30 days of data being shared on the state dashboard Substance Use Dashboard: Overdoses CHARTS due to constraints related to data analysis and deduplication this reporting metric may lag and is wholly dependent on the state uploading reported data to the aforementioned dashboard. This metric is further bolstered by the annual UDS Report submitted by CHNWF to HRSA and demonstrates an increase in persons receiving services for SUD. https://data.hrsa.gov/topics/healthcenters/uds/overview?type=AWARDEE&state=FL	The proposed project's desired outcome is to demonstrate a 5% increase in persons receiving treatment for substance use within the FQHC setting as reported in the annual UDS report.	Given the partnership between YMCA and CHNWF established reporting workflows will be leveraged. Currently CHNWF reports outcome data to NWF Health Network, Florida DCF, and HRSA. Data will continue to be reported in this manner that will demonstrate outcomes. https://data.hrsa.gov/topics/healthcenters/uds/overview?type=AWARDEE&state=FL
5. Increase access to substance use prevention programs.	Reporting metrics related to increase to substance use treatment/ prevention is reported within 30 days of data being shared on the state dashboard Substance Use Dashboard: Overdoses CHARTS due to constraints related to data analysis and deduplication this reporting metric may lag and is wholly dependent on the state uploading reported data to the aforementioned dashboard. This metric is further bolstered by the annual UDS Report submitted by CHNWF to HRSA and demonstrates an increase in persons receiving services for SUD. https://data.hrsa.gov/topics/healthcenters/uds/overview?type=AWARDEE&state=FL	The proposed project's desired outcome is to demonstrate a 5% increase in persons receiving treatment/ prevention for substance use within the FQHC setting as reported in the annual UDS report.	Given the partnership between YMCA and CHNWF established reporting workflows will be leveraged. Currently CHNWF reports outcome data to NWF Health Network, Florida DCF, and HRSA. Data will continue to be reported in this manner that will demonstrate outcomes. https://data.hrsa.gov/topics/healthcenters/uds/overview?type=AWARDEE&state=FL
6. Increase in substance use disorder training, treatment, and prevention in the Criminal Justice Departments.	Reporting metrics related to increase in substance use disorder training, treatment, and prevention in the Criminal Justice is reported within 30 days of data being shared on the state dashboard Substance Use Dashboard: Overdoses CHARTS due to constraints related to data analysis and deduplication this reporting metric may lag and is wholly dependent on the state uploading reported data to the aforementioned dashboard. This indicator is based on number of drug related arrests.	The desired outcome of the project is to demonstrate a 5% drop in drug related arrests.	Given the partnership between YMCA and CHNWF established reporting workflows will be leveraged. Currently CHNWF reports outcome data to NWF Health Network, Florida DCF, and HRSA. Data will be continued to be reported in this manner that will demonstrate outcomes. Substance Use Dashboard: Overdoses CHARTS
7. OTHER: _____			

If awarded, applicants will be required to submit detailed reports include de-identified and de-duplicated demographic, service, health, and outcome data.

Jackson Street Main Site
2315 West Jackson Street
Pensacola, FL 32505
T 850.436.4630 F 850.436.2095



Sept. 9, 2025

Andrea Rosenbaum
Director of Advancement
YMCA of Northwest Florida
165 E. Intendencia St.
Pensacola, Florida 32502

Dear Ms. Rosenbaum:

With great consideration, I strongly offer my support of the YMCA of Pensacola's application to expand CORE to include the Community As Medicine voluntary program. The expansion aligns with Escambia County's Opioid Abatement by targeting critical areas outlined in the overall strategy.

Each component of the proposal is designed to address opioid use and its consequences comprehensively, while also integrating seamlessly with the community's broader systems of care. If the grant is awarded, Community Health Northwest Florida will enter into a Memorandum of Understanding with the YMCA to refer patients from its CORE program to Community As Medicine as part of CORE's treatment plan.

The YMCA and Community Health Northwest Florida have developed a viable and effective partnership over the years to provide health and wellness services, fulfilling both organization's vision and mission that everyone, regardless of circumstances, deserve a safe, healthy life.

The two organizations worked side-by-side, sharing resources, staff and information to address critical community needs for people to improve their health and build a sense of community, while ensuring that our most vulnerable receive the necessary care and support they need.

The CORE Program is an important asset to address the growing Opioid Use Disorder epidemic in Escambia County. Expanding the CORE program to make Community As Medicine available to the community to assist those experiencing substance use disorders will better serve patients and improve health outcomes.

It is at the heart of our collective mission to reach, respond and restore individuals and families in need, and Community Health Northwest Florida endorses this effort to expand the CORE program to include Community As Medicine.

Sincerely,


Chandra Smiley, CEO
Community Health Northwest Florida



Mr. Karlis Burton
Chair, Board of Directors
YMCA of Northwest Florida
165 E. Intendencia St.
Pensacola, FL 32502

September 8, 2025

Dear Mr. Burton:

I am writing on behalf of Open Source Wellness (OSW) to express our whole-hearted support of the YMCA of Northwest Florida's (YMCA's) proposal for the Escambia County Opioid Abatement funding opportunity. We are excited that the YMCA will incorporate our [Community As Medicine®](#) (CAM) program in its project to expand the CORE program offered by Escambia Community Clinics DBA Community Health Northwest Florida (CHNWF). This project aligns well with OSW's mission to create Community as Medicine by partnering with communities and healthcare organizations to deliver joyful, trauma-informed, and culturally-relevant health coaching programs that promote health, wellbeing, and human connection. It supports our vision to create a world in which everyone experiences abundant health, wellbeing, and human connection, especially those who have been historically excluded and marginalized. CAM's positive impact on mental, physical, and social health and wellbeing is documented in the [findings of numerous studies](#).

As Co-founder and Executive Director of OSW, a 501(c)(3) nonprofit, I can attest to the ability of our evidence-based CAM program, as delivered by the YMCA, to achieve the objectives and outcomes outlined in the YMCA's proposal including to improve the physical, mental, and social health and wellbeing of the CORE program's participants. CAM is distinguished by its trauma-informed, experiential, transdiagnostic, and culturally-relevant approach to group health coaching. Since 2016, we have implemented CAM in Alameda County, CA where we partner with Federally Qualified Health Centers to achieve the outcomes described above. While CAM is not explicitly focused on persons experiencing or recovering from substance use disorders, we serve populations with similar socio-economic characteristics as those served by the CORE program.

The YMCA was selected through a competitive process to join our [CAM Learning Collaborative](#), an effort to spread and scale CAM across the U.S. in partnership with mission-aligned community-based organizations and their clinical partners. The YMCA's staff and the health coaches who will lead the CAM sessions for CORE participants are being trained in designing and implementing the CAM model. OSW will be available to support the YMCA through the training, planning, implementation, and evaluation phases of the proposed project. We believe this project will serve as a model for other organizations serving similar populations.

In sum, we are thrilled to partner with the YMCA on this vitally important project that will certainly improve the health and quality of life of those served, their loved ones, and the community as a whole. If you have any questions, please feel free to contact me at liz@opensourcewellness.org.

Sincerely,

Dr. Elizabeth Markle
Co-Founder & Executive Director, Open Source Wellness



area housing commission

serving the pensacola-escambia community
post office box 18370 • pensacola, florida 32523-8370
telephone 850-438-8561
fax 850-438-1743
TDD 850-438-8563
Florida Relay 711



To Whom It May Concern:

I am writing this letter in support of Community Health Northwest Florida and its expansion of CORE to include the Community As Medicine voluntary program.

The expansion proposal aligns with Escambia County's Opioid Abatement by targeting critical areas outlined in the strategy.

Each component of the proposal is designed to address opioid use and its consequences comprehensively, while also integrating seamlessly with the community's broader systems of care.

The Area Housing Commission has partnered with Community Health in a number of ways over the past few years. Together, we provided health screenings, health physicals, and immunization for children and flu shots for seniors in collaboration to help improve the overall health of citizens in our community.

Many of our adults and seniors regularly use the various health clinics throughout Escambia County for primary healthcare needs. Area Housing Commission also works closely with CORE to find and provide affordable housing for people in transition after treatment.

The two organizations worked side-by-side, sharing resources, staff and information to ensure that our residents' health care needs are being met.

Community Health Northwest Florida now has grown from a small outpatient primary care clinic to nearly 20 multi-service locations and four full-service pharmacies, providing access to affordable, comprehensive healthcare to more than 53,000 people throughout Escambia and Santa Rosa counties. Anyone can take advantage of Community Health's quality services, whether they have insurance or not.

Over its 33-year history of service to our community and designation as a FQHC in 2007, Community Health Northwest Florida has demonstrated a compassionate commitment to providing access to primary health care for the uninsured, underinsured, and medically needy residents of the area.

The health center's efforts to expand access to services by adding additional primary care sites and services has been instrumental in helping meet the health care needs of our most vulnerable citizens in Escambia County.

It is at the heart of our collective mission to reach, respond and restore individuals and families in need, and the Area Housing Commission wholeheartedly supports this effort to expand the CORE program to include Community As Medicine.

Sincerely,

A handwritten signature in cursive script, appearing to read "Shirley Henderson", written in dark ink.

Shirley Henderson, MHP
Deputy Executive Director
Area Housing Commission
shenderson@areahousing.org
850-438-8561, ext. 1105



Lloyd Reshard
Board Chair

Marcus L. McBride, PhD
Chief Executive Officer

September 10, 2025

Chandra Smiley, MSW, Chief Executive Officer
Community Health Northwest Florida
2315 W. Jackson St.
Pensacola, FL 32505

Dear Ms. Smiley:

I am pleased to offer CareerSource Escarosa's support for Community Health Northwest Florida's application to expand the CORE program to include the *Community As Medicine* initiative.

This expansion aligns with Escambia County's Opioid Abatement strategy by addressing substance use comprehensively and integrating with existing systems of care.

CareerSource Escarosa and Community Health have developed a strong partnership focused on workforce development. Together, we've provided job training and placement opportunities, helping individuals secure employment within Community Health.

We are also proud to have added Community Health to our Crosswalk Agency Referral System, allowing for fast, two-way referrals. We can quickly connect clients to health services that support employability, while patients may be referred to us for workforce support.

Community Health has consistently worked to expand access to affordable care for vulnerable populations. Your leadership in addressing the opioid crisis through the CORE program—and now *Community As Medicine*—will further improve outcomes for individuals and families in our community.

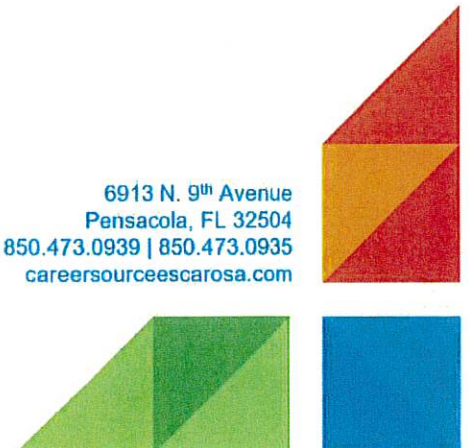
We endorse this expansion and the continued collaboration it fosters.

Sincerely,

Tarae Donaldson

Tarae Donaldson, MPA
Director of Career Services & One Stop Operations

6913 N. 9th Avenue
Pensacola, FL 32504
p: 850.473.0939 | 850.473.0935
careersourceescarosa.com



YMCA of Northwest Florida
2025 Operating Budget
01/01/2025-12/31/2025

	Total NWFL, PCOLA & FDN
Contributions	210,000
Special Events	28,360
United Way	-
Fees & Grants	114,730
Membership Dues	5,208,324
Program Service Fees	1,873,621
Vending, Locker and Rental Income	42,878
Metro Support	766,537
Management Fee	8,600
Funds Transfer Income	158,500
Total Revenue	8,411,550
Salaries and Wages	3,020,032
Employee Benefits	320,744
Payroll Taxes	271,949
Contract Services	447,600
Supplies	284,687
Telephone	21,870
Postage & Parcel Post	2,600
Occupancy	950,495
Equipment Costs	50,686
Advertising	5,734
Travel & EE Expenses	96,602
Conf & Training	50,705
Membership Dues	98,399
World Service Support	2,500
Financing Costs	164,112
Other Insurance	129,859
Metro Support	766,537
Funds Transfer Expense	158,500
Indirect Costs	4,177
Total Expenses	6,847,788
Depreciation Reserve	727,409
Change in Net Assets After Depr	836,354

2025 FLORIDA NOT FOR PROFIT CORPORATION ANNUAL REPORT

DOCUMENT# 729283

Entity Name: YOUNG MEN'S CHRISTIAN ASSOCIATION OF NORTHWEST
FLORIDA, INC.**Current Principal Place of Business:**165 E. INTENDENCIA STREET
PENSACOLA, FL 32502**Current Mailing Address:**P.O. BOX 13170
PENSACOLA, FL 32591 US**FEI Number:** 59-0624465**Certificate of Status Desired:** No**Name and Address of Current Registered Agent:**BODENHAUSEN, MICHAEL CEO
165 E. INTENDENCIA STREET
PENSACOLA, FL 32502 US*The above named entity submits this statement for the purpose of changing its registered office or registered agent, or both, in the State of Florida.***SIGNATURE:**

Electronic Signature of Registered Agent

Date

Officer/Director Detail :

Title CEO
Name BODENHAUSEN, MICHAEL
Address 165 E. INTENDENCIA STREET
City-State-Zip: PENSACOLA FL 32502

Title TREASURER
Name HILL, ALLISON
Address 165 E INTENDENCIA ST
City-State-Zip: PENSACOLA FL 32502

Title DIRECTOR
Name BERGOSH, SALLY
Address 165 E. INTENDENCIA STREET
City-State-Zip: PENSACOLA FL 32502

Title VC
Name CARSON, ED
Address 165 E. INTENDENCIA STREET
City-State-Zip: PENSACOLA FL 32502

Title DIRECTOR
Name DUBOSE, JODI
Address 165 E. INTENDENCIA STREET
City-State-Zip: PENSACOLA FL 32502

Title CHAIRMAN
Name BURTON, KARLIS
Address 165 E INTENDENCIA ST
City-State-Zip: PENSACOLA FL 32502

Title DIRECTOR
Name BRANCH, RUSTY
Address 165 E. INTENDENCIA STREET
City-State-Zip: PENSACOLA FL 32502

Title DIRECTOR
Name DEMPS, WILLIE
Address 165 E. INTENDENCIA STREET
City-State-Zip: PENSACOLA FL 32502

Continues on page 2

I hereby certify that the information indicated on this report or supplemental report is true and accurate and that my electronic signature shall have the same legal effect as if made under oath; that I am an officer or director of the corporation or the receiver or trustee empowered to execute this report as required by Chapter 617, Florida Statutes; and that my name appears above, or on an attachment with all other like empowered.

SIGNATURE: MICHAEL BODENHAUSEN

CEO

02/14/2025

Electronic Signature of Signing Officer/Director Detail

Date

Officer/Director Detail Continued :

Title DIRECTOR
Name ASMAR, MARY
Address 165 E. INTENDENCIA STREET
City-State-Zip: PENSACOLA FL 32502

Title DIRECTOR
Name MCCORVEY, JOHN
Address 165 E. INTENDENCIA STREET
City-State-Zip: PENSACOLA FL 32502

Title SECRETARY
Name MOORE, FRENCY
Address 165 E. INTENDENCIA STREET
City-State-Zip: PENSACOLA FL 32502

Title DIRECTOR
Name OWENS, TOM
Address 165 E. INTENDENCIA STREET
City-State-Zip: PENSACOLA FL 32502

Title DIRECTOR
Name WILLIAMS, DAVID
Address 165 E. INTENDENCIA STREET
City-State-Zip: PENSACOLA FL 32502

Title DIRECTOR
Name WONDERS, ED
Address 165 E. INTENDENCIA STREET
City-State-Zip: PENSACOLA FL 32502

Title DIRECTOR
Name KAGAN, JON
Address 165 E. INTENDENCIA STREET
City-State-Zip: PENSACOLA FL 32502

Title DIRECTOR
Name MEHTA, MARY DR.
Address 165 E. INTENDENCIA STREET
City-State-Zip: PENSACOLA FL 32502

Title DIRECTOR
Name NICHOLSON, JASON
Address 165 E. INTENDENCIA STREET
City-State-Zip: PENSACOLA FL 32502

Title DIRECTOR
Name PARTINGTON, BRUCE
Address 165 E. INTENDENCIA STREET
City-State-Zip: PENSACOLA FL 32502

Title DIRECTOR
Name POWELL, STEPHANIE
Address 165 E. INTENDENCIA STREET
City-State-Zip: PENSACOLA FL 32502

Title DIRECTOR
Name VAN SICKLE, RUSSELL
Address 165 E INTENDENCIA ST
City-State-Zip: PENSACOLA FL 32502



Department of the Treasury
Internal Revenue Service

OGDEN UT 84201-0046

In reply refer to: 0424675033
June 26, 2019 LTR 252C 0
59-0624465 000000 00

00010501
BODC: TE

YOUNG MENS CHRISTIAN ASSOCIATION OF
NORTHWEST FLORIDA INC
PO BOX 13170
PENSACOLA FL 32591-3170

019480

Taxpayer Identification Number: 59-0624465

Dear Taxpayer:

Thank you for your Form 990.

We have changed the name on your account as requested. The number shown above is valid for use on all tax documents.

If you need forms, schedules, or publications, you may get them by visiting the IRS website at www.irs.gov or by calling toll-free at 1-800-TAX-FORM (1-800-829-3676).

If you have any questions, please call us toll free at 1-877-829-5500.

If you prefer, you may write to us at the address shown at the top of the first page of this letter.

Whenever you write, please include this letter and, in the spaces below, give us your telephone number with the hours we can reach you. Also, you may want to keep a copy of this letter for your records.

Telephone Number () _____ Hours _____

Sincerely yours,

Joe I. Jacquez
Entity Department Manager

Enclosure(s):
Copy of this letter

**Request for Taxpayer
Identification Number and Certification**

Go to www.irs.gov/FormW9 for instructions and the latest information.

Give form to the
requester. Do not
send to the IRS.

Before you begin. For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

Print or type.
See Specific Instructions on page 3.

1 Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.) Young Men's Christian Association of Northwest Florida, Inc.	
2 Business name/disregarded entity name, if different from above	
3a Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only one of the following seven boxes. <input type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C corporation <input type="checkbox"/> S corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner. <input checked="" type="checkbox"/> Other (see instructions) 501(c)(3)	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) 1 Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any) (Applies to accounts maintained outside the United States.)
3b If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions. <input type="checkbox"/>	
5 Address (number, street, and apt. or suite no.). See instructions. PO Box 13170	
6 City, state, and ZIP code Pensacola, FL 32591	
7 List account number(s) here (optional)	

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. See also *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number	
<div></div>	<div></div>
or	
Employer identification number	
<div>5</div>	<div>9</div>
<div>-</div>	<div>0</div>
<div>6</div>	<div>2</div>
<div>4</div>	<div>4</div>
<div>6</div>	<div>5</div>

Part II Certification

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
- I am not subject to backup withholding because (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
- I am a U.S. citizen or other U.S. person (defined below); and
- The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and, generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here	Signature of U.S. person Michelle Shelby, CFO	Date 2/14/2025
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General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9

What's New

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they

YMCA of Northwest Florida
Community as Medicine
Visual Timeline of Activities

Dates	Week	Task/Phase	Assigned To
3/2/2026	-6	Referrals Start	
3/9/2026	-5	Referral Follow-up	
3/16/2026	-4	Referral Follow-up	
3/23/2026	-3	Referral Follow-up	
3/30/2026	-2	Referral Follow-up	
4/6/2026	-2	Onboarding/Enrollment	
4/13/2026	-1	Onboarding/Enrollment	
4/20/2026	1	Session 1	
4/27/2026	2	Session 2	
5/4/2026	3	Session 3	
5/11/2026	4	Session 4	
5/18/2026	5	Session 5	
5/25/2026	6	Midpoint Check-in	
6/1/2026	6	Session 6	
6/8/2026	7	Session 7	
6/15/2026	8	Session 8	
6/22/2026	9	Session 9	
6/29/2026	10	Session 10	
7/6/2026	11	Session 11	
7/13/2026	12	Session 12	
7/20/2026	13	Offboarding/YMCA Integration	
7/27/2026	14	Offboarding/YMCA Integration	
8/3/2026	15	Offboarding/YMCA Integration	
8/10/2027	16	YMCA Membership	
8/17/2026	17	YMCA Membership	
8/24/2026	18	YMCA Membership	
8/31/2026	19	YMCA Membership	
9/7/2026	20	YMCA Membership	
9/14/2026	21	YMCA Membership	
9/21/2026	22	YMCA Membership	
9/28/2026	23	YMCA Membership	
10/5/2026	24	YMCA Membership	

Dates	Week	Task/Phase	Assigned To
6/1/2026	-6	Referrals Start	
6/8/2026	-5	Referral Follow-up	
6/15/2026	-4	Referral Follow-up	
6/22/2026	-3	Referral Follow-up	
6/29/2026	-2	Referral Follow-up	
7/6/2026	-2	Onboarding/Enrollment	
7/13/2026	-1	Onboarding/Enrollment	
7/20/2026	1	Session 1	
7/27/2026	2	Session 2	
8/3/2026	3	Session 3	
8/10/2027	4	Session 4	
8/17/2026	5	Session 5	
8/24/2026	6	Midpoint Check-in	
8/31/2026	6	Session 6	
9/7/2026	7	Session 7	
9/14/2026	8	Session 8	
9/21/2026	9	Session 9	
9/28/2026	10	Session 10	
10/5/2026	11	Session 11	
10/12/2026	12	Session 12	
10/19/2026	13	Offboarding/YMCA Integration	
10/26/2026	14	Offboarding/YMCA Integration	
11/2/2026	15	Offboarding/YMCA Integration	
11/9/2026	16	YMCA Membership	
11/16/2026	17	YMCA Membership	
11/23/2026	18	YMCA Membership	
11/30/2026	19	YMCA Membership	
12/7/2026	20	YMCA Membership	
12/14/2026	21	YMCA Membership	
12/21/2026	22	YMCA Membership	
12/28/2026	23	YMCA Membership	
1/4/2027	24	YMCA Membership	

Dates	Week	Task/Phase	Assigned To
8/31/2026	-6	Referrals Start	
9/7/2026	-5	Referral Follow-up	
9/14/2026	-4	Referral Follow-up	
9/21/2026	-3	Referral Follow-up	
9/28/2026	-2	Referral Follow-up	
10/5/2026	-2	Onboarding/Enrollment	
10/12/2026	-1	Onboarding/Enrollment	
10/19/2026	1	Session 1	
10/26/2026	2	Session 2	
11/2/2026	3	Session 3	
11/9/2026	4	Session 4	
11/16/2026	5	Session 5	
11/23/2026	6	Midpoint Check-in	
11/30/2026	6	Session 6	
12/7/2026	7	Session 7	
12/14/2026	8	Session 8	
12/21/2026	9	Session 9	
12/28/2026	10	Session 10	
1/4/2027	11	Session 11	
1/11/2027	12	Session 12	
1/18/2027	13	Offboarding/YMCA Integration	

1/25/2027	14	Offboarding/YMCA Integration	
2/1/2027	15	Offboarding/YMCA Integration	
2/8/2027	16	YMCA Membership	
2/15/2027	17	YMCA Membership	
2/22/2027	18	YMCA Membership	
3/1/2027	19	YMCA Membership	
3/8/2027	20	YMCA Membership	
3/15/2027	21	YMCA Membership	
3/22/2027	22	YMCA Membership	
3/29/2027	23	YMCA Membership	
4/5/2027	24	YMCA Membership	

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

Department of the Treasury
Internal Revenue Service

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

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

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

2023

Open to Public
Inspection

A For the 2023 calendar year, or tax year beginning 07/01, 2023, and ending 06/30, 2024	
B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization YOUNG MEN'S CHRISTIAN ASSOCIATION OF NORTHWEST FLORIDA, INC. Doing business as Number and street (or P.O. box if mail is not delivered to street address) Room/suite PO BOX 13170 City or town, state or province, country, and ZIP or foreign postal code PENSACOLA, FL 32591 F Name and address of principal officer: MICHAEL BODENHAUSEN SAME AS C ABOVE
D Employer identification number 59-0624465	
E Telephone number (850) 432-8327	
G Gross receipts \$ 7,999,587	
H(a) Is this a group return for subsidiaries? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subsidiaries included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions. H(c) Group exemption number	
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527	
J Website: WWW.YMCANWFL.ORG	
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other	
L Year of formation: 1970 M State of legal domicile: FL	

Part I Summary

Activities & Governance	1	Briefly describe the organization's mission or most significant activities: TO PUT CHRISTIAN PRINCIPLES INTO PRACTICE THROUGH PROGRAMS THAT BUILD A HEALTHY SPIRIT, MIND AND BODY FOR ALL.		
	2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3	Number of voting members of the governing body (Part VI, line 1a)	3	19
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	19
Revenue	5	Total number of individuals employed in calendar year 2023 (Part V, line 2a)	5	416
	6	Total number of volunteers (estimate if necessary)	6	273
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
	7b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0
Expenses	8	Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9	Program service revenue (Part VIII, line 2g)	1,232,462	1,033,616
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	6,069,883	6,758,284
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	20,473	7
	12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	164,630	207,680
	13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	7,487,448	7,999,587
	14	Benefits paid to or for members (Part IX, column (A), line 4)		4,000
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)		
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	3,278,244	3,840,083
	16b	Total fundraising expenses (Part IX, column (D), line 25)	0	0
Net Assets or Fund Balances	17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	110,426	
	18	Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	4,777,106	2,964,121
	19	Revenue less expenses. Subtract line 18 from line 12	8,055,350	6,808,204
	20	Total assets (Part X, line 16)	(567,902)	1,191,383
Net Assets or Fund Balances	21	Total liabilities (Part X, line 26)	Beginning of Current Year	End of Year
	22	Net assets or fund balances. Subtract line 21 from line 20	7,794,385	7,849,670
			3,665,939	3,618,426
		4,128,446	4,231,244	

Part II Signature Block

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

Sign
Here

Signature of officer

Date

MICHAEL BODENHAUSEN BODENHAUSEN, CEO

Type or print name and title

Paid
Preparer
Use Only

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if
self-employed

PTIN

Firm's name

Firm's EIN

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

Form 990 (2023)

Part III Statement of Program Service AccomplishmentsCheck if Schedule O contains a response or note to any line in this Part III ☒

- 1** Briefly describe the organization's mission:
 TO PUT CHRISTIAN PRINCIPLES INTO PRACTICE THROUGH PROGRAMS THAT BUILD A HEALTHY SPIRIT, MIND AND BODY FOR ALL
- 2** Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No
 If "Yes," describe these new services on Schedule O.
- 3** Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No
 If "Yes," describe these changes on Schedule O.
- 4** Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ 3,421,663 including grants of \$) (Revenue \$ 5,194,654)
 HEALTHY LIVING

WE BELIEVE THAT PERSONAL WELLNESS IS VITAL FOR THE MEN, WOMEN, AND CHILDREN WE SERVE. OUR GOAL IS TO CREATE OPPORTUNITIES FOR OUR MEMBERS TO FEEL HEALTHY, WELCOME, AND CONNECTED AS THEY GROW IN SPIRIT, MIND, AND BODY. THIS YEAR, WE ENDED OUR YEAR WITH NEARLY 18,000 MEN, WOMEN, AND CHILDREN FROM ALL WALKS OF LIFE GATHERING AT THE Y FOR FITNESS AND FELLOWSHIP. WE BELIEVE EVERYONE SHOULD HAVE THE OPPORTUNITY TO PURSUE HEALTH IN SPIRIT, MIND, AND BODY. AS THE LEADER IN HEALTH AND WELLNESS, THE YMCA ENABLES PEOPLE OF ALL AGES, INTERESTS, AND ABILITIES TO ENJOY KEEPING FIT IN A WHOLESOME AND SUPPORTIVE ENVIRONMENT. Y ASSISTANCE IS OFFERED FOR MEMBERSHIPS OF ALL TYPES FOR THOSE IN FINANCIAL NEED. ABOUT 12% OF OUR MEMBERS ENJOYED MEMBERSHIP THROUGH OUR Y ASSISTANCE PROGRAM, WHICH LAST YEAR AWARDED \$192,918 IN FINANCIAL ASSISTANCE WITH MEMBERSHIP TO 2,682 MEMBERS. WE CONTINUE TO OFFER ORIENTATIONS TO ALL MEMBERS AS A VALUE-ADDED (CONTINUED ON SCHEDULE O)

4b (Code:) (Expenses \$ 1,555,301 including grants of \$) (Revenue \$ 1,140,947)
 YOUTH DEVELOPMENT

THE YMCA OF NORTHWEST FLORIDA IS AN ASSOCIATION OF MEN, WOMEN AND CHILDREN OF ALL AGES AND FROM ALL WALKS OF LIFE JOINED TOGETHER BY A SHARED PASSION TO STRENGTHEN THE COMMUNITY FOR EVERYONE. THANKS TO THE GENEROUS SUPPORT OF DONORS, WE WERE ABLE TO MAKE THE Y EXPERIENCE OPEN TO EVERYONE, INCLUDING THOSE WHO WERE IN NEED REGARDLESS OF THEIR FINANCIAL SITUATION. LAST YEAR OUR LOCAL COMMUNITY OUTREACH IN YOUTH PROGRAM DIRECT FINANCIAL ASSISTANCE TOTALED \$105,922, ENSURING THAT EVERYONE HAD AN OPPORTUNITY TO PARTICIPATE.

WE HAVE BEEN THE COMMUNITY'S LEADER IN CHILDCARE FOR MORE THAN 40 YEARS, RESPONDING TO THE CRITICAL NEED FOR QUALITY CHILDCARE THAT SUPPORTS AND STRENGTHENS ALL FAMILIES. WE ARE DEDICATED TO NURTURING THE POTENTIAL OF KIDS IN A SAFE AND FUN-FILLED ENVIRONMENT WHERE KIDS AND YOUNG (CONTINUED ON SCHEDULE O)

4c (Code:) (Expenses \$ 1,244,241 including grants of \$) (Revenue \$ 422,683)
 SOCIAL RESPONSIBILITY

WE BELIEVE THAT THE Y'S RESOURCES BELONG TO THE COMMUNITY, SO WE SHARE OUR FACILITIES WITH INDIVIDUALS AND GROUPS. WE OPEN OUR BUILDINGS TO COMMUNITY GROUPS AND OTHER NONPROFITS WHO NEED A PLACE TO MEET, WORK, AND PLAY. LAST YEAR, WE GAVE AWAY \$112,300 WORTH OF FACILITY USE TO OTHER NONPROFIT ORGANIZATIONS SO THEY COULD PURSUE THEIR MISSIONS. BOTH OUR PULLUM BRANCH AND BEAR LEVIN STUDER BRANCH HOST LOCAL CHURCH CONGREGATIONS THAT HOLD THEIR WEEKLY SERVICES AT OUR Y IN THE ABSENCE OF A BUILDING OF THEIR OWN. WE SUPPORT OTHER AREA NONPROFITS BY OFFERING MEMBERSHIP PACKAGES TO HELP THEM WITH THEIR EVENT FUNDRAISING. WE PROACTIVELY OFFER MEANINGFUL EMPLOYMENT OPPORTUNITIES TO ADULTS WITH DISABILITIES. FINALLY, WE STEP OUTSIDE OUR WALLS TO PARTICIPATE IN COMMUNITY EDUCATION AND OUTREACH EVENTS THAT BENEFIT INDIVIDUALS FROM ALL WALKS OF LIFE. NOWHERE IS THIS MORE EVIDENT THAN IN OUR CORPORATE CUP GAMES AND LITTLE PUMPKINS JAMBOREE. THE GAMES (CONTINUED ON SCHEDULE O)

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

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

4e Total program service expenses 6,221,205

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules (continued)

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

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

	Yes	No
1a Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a	22
b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b	0
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	✓

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)			Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a 416		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	✓	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a		✓
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a		✓
b	If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		✓
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		✓
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a		✓
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b		
7	Organizations that may receive deductible contributions under section 170(c).			
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a		✓
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c		✓
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d		
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		✓
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		✓
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h		
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8		
9	Sponsoring organizations maintaining donor advised funds.			
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b		
10	Section 501(c)(7) organizations. Enter:			
a	Initiation fees and capital contributions included on Part VIII, line 12	10a		
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b		
11	Section 501(c)(12) organizations. Enter:			
a	Gross income from members or shareholders	11a		
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b		
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b		
13	Section 501(c)(29) qualified nonprofit health insurance issuers.			
a	Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O.	13a		
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b		
c	Enter the amount of reserves on hand	13c		
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a		✓
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b		
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.	15		✓
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16		✓
17	Section 501(c)(21) organizations. Did the trust, or any disqualified or other person, 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		

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

Section A. Governing Body and Management

		Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year	1a 19		
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 on Schedule O.			
b Enter the number of voting members included on line 1a, above, who are independent	1b 19		
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2		✓
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	3		✓
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		✓
5 Did the organization become aware during the year of a significant diversion of the organization's assets?	5		✓
6 Did the organization have members or stockholders?	6		✓
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a		✓
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b		✓
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:			
a The governing body?	8a	✓	
b Each committee with authority to act on behalf of the governing body?	8b	✓	
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 on Schedule O	9		✓

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

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

Section C. Disclosure

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

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

19 Describe on 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.
 MICHAEL BODENHAUSEN, PO BOX 13170, PENSACOLA, FL 32591, (850) 432-8327

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See 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, box 6 of 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, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

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) MICHAEL BODENHAUSEN CEO	35.0 5.0			✓				175,965	0	37,333
(2) MICHELLE SHELBY CFO	35.0 5.0			✓				106,395	0	19,450
(3) JODI DUBOSE CHAIRPERSON	1.0	✓		✓				0	0	0
(4) JOHN PORTER TREASURER	1.0	✓		✓				0	0	0
(5) KARLIS BURTON VICE-CHAIRPERSON	1.0	✓		✓				0	0	0
(6) SHANNON NICKINSON SECRETARY	1.0	✓		✓				0	0	0
(7) ALLISON HILL DIRECTOR	1.0	✓						0	0	0
(8) BRUCE PARTINGTON DIRECTOR	1.0	✓						0	0	0
(9) DAVID WILLIAMS DIRECTOR	1.0	✓						0	0	0
(10) DR MARY MEHTA DIRECTOR	1.0	✓						0	0	0
(11) ED CARSON DIRECTOR	1.0	✓						0	0	0
(12) ED WONDERS DIRECTOR	1.0	✓						0	0	0
(13) FRENCY MOORE DIRECTOR	1.0	✓						0	0	0
(14) JASON NICHOLSON DIRECTOR	1.0	✓						0	0	0

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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			
(15) JOHN MCCORVEY DIRECTOR	1.0	<input checked="" type="checkbox"/>						0	0	0
(16) JON KAGAN DIRECTOR	1.0	<input checked="" type="checkbox"/>						0	0	0
(17) RUSTY BRANCH DIRECTOR	1.0	<input checked="" type="checkbox"/>						0	0	0
(18) SALLY BERGOSH DIRECTOR	1.0	<input checked="" type="checkbox"/>						0	0	0
(19) STEPHANIE POWELL DIRECTOR	1.0	<input checked="" type="checkbox"/>						0	0	0
(20) TOM OWENS DIRECTOR	1.0	<input checked="" type="checkbox"/>						0	0	0
(21) WILLIE DEMPS DIRECTOR	1.0	<input checked="" type="checkbox"/>						0	0	0
(22)										
(23)										
(24)										
(25)										
1b Subtotal								282,360	0	56,783
c Total from continuation sheets to Part VII, Section A								0	0	0
d Total (add lines 1b and 1c)								282,360	0	56,783

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 **2**

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

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
NONE		
2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization	0	

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

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants, and Other Similar Amounts	1a	Federated campaigns	1a	0			
	b	Membership dues	1b	0			
	c	Fundraising events	1c	18,690			
	d	Related organizations	1d	0			
	e	Government grants (contributions)	1e	681,953			
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	332,973			
	g	Noncash contributions included in lines 1a-1f	1g	\$			
	h	Total. Add lines 1a-1f		1,033,616			
	Program Service Revenue	2a	MEMBERSHIP REVENUE	Business Code	4,979,559	4,979,559	
b		CHILDCARE REVENUE - SCHOOL AGE		648,817	648,817		
c		DAY CAMP REVENUE		492,130	492,130		
d		RESIDENT CAMP REVENUE		0	0		
e		CHILDCARE REVENUE - INFANT/TODDLER/PRESCHOOL		0	0		
f		All other program service revenue		637,778	637,778	0	0
g		Total. Add lines 2a-2f		6,758,284			
Other Revenue		3	Investment income (including dividends, interest, and other similar amounts)		7	7	
	4	Income from investment of tax-exempt bond proceeds					
	5	Royalties					
	6a	Gross rents	(i) Real	142,413			
	b	Less: rental expenses	(ii) Personal				
	c	Rental income or (loss)		142,413	0		
	d	Net rental income or (loss)		142,413	142,413		
	7a	Gross amount from sales of assets other than inventory	(i) Securities				
	b	Less: cost or other basis and sales expenses	(ii) Other				
	c	Gain or (loss)		0	0		
	d	Net gain or (loss)					
	8a	Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18					
	b	Less: direct expenses					
	c	Net income or (loss) from fundraising events					
	9a	Gross income from gaming activities. See Part IV, line 19					
	b	Less: direct expenses					
	c	Net income or (loss) from gaming activities					
	10a	Gross sales of inventory, less returns and allowances					
	b	Less: cost of goods sold					
	c	Net income or (loss) from sales of inventory					
Miscellaneous Revenue	11a	MISCELLANEOUS	Business Code	40,200	40,200		
	b	TRANSFER IN FROM RELATED ORD		25,067	25,067		
	c						
	d	All other revenue		0	0	0	0
	e	Total. Add lines 11a-11d		65,267			
	12	Total revenue. See instructions		7,999,587	6,965,971	0	0

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	4,000	4,000		
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	286,409	96,577	181,784	8,048
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	2,952,611	2,748,985	136,205	67,421
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	114,647	78,642	29,459	6,546
9 Other employee benefits	218,426	176,383	34,399	7,644
10 Payroll taxes	267,990	239,386	23,403	5,201
11 Fees for services (nonemployees):				
a Management				
b Legal	5,445		5,445	
c Accounting	25,250		25,250	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.)	377,797	361,217	13,060	3,520
12 Advertising and promotion	4,786	4,663	123	
13 Office expenses	20,852	13,630	5,936	1,286
14 Information technology				
15 Royalties				
16 Occupancy	599,443	597,921	1,522	
17 Travel	38,752	37,798	954	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	44,877	32,056	12,713	108
20 Interest				
21 Payments to affiliates	106,313	106,313	0	0
22 Depreciation, depletion, and amortization	163,760	161,763	1,997	
23 Insurance	329,932	325,948	3,984	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a RENT EXPENSE	186,974	186,974		
b SUPPLIES AND EXPENSES	406,496	395,535	309	10,652
c BANK CHARGES	153,444	153,414	30	
d CONTRIBUTION EXPENSE RELATED ORG	500,000	500,000		
e All other expenses	0	0	0	0
25 Total functional expenses. Add lines 1 through 24e	6,808,204	6,221,205	476,573	110,426
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash—non-interest-bearing	1,194,888	1	1,277,136
	2 Savings and temporary cash investments	60,754	2	
	3 Pledges and grants receivable, net	198,703	3	129,708
	4 Accounts receivable, net	139,238	4	188,516
	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	0
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)	0	6	0
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	70,864	9	98,471
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 5,461,489		
	b Less: accumulated depreciation	10b 2,322,066	2,978,524	10c 3,139,423
	11 Investments—publicly traded securities		11	
	12 Investments—other securities. See Part IV, line 11	0	12	0
	13 Investments—program-related. See Part IV, line 11	0	13	0
	14 Intangible assets	706,250	14	631,250
	15 Other assets. See Part IV, line 11	2,445,164	15	2,385,166
16 Total assets. Add lines 1 through 15 (must equal line 33)	7,794,385	16	7,849,670	
Liabilities	17 Accounts payable and accrued expenses	215,427	17	298,986
	18 Grants payable		18	
	19 Deferred revenue	1,424,774	19	1,426,465
	20 Tax-exempt bond liabilities	0	20	0
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to 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	0	23	0
	24 Unsecured notes and loans payable to unrelated third parties	2,025,738	24	1,892,975
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17–24). Complete Part X of Schedule D	0	25	0
	26 Total liabilities. Add lines 17 through 25	3,665,939	26	3,618,426
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	3,105,446	27	3,201,879
	28 Net assets with donor restrictions	1,023,000	28	1,029,365
	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	4,128,446	32	4,231,244
33 Total liabilities and net assets/fund balances	7,794,385	33	7,849,670	

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	7,999,587
2	Total expenses (must equal Part IX, column (A), line 25)	2	6,808,204
3	Revenue less expenses. Subtract line 2 from line 1	3	1,191,383
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	4,128,446
5	Net unrealized gains (losses) on investments	5	
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 on Schedule O)	9	(1,088,585)
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	4,231,244

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

	Yes	No
1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain 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 separate basis, consolidated basis, or both. <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		✓
b Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both. <input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	✓	
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on 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 Uniform Guidance, 2 C.F.R. Part 200, Subpart F?		✓
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 on Schedule O and describe any steps taken to undergo such audits		

Form **990** (2023)

**SCHEDULE A
(Form 990)**

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2023

**Open to Public
Inspection**

Name of the organization

Employer identification number

YOUNG MEN'S CHRISTIAN ASSOCIATION OF NORTHWEST FLORIDA, INC.

59-0624465

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 **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
- 10 ☒ An organization that normally receives (1) more than 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 33¹/₃% 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		
(A)						
(B)						
(C)						
(D)						
(E)						
Total						

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

Cat. No. 11285F

Schedule A (Form 990) 2023

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10						
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First 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 2023 (line 6, column (f), divided by line 11, column (f))	14	%
15 Public support percentage from 2022 Schedule A, Part II, line 14	15	%
16a 33 1/3% support test—2023. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
b 33 1/3% support test—2022. 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—2023. 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—2022. 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"/>		

Schedule A (Form 990) 2023

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) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	4,142,242	3,688,037	1,238,011	1,232,462	1,033,616	11,334,368
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	938,132	1,009,957	4,840,205	6,208,928	6,453,832	19,451,054
3 Gross receipts from activities that are not an unrelated trade or business under section 513	0		0	0		0
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf			0	0		0
5 The value of services or facilities furnished by a governmental unit to the organization without charge			0	0		0
6 Total. Add lines 1 through 5	5,080,374	4,697,994	6,078,216	7,441,390	7,487,448	30,785,422
7a Amounts included on lines 1, 2, and 3 received from disqualified persons	0	0	0	0	0	0
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year	0	0	0	0	0	0
c Add lines 7a and 7b	0	0	0	0	0	0
8 Public support. (Subtract line 7c from line 6.)						30,785,422

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
9 Amounts from line 6	5,080,374	4,697,994	6,078,216	7,441,390	7,487,448	30,785,422
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	221,292	234,396	281,999	20,473	7	758,167
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						0
c Add lines 10a and 10b	221,292	234,396	281,999	20,473	7	758,167
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						0
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	0	0	34,551	35,331	65,267	135,149
13 Total support. (Add lines 9, 10c, 11, and 12.)	5,301,666	4,932,390	6,394,766	7,497,194	7,552,722	31,678,738
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 2023 (line 8, column (f), divided by line 13, column (f))	15	97.18 %
16 Public support percentage from 2022 Schedule A, Part III, line 15	16	96.50 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2023 (line 10c, column (f), divided by line 13, column (f))	17	2.00 %
18 Investment income percentage from 2022 Schedule A, Part III, line 17	18	3.00 %
19a 33¹/₃% support tests—2023. If the organization did not check the box on line 14, and line 15 is more than 33 ¹ / ₃ %, and line 17 is not more than 33 ¹ / ₃ %, check this box and stop here . The organization qualifies as a publicly supported organization	<input checked="" type="checkbox"/>	
b 33¹/₃% support tests—2022. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 ¹ / ₃ %, and line 18 is not more than 33 ¹ / ₃ %, check this box and stop here . The organization qualifies as a publicly supported organization	<input type="checkbox"/>	
20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions	<input type="checkbox"/>	

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, 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? 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.		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in Part VI how the organization determined that the supported organization was 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 (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? 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 .		
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.)		

Schedule A (Form 990) 2023

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 line 11a above?		
c A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI .		

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
a	<input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.	
b	<input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.	
c	<input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a governmental 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.	
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.	

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

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

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

Section B—Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 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 0.85 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) 2023

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 (prior IRS approval required—provide details in Part VI)	5
6	Other distributions (describe in Part VI). 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 (provide details in Part VI). See instructions.	8
9	Distributable amount for 2023 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-2023	(iii) Distributable Amount for 2023
1 Distributable amount for 2023 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2023 (reasonable cause required—explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2023			
a From 2018			
b From 2019			
c From 2020			
d From 2021			
e From 2022			
f Total of lines 3a through 3e			
g Applied to underdistributions of prior years			
h Applied to 2023 distributable amount			
i Carryover from 2018 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2023 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2023 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2023, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI . See instructions.			
6 Remaining underdistributions for 2023. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI . See instructions.			
7 Excess distributions carryover to 2024. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2019			
b Excess from 2020			
c Excess from 2021			
d Excess from 2022			
e Excess from 2023			

Schedule A (Form 990) 2023

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.)

Area for supplemental information with horizontal dashed lines.

Part VI

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

Return Reference - Identifier	Explanation						
SCHEDULE A, PART III, LINE 12 - OTHER INCOME	Other Income Type	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
	(1)			34,551	35,331	65,267	135,149

**Schedule B
(Form 990)**

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

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

OMB No. 1545-0047

2023

Name of the organization

YOUNG MEN'S CHRISTIAN ASSOCIATION OF NORTHWEST FLORIDA, INC.

Employer identification number

59-0624465

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

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

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

☐ 527 political organization

Form 990-PF

☐ 501(c)(3) exempt private foundation

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

☐ 501(c)(3) taxable private foundation

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

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

General Rule

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

Special Rules

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

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

Name of organization YOUNG MEN'S CHRISTIAN ASSOCIATION OF NORTHWEST FLORIDA, INC.	Employer identification number 59-0624465
--	--

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	BAPTIST HEALTH CARE 125 BAPTIST WAY PENSACOLA, FL 32503	\$ 67,500	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	D.W. MCMILLAN TRUST PO BOX 867 BREWTON, AL 36427	\$ 30,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	ESCAMBIA COUNTY SCHOOL READINESS COALITION 33636-D NORTH L STREET PENSACOLA, FL 32505	\$ 28,542	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	FLORIDA ALLIANCE OF YMCAS FOUNDATION 800 1ST AVENUE NORTH, SUITE 201 ST. PETERSBURG, FL 33701	\$ 23,123	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization YOUNG MEN'S CHRISTIAN ASSOCIATION OF NORTHWEST FLORIDA, INC.	Employer identification number 59-0624465
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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
-----	----- ----- ----- -----	\$ -----	-----
-----	----- ----- ----- -----	\$ -----	-----
-----	----- ----- ----- -----	\$ -----	-----
-----	----- ----- ----- -----	\$ -----	-----
-----	----- ----- ----- -----	\$ -----	-----
-----	----- ----- ----- -----	\$ -----	-----
-----	----- ----- ----- -----	\$ -----	-----

Name of organization YOUNG MEN'S CHRISTIAN ASSOCIATION OF NORTHWEST FLORIDA, INC.	Employer identification number 59-0624465
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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 C
(Form 990)**

Department of the Treasury
Internal Revenue Service

Political Campaign and Lobbying Activities

For Organizations Exempt From Income Tax Under Section 501(c) and Section 527

**Complete if the organization is described below. Attach to Form 990 or Form 990-EZ.
Go to www.irs.gov/Form990 for instructions and the latest information.**

OMB No. 1545-0047

2023

**Open to Public
Inspection**

If the organization answered "Yes" on Form 990, Part IV, line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then:

- Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

If the organization answered "Yes" on Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then:

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

If the organization answered "Yes" on Form 990, Part IV, line 5 (Proxy Tax) (see separate instructions) or Form 990-EZ, Part V, line 35c (Proxy Tax) (see separate instructions), then:

- Section 501(c)(4), (5), or (6) organizations: Complete Part III.

Name of organization YOUNG MEN'S CHRISTIAN ASSOCIATION OF NORTHWEST FLORIDA, INC.	Employer identification number 59-0624465
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Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

- 1 Provide a description of the organization's direct and indirect political campaign activities in Part IV. See instructions for definition of "political campaign activities."
- 2 Political campaign activity expenditures. See instructions \$
- 3 Volunteer hours for political campaign activities. See instructions

Part I-B Complete if the organization is exempt under section 501(c)(3).

- 1 Enter the amount of any excise tax incurred by the organization under section 4955 \$
- 2 Enter the amount of any excise tax incurred by organization managers under section 4955 \$
- 3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? ☐ Yes ☐ No
- 4a Was a correction made? ☐ Yes ☐ No
- b If "Yes," describe in Part IV.

Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).

- 1 Enter the amount directly expended by the filing organization for section 527 exempt function activities \$
- 2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities \$
- 3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b \$
- 4 Did the filing organization file **Form 1120-POL** for this year? ☐ Yes ☐ No
- 5 Enter the names, addresses, and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds. If none, enter -0-	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				

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

Cat. No. 50084S

Schedule C (Form 990) 2023

Part II-A Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).

- A** Check ☐ if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).
- B** Check ☐ if the filing organization checked box A and "limited control" provisions apply.

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)		(a) Filing organization's totals	(b) Affiliated group totals												
1a	Total lobbying expenditures to influence public opinion (grassroots lobbying)														
b	Total lobbying expenditures to influence a legislative body (direct lobbying)														
c	Total lobbying expenditures (add lines 1a and 1b)														
d	Other exempt purpose expenditures														
e	Total exempt purpose expenditures (add lines 1c and 1d)														
f	Lobbying nontaxable amount. Enter the amount from the following table in both columns.														
<table border="1"> <thead> <tr> <th>If the amount on line 1e, column (a) or (b) is:</th> <th>The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>not over \$500,000,</td> <td>20% of the amount on line 1e.</td> </tr> <tr> <td>over \$500,000 but not over \$1,000,000,</td> <td>\$100,000 plus 15% of the excess over \$500,000.</td> </tr> <tr> <td>over \$1,000,000 but not over \$1,500,000,</td> <td>\$175,000 plus 10% of the excess over \$1,000,000.</td> </tr> <tr> <td>over \$1,500,000 but not over \$17,000,000,</td> <td>\$225,000 plus 5% of the excess over \$1,500,000.</td> </tr> <tr> <td>over \$17,000,000,</td> <td>\$1,000,000.</td> </tr> </tbody> </table>		If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	not over \$500,000,	20% of the amount on line 1e.	over \$500,000 but not over \$1,000,000,	\$100,000 plus 15% of the excess over \$500,000.	over \$1,000,000 but not over \$1,500,000,	\$175,000 plus 10% of the excess over \$1,000,000.	over \$1,500,000 but not over \$17,000,000,	\$225,000 plus 5% of the excess over \$1,500,000.	over \$17,000,000,	\$1,000,000.		
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:														
not over \$500,000,	20% of the amount on line 1e.														
over \$500,000 but not over \$1,000,000,	\$100,000 plus 15% of the excess over \$500,000.														
over \$1,000,000 but not over \$1,500,000,	\$175,000 plus 10% of the excess over \$1,000,000.														
over \$1,500,000 but not over \$17,000,000,	\$225,000 plus 5% of the excess over \$1,500,000.														
over \$17,000,000,	\$1,000,000.														
g	Grassroots nontaxable amount (enter 25% of line 1f)														
h	Subtract line 1g from line 1a. If zero or less, enter -0-														
i	Subtract line 1f from line 1c. If zero or less, enter -0-														
j	If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?	<input type="checkbox"/> Yes <input type="checkbox"/> No													

4-Year Averaging Period Under Section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below.
See the separate instructions for lines 2a through 2f.)

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) Total
2a Lobbying nontaxable amount					
b Lobbying ceiling amount (150% of line 2a, column (e))					
c Total lobbying expenditures					
d Grassroots nontaxable amount					
e Grassroots ceiling amount (150% of line 2d, column (e))					
f Grassroots lobbying expenditures					

Schedule C (Form 990) 2023

Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

For each "Yes" response on lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.

	(a)		(b)
	Yes	No	Amount
1 During the year, did the filing organization attempt to influence foreign, national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
a Volunteers?		✓	
b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?		✓	
c Media advertisements?		✓	
d Mailings to members, legislators, or the public?		✓	
e Publications, or published or broadcast statements?		✓	
f Grants to other organizations for lobbying purposes?		✓	
g Direct contact with legislators, their staffs, government officials, or a legislative body?		✓	
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?		✓	
i Other activities?	✓		38,677
j Total. Add lines 1c through 1i			38,677
2a Did the activities in line 1 cause the organization to not be described in section 501(c)(3)?		✓	
b If "Yes," enter the amount of any tax incurred under section 4912			
c If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

	1	Yes	No
1 Were substantially all (90% or more) dues received nondeductible by members?	1		
2 Did the organization make only in-house lobbying expenditures of \$2,000 or less?	2		
3 Did the organization agree to carry over lobbying and political campaign activity expenditures from the prior year?	3		

Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No" OR (b) Part III-A, line 3, is answered "Yes."

1 Dues, assessments and similar amounts from members	1	
2 Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).		
a Current year	2a	
b Carryover from last year	2b	
c Total	2c	
3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	3	
4 If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditures next year?	4	
5 Taxable amount of lobbying and political expenditures. See instructions	5	

Part IV Supplemental Information

Provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group list); Part II-A, lines 1 and 2 (see instructions); and Part II-B, line 1. Also, complete this part for any additional information.

SEE NEXT PAGE

Part IV

Supplemental Information. Provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group list); Part II-A, lines 1 and 2 (see instructions); and Part II-B, line 1. Also, complete this part for any additional information.

Return Reference - Identifier	Explanation
SCHEDULE C, PART II-B, LINE 1 - DETAILED DESCRIPTION OF THE LOBBYING ACTIVITY	A PORTION OF THE ANNUAL DUES PAID TO THE FLORIDA ALLIANCE OF YMCA'S IS USED FOR LOBBYING BY THE FLORIDA STATE ALLIANCE ON BEHALF OF THE FLORIDA YMCA'S.
SCHEDULE C, PART II-B, LINE 1 - DETAILED DESCRIPTION OF THE LOBBYING ACTIVITY	A PORTION OF THE ANNUAL DUES PAID TO THE FLORIDA ALLIANCE OF YMCA'S IS USED FOR LOBBYING BY THE FLORIDA STATE ALLIANCE ON BEHALF OF THE FLORIDA YMCA'S.

**SCHEDULE D
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

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

Attach to Form 990.

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

OMB No. 1545-0047

2023

**Open to Public
Inspection**

Name of the organization

YOUNG MEN'S CHRISTIAN ASSOCIATION OF NORTHWEST FLORIDA, INC.

Employer identification number

59-0624465

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

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

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

Part II Conservation Easements

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

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

☐ Preservation of land for public use (for example, recreation or education) ☐ Preservation of a historically important land area

☐ Protection of natural habitat ☐ Preservation of a certified historic structure

☐ Preservation of open space

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

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included on line 2a	2c
d Number of conservation easements included on line 2c acquired after July 25, 2006, and not on a historic structure listed in the National Register	2d

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

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

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

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

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

8 Does each conservation easement reported on line 2d 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) 2023

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

Part IV Escrow and Custodial Arrangements

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

- 1a** Is the organization an agent, trustee, custodian, or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No
- b** If "Yes," explain the arrangement in Part XIII and complete the following table.
- | | Amount |
|--|-----------|
| c Beginning balance | 1c |
| d Additions during the year | 1d |
| e Distributions during the year | 1e |
| f Ending balance | 1f |
- 2a** Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No
- b** If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided 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 | | | | | |
| b Contributions | | | | | |
| c Net investment earnings, gains, and losses | | | | | |
| d Grants or scholarships | | | | | |
| e Other expenditures for facilities and programs | | | | | |
| f Administrative expenses | | | | | |
| g End of year balance | | | | | |
- 2** Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a** Board designated or quasi-endowment _____ %
- b** Permanent endowment _____ %
- c** Term endowment _____ %
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a** Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- | | Yes | No |
|---|---------------|----|
| (i) Unrelated organizations? | 3a(i) | |
| (ii) Related organizations? | 3a(ii) | |
| b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? | 3b | |
- 4** Describe in Part XIII the intended uses of the organization's endowment funds.

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	731,079			731,079
b Buildings	3,476,649		1,561,653	1,914,996
c Leasehold improvements	21,380		1,425	19,955
d Equipment	881,472		758,988	122,484
e Other	350,909		0	350,909
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B))				3,139,423

Schedule D (Form 990) 2023

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, line 12, col. (B)) . . .		

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, line 13, col. (B)) . . .		

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) OTHER ASSETS	516,002
(2) ROU ASSET	1,869,164
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 15, col. (B))	2,385,166

Part X Other Liabilities

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) REFUNDABLE ADVANCE	0
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 25, col. (B))	0

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

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

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

1	Total revenue, gains, and other support per audited financial statements		1	
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a		
b	Donated services and use of facilities	2b		
c	Recoveries of prior year grants	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 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.

SEE STATEMENT

Part XIII

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

Return Reference - Identifier	Explanation
SCHEDULE D, PART X, LINE 2 - FIN 48 (ASC 740) FOOTNOTE	INCOME TAXES THE INTERNAL REVENUE SERVICE HAS DETERMINED THE Y-NORTHWEST, THE Y-PENSACOLA AND THE Y-FOUNDATION TO BE EXEMPT FROM FEDERAL INCOME TAX UNDER SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE. ACCORDINGLY, NO PROVISION FOR FEDERAL OR STATE INCOME TAXES HAS BEEN RECORDED. THE YMCA IS NOT AWARE OF ANY UNCERTAIN TAX POSITIONS THAT WOULD REQUIRE DISCLOSURE OR ACCRUAL IN ACCORDANCE WITH ACCOUNTING PRINCIPLES GENERALLY ACCEPTED IN THE UNITED STATES OF AMERICA.

**SCHEDULE G
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

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

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2023

**Open to Public
Inspection**

Name of the organization

YOUNG MEN'S CHRISTIAN ASSOCIATION OF NORTHWEST FLORIDA, INC.

Employer identification number

59-0624465

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

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

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

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

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

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

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

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

		(a) Event #1 CORPORATE CUP GAMES (event type)	(b) Event #2 (event type)	(c) Other events (total number)	(d) Total events (add col. (a) through col. (c))
Revenue	1 Gross receipts	15,700			15,700
	2 Less: Contributions				0
	3 Gross income (line 1 minus line 2)	15,700	0	0	15,700
Direct Expenses	4 Cash prizes				0
	5 Noncash prizes				0
	6 Rent/facility costs				0
	7 Food and beverages				0
	8 Entertainment				0
	9 Other direct expenses	8,080			8,080
	10 Direct expense summary. Add lines 4 through 9 in column (d)				8,080
	11 Net income summary. Subtract line 10 from line 3, column (d)				7,620

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

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

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

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

b If "No," explain: _____

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

b If "Yes," explain: _____

- | | | | |
|-----------|--|------------------------------|-----------------------------|
| 11 | Does the organization conduct gaming activities with nonmembers? | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| 12 | Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming? | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| 13 | Indicate the percentage of gaming activity conducted in: | | |
| a | The organization's facility | 13a | % |
| b | An outside facility | 13b | % |
| 14 | Enter the name and address of the person who prepares the organization's gaming/special events books and records: | | |

Name _____

Address

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

Name _____

Address

- 16** Gaming manager information:

Name _____

Gaming manager compensation \$

Description of services provided

☐ Director/officer☐ Employee☐ Independent contractor

- 17 Mandatory distributions:**

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

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

Schedule G (Form 990) 2023

**SCHEDULE J
(Form 990)**

Department of the Treasury
Internal Revenue Service

Name of the organization

Compensation Information

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

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

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

OMB No. 1545-0047

2023

**Open to Public
Inspection**

Employer identification number

YOUNG MEN'S CHRISTIAN ASSOCIATION OF NORTHWEST FLORIDA, INC.

59-0624465

Part I Questions Regarding Compensation

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 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 indemnification 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 (such as maid, chauffeur, chef) |

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

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

3 Indicate which, if any, of the following the 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 checked="" type="checkbox"/> Written employment contract |
| <input type="checkbox"/> Independent compensation consultant | <input checked="" type="checkbox"/> Compensation survey or study |
| <input 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 | ✓ |
| b Participate in or receive payment from a supplemental nonqualified retirement plan? | 4b | ✓ |
| c Participate in or receive payment from an equity-based compensation arrangement? | 4c | ✓ |

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

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

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

- | | | |
|--|-----------|---|
| a The organization? | 5a | ✓ |
| b Any related organization? | 5b | ✓ |

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 | ✓ |
| b Any related organization? | 6b | ✓ |

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 payments not described on lines 5 and 6? If "Yes," describe in Part III

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

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

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

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

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

(A) Name and Title	(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)–(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
	(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
MICHAEL BODENHAUSEN							
1 CEO	(i) 175,965	(ii) 0	(iii) 0	17,597	19,736	213,298	0
				0	0	0	0
2	(i)						
	(ii)						
3	(i)						
	(ii)						
4	(i)						
	(ii)						
5	(i)						
	(ii)						
6	(i)						
	(ii)						
7	(i)						
	(ii)						
8	(i)						
	(ii)						
9	(i)						
	(ii)						
10	(i)						
	(ii)						
11	(i)						
	(ii)						
12	(i)						
	(ii)						
13	(i)						
	(ii)						
14	(i)						
	(ii)						
15	(i)						
	(ii)						
16	(i)						
	(ii)						

Schedule J (Form 990) 2023

**SCHEDULE O
(Form 990)**Department of Treasury Internal
Revenue Service**Supplemental Information to Form 990 or 990-EZ**Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

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

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the Organization
YOUNG MEN'S CHRISTIAN ASSOCIATION OF NORTHWEST FLORIDA, INC.Employer Identification Number
59-0624465

Return Reference - Identifier	Explanation
FORM 990, PART III, LINE 4A - PROGRAM SERVICE DESCRIPTION	SERVICE, AT NO ADDITIONAL CHARGE. THROUGH CLASSES AND ACTIVITIES SPECIFICALLY TARGETING ACTIVE OLDER ADULTS, WE PROVIDE 20% OF MEMBERS CLASSIFIED AS SENIORS WITH OPPORTUNITIES FOR PHYSICAL ACTIVITY AS WELL AS SOCIAL CONNECTION. WE ALSO OFFER MARTIAL ARTS, RUNNING AND WALKING CLUBS, AND PICKLEBALL AS PART OF OUR PHYSICAL ACTIVITY OPPORTUNITIES. IN PARTNERSHIP WITH THE CITY OF PENSACOLA, WE MANAGED TWO MUNICIPAL POOLS FOR THE SUMMER SEASON. EACH MONTH WE WELCOME 7,000 VISITS TO GROUP EXERCISE CLASSES, WHERE MEMBERS RECEIVE SUPPORT AND ACCOUNTABILITY ALONG THEIR WELLNESS WALK.
FORM 990, PART III, LINE 4B - PROGRAM SERVICE DESCRIPTION	<p>TEENS CAN LEARN, GROW, AND THRIVE TOGETHER. WE ARE THE LARGEST LOCAL PROVIDER OF SCHOOL-AGE CHILDCARE AND CONTINUE TO EXPAND THE QUALITY OF OUR PROGRAMS THROUGH A CURRICULUM THAT EMPHASIZES EDUCATIONAL ENRICHMENT, STEAM ACTIVITIES (SCIENCE, TECHNOLOGY, ENGINEERING, ARTS AND MATH), AND VIGOROUS, ACTIVE PLAY. DURING SUMMER MONTHS AND SCHOOL BREAKS, CHILDREN NEED A SAFE PROGRAM THAT COMBATS SUMMER LEARNING LOSS AND PHYSICAL INACTIVITY. YMCA CAMP PROMOTES HANDS-ON LEARNING AND INTERACTION WITH A DIVERSE GROUP OF OTHERS - A GREAT ALTERNATIVE TO HOURS OF SCREEN TIME OR AN EMPTY HOUSE - AND OFFERS PLENTY OF EXERCISE. WE HAVE STEADILY EXPANDED OUR TEEN LEADERSHIP PROGRAM FOR THE SUMMER, DOUBLING THE NUMBER OF YOUTH REACHED. THE OUT-OF-SCHOOL PROGRAMS AT THE PULLUM BRANCH AND NORTHEAST BRANCH SERVED CHILDREN FROM A WIDE RANGE OF SOCIOECONOMIC SECTORS AND ABILITIES. LAST YEAR WE REACHED 2,964 YOUTH IN AFTERSCHOOL AND CAMP PROGRAMS AT OUR BRANCHES AND ON-SITE AT SCHOOLS IN OUR TWO-COUNTY SERVICE AREA, 25% OF WHOM RECEIVED Y ASSISTANCE THAT ENABLED THEM TO PARTICIPATE.</p> <p>WE OFFERED OUR YMCA READS PROGRAM IN FOUR ESCAMBIA COUNTY ELEMENTARY SCHOOLS IN THE 2023-24 ACADEMIC YEAR, SERVING 160 STUDENTS WHO WERE TYPICALLY 1-2 YEARS BEHIND IN GRADE-LEVEL READING. STUDENTS PARTICIPATED AN AVERAGE OF 85 HOURS EACH IN AN EVIDENCE-BASED PHONICS CURRICULUM DESIGNED TO HELP NEW AND STRUGGLING READERS. YEAR-END RESULTS INDICATED THAT 83% SHOWED IMPROVEMENT IN THEIR ASSESSED READING LEVEL, 93% PASSED THE CURRICULUM MASTERY TESTS, AND 92% WERE PROMOTED TO THE NEXT GRADE.</p> <p>IN Y SPORTS PROGRAMS, WE BUILD SKILLS, TEACH VALUES, AND PROMOTE FUN. AN ALTERNATIVE TO HIGHLY COMPETITIVE PROGRAMS, WE HAVE NO TRYOUTS. RATHER, EACH CHILD PLAYS AT LEAST HALF OF EVERY GAME, AND WE ENCOURAGE PARENT INVOLVEMENT. LAST YEAR, 1,142 CHILDREN AND 63 VOLUNTEERS ACTIVELY PARTICIPATED IN SPORTS INCLUDING SOCCER, FLAG FOOTBALL, BASKETBALL, VOLLEYBALL, AND BASEBALL.</p> <p>IN A COASTAL FLORIDA COMMUNITY, OUR CHILDREN'S SAFETY IN AND AROUND THE WATER IS A TOP PRIORITY. SWIM LESSONS AT THE Y GIVE CHILDREN THE SKILLS TO BE SAFE IN THE WATER, PLUS A SENSE OF ACCOMPLISHMENT FROM LEARNING SOMETHING NEW AND A GREAT WAY TO EXERCISE FOR LIFE. WE DELIVERED 1,646 SWIM LESSONS LAST YEAR, WHILE PROVIDING THOUSANDS OF PEOPLE THE CHANCE TO ENJOY RECREATIONAL POOL TIME. IN OUR DIVERSE ABILITIES PROGRAM, 29 YOUTH WITH SPECIAL NEEDS LEARNED WATER SAFETY IN A ONE-ON-ONE ENVIRONMENT. WE PARTNERED WITH OTHER LOCAL GROUPS TO DELIVER SAFETY AROUND WATER TO 154 YOUTH AND TRAINED 84 NEW LIFEGUARDS, WHO THEN SERVED AT OUR POOLS AND OTHER AREA AQUATIC VENUES TO KEEP SWIMMERS OF ALL AGES SAFE.</p>
FORM 990, PART III, LINE 4C - PROGRAM SERVICE DESCRIPTION	WELCOMED 14 TEAMS FROM AREA COMPANIES IN A FRIENDLY COMPETITION DESIGNED TO HIGHLIGHT WORKPLACE WELLNESS AND BUILD CAMARADERIE. THE JAMBOREE HOSTED 300 CHILDREN WITH SPECIAL NEEDS, WHO ENJOYED A FREE FALL FESTIVAL THAT WE ORGANIZED IN PARTNERSHIP WITH 15 OTHER COMPANIES AND GROUPS.
FORM 990, PART VI, LINE 11B - REVIEW OF FORM 990 BY GOVERNING BODY	THE FORM 990 IS PRESENTED IN A BOARD MEETING OR ELECTRONICALLY SENT TO THE FULL BOARD OF DIRECTORS PRIOR TO FILING.
FORM 990, PART VI, LINE 12C - CONFLICT OF INTEREST POLICY	THE CONFLICT OF INTEREST POLICY AND DISCLOSURE IS REVIEWED AND COMPLETED BY EVERY BOARD MEMBER ON AN ANNUAL BASIS.
FORM 990, PART VI, LINE 15A - PROCESS TO ESTABLISH COMPENSATION OF TOP MANAGEMENT OFFICIAL	EXECUTIVE COMMITTEE DETERMINES COMPENSATION BASED ON PERFORMANCE REVIEWS.
FORM 990, PART VI, LINE 15B - PROCESS TO ESTABLISH COMPENSATION OF OTHER OFFICERS OR KEY EMPLOYEES	EXECUTIVE COMMITTEE DETERMINES COMPENSATION BASED ON PERFORMANCE REVIEWS.
FORM 990, PART VI, LINE 19 - REQUIRED DOCUMENTS AVAILABLE TO THE PUBLIC	UPON REQUEST.

Return Reference - Identifier	Explanation	
FORM 990, PART XI, LINE 9 - OTHER CHANGES IN NET ASSETS OR FUND BALANCES	(a) Description	(b) Amount
	FUND BALANCE CORRECTION FROM RELATED CORPORATION	- 1,088,585

**SCHEDULE R
(Form 990)**

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.
Attach to Form 990.

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

Name of the organization

YOUNG MEN'S CHRISTIAN ASSOCIATION OF NORTHWEST FLORIDA, INC.

Employer identification number
59-0624465

OMB No. 1545-0047

2023

**Open to Public
Inspection**

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

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
(1) -----					
(2) -----					
(3) -----					
(4) -----					
(5) -----					
(6) -----					

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) (SEE STATEMENT) -----							
(2) -----							
(3) -----							
(4) -----							
(5) -----							
(6) -----							
(7) -----							

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

Cat. No. 50135Y

Schedule R (Form 990) 2023

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	
(1)												
(2)												
(3)												
(4)												
(5)												
(6)												
(7)												

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
(1)									
(2)									
(3)									
(4)									
(5)									
(6)									
(7)									

Schedule R (Form 990) 2023

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.

		Yes	No
1	During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II–IV?		
a	Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity	1a	✓
b	Gift, grant, or capital contribution to related organization(s)	1b	✓
c	Gift, grant, or capital contribution from related organization(s)	1c	✓
d	Loans or loan guarantees to or for related organization(s)	1d	✓
e	Loans or loan guarantees by related organization(s)	1e	✓
f	Dividends from related organization(s)	1f	✓
g	Sale of assets to related organization(s)	1g	✓
h	Purchase of assets from related organization(s)	1h	✓
i	Exchange of assets with related organization(s)	1i	✓
j	Lease of facilities, equipment, or other assets to related organization(s)	1j	✓
k	Lease of facilities, equipment, or other assets from related organization(s)	1k	✓
l	Performance of services or membership or fundraising solicitations for related organization(s)	1l	✓
m	Performance of services or membership or fundraising solicitations by related organization(s)	1m	✓
n	Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n	✓
o	Sharing of paid employees with related organization(s)	1o	✓
p	Reimbursement paid to related organization(s) for expenses	1p	✓
q	Reimbursement paid by related organization(s) for expenses	1q	✓
r	Other transfer of cash or property to related organization(s)	1r	✓
s	Other transfer of cash or property from related organization(s)	1s	✓

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)	YOUNG MEN'S CHRISTIAN ASSOCIATION OF PENSACOLA, INC.	C	500,000	ACTUAL CASH VALUE
(2)	YOUNG MEN'S CHRISTIAN ASSOCIATION OF NORTHWEST FLORIDA, INC.	B	500,000	ACTUAL CASH VALUE
(3)	YOUNG MENS CHRISTIAN ASSOCIATION OF NORTHWEST FLORIDA, INC.	C	25,067	
(4)	YOUNG MENS CHRISTIAN ASSOCIATION OF NORTHWEST FLORIDA FOUNDATION, INC.	B	25,067	
(5)				
(6)				

Schedule R (Form 990) 2023

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

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

(1) Name, address, and EIN of entity	(2) Primary activity	(3) Legal domicile (state or foreign country)	(4) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(5) Are all partners section 501(c)(3) organizations?		(6) Share of total income	(7) Share of end-of-year assets	(8) Disproportionate allocations?		(9) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(10) General or managing partner?		(11) Percentage ownership
				Yes	No			Yes	No		Yes	No	
(1)													
(2)													
(3)													
(4)													
(5)													
(6)													
(7)													
(8)													
(9)													
(10)													
(11)													
(12)													
(13)													
(14)													
(15)													
(16)													

Schedule R (Form 990) 2023

Part II Identification of Related Tax-Exempt Organizations (continued)

(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) YOUNG MEN'S CHRISTIAN ASSOCIATION OF PENSACOLA INC (46-4755131) PO BOX 13170, PENSACOLA, FL 32591	CHRISTIAN PRINCIPLED PROGRAMS THAT BUILD A HEALTHY SPIRIT, MIND AND BODY	FL	501(C)(3)	10	N/A		✓
(2) YOUNG MENS CHRISTIAN ASSOCIATION OF NORTHWEST FLORIDA FOUNDATION, INC. (86-2380751) PO BOX 13170, PENSACOLA, FL 32591	PURPOSE IS TO BENEFIT AND SUPPORT YMCA OF NORTHWEST FLORIDA, INC THROUGH FUNDRAISING ACTIVITIES	FL	501(C)(3)	12 TYPE I			

Part VII**Supplemental Information.** Provide additional information for responses to questions on Schedule R (see instructions).

Return Reference - Identifier	Explanation
SCHEDULE R, PART II - IDENTIFICATION OF RELATED TAX-EXEMPT ORGANIZATIONS	NAME OF RELATED ORGANIZATION: YOUNG MEN'S CHRISTIAN ASSOCIATION OF PENSACOLA, INC. PRIMARY ACTIVITY: CHRISTIAN PRINCIPLED PROGRAMS THAT BUILD A HEALTHY SPIRIT, MIND AND BODY.
SCHEDULE R, PART II - IDENTIFICATION OF RELATED TAX-EXEMPT ORGANIZATIONS	NAME OF RELATED ORGANIZATION: YOUNG MEN'S CHRISTIAN ASSOCIATION OF NORTHWEST FLORIDA FOUNDATION, INC. PRIMARY ACTIVITY: TO BENEFIT AND SUPPORT YOUNG MEN'S CHRISTIAN ASSOCIATION OF NORTHWEST FLORIDA, INC THROUGH FUNDRAISING ACTIVITIES.

Department of the Treasury
Internal Revenue ServiceFor calendar year 2023, or tax year beginning 07/01, 2023, and ending 06/30, 20 24
For use with Forms 990, 990-EZ, 990-PF, 990-T, 1120-POL, 4720, 8868, 5227, 5330, and 8038-CP
Go to www.irs.gov/Form8453TE for the latest information.**2023**

Name of filer

YOUNG MEN'S CHRISTIAN ASSOCIATION OF NORTHWEST FLORIDA, INC.

EIN or SSN

59-0624465

Part I Type of Return and Return Information

Check the box for the type of return being filed with Form 8453-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line 1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a, or 10a below, and the amount on that line of the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b, or 10b, whichever is applicable, blank (do not enter -0-). If you entered -0- on the return, then enter -0- on the applicable line below. Do not complete more than one line in Part I.

1a Form 990 check here	<input checked="" type="checkbox"/>	b Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b	7,999,587
2a Form 990-EZ check here	<input type="checkbox"/>	b Total revenue, if any (Form 990-EZ, line 9)	2b	
3a Form 1120-POL check here	<input type="checkbox"/>	b Total tax (Form 1120-POL, line 22)	3b	
4a Form 990-PF check here	<input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part V, line 5)	4b	
5a Form 8868 check here	<input type="checkbox"/>	b Balance due (Form 8868, line 3c)	5b	
6a Form 990-T check here	<input type="checkbox"/>	b Total tax (Form 990-T, Part III, line 4)	6b	
7a Form 4720 check here	<input type="checkbox"/>	b Total tax (Form 4720, Part III, line 1)	7b	
8a Form 5227 check here	<input type="checkbox"/>	b FMV of assets at end of tax year (Form 5227, Item D)	8b	
9a Form 5330 check here	<input type="checkbox"/>	b Tax due (Form 5330, Part II, line 19)	9b	
10a Form 8038-CP check here	<input type="checkbox"/>	b Amount of credit payment requested (Form 8038-CP, Part III, line 22)	10b	

Part II Declaration of Officer or Person Subject to Tax

11a ☐ I authorize the U.S. Treasury and its designated Financial Agent to initiate an Automated Clearing House (ACH) electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.

b ☐ If a copy of this return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I certify that I executed the electronic disclosure consent contained within this return allowing disclosure by the IRS of this Form 990/990-EZ/990-PF (as specifically identified in Part I above) to the selected state agency(ies).

Under penalties of perjury, I declare that ☒ I am an officer of the above named entity or ☐ I am the person subject to tax with respect to (name of entity) _____, (EIN) _____,

and that I have examined a copy of the 2023 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund.

Sign
Here


Date

5-13-25

CEO

Title, if applicable

Part III Declaration of Electronic Return Originator (ERO) and Paid Preparer (see instructions)

I declare that I have reviewed the above return and that the entries on Form 8453-TE are complete and correct to the best of my knowledge. If I am only a collector, I am not responsible for reviewing the return and only declare that this form accurately reflects the data on the return. The entity officer or person subject to tax will have signed this form before I submit the return. I will give a copy of all forms and information to be filed with the IRS to the officer or person subject to tax, and have followed all other requirements in Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns. If I am also the Paid Preparer, under penalties of perjury I declare that I have examined the above return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. This Paid Preparer declaration is based on all information of which I have any knowledge.

ERO's Use Only	ERO's signature	Date	Check if also paid preparer <input type="checkbox"/>	Check if self-employed <input type="checkbox"/>	ERO's SSN or PTIN
	Firm's name (or yours if self-employed), address, and ZIP code				EIN
					Phone no.

Under penalties of perjury, I declare that I have examined the above return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer is based on all information of which the preparer has any knowledge.

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	PTIN
	Firm's name				Firm's EIN
	Firm's address				Phone no.

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

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

2022Department of the Treasury
Internal Revenue Service

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

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

A For the 2022 calendar year, or tax year beginning 07/01 , 2022 , and ending 06/30 , 20 23																								
B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td colspan="2">C Name of organization YOUNG MEN'S CHRISTIAN ASSOCIATION OF NORTHWEST FLORIDA, INC.</td> <td>D Employer identification number 59-0624465</td> </tr> <tr> <td colspan="2">Doing business as</td> <td rowspan="2">E Telephone number (850) 432-8327</td> </tr> <tr> <td>Number and street (or P.O. box if mail is not delivered to street address) PO BOX 13170</td> <td>Room/suite</td> </tr> <tr> <td colspan="2">City or town, state or province, country, and ZIP or foreign postal code PENSACOLA, FL 32591</td> <td>G Gross receipts \$ 7,497,194</td> </tr> <tr> <td colspan="2">F Name and address of principal officer: MICHAEL BODENHAUSEN SAME AS C ABOVE</td> <td> H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions. </td> </tr> <tr> <td colspan="2">I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527</td> <td>H(c) Group exemption number</td> </tr> <tr> <td colspan="2">J Website: WWW.YMCANWFL.ORG</td> <td></td> </tr> <tr> <td colspan="2">K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other</td> <td>L Year of formation: 1970 M State of legal domicile: FL</td> </tr> </table>	C Name of organization YOUNG MEN'S CHRISTIAN ASSOCIATION OF NORTHWEST FLORIDA, INC.		D Employer identification number 59-0624465	Doing business as		E Telephone number (850) 432-8327	Number and street (or P.O. box if mail is not delivered to street address) PO BOX 13170	Room/suite	City or town, state or province, country, and ZIP or foreign postal code PENSACOLA, FL 32591		G Gross receipts \$ 7,497,194	F Name and address of principal officer: MICHAEL BODENHAUSEN SAME AS C ABOVE		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions.	I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		H(c) Group exemption number	J Website: WWW.YMCANWFL.ORG			K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other		L Year of formation: 1970 M State of legal domicile: FL
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Part I Summary

Activities & Governance	1	Briefly describe the organization's mission or most significant activities: TO PUT CHRISTIAN PRINCIPLES INTO PRACTICE THROUGH PROGRAMS THAT BUILD A HEALTHY SPIRIT, MIND AND BODY FOR ALL.		
	2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3	Number of voting members of the governing body (Part VI, line 1a)	3	19
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	19
	5	Total number of individuals employed in calendar year 2022 (Part V, line 2a)	5	372
	6	Total number of volunteers (estimate if necessary)	6	172
	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	8	Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9	Program service revenue (Part VIII, line 2g)	1,238,011	1,232,462
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	4,840,205	6,069,883
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	148,309	20,473
	12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	168,241	164,630
	12		6,394,766	7,487,448
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	500	0
	14	Benefits paid to or for members (Part IX, column (A), line 4)		
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	2,535,769	3,278,244
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	0	0
	b	Total fundraising expenses (Part IX, column (D), line 25)	103,784	
	17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	1,770,000	4,777,106
	18	Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	4,306,269	8,055,350
	19	Revenue less expenses. Subtract line 18 from line 12	2,088,497	(567,902)
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	21	Total liabilities (Part X, line 26)	10,926,368	7,794,385
	22	Net assets or fund balances. Subtract line 21 from line 20	310,374	3,665,939
			10,615,994	4,128,446

Part II Signature Block

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

Sign Here	Signature of officer MICHAEL BODENHAUSEN, CEO	Date		
	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	
	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

Form **990** (2022)

Part III Statement of Program Service AccomplishmentsCheck if Schedule O contains a response or note to any line in this Part III ☒

- 1** Briefly describe the organization's mission:
TO PUT CHRISTIAN PRINCIPLES INTO PRACTICE THROUGH PROGRAMS THAT BUILD A HEALTHY SPIRIT, MIND AND BODY FOR ALL
- 2** Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☒ Yes ☐ No
If "Yes," describe these new services on Schedule O.
- 3** Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No
If "Yes," describe these changes on Schedule O.
- 4** Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ 4,046,323 including grants of \$) (Revenue \$)

THE YMCA OF NORTHWEST FLORIDA PROVIDED SERVICES TO THE ECONOMICALLY DISADVANTAGED, VALUED AT OVER \$534,120. THE SERVICES WERE PROVIDED IN THREE MAJOR CATEGORIES:

HEALTHY LIVING

WE BELIEVE THAT PERSONAL WELLNESS IS VITAL FOR THE MEN, WOMEN, AND CHILDREN WE SERVE. OUR GOAL IS TO CREATE OPPORTUNITIES FOR OUR MEMBERS TO FEEL HEALTHY, WELCOME, AND CONNECTED AS THEY GROW IN SPIRIT, MIND, AND BODY. THIS YEAR, WE ENDED OUR YEAR WITH 16,000 MEN, WOMEN, AND CHILDREN FROM ALL WALKS OF LIFE GATHERED AT THE Y FOR FITNESS AND FELLOWSHIP. WE BELIEVE EVERYONE SHOULD HAVE THE OPPORTUNITY TO PURSUE HEALTH IN SPIRIT, MIND, AND BODY. AS THE LEADER IN HEALTH AND WELLNESS, THE YMCA ENABLES PEOPLE OF ALL AGES, INTERESTS, AND ABILITIES TO ENJOY KEEPING FIT IN A WHOLESOME AND SUPPORTIVE ENVIRONMENT. Y ASSISTANCE IS OFFERED FOR MEMBERSHIPS OF ALL TYPES FOR THOSE IN FINANCIAL NEED. ABOUT 12% OF OUR MEMBERS ENJOYED MEMBERSHIP THROUGH OUR Y ASSISTANCE

(CONTINUED ON SCHEDULE O)

4b (Code:) (Expenses \$ 1,839,238 including grants of \$) (Revenue \$)

YOUTH DEVELOPMENT

THE YMCA OF NORTHWEST FLORIDA IS AN ASSOCIATION OF MEN, WOMEN AND CHILDREN OF ALL AGES AND FROM ALL WALKS OF LIFE JOINED TOGETHER BY A SHARED PASSION TO STRENGTHEN THE COMMUNITY FOR EVERYONE. THANKS TO THE GENEROUS SUPPORT OF DONORS, WE WERE ABLE TO MAKE THE Y EXPERIENCE OPEN TO EVERYONE, INCLUDING THOSE WHO WERE IN NEED REGARDLESS OF THEIR FINANCIAL SITUATION. LAST YEAR OUR LOCAL COMMUNITY OUTREACH IN YOUTH PROGRAM AREAS TOTALLED \$108,121, ENSURING THAT EVERYONE HAD AN OPPORTUNITY TO PARTICIPATE.

WE HAVE BEEN THE COMMUNITY'S LEADER IN CHILDCARE FOR MORE THAN 40 YEARS, RESPONDING TO THE CRITICAL NEED FOR QUALITY CHILDCARE THAT SUPPORTS AND STRENGTHENS ALL FAMILIES. WE ARE DEDICATED TO NURTURING THE POTENTIAL OF KIDS IN A SAFE AND FUN-FILLED ENVIRONMENT WHERE KIDS AND YOUNG

(CONTINUED ON SCHEDULE O)

4c (Code:) (Expenses \$ 1,471,391 including grants of \$) (Revenue \$)

SOCIAL RESPONSIBILITY

WE BELIEVE THAT THE Y'S RESOURCES BELONG TO THE COMMUNITY, SO WE SHARE OUR FACILITIES WITH INDIVIDUALS AND GROUPS. WE OPEN OUR BUILDINGS TO COMMUNITY GROUPS AND OTHER NONPROFITS WHO NEED A PLACE TO MEET, WORK, AND PLAY. LAST YEAR, WE GAVE AWAY \$80,525 WORTH OF FACILITY USE TO OTHER NONPROFIT ORGANIZATIONS SO THEY COULD PURSUE THEIR MISSIONS. BOTH OUR PULLUM BRANCH AND BEAR LEVIN STUDER BRANCH HOST LOCAL CHURCH CONGREGATIONS THAT HOLD THEIR WEEKLY SERVICES AT OUR Y IN THE ABSENCE OF A BUILDING OF THEIR OWN. WE SUPPORT OTHER AREA NONPROFITS BY OFFERING MEMBERSHIP PACKAGES TO HELP THEM IN THEIR EVENT FUNDRAISING. WE PROACTIVELY OFFER MEANINGFUL EMPLOYMENT OPPORTUNITIES TO ADULTS WITH DISABILITIES. FINALLY, WE STEP OUTSIDE OUR WALLS TO PARTICIPATE IN COMMUNITY EDUCATION AND OUTREACH EVENTS THAT BENEFIT INDIVIDUALS FROM ALL WALKS OF LIFE. NOWHERE IS THIS MORE EVIDENT THAN IN OUR CORPORATE CUP GAMES AND LITTLE PUMPKINS JAMBOREE. THE GAMES

(CONTINUED ON SCHEDULE O)

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

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

4e Total program service expenses 7,356,952

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	<input checked="" type="checkbox"/>	<input type="checkbox"/>
2 Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	<input checked="" type="checkbox"/>	<input type="checkbox"/>
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	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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	<input checked="" type="checkbox"/>	<input type="checkbox"/>
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	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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	<input type="checkbox"/>	<input checked="" type="checkbox"/>
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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	<input type="checkbox"/>	<input checked="" type="checkbox"/>
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? If "Yes," complete Schedule D, Part V	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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	<input checked="" type="checkbox"/>	<input type="checkbox"/>
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	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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	<input checked="" type="checkbox"/>	<input type="checkbox"/>
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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	<input checked="" type="checkbox"/>	<input type="checkbox"/>
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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	<input checked="" type="checkbox"/>	<input type="checkbox"/>
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	<input type="checkbox"/>	<input checked="" type="checkbox"/>
14a Did the organization maintain an office, employees, or agents outside of the United States?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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	<input checked="" type="checkbox"/>	<input type="checkbox"/>
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	<input type="checkbox"/>	<input checked="" type="checkbox"/>
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	<input type="checkbox"/>	<input checked="" type="checkbox"/>
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	<input type="checkbox"/>	<input type="checkbox"/>
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	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Part IV Checklist of Required Schedules (continued)

	Yes	No
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III		✓
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?		
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		✓
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	✓	

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

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

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

		Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	372
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	✓
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	✓
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a	✓
b	If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a	✓
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	✓
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c	
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a	✓
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b	
7	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a	✓
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c	✓
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d	
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e	✓
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f	✓
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g	
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h	
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8	
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a	
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b	
10	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12	10a	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
11	Section 501(c)(12) organizations. Enter:		
a	Gross income from members or shareholders	11a	
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
a	Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O.	13a	
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b	
c	Enter the amount of reserves on hand	13c	
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a	✓
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b	
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.	15	✓
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16	✓
17	Section 501(c)(21) organizations. Did the trust, or any disqualified or other person 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	

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

Section A. Governing Body and Management

		Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year . . .	1a 19		
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 on Schedule O.			
b Enter the number of voting members included on line 1a, above, who are independent . . .	1b 19		
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? . . .	2		✓
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person? . . .	3		✓
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? . . .	4		✓
5 Did the organization become aware during the year of a significant diversion of the organization's assets? . . .	5		✓
6 Did the organization have members or stockholders? . . .	6		✓
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? . . .	7a		✓
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? . . .	7b		✓
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:			
a The governing body? . . .	8a	✓	
b Each committee with authority to act on behalf of the governing body? . . .	8b	✓	
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 on Schedule O . . .	9		✓

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

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

Section C. Disclosure

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

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

19 Describe on 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.
 MICHAEL BODENHAUSEN, PO BOX 13170, PENSACOLA, FL 32591, (850) 432-8327

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See 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, box 6 of 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, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

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) MICHAEL BODENHAUSEN CEO	35.0 5.0			✓				175,607	0	31,623
(2) MICHELLE SHELBY CFO	35.0 5.0			✓				106,692	0	18,525
(3) JODI DUBOSE CHAIRPERSON	1.0	✓		✓				0	0	0
(4) JOHN PORTER TREASURER	1.0	✓		✓				0	0	0
(5) KARLIS BURTON VICE-CHAIRPERSON	1.0	✓		✓				0	0	0
(6) SHANNON NICKINSON SECRETARY	1.0	✓		✓				0	0	0
(7) ALLISON HILL DIRECTOR	1.0	✓						0	0	0
(8) BRUCE PARTINGTON DIRECTOR	1.0	✓						0	0	0
(9) CHANDRA SMILEY DIRECTOR	1.0	✓						0	0	0
(10) DAVID WILLIAMS DIRECTOR	1.0	✓						0	0	0
(11) DR MARY MEHTA DIRECTOR	1.0	✓						0	0	0
(12) ED CARSON DIRECTOR	1.0	✓						0	0	0
(13) FRENCY MOORE DIRECTOR	1.0	✓						0	0	0
(14) JASON NICHOLSON DIRECTOR	1.0	✓						0	0	0

Form **990** (2022)

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			
(15) JOHN MCCORVEY DIRECTOR	1.0	✓						0	0	0
(16) JON KAGAN DIRECTOR	1.0	✓						0	0	0
(17) RUSTY BRANCH DIRECTOR	1.0	✓						0	0	0
(18) SALLY BERGOSH DIRECTOR	1.0	✓						0	0	0
(19) STEPHANIE SANSING WHITE DIRECTOR	1.0	✓						0	0	0
(20) TOM OWENS DIRECTOR	1.0	✓						0	0	0
(21) WILLIE DEMPS DIRECTOR	1.0	✓						0	0	0
(22)										
(23)										
(24)										
(25)										
1b Subtotal								282,299	0	50,148
c Total from continuation sheets to Part VII, Section A								0	0	0
d Total (add lines 1b and 1c)								282,299	0	50,148

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 **2**

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

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
NONE		
2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization	0	

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

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants, and Other Similar Amounts	1a	Federated campaigns	1a	9,793			
	b	Membership dues	1b	0			
	c	Fundraising events	1c	18,689			
	d	Related organizations	1d	0			
	e	Government grants (contributions)	1e	736,027			
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	467,953			
	g	Noncash contributions included in lines 1a-1f	1g	\$			
	h	Total. Add lines 1a-1f		1,232,462			
Program Service Revenue	2a	MEMBERSHIP REVENUE	Business Code	4,404,172	4,404,172		
	b	CHILDCARE REVENUE -- SCHOOL AGE		696,591	696,591		
	c	DAY CAMP REVENUE		435,220	435,220		
	d	RESIDENT CAMP REVENUE		0	0		
	e	CHILDCARE REVENUE -- INFANT/TODDLER/PRESCHOOL		0	0		
	f	All other program service revenue		533,900	533,900	0	0
	g	Total. Add lines 2a-2f		6,069,883			
	Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		20,473	0	
4		Income from investment of tax-exempt bond proceeds		0	0		
5		Royalties		0	0		
6a		Gross rents	(i) Real	139,045			
b		Less: rental expenses	(ii) Personal				
c		Rental income or (loss)		139,045	0		
d		Net rental income or (loss)		139,045	139,045		
7a		Gross amount from sales of assets other than inventory	(i) Securities				
b		Less: cost or other basis and sales expenses	(ii) Other				
c		Gain or (loss)		0	0		
d		Net gain or (loss)					
8a		Gross income from fundraising events (not including \$ 18,689 of contributions reported on line 1c). See Part IV, line 18		0			
b		Less: direct expenses		9,746			
c		Net income or (loss) from fundraising events		(9,746)			(9,746)
9a		Gross income from gaming activities. See Part IV, line 19		0			
b		Less: direct expenses		0			
c		Net income or (loss) from gaming activities					
10a		Gross sales of inventory, less returns and allowances		0			
b	Less: cost of goods sold		0				
c	Net income or (loss) from sales of inventory						
Miscellaneous Revenue	11a	MISCELLANEOUS	Business Code	14,706	14,706		
	b	SALE OF SUPPLIES		20,625	20,625		
	c						
	d	All other revenue		0	0	0	0
	e	Total. Add lines 11a-11d		35,331			
	12	Total revenue. See instructions		7,487,448	6,244,259	0	10,727

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				
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	294,742	15,037	251,077	28,628
7 Other salaries and wages	2,522,845	2,324,301	158,863	39,681
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	93,566	48,080	41,969	3,517
9 Other employee benefits	131,424	79,816	38,766	12,842
10 Payroll taxes	235,667	200,822	28,697	6,148
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	24,000		24,000	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	4,387		4,387	
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.)	356,371	340,391	6,324	9,656
12 Advertising and promotion	5,329	5,123	206	0
13 Office expenses				
14 Information technology				
15 Royalties				
16 Occupancy	563,812	562,312	1,500	
17 Travel	32,473	31,459	1,014	0
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	40,873	33,986	6,850	37
20 Interest	13	3	10	
21 Payments to affiliates	88,953	84,602	4,026	325
22 Depreciation, depletion, and amortization	222,875	222,875		
23 Insurance	247,406	243,206	4,200	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a RENT EXPENSE	125,018	125,018		
b SUPPLIES AND EXPENSES	381,685	359,090	19,645	2,950
c BANK CHARGES	133,743	133,708	35	
d STARTUP EXPENSES	47,051	47,051		
e All other expenses	2,503,117	2,500,072	3,045	0
25 Total functional expenses. Add lines 1 through 24e	8,055,350	7,356,952	594,614	103,784
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash—non-interest-bearing	3,711,605	1	1,194,888
	2 Savings and temporary cash investments	93,165	2	60,754
	3 Pledges and grants receivable, net	290,802	3	198,703
	4 Accounts receivable, net	100,955	4	139,238
	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	0
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)	0	6	0
	7 Notes and loans receivable, net	0	7	
	8 Inventories for sale or use	0	8	
	9 Prepaid expenses and deferred charges	109,424	9	70,864
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 5,159,330		
	b Less: accumulated depreciation	10b 2,180,806		
		3,112,290	10c	2,978,524
	11 Investments—publicly traded securities	0	11	
	12 Investments—other securities. See Part IV, line 11	3,101,065	12	0
	13 Investments—program-related. See Part IV, line 11	0	13	0
	14 Intangible assets	0	14	706,250
15 Other assets. See Part IV, line 11	407,062	15	2,445,164	
16 Total assets. Add lines 1 through 15 (must equal line 33)	10,926,368	16	7,794,385	
Liabilities	17 Accounts payable and accrued expenses	227,603	17	215,427
	18 Grants payable	0	18	
	19 Deferred revenue	82,771	19	1,424,774
	20 Tax-exempt bond liabilities	0	20	0
	21 Escrow or custodial account liability. Complete Part IV of Schedule D	0	21	
	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	0	23	0
	24 Unsecured notes and loans payable to unrelated third parties	0	24	2,025,738
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17–24). Complete Part X of Schedule D	0	25	0
	26 Total liabilities. Add lines 17 through 25	310,374	26	3,665,939
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	9,592,994	27	3,105,446
	28 Net assets with donor restrictions	1,023,000	28	1,023,000
	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	10,615,994	32	4,128,446
33 Total liabilities and net assets/fund balances	10,926,368	33	7,794,385	

Form **990** (2022)

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	7,487,448
2	Total expenses (must equal Part IX, column (A), line 25)	2	8,055,350
3	Revenue less expenses. Subtract line 2 from line 1	3	(567,902)
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	10,615,994
5	Net unrealized gains (losses) on investments	5	(72,252)
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 on Schedule O)	9	(5,847,394)
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	4,128,446

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

	Yes	No
1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain 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 separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		✓
b Were the organization's financial statements audited by an independent accountant? . . . If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	✓	
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? . . . If the organization changed either its oversight process or selection process during the tax year, explain on 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 Uniform Guidance, 2 C.F.R. Part 200, Subpart F?		✓
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 on Schedule O and describe any steps taken to undergo such audits .		

Form **990** (2022)

**YOUNG MEN'S CHRISTIAN ASSOCIATION OF
NORTHWEST FLORIDA, INC. AND AFFILIATES
NOTES TO THE COMBINED FINANCIAL STATEMENTS
JUNE 30, 2023 AND 2022**

13. OPERATING LEASE LIABILITIES – CONTINUED

<u>Year Ending June 30,</u>	<u>Amount</u>
2024	\$ 166,772
2025	170,065
2026	173,457
2027	176,360
2028	179,941
Thereafter	<u>1,251,720</u>
Total minimum lease payments	2,118,315
Less imputed interest	<u>(92,577)</u>
Present value of operating lease liabilities	2,025,738
Less current portion of operating lease liabilities	<u>142,056</u>
Remaining balance of operating lease liabilities	<u><u>\$ 1,883,682</u></u>

Total cash paid for operating lease liabilities for the year ended June 30, 2023, was \$106,075. Total ROU assets obtained in exchange for lease obligations for the year ended June 30, 2023, was \$2,115,854.

14. LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

The YMCA has a policy to manage its liquidity and reserves, following three guiding principles: operating within a prudent range of financial stability, maintaining adequate liquidity to fund near-term operations and maintaining sufficient reserves to provide reasonable assurance that long-term obligations will be discharged. The following table reflects the YMCA financial assets at year end, reduced by amounts not available for general expenditures within one year.

	<u>2023</u>	<u>2022</u>
Cash and cash equivalents	\$ 6,503,296	\$ 4,447,473
Investments	4,225,344	3,101,065
Accounts receivable, net, collectible in less than one year	139,238	100,955
Unconditional promises to give	<u>198,703</u>	<u>290,802</u>
Total financial assets	11,066,581	7,940,295
Less those unavailable for general expenditures within one year, due to contractual or donor-imposed restrictions:		
Unconditional promises to give not anticipated to be collected in less than one year	<u>(126,604)</u>	<u>(187,740)</u>
Financial assets available to meet cash needs for expenditures within one year	<u><u>\$ 10,939,977</u></u>	<u><u>\$ 7,752,555</u></u>

**YOUNG MEN'S CHRISTIAN ASSOCIATION OF
NORTHWEST FLORIDA, INC. AND AFFILIATES
NOTES TO THE COMBINED FINANCIAL STATEMENTS
JUNE 30, 2023 AND 2022**

9. RETIREMENT PLAN

The YMCA participates in the YMCA Retirement Fund, a 401(a) defined contribution plan. To be eligible to participate in the plan, employees must be 21-years old and must have completed 1,000 hours of service for two 12-month periods. These two years do not have to be consecutive, and an employee becomes fully vested upon enrollment. The YMCA contributed 10% of the employee's salary to the Plan for the year. Employees can voluntarily contribute to the Plan through payroll deduction. Total retirement expense for the years ended June 30, 2023 and 2022, was approximately \$94,000 and \$78,000, respectively.

10. NET ASSETS WITHOUT DONOR RESTRICTION

As of June 30, 2023 and 2022, the Board of Directors has designated \$1,261,203 and \$1,126,615, respectively, of the YMCA's net assets without donor restrictions for future acquisitions and maintenance of property and equipment.

11. NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions of \$1,023,000 as of June 30, 2023 and 2022, consist of a land contribution with donor-imposed restrictions that the land may not be used for any purpose other than for YMCA facilities and activities or community or health and wellness facilities to promote fitness, wellness, recreation, personal improvement and family relationships.

12. RELATED PARTY TRANSACTIONS

As of June 30, 2023 and 2022, the YMCA has an unconditional promise to give related to the capital campaign totaling \$202,500 and \$270,000, respectively, from a related party whose employee serves on the YMCA board of directors.

The YMCA has an operating lease with a related party whose employee serves on the YMCA Board of Directors. Total lease income for the years ended June 30, 2023 and 2022, was \$118,020 and \$118,300, respectively.

13. OPERATING LEASE LIABILITIES

YMCA leases building space from various companies with lease terms that expire between 2027 and 2049. At June 30, 2023, the weighted average discount rate and the weighted average remaining term (in years) were 1.38% and 28.08, respectively. Total operating lease costs were \$112,173, and short-term lease expense was \$90,116 for the year ended June 30, 2023. As previously disclosed under ASC 840, the rental expense for the year ended June 30, 2022, was \$24,000. The future minimum lease payment for each of the succeeding five years and thereafter, remaining under the noncancelable operating lease, consisted of the following:

**YOUNG MEN'S CHRISTIAN ASSOCIATION OF
NORTHWEST FLORIDA, INC. AND AFFILIATES
NOTES TO THE COMBINED FINANCIAL STATEMENTS
JUNE 30, 2023 AND 2022**

5. GOODWILL

In December 2022, YMCA acquired the assets of a fitness facility in Gulf Breeze. YMCA recorded goodwill of \$750,000 as of June 30, 2023, that is being amortized over 10 years. Amortization expense related to goodwill assets was \$43,450 for the year ending June 30, 2023. During the year ended June 30, 2023, the Organization adopted the accounting alternative for the subsequent measurement of goodwill. Under this accounting alternative, the Organization began amortizing goodwill on a straight-line basis over 10 years and only evaluates goodwill for impairment when a triggering event occurs. During the year ended June 30, 2023, the Organization also adopted the accounting alternative that allows it to evaluate goodwill impairment triggering events only as of the end of each reporting period. No triggering events occurred requiring impairment testing and as such, no impairment loss was recorded.

6. LONG-TERM DEBT

In November 2020, the YMCA converted the note payable with Bank of Pensacola to a line of credit, secured by real property, in the amount of \$4,000,000 with interest due quarterly at a fixed rate of 2.35%. The Organization had no outstanding balance as of June 30, 2023 and 2022; nor were there any draws on the line of credit in 2023 and 2022.

7. REFUNDABLE ADVANCE

In April 2021, the YMCA received an additional PPP loan in the amount of \$520,620 under the Paycheck Protection Program (PPP) established by the Coronavirus Aid, Relief, and Economic Security (CARES) Act. Under the terms of the PPP, up to 100% of the loan and related interest may be forgiven if the proceeds are used for covered expenses, and certain other requirements related to wage rates and maintenance of full-time equivalents are met. The YMCA applied for forgiveness and received forgiveness of \$520,620 from the Small Business Administration (SBA) in October 2021.

8. DEFERRED REVENUE

Under the recently enacted American Rescue Plan Act and previously under the Consolidated Appropriations Act, the Company became eligible to apply for the employee retention tax credits (ERTC), a provision of the CARES Act. These credits could be claimed by eligible employers who retained employees during the COVID-19 pandemic. Employers are eligible for the credit if they experienced either a full or partial suspension of operations during any calendar quarter because of governmental orders due to the pandemic or a significant decline in gross receipts based on comparing quarterly revenue results for 2020 and/or 2021 with the comparable quarter in 2019. The ERTC is a refundable credit that a Company can claim on qualified wages paid to employees, including certain health insurance costs. The Company filed a claim for three quarters in 2020 and three quarters in 2021. As of June 30, 2023, the YMCA had received credits of approximately \$1,293,000 related to claims filed. These payments have been recorded in deferred revenue until further review and analysis of eligibility criteria have been completed.

**YOUNG MEN'S CHRISTIAN ASSOCIATION OF
NORTHWEST FLORIDA, INC. AND AFFILIATES
NOTES TO THE COMBINED FINANCIAL STATEMENTS
JUNE 30, 2023 AND 2022**

3. UNCONDITIONAL PROMISES TO GIVE

The YMCA had unconditional promises to give as follows:

	2023	2022
Capital campaign	\$ 202,500	\$ 270,000
Unrestricted	6,551	37,516
Total unconditional promises to give	<u>\$ 209,051</u>	<u>\$ 307,516</u>
Receivable in less than one year	\$ 74,051	\$ 105,016
Receivable in one to five years	135,000	202,500
Total unconditional promises to give	209,051	307,516
Less: Discounts to net present value	(6,427)	(11,545)
Less: Allowances for uncollected promises	(3,921)	(5,169)
Net unconditional promises to give	<u>\$ 198,703</u>	<u>\$ 290,802</u>
Receivable in less than one year, net	\$ 72,099	\$ 103,062
Receivable in one to five years, net	126,604	187,740
Net unconditional promises to give	<u>\$ 198,703</u>	<u>\$ 290,802</u>

Unconditional promises to give are discounted at a rate of 2.35%. A 2% allowance for uncollectible pledges has been provided for outstanding pledges from the Downtown Capital Campaign.

4. PROPERTY AND EQUIPMENT

Property and equipment consist of the following:

	2023	2022
Land	\$ 1,754,079	\$ 1,755,409
Construction in progress	71,366	56,042
Buildings and improvements	17,189,725	17,168,345
Office furniture and equipment	1,530,160	1,499,286
Vehicles	304,823	304,823
	20,850,153	20,783,905
Less accumulated depreciation	<u>(5,884,937)</u>	<u>(5,198,107)</u>
	<u>\$ 14,965,216</u>	<u>\$ 15,585,798</u>

For the year ended June 30, 2023, land decreased due to a refund of prior year costs received in 2023. Depreciation expense was \$690,147 and \$705,901 for the years ended June 30, 2023 and June 30, 2022.

**YOUNG MEN'S CHRISTIAN ASSOCIATION OF
NORTHWEST FLORIDA, INC. AND AFFILIATES
NOTES TO THE COMBINED FINANCIAL STATEMENTS
JUNE 30, 2023 AND 2022**

1. DESCRIPTION OF ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Right-Of-Use Lease Assets and Lease Liabilities – Continued

Right-of-use assets and liabilities are initially measured at the present value of lease payments over the lease term, discounted using the interest rate implicit in the lease at the commencement date. Right-of-use assets are adjusted for any lease payments made prior to lease commencement, lease incentives, and accrued rent. If the rate implicit in the lease cannot be readily determined, the YMCA used the risk-free interest rate. YMCA's leases may include options to extend or terminate the lease. When it is reasonably certain that YMCA will exercise such option, the lease term includes those periods. Lease expense for operating leases is recognized on a straight-line basis over the lease term. Some of the lease agreements include variable rental payments that periodically adjust to rates and charges stated in the agreements.

Subsequent Events

The YMCA has evaluated events and transactions that occurred between June 30, 2023 and September 19, 2023, which is the date that the financial statements were available to be issued, for possible recognition or disclosure in the financial statements.

2. INVESTMENTS

The YMCA's investments are reported at fair value, which is defined by accounting standards as the exchange price that would be received for an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants on the measurement date. The fair value standards also establish a fair value hierarchy, which requires an entity to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. Three levels of inputs that may be used to measure fair value as follows:

Level 1 – Inputs utilize quoted prices in active markets for identical assets or liabilities.

Level 2 – Inputs utilize data points that are observable such as quoted prices, interest rates and yield curves. Level 2 inputs include, but are not limited to:

- Quoted prices for similar assets or liabilities in active markets.
- Quoted prices for identical or similar assets in markets that are not active.
- Observable inputs other than quoted prices for the asset or liability.
- Inputs derived principally from or corroborated by observable market data by correlation or by other means.

Level 3 – Inputs are unobservable data points for the asset and liability and include situations where there is little, if any, market activity for the asset or liability.

At June 30, 2023 and 2022, the YMCA's investments consisted of mutual funds and exchange-traded products, which are considered level 1 investments. The fair value of investments totaled \$4,225,344 and \$3,101,065 as of June 30, 2023 and 2022, and include cumulative net unrealized gains of \$712,263 and \$404,916 as of June 30, 2023 and 2022.

**YOUNG MEN'S CHRISTIAN ASSOCIATION OF
NORTHWEST FLORIDA, INC. AND AFFILIATES
NOTES TO THE COMBINED FINANCIAL STATEMENTS
JUNE 30, 2023 AND 2022**

1. DESCRIPTION OF ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Revenue Recognition – Continued

Membership

Memberships are recorded at established monthly rates and are recorded as earned monthly, as performance obligations are satisfied. Management believes that recognizing revenue over time is the best measure of services rendered based on the length of the membership. Management does not consider there to be significant judgment involved in the timing of satisfaction of performance obligations, as those are directly linked to the length of the membership.

Program Fees

Program fees are reported as revenue on the date of the program, which is when the performance obligation is satisfied. Advance fees are reported as deferred revenue and are recognized as program fee revenue when the performance obligation is satisfied, which is the date of the program.

Fundraising Expenses

All expenses associated with fundraising activities are expensed as incurred.

Functional Allocation of Expenses

The costs of providing the various programs and supporting services have been summarized on a functional basis in the combined statement of activities and changes in net assets. Most expenses are charged directly to program services, fundraising or general and administrative services based on specific identification. Accordingly, some costs have been allocated among the program, and supporting services benefited by allocations based on time and effort, occupancy costs or average square footage basis.

Income Taxes

The Internal Revenue Service has determined the Y-Northwest, Y-Pensacola, and Y-Northwest Foundation to be exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code. Accordingly, no provision for federal or state income taxes has been recorded. The YMCA is not aware of any uncertain tax positions that would require disclosure or accrual in accordance with accounting principles generally accepted in the United States of America.

Right-Of-Use Lease Assets and Lease Liabilities

Effective July 1, 2022, YMCA adopted ASC 842. The most significant impact was the recognition of right-of-use (ROU) assets and lease liabilities for operating leases. As a result of adopting the new standard, YMCA recorded ROU assets and lease liabilities in the amount of approximately \$2,115,000 on July 1, 2022. YMCA, in most cases, does not record leases with an initial term of 12 months or less, instead recognizes lease expense for these leases on a straight-line basis over the lease term. For leases that commenced before July 1, 2022, YMCA has applied the modified retrospective transition method which resulted in comparative information not being restated. A number of optional practical expedients were available in transition. YMCA elected the "package of practical expedients," which permits YMCA to not reassess the prior conclusions reached about lease identification, lease classification and initial direct costs.

**YOUNG MEN'S CHRISTIAN ASSOCIATION OF
NORTHWEST FLORIDA, INC. AND AFFILIATES
NOTES TO THE COMBINED FINANCIAL STATEMENTS
JUNE 30, 2023 AND 2022**

1. DESCRIPTION OF ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Property and Equipment

Land, buildings and improvements, office furniture, equipment and vehicles are recorded at cost. Donated assets are recorded at fair value on the date of the gift. Assets with a cost of \$10,000 or more and a useful life exceeding one year are capitalized.

Buildings and improvements, office furniture, equipment and vehicles are depreciated using the straight-line method over their estimated useful lives as follows:

Buildings and improvements	5 - 40 years
Office furniture and equipment	3 - 15 years
Vehicles	5 years

Goodwill

Goodwill consists of the excess of cost over the fair value of net assets acquired. The Organization has elected to amortize goodwill on the straight-line method over ten years and only evaluates goodwill for impairment at the entity level when a triggering event occurs. Beginning in 2023, the Organization adopted the accounting alternative that allows it to evaluate goodwill impairment triggering events only as of the end of each reporting period.

Revenue Recognition

Revenues are reported as increases in net assets without donor restrictions unless their use is limited by donor-imposed restrictions. Under accounting standards, earned revenue measurement is driven via a principles-based process that requires the entity: 1) identify the contract with the customer; 2) identify the performance obligations in the contract; 3) determine the transaction price; 4) allocate the transaction price to the performance obligations; and 5) recognize revenue when (or as) performance obligations are satisfied. Contributed support follows different standards. A summary of each of the revenue and support flows are as follows:

Donated Gifts

Gifts of property and equipment are recorded as without donor restrictions unless the donor explicitly states how such assets should be used. Gifts of cash or other assets that must be used to acquire long-lived assets are reported as net assets with donor restrictions. YMCA reports expirations of donor restrictions when the donated or acquired long-lived asset is placed into service.

Contributions and Grants

Gifts and grants, including unconditional promises to give, are recognized as revenues as either without or with donor restrictions in the period verifiably committed by the donor. Gifts and grants of assets other than cash are recorded at their estimated fair value and per the fair value policies described elsewhere in this section. Unconditional promises to give that are expected to be collected in future years are recorded at the present value of the estimated future cash flows using a risk adjusted discount rate depending on the time period involved. Amortization of the discount is included in gift and grant revenue in accordance with the donor-imposed restrictions, if any, on the gifts or grants. Gifts or grants with donor-imposed restrictions that can be met through the passage of time or upon the incurring of expenses consistent with the purposes are recorded as net assets with restrictions and reclassified to net assets without donor restrictions when such time or purposes restriction has been satisfied.

**YOUNG MEN'S CHRISTIAN ASSOCIATION OF
NORTHWEST FLORIDA, INC. AND AFFILIATES
NOTES TO THE COMBINED FINANCIAL STATEMENTS
JUNE 30, 2023 AND 2022**

1. DESCRIPTION OF ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Basis of Accounting – Continued

Program and membership fees are recognized as services are performed or by the passage of time. Membership fees and program fees collected in advance are recorded as deferred revenues and recognized in the month services are available to the member. Contributions are recognized when donors make promises to give to the YMCA that are, in substance, unconditional. Donor-restricted contributions are reported as increases in net assets with donor restrictions depending on the nature of the restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions. Expenses are recognized when incurred.

Basis of Presentation

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

Net assets without donor restriction are not restricted by donors or the donor-imposed restrictions have expired. Board-designated or appropriated amounts are reported as net assets without donor restriction, since the Board of Directors has the authority to change or withdraw such designations or appropriations.

Net assets with donor restriction contain donor-imposed restrictions requiring the resources be maintained permanently, but generally allowing the YMCA to use or expend part or all of the income derived from the donated assets for either specified or unspecified purposes.

Use of Estimates

The preparation of combined financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported and information disclosed in the financial statements. Actual results could differ from those estimates.

Cash and Cash Equivalents

For purposes of the combined statement of cash flows, the YMCA considers all highly liquid investments purchased within three months of maturity to be cash equivalents.

The YMCA maintains cash balances in several financial institutions. The Federal Deposit Insurance Corporation (FDIC) provides insurance for all accounts up to certain limits. At June 30, 2023 and 2022, the YMCA had uninsured cash balances exceeding these limits of approximately \$5,865,000 and \$3,852,000, respectively. The YMCA has not experienced any losses on its cash balances related to the FDIC insurance limits.

Investments

Investments consist of stocks and mutual funds and are reported at their readily determinable fair values, which is based on quoted market prices in active markets. Unrealized gains and losses are reported in the statement of activities and changes in net assets. The YMCA does not have any investments without readily determinable fair value.

**YOUNG MEN'S CHRISTIAN ASSOCIATION OF
NORTHWEST FLORIDA, INC. AND AFFILIATES
NOTES TO THE COMBINED FINANCIAL STATEMENTS
JUNE 30, 2023 AND 2022**

1. DESCRIPTION OF ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The combined financial statements include the operations of the Young Men's Christian Association of Northwest Florida, Inc. (the Y-Northwest), the Young Men's Christian Association of Pensacola, Inc. (the Y-Pensacola) and the Young Men's Christian Association of Northwest Florida Foundation, Inc. (the Y-Foundation). The combined entities are collectively referred to as "the YMCA" in these financial statements. A summary of the YMCA's significant accounting policies consistently applied in the preparation of the accompanying financial statements follows:

Description of Organization

The Y-Northwest is a nonprofit organization whose mission is to put Christian principles into practice through programs that build a healthy spirit, mind and body for all. The Y-Northwest operates three branches (the Northeast YMCA at the Vickrey Center in Pensacola, the Betty J. Pullum Family YMCA in Navarre and the Community YMCA at Gulf Breeze) in its two-county service area, plus seven afterschool sites throughout Escambia County.

The Y-Foundation is a nonprofit organization incorporated in 2022 to benefit and support the Y-Northwest. The organization is under common control of the Y-Northwest.

The Y-Pensacola is a nonprofit organization incorporated in 2014 to build and operate the Downtown Pensacola facility, which opened in November 2016. Substantially all operations of this facility transitioned to the Y-Northwest as of July 1, 2019.

The YMCA is committed to strengthening communities in Escambia and Santa Rosa counties through programs focused on:

Youth Development – Nurturing the potential of every child and teen through these programs including before and after-school childcare, summer day camps, youth sports, aquatics, literacy programs, and leadership development.

Healthy Living – Improving the nation's health and well-being through programs, which promote health and wellness, recreation, family strengthening, sports and fitness, spiritual development and community building for adults and families.

Social Responsibility – Giving back and providing support to our neighbors through programs including volunteerism; providing services for homeless and transient individuals; Little Pumpkins Jamboree at the YMCA, a community outreach event held for children with special needs; community education; and various outreach programming with non-profit agencies throughout Escambia and Santa Rosa County.

Basis of Combination

These financial statements of the YMCA include the combined operations of the Y-Northwest, Y-Pensacola, and Y-Northwest Foundation. All material balances and transactions between the combined entities have been eliminated.

Basis of Accounting

The YMCA follows standards of accounting and financial reporting prescribed for nonprofit organizations using the accrual basis of accounting.

**YOUNG MEN'S CHRISTIAN ASSOCIATION OF
NORTHWEST FLORIDA, INC. AND AFFILIATES
COMBINED STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022**

	<u>2023</u>	<u>2022</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ 1,837,473	\$ 940,007
Adjustments to reconcile change in net assets to net cash from operating activities:		
Depreciation	690,146	705,901
Amortization of right to use assets	96,214	-
Amortization of goodwill	43,750	-
Unrealized gain (loss) on investments	(1,124,279)	459,374
Changes in operating assets and liabilities:		
Decrease (increase) in operating assets –		
Accounts receivable	(38,283)	(44,628)
Promises to give	92,099	45,393
Prepaid expenses	38,560	13,014
Increase (decrease) in operating liabilities –		
Accounts payable	(52,270)	35,582
Accrued liabilities	40,091	(81,843)
Refundable advance	-	(520,620)
Deferred revenues	1,342,002	45,079
Operating lease liabilities	(90,116)	-
Net cash provided by operating activities	2,875,387	1,597,259
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of fitness facility assets (goodwill)	(750,000)	-
Purchase of property and equipment	(69,564)	(524,856)
Net cash used in investing activities	(819,564)	(524,856)
NET INCREASE IN CASH, CASH EQUIVALENTS AND RESTRICTED CASH	2,055,823	1,072,403
CASH, CASH EQUIVALENTS AND RESTRICTED CASH, BEGINNING OF YEAR	4,447,473	3,375,070
CASH, CASH EQUIVALENTS AND RESTRICTED CASH, END OF YEAR	<u>\$ 6,503,296</u>	<u>\$ 4,447,473</u>

See notes to the combined financial statements.

YOUNG MEN'S CHRISTIAN ASSOCIATION OF
NORTHWEST FLORIDA, INC. AND AFFILIATES
COMBINED STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2022

	Program Services				Supporting Services		
	Youth Development	Heathy Living	Social Responsibility	Total Program Services	Fundraising	Administrative Services	Total Expenses
Compensation and benefits	\$ 507,945	\$ 1,117,479	\$ 406,356	\$ 2,031,780	\$ 84,560	\$ 419,428	\$ 2,535,768
Supplies and postage	53,576	117,868	42,861	214,305	1,910	6,173	222,388
Professional fees	83,606	183,934	66,885	334,425	9,540	5,043	349,008
Occupancy	143,771	316,297	115,017	575,085	-	940	576,025
Equipment costs	10,829	23,824	8,663	43,316	-	2,150	45,466
Advertising	4,017	8,838	3,214	16,069	-	79	16,148
Travel and employee expenses	14,099	31,018	11,279	56,396	-	1,348	57,744
Conferences and training	5,103	11,227	4,083	20,413	68	6,627	27,108
Membership dues	113	249	91	453	-	3,766	4,219
Interest and bank service fees	26,109	57,439	20,887	104,435	-	9,324	113,759
General liability/other insurance	26,841	59,051	21,473	107,365	-	5,044	112,409
Miscellaneous expense	73	161	58	292	-	75	367
Depreciation	176,475	388,246	141,180	705,901	-	-	705,901
Total expenses	\$ 1,052,557	\$ 2,315,631	\$ 842,047	\$ 4,210,235	\$ 96,078	\$ 459,997	\$ 4,766,310

See notes to the combined financial statements.

YOUNG MEN'S CHRISTIAN ASSOCIATION OF
NORTHWEST FLORIDA, INC. AND AFFILIATES
COMBINED STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2023

	Program Services				Supporting Services		
	Youth Development	Heathy Living	Social Responsibility	Total		Administrative Services	Total Expenses
				Program Services	Fundraising		
Compensation and benefits	\$ 667,015	\$ 1,467,434	\$ 533,612	\$ 2,668,061	\$ 90,816	\$ 519,371	\$ 3,278,248
Supplies and postage	78,587	172,892	62,870	314,349	2,950	16,060	333,359
Professional fees and contract services	85,335	187,738	68,268	341,341	9,656	30,324	381,321
Occupancy	196,690	432,719	157,353	786,762	-	1,499	788,261
Equipment costs	13,621	29,967	10,897	54,485	-	3,587	58,072
Advertising	1,280	2,817	1,025	5,122	-	206	5,328
Travel and employee expenses	17,210	37,861	13,767	68,838	-	1,014	69,852
Conferences and training	8,497	18,693	6,797	33,987	37	6,850	40,874
Membership dues	32	69	25	126	325	4,026	4,477
Contribution expense	-	-	-	-	-	3,000	3,000
Interest and bank fees	34,753	76,458	27,803	139,014	-	4,432	143,446
General liability/other insurance	26,598	58,516	21,279	106,393	-	4,200	110,593
Miscellaneous expense	18	40	14	72	-	45	117
Startup expense	11,763	25,878	9,410	47,051	-	-	47,051
Depreciation and amortization	183,474	403,643	146,779	733,896	-	-	733,896
Total expenses	\$ 1,324,873	\$ 2,914,725	\$ 1,059,899	\$ 5,299,497	\$ 103,784	\$ 594,614	\$ 5,997,895

See notes to the combined financial statements.

**YOUNG MEN'S CHRISTIAN ASSOCIATION OF
NORTHWEST FLORIDA, INC. AND AFFILIATES
COMBINED STATEMENTS OF ACTIVITIES AND CHANGES IN NET ASSETS
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022**

	<u>2023</u>	<u>2022</u>
NET ASSETS WITHOUT DONOR RESTRICTIONS		
Support and Revenue		
Program fees	\$ 1,665,711	\$ 1,357,512
Membership fees	4,404,172	3,482,693
Contributions	249,413	250,734
Grants revenue	964,360	466,657
PPP loan forgiveness	-	520,620
Rental income	139,045	133,690
Investment income (loss), net	437,379	(470,233)
Other	59,764	34,551
Total support and revenue	7,919,844	5,776,224
Distributions to national YMCA	(84,476)	(69,907)
Net support, revenue and other support	7,835,368	5,706,317
Expenses		
Program services	5,299,497	4,210,235
Fundraising	103,784	96,078
General and administrative services	594,614	459,997
Total expenses	5,997,895	4,766,310
CHANGE IN NET ASSETS	1,837,473	940,007
NET ASSETS, BEGINNING OF YEAR	23,325,143	22,385,136
NET ASSETS, END OF YEAR	<u>\$ 25,162,616</u>	<u>\$ 23,325,143</u>

See notes to the combined financial statements.

**YOUNG MEN'S CHRISTIAN ASSOCIATION OF
NORTHWEST FLORIDA, INC. AND AFFILIATES
COMBINED STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2023 AND 2022**

	<u>2023</u>	<u>2022</u>
ASSETS		
CURRENT ASSETS		
Cash and cash equivalents	\$ 6,503,296	\$ 4,447,473
Investments	4,225,344	3,101,065
Accounts receivable	139,238	100,955
Unconditional promises to give – current, net	72,099	103,062
Prepaid expenses	<u>70,864</u>	<u>109,424</u>
Total current assets	11,010,841	7,861,979
PROPERTY AND EQUIPMENT, NET	14,965,216	15,585,798
OPERATING LEASE RIGHT-OF-USE ASSETS, NET	2,019,640	-
GOODWILL, NET	706,250	-
OTHER ASSETS		
Unconditional promises to give – long-term, net	<u>126,604</u>	<u>187,740</u>
TOTAL ASSETS	<u><u>\$ 28,828,551</u></u>	<u><u>\$ 23,635,517</u></u>
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accounts payable	\$ 37,977	\$ 90,247
Accrued liabilities	177,447	137,356
Deferred revenue	1,424,773	82,771
Current portion of operating lease liabilities	<u>142,056</u>	<u>-</u>
Total current liabilities	1,782,253	310,374
OPERATING LEASE LIABILITIES, NET	<u>1,883,682</u>	<u>-</u>
TOTAL LIABILITIES	3,665,935	310,374
NET ASSETS		
Without donor restrictions	24,139,616	22,302,143
With donor restrictions	<u>1,023,000</u>	<u>1,023,000</u>
Total net assets	<u>25,162,616</u>	<u>23,325,143</u>
TOTAL LIABILITIES AND NET ASSETS	<u><u>\$ 28,828,551</u></u>	<u><u>\$ 23,635,517</u></u>

See notes to the combined financial statements.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the YMCA's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the YMCA's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings and certain internal control related matters that we identified during the audit.

Warren Overett, LLC

Pensacola, Florida
September 19, 2023

INDEPENDENT AUDITORS' REPORT

To the Board of Directors
Young Men's Christian Association of Northwest Florida, Inc.
and Affiliates

Opinion

We have audited the accompanying financial statements of Young Men's Christian Association of Northwest Florida, Inc. and Affiliates (a nonprofit organization), which are collectively referred to as "the YMCA" and comprise the combined statements of financial position as of June 30, 2023 and 2022, and the related combined statements of activities and changes in net assets, combined statements of functional expenses and combined statements of cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the combined financial statements referred to above present fairly, in all material respects, the financial position of the YMCA as of June 30, 2023 and 2022, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the YMCA and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the YMCA's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

**YOUNG MEN'S CHRISTIAN ASSOCIATION OF
NORTHWEST FLORIDA, INC. AND AFFILIATES
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JUNE 30, 2023 AND 2022**

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**YOUNG MEN'S CHRISTIAN ASSOCIATION
OF NORTHWEST FLORIDA, INC.
AND AFFILIATES**

COMBINED FINANCIAL STATEMENTS

JUNE 30, 2023 AND 2022



www.warrenaverett.com

The report accompanying this deliverable was issued
by Warren Averett, LLC.

NOTES TO COMBINED FINANCIAL STATEMENTS

YOUNG MEN'S CHRISTIAN ASSOCIATION OF NORTHWEST FLORIDA, INC. AND AFFILIATES

NOTE Q - LEASES (Continued)

At December 31, 2024, the YMCA was obligated for minimum rental payments under non-cancelable operating leases having remaining terms in excess of one year for each of the next five years and in the aggregate as follows:

<u>Year Ending December 31,</u>	
2025	\$ 187,336
2026	190,779
2027	204,600
2028	208,560
2029	212,639
Thereafter	<u>3,087,550</u>
Total lease payments	4,091,464
Less interest	<u>(583,192)</u>
Present value of lease liabilities	<u>\$ 3,508,272</u>

Operating lease expense of \$286,835 is included in occupancy in the statement of functional expenses for the eighteen-month period ended December 31, 2024.

NOTE R - CONCENTRATION OF CREDIT RISK

Financial instruments, which potentially subject the YMCA to concentrations of credit risk, include cash in banks in excess of federally insured limits. The YMCA manages this risk by maintaining its cash in various high-quality financial institutions. The funds in these accounts are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. The uninsured cash balance was \$3,329,052 at December 31, 2024.

NOTE S - RETIREMENT PLAN

The YMCA participates in the YMCA Retirement Fund, a 401(a) defined contribution plan. To be eligible to participate in the plan, employees must be 21 years old and must have completed 1,000 hours of service for two 12-month periods. These two years do not have to be consecutive, and an employee becomes fully vested upon enrollment. The YMCA contributes 10% of the participants' salary to the Plan each calendar year. Employees can voluntarily contribute to the Plan through payroll deduction. Total retirement expense for the eighteen-month period ending December 31, 2024 was \$188,252.

NOTES TO COMBINED FINANCIAL STATEMENTS

YOUNG MEN'S CHRISTIAN ASSOCIATION OF NORTHWEST FLORIDA, INC. AND AFFILIATES

NOTE Q - LEASES

In 2022, the YMCA entered into a Shopping Center Lease in Gulf Breeze under a sixty-two-month operating lease requiring a monthly rental payment of \$8,750 with annual increases of 3%. The lease was amended during July 2024 to extend the lease through December 2039. Rent payments during the eighteen-month period ended December 31, 2024 for this center totaled \$222,770.

In 2021, the YMCA entered into a Use and Program Agreement with the City of Pensacola, as an operating lease, to operate on city property in exchange for a monthly license and use fee of \$2,000. The term of the agreement is thirty years, with a renewal option for two successive ten year periods after the initial term. Rent payments related to this agreement for the eighteen-month period ended December 31, 2024 totaled \$36,000.

The YMCA recognizes right-of-use assets and lease liabilities for both leases described above. Leases are classified as either finance or operating leases. This classification dictates whether lease expense is recognized based on an effective interest method or on a straight-line basis over the term of the lease. The following summarizes the line items in the statements of financial position which include amounts for operating leases as of December 31, 2024:

Operating Leases:	
Operating lease right-of-use-assets	<u>\$ 3,488,158</u>
Current operating lease liabilities	\$ 120,624
Noncurrent operating lease liabilities	<u>3,387,648</u>
Total operating lease liabilities	<u>\$ 3,508,272</u>

There were no right-of-use assets obtained in exchange for new operating and finance lease liabilities during the eighteen-month period ended December 31, 2024 and the increase in right-of-use assets, as a result of amended lease terms for an existing lease, in exchange for operating lease liabilities totaled \$1,660,944 during the period.

The following summarized the weighted average remaining lease term, discount rate, and lease costs for operating leases as of December 31, 2024:

Average monthly payment	\$ 7,299
Average number of payments remaining	357
Average discount rate	1.38%
Total right-of-use lease asset	\$ 3,488,158
Total right-of-use lease liability	\$ 3,508,272
Total cash paid	\$ 258,770

NOTES TO COMBINED FINANCIAL STATEMENTS

YOUNG MEN'S CHRISTIAN ASSOCIATION OF NORTHWEST FLORIDA, INC. AND AFFILIATES

NOTE L - GRANTS

The YMCA was awarded a grant for \$581,748 from The Escambia Children's Trust during 2023. In the eighteen-month period ended December 31, 2024, the YMCA was awarded grants totaling \$906,561 from The Escambia Children's Trust. The YMCA recognized revenue related to these grants of \$707,202 for the eighteen-month period ended December 31, 2024, with related receivables at December 31, 2024, in the amount of \$100,997.

NOTE M - NET ASSETS WITHOUT DONOR RESTRICTIONS

As of December 31, 2024, the Board of Directors has designated \$5,621,300 of the YMCA's net assets without donor restrictions for operating reserves, capital asset acquisitions, and strategic opportunities.

NOTE N - NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions of \$1,095,551 consist primarily of a land contribution with donor-imposed restrictions that the land may not be used for any purpose other than for YMCA facilities and activities or community or health and wellness facilities to promote fitness, wellness, recreation, personal improvement and family relationships, and other miscellaneous contributions with various other donor-imposed restrictions.

NOTE O - RELATED PARTY TRANSACTIONS

As of December 31, 2024, the YMCA had an unconditional promise to give related to the capital campaign totaling \$67,500 from a related party whose employee served on the YMCA Board of Directors.

NOTE P - RENTAL INCOME

The YMCA had a lease agreement for space in Pensacola, Florida with monthly payments received in the amount of \$9,835, which expired during 2024. The operating lease was with a related party whose employee served on the YMCA Board of Directors.

The Organization also rents space for activities. Total rental income for the eighteen-month period ended December 31, 2024 was \$201,872.

NOTES TO COMBINED FINANCIAL STATEMENTS

YOUNG MEN'S CHRISTIAN ASSOCIATION OF NORTHWEST FLORIDA, INC. AND AFFILIATES

NOTE J - FINANCIAL ASSETS AVAILABLE FOR GENERAL EXPENDITURES

The following reflects the YMCA's financial assets as of December 31, 2024, reduced by amounts not available for general use because of contractual or donor-imposed restrictions within one year of December 31, 2024. However, amounts already appropriated from the donor-restricted endowment for general expenditure within one year of December 31, 2024 have not been subtracted as unavailable.

Financial assets, at year-end	\$ 14,112,468
Less those unavailable for general expenditures within one year, due to:	
Subject to satisfaction of donor restrictions	<u>(72,551)</u>
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 14,039,917</u>

The YMCA at times receives restricted contributions. Because a donor's restriction requires resources to be used in a particular manner or in a future period, the YMCA must maintain sufficient resources to meet those responsibilities to its donors. Thus, financial assets may not be available for general expenditure within one year. As part of the YMCA's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due. Occasionally, the board designates a portion of any operating surplus to its liquidity reserve.

NOTE K - EMPLOYEE RETENTION CREDIT

Under the American Rescue Plan Act and previously under the Consolidated Appropriations Act, the YMCA became eligible to apply for employee retention tax credits (ERTC), a provision of the CARES Act. These credits could be claimed by eligible employers who retained employees during the COVID-19 pandemic. Employers are eligible for the credit if they experienced either a full or partial suspension of operations during any calendar quarter because of governmental orders due to the pandemic or a significant decline in gross receipts based on comparing quarterly revenue results for 2020 and/or 2021 with the comparable quarter in 2019. The ERTC is a refundable credit that a company can claim on qualified wages paid to employees, including certain health insurance costs. The YMCA originally filed a claim for three quarters in 2020 and three quarters in 2021. As of July 1, 2023, the YMCA had received a total of \$1,293,382 related to claims filed. During the eighteen-month period ended December 31, 2024, the YMCA re-evaluated the ERTC claims and repaid \$154,371 through the IRS Voluntary Disclosure Program. The YMCA recognized ERTC grant revenue in the amount of \$1,034,719 and related interest income totaling \$104,292 during the eighteen-month period ended December 31, 2024.

NOTES TO COMBINED FINANCIAL STATEMENTS

YOUNG MEN'S CHRISTIAN ASSOCIATION OF NORTHWEST FLORIDA, INC. AND AFFILIATES

NOTE G - LAND, BUILDINGS, AND EQUIPMENT

Land, buildings, and equipment owned by the YMCA at December 31, 2024 were as follows:

Land	\$	1,747,771
Buildings and improvements		17,248,646
Leasehold improvements		1,577,877
Furniture, fixtures, and equipment		1,786,877
Vehicles		<u>304,930</u>
		22,666,101
Less accumulated depreciation		<u>(6,930,771)</u>
	\$	<u>15,735,330</u>

Depreciation expense for the eighteen-month period ended December 31, 2024 totaled \$1,038,625.

NOTE H - GOODWILL

In December 2022, YMCA acquired the assets of a fitness facility in Gulf Breeze. YMCA recorded goodwill of \$750,000 as of December 31, 2024, that is being amortized over 10 years. Amortization expense related to goodwill assets was \$112,500 for the eighteen-month period ending December 31, 2024. During the year ended June 30, 2023, the YMCA adopted the accounting alternative for the subsequent measurement of goodwill. Under this accounting alternative, the YMCA began amortizing goodwill on a straight-line basis over 10 years and only evaluates goodwill for impairment when a triggering event occurs.

The YMCA also adopted the accounting alternative that allows it to evaluate goodwill impairment triggering events only as of the end of each reporting period. No triggering events requiring impairment testing occurred during the eighteen-month period ending December 31, 2024, and as such, no impairment loss was recorded.

NOTE I - LINE OF CREDIT

During 2024, the YMCA drew \$1,000,000 on the line of credit that was renewed in 2020 for a term of sixty months. The line of credit is secured by real property and bears interest at a fixed rate of 2.35 percent. The outstanding balance was \$1,000,000 as of December 31, 2024. Interest expense related to the line of credit was \$2,575 for the eighteen-month period ending December 31, 2024.

NOTES TO COMBINED FINANCIAL STATEMENTS

YOUNG MEN'S CHRISTIAN ASSOCIATION OF NORTHWEST FLORIDA, INC. AND AFFILIATES

NOTE D - FAIR VALUE MEASUREMENTS (Continued)

A fair value hierarchy prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy consists of three broad levels; Level 1 inputs consist of unadjusted quoted prices in active markets for identical assets and have the highest priority; Level 2 inputs consist of observable inputs other than quoted prices for identical assets; and Level 3 inputs consist of significant unobservable inputs and have the lowest priority. When available, the YMCA measures fair value using Level 1 inputs, because they generally provide the most reliable evidence of fair value. Level 3 inputs are only used when Level 1 or Level 2 inputs are not available. There were no Level 2 or Level 3 inputs during the eighteen-month period ended December 31, 2024.

Level 1 Fair Value Measurements - The fair value of the marketable investments is based on quoted market price held by the YMCA at year end.

At December 31, 2024, the YMCA's investments consisted of mutual funds and exchange-traded products, which are considered Level 1 investments. The fair value of investments totaled \$6,037,271 as of December 31, 2024, and include cumulative net unrealized gains of \$1,284,735 as of December 31, 2024.

NOTE E - UNCONDITIONAL PROMISES TO GIVE

The YMCA had unconditional promises to give at December 31, 2024 as follows:

Capital campaign	<u>\$ 67,500</u>
Receivable in less than one year	67,500
Receivable in one to five years	<u>-</u>
	67,500
Less unamortized discount	-
Less allowance for uncollectible pledges	<u>(1,338)</u>
	<u>\$ 66,162</u>

A two percent allowance for uncollectible pledges has been provided for outstanding pledges from the Downtown Capital Campaign. No discount was applied to the unconditional promises to give balance at December 31, 2024.

NOTE F - SUPPLEMENTAL CASH FLOW INFORMATION

The YMCA paid \$2,575 in interest during the eighteen-month period ended December 31, 2024.

NOTES TO COMBINED FINANCIAL STATEMENTS

YOUNG MEN'S CHRISTIAN ASSOCIATION OF NORTHWEST FLORIDA, INC. AND AFFILIATES

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

16. Recent Financial Accounting Pronouncements - During the eighteen-month period ended December 31, 2024, the YMCA adopted ASU 2016-13, *Financial Instruments – Credit Losses (Topic 326)* which requires a financial asset (or a group of financial assets) measured at amortized cost basis to be presented at the net amount expected to be collected. The statement of activities reflects the measurement of credit losses for newly recognized financial assets, as well as the expected increases or decreases of expected credit losses that have taken place during the period. The Standard was applied on a modified retrospective basis. There was no change in net assets as a result of the adoption.
17. Events Occurring After the Reporting Date - The YMCA has evaluated events and transactions that occurred between December 31, 2024 and July 2, 2025, which is the date that the financial statements were available to be issued, for possible recognition or disclosure in the financial statements.

NOTE C - CASH AND CASH EQUIVALENTS

Cash and cash equivalents were comprised of the following as of December 31, 2024:

Interest bearing accounts	\$ 6,080,588
Non-interest bearing accounts	1,775,150
Cash on hand	<u>17,808</u>
	<u>\$ 7,873,546</u>

NOTE D - FAIR VALUE MEASUREMENTS

The YMCA's investments are reported at fair value in the accompanying statement of financial position. The methods used to measure fair value may produce an amount that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the YMCA believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

NOTES TO COMBINED FINANCIAL STATEMENTS

YOUNG MEN'S CHRISTIAN ASSOCIATION OF NORTHWEST FLORIDA, INC. AND AFFILIATES

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

12. Advertising Expenses - The YMCA uses advertising to promote its programs among the audiences they service. The production costs of advertising are expensed the first time the advertising takes place, including direct-response advertising. Advertising costs were \$7,025 for the eighteen-month period ended December 31, 2024.
13. Fundraising Expenses - All expenses associated with fundraising activities are expensed as incurred.
14. Tax Exemptions - The Y-Northwest, Y-Pensacola, and Y-Northwest Foundation are exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code and comparable state laws and are exempt from federal income taxes other than income from certain activities not directly related to their tax-exempt purpose. The YMCA did not have any unrelated business income for the period ended December 31, 2024. In addition, the Organizations qualify for the charitable contribution deduction under Section 170(b)(1)(A) and have been classified as an organization other than a private foundation under Section 509(a)(2).

The YMCA is not aware of any uncertain tax positions that would require disclosure or accrual in accordance with accounting principles generally accepted in the United States of America.

The YMCA's information and tax returns for the years ended June 30, 2022, through December 31, 2024 are subject to examination by the Internal Revenue Service, generally for three years after they were filed.

15. Right-Of-Use Lease Assets and Lease Liabilities - Right-of-use lease assets and lease liabilities are initially measured at the present value of lease payments over the lease term, discounted using the interest rate implicit in the lease at the commencement date. Right-of-use assets are adjusted for any lease payments made prior to lease commencement, lease incentives, and accrued rent. If the rate implicit in the lease cannot be readily determined, the YMCA used the risk-free interest rate. YMCA's leases may include options to extend or terminate the lease. When it is reasonably certain that YMCA will exercise such option, the lease term includes those periods. Lease expense for operating leases is recognized on a straight-line basis over the lease term. Some of the lease agreements include variable rental payments that periodically adjust to rates and charges stated in the agreements. The YMCA has elected the practical expedient to not separate lease and non-lease components for all classes of underlying assets. As a result, fixed payments related to common area maintenance, property taxes, and insurance are included as part of the lease payments used to measure the lease liability and right-of-use asset.

NOTES TO COMBINED FINANCIAL STATEMENTS

YOUNG MEN'S CHRISTIAN ASSOCIATION OF NORTHWEST FLORIDA, INC. AND AFFILIATES

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Contributions and Grants

Gifts and grants, including unconditional promises to give, are recognized as revenues as either with or without donor restrictions in the period verifiably committed by the donor. Gifts and grants of assets other than cash are recorded at their estimated fair value and per the fair value policies described elsewhere in this section. Unconditional promises to give that are expected to be collected in future years are recorded at the present value of the estimated future cash flows using a risk adjusted discount rate depending on the time period involved. Amortization of the discount is included in gift and grant revenue in accordance with the donor-imposed restrictions, if any, on the gifts or grants. Gifts or grants with donor-imposed restrictions that can be met through the passage of time or upon the incurring of expenses consistent with the purposes are recorded as net assets with restrictions and reclassified to net assets without donor restrictions when such time or purposes restriction has been satisfied.

Memberships

Memberships are recorded at established monthly rates and are recorded as earned monthly, as performance obligations are satisfied. Management believes that recognizing revenue over time is the best measure of services rendered based on the length of the membership. Management does not consider there to be significant judgment involved in the timing of satisfaction of performance obligations, as those are directly linked to the length of the membership.

Program Fees

Program fees are reported as revenue on the date of the program, which is when the performance obligation is satisfied. Advance fees are reported as deferred revenue and are recognized as program fee revenue when the performance obligation is satisfied, which is the date of the program.

Contract receivables, assets, and liabilities at the beginning of the period were \$139,238, zero, and zero, respectively.

11. Functional Allocation of Expenses - The costs of providing the various programs and supporting services have been summarized on a functional basis in the combined statement of activities and changes in net assets. Most expenses are charged directly to program services, fundraising, or general and administrative services based on specific identification. Accordingly, some costs have been allocated among the program and supporting services benefited by allocations based on time and effort, occupancy costs, or average square footage basis.

NOTES TO COMBINED FINANCIAL STATEMENTS

YOUNG MEN'S CHRISTIAN ASSOCIATION OF NORTHWEST FLORIDA, INC. AND AFFILIATES

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

8. Land, Buildings, and Equipment - Land, buildings, and equipment are recorded at cost, or if donated, at the estimated fair market value on the date of the gift. It is the policy of the YMCA to capitalize purchases of property and equipment with a cost in excess of \$10,000 or a useful life exceeding one year. Contributions of cash that must be used to acquire property and equipment are reported as restricted support. Absent donor stipulations regarding how long those assets must be maintained, the YMCA reports expirations of donor restrictions when the acquired assets are placed in service as instructed by the donor. The YMCA reclassifies net assets with donor restrictions to net assets without donor restrictions at that time.

Depreciation is provided on a straight-line method over the estimated useful lives of the assets, as follows:

Buildings and improvements	5 - 40 years
Office furniture and equipment	3 - 15 years
Vehicles	5 - 7 years

9. Goodwill - Goodwill consists of the excess of cost over the fair value of net assets acquired. The YMCA has elected to amortize goodwill on the straight-line method over ten years and only evaluates goodwill for impairment at the entity level when a triggering event occurs. Beginning in 2023, the YMCA adopted the accounting alternative that allows it to evaluate goodwill impairment triggering events only as of the end of each reporting period.
10. Revenue Recognition - Revenues are reported as increases in net assets without donor restrictions unless their use is limited by donor-imposed restrictions. Under accounting standards, earned revenue measurement is driven via a principles-based process that requires the YMCA; 1) identify the contract with the customer; 2) identify the performance obligations in the contract; 3) determine the transaction price; 4) allocate the transaction price to the performance obligations; and 5) recognize revenue when (or as) performance obligations are satisfied. Contributed support follows different standards. A summary of each of the revenue and support streams are as follows:

Donated Gifts

Gifts of property and equipment are recorded as without donor restrictions unless the donor explicitly states how such assets should be used. Gifts of cash or other assets that must be used to acquire long-lived assets are reported as net assets with donor restrictions. The YMCA reports expirations of donor restrictions when a donated or acquired long-lived asset is placed into service.

NOTES TO COMBINED FINANCIAL STATEMENTS

YOUNG MEN'S CHRISTIAN ASSOCIATION OF NORTHWEST FLORIDA, INC. AND AFFILIATES

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Pledges receivable are stated net of an allowance for uncollectible pledges. The Organization estimates the allowance based on an analysis of specific donors, taking into consideration the age of past due amounts and an assessment of the donor's ability to pay. Management has evaluated the pledges receivable and recorded a \$1,338 allowance for pledges receivable at December 31, 2024.

7. Fair Value Measurement - Investments are measured at fair value by the fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy consists of three broad levels; Level 1 inputs consist of unadjusted quoted prices in active markets for identical assets and have the highest priority; Level 2 inputs consist of observable inputs other than quoted prices for identical assets; and Level 3 inputs consist of significant unobservable inputs and have the lowest priority.

When available, the YMCA measures fair value using Level 1 inputs, because they generally provide the most reliable evidence of fair value. Level 3 inputs are only used when Level 1 or Level 2 inputs are not available. The YMCA used the following methods and significant assumptions to estimate fair value for its assets measured and carried at fair value in the combined financial statements:

Investments in debt securities and certain equity securities are measured at fair value using Level 1 inputs. Gains and losses on investments are reported as increases or decreases in net assets without donor restriction unless their use is restricted by the donor, and dividend, interest, and other investment income is reported in the period earned as increases in net assets without donor restriction unless donor-imposed restrictions apply.

The methods used to measure fair value may produce an amount that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the YMCA believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

Changes in the value of remeasurement are recorded in the period remeasured.

NOTES TO COMBINED FINANCIAL STATEMENTS

YOUNG MEN'S CHRISTIAN ASSOCIATION OF NORTHWEST FLORIDA, INC. AND AFFILIATES

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1. Principles of Combination - The combined financial statements include the accounts of the Y-Northwest, Y-Pensacola, and Y-Northwest Foundation (collectively, the YMCA). All material related party transactions and balances have been eliminated in combination.
2. Basis of Accounting - The YMCA prepares its financial statements on the accrual basis of accounting, following accounting principles generally accepted in the United States of America for nonprofit organizations.
3. Use of Estimates - The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, disclosure of contingent assets and liabilities at the date of financial statements, and reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.
4. Basis of Presentation - Net assets and revenues, expenses, gains, and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets of the YMCA and changes therein are classified and reported as follows:

Net assets without donor restrictions are not restricted by donors or the donor-imposed restrictions have expired. Board-designated or appropriated amounts are reported as net assets without donor restriction, since the Board of Directors has the authority to change or withdraw such designations or appropriations.

Net assets with donor restrictions contain donor-imposed restrictions requiring the resources be maintained permanently, but generally allowing the YMCA to use or expend part or all of the income derived from the donated assets for either specified or unspecified purposes.

5. Cash and Cash Equivalents - For the purpose of the combined statements of cash flows, the YMCA considers highly liquid investments with an original maturity of three months or less to be cash equivalents.
6. Pledges Receivable - Unconditional promises to give (pledges) are recognized in the period the notification is received. The pledges are recorded as revenue and net assets with donor restrictions. Pledges are discounted, using a market discount rate, to present value for collections expected in future years. Accretion of the discount in subsequent years is also recorded as contribution revenue. The YMCA did not apply a discount to the pledge receivable balance at December 31, 2024.

NOTES TO COMBINED FINANCIAL STATEMENTS

YOUNG MEN'S CHRISTIAN ASSOCIATION OF NORTHWEST FLORIDA, INC. AND AFFILIATES

NOTE A - ORGANIZATION AND PURPOSE OF OPERATIONS

The combined financial statements include the operations of the Young Men's Christian Association of Northwest Florida, Inc. (the Y-Northwest), the Young Men's Christian Association of Pensacola, Inc. (the Y-Pensacola) and the Young Men's Christian Association of Northwest Florida Foundation, Inc. (the Y-Foundation).

The Y-Northwest is a nonprofit organization whose mission is to put Christian principles into practice through programs that build a healthy spirit, mind, and body for all. The Y-Northwest operates three branches (the Northeast YMCA at the Vickrey Center in Pensacola, the Betty J. Pullum Family YMCA in Navarre, and the Community YMCA at Gulf Breeze) in its two-county service area, plus seven after-school sites throughout Escambia County.

The Y-Foundation is a nonprofit organization incorporated in 2022 to benefit and support the Y-Northwest. The organization is under common control of the Y-Northwest.

The Y-Pensacola is a nonprofit organization incorporated in 2014 to build and operate the Downtown Pensacola facility, which opened in November 2016. Substantially all operations of this facility transitioned to the Y-Northwest as of July 1, 2019.

The Organization is committed to strengthening communities in Escambia and Santa Rosa counties through programs focused on:

Youth Development - Nurturing the potential of every child and teen through these programs including before and after-school childcare, summer day camps, youth sports, aquatics, literacy programs, and leadership development.

Healthy Living - Improving the nation's health and well-being through programs which promote health and wellness, recreation, family strengthening, sports and fitness, spiritual development, and community building for adults and families.

Social Responsibility - Giving back and providing support to our neighbors through programs including volunteerism, providing services for homeless and transient individuals, Little Pumpkins Jamboree at the YMCA, a community outreach event held for children with special needs, community education, and various outreach programming with non-profit agencies throughout Escambia and Santa Rosa County.

COMBINED STATEMENT OF CASH FLOWS
YOUNG MEN'S CHRISTIAN ASSOCIATION OF
NORTHWEST FLORIDA, INC. AND AFFILIATES
EIGHTEEN-MONTH PERIOD ENDED DECEMBER 31, 2024

CASH FLOWS FROM OPERATING ACTIVITIES	
Change in net assets	\$ 4,098,089
Adjustments to reconcile change in net assets to net cash used in operating activities:	
Depreciation	1,038,625
Amortization of right-of-use assets	192,426
Amortization of goodwill	112,500
Unrealized gain on investments	(572,471)
(Increase) decrease in operating assets:	
Grants receivable	3,749
Unconditional promises to give	132,541
Prepaid expenses	(151,715)
Increase (decrease) in operating liabilities:	
Accounts payable	338,444
Accrued liabilities	9,279
Deferred revenues	(1,363,710)
Operating lease liabilities	<u>(178,410)</u>
Net cash provided by operating activities	3,659,347
CASH FLOWS FROM INVESTING ACTIVITIES	
Purchase of investments (net)	(1,239,456)
Purchase of property, equipment, and construction in progress	<u>(2,049,641)</u>
Net cash used by investing activities	(3,289,097)
CASH FLOWS FROM FINANCING ACTIVITIES	
Draws on line of credit	<u>1,000,000</u>
Net cash provided by financing activities	<u>1,000,000</u>
NET INCREASE IN CASH AND CASH EQUIVALENTS	1,370,250
Cash and cash equivalents, beginning of period	<u>6,503,296</u>
Cash and cash equivalents, end of period	<u><u>\$ 7,873,546</u></u>

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

COMBINED STATEMENT OF FUNCTIONAL EXPENSES

YOUNG MEN'S CHRISTIAN ASSOCIATION OF NORTHWEST FLORIDA, INC. AND AFFILIATES

EIGHTEEN-MONTH PERIOD ENDED DECEMBER 31, 2024

	Youth Development	Healthy Living	Social Responsibility	Total Program Services	General and Administrative	Fund Raising	Total Supporting Services	Total Expenses
Compensation and benefits	\$ 1,270,512	\$ 2,795,126	\$ 1,016,409	\$ 5,082,047	\$ 624,750	\$ 159,203	\$ 783,953	\$ 5,866,000
Supplies and postage	149,197	328,232	119,357	596,786	8,261	10,311	18,572	615,358
Professional fees and contract services	131,825	290,014	105,460	527,299	43,934	13,090	57,024	584,323
Occupancy	332,197	730,835	265,757	1,328,789	2,178	-	2,178	1,330,967
Equipment costs	28,582	62,880	22,866	114,328	1,473	-	1,473	115,801
Advertising	1,693	3,725	1,355	6,773	252	-	252	7,025
Travel and employee expenses	22,873	50,321	18,299	91,493	4,111	108	4,219	95,712
Conferences and training	9,758	21,468	7,807	39,033	12,076	-	12,076	51,109
Membership dues	508	1,115	406	2,029	7,349	-	7,349	9,378
Contribution expense	-	-	-	-	7,000	-	7,000	7,000
Interest and bank fees	60,151	132,332	48,121	240,604	407	591	998	241,602
General liability/other insurance	75,384	165,844	60,307	301,535	-	-	-	301,535
Miscellaneous expense	92	201	73	366	-	-	-	366
Startup expense	4,981	10,958	3,985	19,924	-	-	-	19,924
Depreciation and amortization	287,032	631,471	229,626	1,148,129	2,996	-	2,996	1,151,125
Total	\$ 2,374,785	\$ 5,224,522	\$ 1,899,828	\$ 9,499,135	\$ 714,787	\$ 183,303	\$ 898,090	\$ 10,397,225

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

COMBINED STATEMENT OF ACTIVITIES
YOUNG MEN'S CHRISTIAN ASSOCIATION OF
NORTHWEST FLORIDA, INC. AND AFFILIATES

EIGHTEEN-MONTH PERIOD ENDED DECEMBER 31, 2024

	Without Donor Restrictions	With Donor Restrictions	Total
CHANGES IN NET ASSETS			
REVENUE AND SUPPORT			
Program fees	\$ 2,829,120	\$ -	\$ 2,829,120
Membership fees	7,390,259	-	7,390,259
Contributions	157,125	143,940	301,065
Grants revenue	2,591,767	-	2,591,767
Rental income	201,872	-	201,872
Investment income, net	1,276,142	-	1,276,142
Special events revenue	44,780	-	44,780
Other revenue	23,295	-	23,295
Net assets released from restrictions	<u>71,389</u>	<u>(71,389)</u>	<u>-</u>
TOTAL REVENUE AND SUPPORT	14,585,749	72,551	14,658,300
DISTRIBUTIONS TO NATIONAL YMCA	<u>(162,986)</u>	<u>-</u>	<u>(162,986)</u>
TOTAL REVENUE AND SUPPORT, NET	14,422,763	72,551	14,495,314
EXPENSES			
Program services			
Youth development	2,374,785	-	2,374,785
Healthy living	5,224,522	-	5,224,522
Social responsibility	<u>1,899,828</u>	<u>-</u>	<u>1,899,828</u>
Total program services	9,499,135	-	9,499,135
Supporting services			
General and administrative	714,787	-	714,787
Fundraising	<u>183,303</u>	<u>-</u>	<u>183,303</u>
Total supporting services	<u>898,090</u>	<u>-</u>	<u>898,090</u>
TOTAL EXPENSES	<u>10,397,225</u>	<u>-</u>	<u>10,397,225</u>
CHANGE IN NET ASSETS	4,025,538	72,551	4,098,089
NET ASSETS, BEGINNING OF PERIOD	<u>24,139,616</u>	<u>1,023,000</u>	<u>25,162,616</u>
NET ASSETS, END OF PERIOD	<u>\$ 28,165,154</u>	<u>\$ 1,095,551</u>	<u>\$ 29,260,705</u>

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

COMBINED STATEMENT OF FINANCIAL POSITION

YOUNG MEN'S CHRISTIAN ASSOCIATION OF NORTHWEST FLORIDA, INC. AND AFFILIATES

DECEMBER 31, 2024

ASSETS

CURRENT ASSETS

Cash and cash equivalents	\$ 7,873,546
Investments	6,037,271
Grants receivable	135,489
Unconditional promises to give - current	66,162
Prepaid expenses	<u>222,579</u>

Total current assets 14,335,047

Land, buildings, and equipment, net	15,735,330
Operating lease right-of-use assets	3,488,158
Goodwill, net	593,750
Construction in progress	<u>240,902</u>

Total assets \$ 34,393,187

LIABILITIES AND NET ASSETS

LIABILITIES

Accounts payable	\$ 376,421
Accrued liabilities	186,726
Deferred revenues	61,063
Operating lease liabilities - current	<u>120,624</u>

Total current liabilities 744,834

Operating lease liabilities, net	3,387,648
Line of credit	<u>1,000,000</u>

Total liabilities 5,132,482

NET ASSETS

Without donor restrictions	28,165,154
With donor restrictions	<u>1,095,551</u>

Total net assets 29,260,705

Total liabilities and net assets \$ 34,393,187

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

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Brown, Thornton, Packer, & Company, P.A.

Pensacola, Florida
July 2, 2025

In preparing the combined financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the YMCA's ability to continue as a going concern within one year after the date that the combined financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Combined Financial Statements

Our objectives are to obtain reasonable assurance about whether the combined financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the combined financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the combined financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the combined financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the combined financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for a reasonable period of time.

**BROWN
THORNTON ♦ PACENTA
& Company, P.A.**

Certified Public Accountants
Business & Financial Consultants

Michael D. Thornton, Shareholder
Jan M. Pacenta, Shareholder
Catherine T. Bond, Officer
John R. Dunaway, Of Counsel
Russell F. Lentz, Of Counsel
Sandy J. Queen, Officer
Sean K. Quigley, Officer

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Young Men's Christian Association
of Northwest Florida, Inc. and Affiliates
Pensacola, Florida

Opinion

We have audited the accompanying combined financial statements of Young Men's Christian Association of Northwest Florida, Inc. and Affiliates (a nonprofit organization), which are collectively referred to as "the YMCA" and comprise the combined statement of financial position as of December 31, 2024, and the related combined statements of activities, functional expenses, and cash flows for the eighteen-month period then ended, and the related notes to the combined financial statements.

In our opinion, the combined financial statements referred to above present fairly, in all material respects, the financial position of the YMCA and Affiliates as of December 31, 2024, and the changes in their net assets and their cash flows for the eighteen-month period then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Combined Financial Statements section of our report. We are required to be independent of the YMCA and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Combined Financial Statements

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

C O N T E N T S

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COMBINED FINANCIAL STATEMENTS

**YOUNG MEN'S CHRISTIAN ASSOCIATION OF
NORTHWEST FLORIDA, INC.
AND AFFILIATES**

DECEMBER 31, 2024

Part VII**Supplemental Information.** Provide additional information for responses to questions on Schedule R (see instructions).

Return Reference - Identifier	Explanation
SCHEDULE R, PART II - IDENTIFICATION OF RELATED TAX-EXEMPT ORGANIZATIONS	NAME OF RELATED ORGANIZATION: YOUNG MEN'S CHRISTIAN ASSOCIATION OF PENSACOLA, INC. PRIMARY ACTIVITY: CHRISTIAN PRINCIPLED PROGRAMS THAT BUILD A HEALTHY SPIRIT, MIND AND BODY.
SCHEDULE R, PART II - IDENTIFICATION OF RELATED TAX-EXEMPT ORGANIZATIONS	NAME OF RELATED ORGANIZATION: YOUNG MEN'S CHRISTIAN ASSOCIATION OF NORTHWEST FLORIDA FOUNDATION, INC. PRIMARY ACTIVITY: TO BENEFIT AND SUPPORT YOUNG MEN'S CHRISTIAN ASSOCIATION OF NORTHWEST FLORIDA, INC THROUGH FUNDRAISING ACTIVITIES.

Part II Identification of Related Tax-Exempt Organizations (continued)

(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) YOUNG MEN'S CHRISTIAN ASSOCIATION OF PENSACOLA INC (46-4755131) PO BOX 13170, PENSACOLA, FL 32591	CHRISTIAN PRINCIPLED PROGRAMS THAT BUILD A HEALTHY SPIRIT, MIND AND BODY	FL	501(C)(3)	10	N/A		✓
(2) YOUNG MENS CHRISTIAN ASSOCIATION OF NORTHWEST FLORIDA FOUNDATION, INC (86-2380751) PO BOX 13170, PENSACOLA, FL 32591	FUNDRAISING ACTIVITIES TO SUPPORT THE YMCA OF NORTHWEST FLORIDA, INC.	FL	501(C)(3)	12 TYPE I	N/A		✓

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

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

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(e) Are all partners section 501(c)(3) organizations?		(f) Share of total income	(g) Share of end-of-year assets	(h) 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		Yes	No	
(1)													
(2)													
(3)													
(4)													
(5)													
(6)													
(7)													
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(16)													

Schedule R (Form 990) 2022

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.

		Yes	No
1	During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?		
a	Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity	1a	✓
b	Gift, grant, or capital contribution to related organization(s)	1b	✓
c	Gift, grant, or capital contribution from related organization(s)	1c	✓
d	Loans or loan guarantees to or for related organization(s)	1d	✓
e	Loans or loan guarantees by related organization(s)	1e	✓
f	Dividends from related organization(s)	1f	✓
g	Sale of assets to related organization(s)	1g	✓
h	Purchase of assets from related organization(s)	1h	✓
i	Exchange of assets with related organization(s)	1i	✓
j	Lease of facilities, equipment, or other assets to related organization(s)	1j	✓
k	Lease of facilities, equipment, or other assets from related organization(s)	1k	✓
l	Performance of services or membership or fundraising solicitations for related organization(s)	1l	✓
m	Performance of services or membership or fundraising solicitations by related organization(s)	1m	✓
n	Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n	✓
o	Sharing of paid employees with related organization(s)	1o	✓
p	Reimbursement paid to related organization(s) for expenses	1p	✓
q	Reimbursement paid by related organization(s) for expenses	1q	✓
r	Other transfer of cash or property to related organization(s)	1r	✓
s	Other transfer of cash or property from related organization(s)	1s	✓

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)	YOUNG MEN'S CHRISTIAN ASSOCIATION OF PENSACOLA, INC.	B	1,000,000	ACTUAL CASH VALUE
(2)	YOUNG MEN'S CHRISTIAN ASSOCIATION OF NORTHWEST FLORIDA FOUNDATION, INC.	B	1,500,000	ACTUAL CASH VALUE
(3)	YOUNG MEN'S CHRISTIAN ASSOCIATION OF NORTHWEST FLORIDA FOUNDATION, INC.	R	4,347,394	MARKET VALUE
(4)				
(5)				
(6)				

Schedule R (Form 990) 2022

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	
(1)												
(2)												
(3)												
(4)												
(5)												
(6)												
(7)												

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
(1)									
(2)									
(3)									
(4)									
(5)									
(6)									
(7)									

Schedule R (Form 990) 2022

SCHEDULE R
(Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.
Attach to Form 990.

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

Name of the organization

YOUNG MEN'S CHRISTIAN ASSOCIATION OF NORTHWEST FLORIDA, INC.

Employer identification number

59-0624465

OMB No. 1545-0047

2022

**Open to Public
Inspection**

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

	(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
(1)						
(2)						
(3)						
(4)						
(5)						
(6)						

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) (SEE STATEMENT)							
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							

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

Cat. No. 50135Y

Schedule R (Form 990) 2022

Return Reference - Identifier	Explanation				
FORM 990, PART VI, LINE 15A - PROCESS TO ESTABLISH COMPENSATION OF TOP MANAGEMENT OFFICIAL	EXECUTIVE COMMITTEE DETERMINES COMPENSATION BASED ON PERFORMANCE REVIEWS.				
FORM 990, PART VI, LINE 15B - PROCESS TO ESTABLISH COMPENSATION OF OTHER OFFICERS OR KEY EMPLOYEES	EXECUTIVE COMMITTEE DETERMINES COMPENSATION BASED ON PERFORMANCE REVIEWS.				
FORM 990, PART VI, LINE 19 - REQUIRED DOCUMENTS AVAILABLE TO THE PUBLIC	UPON REQUEST.				
FORM 990, PART IX, LINE 24E - OTHER EXPENSES	(a) Description	(b) Total Expenses	(c) Program Service Expenses	(d) Management and General Expenses	(e) Fundraising Expenses
	OTHER	3,117	72	3,045	
	TRANSFER OUT	2,500,000	2,500,000		
FORM 990, PART IX, LINE 24E - TRANSFER OUT	YMCA OF NORTHWEST FLORIDA, INC TRANSFERRED \$2,500,000 TO ITS RELATED ENTITIES				
FORM 990, PART XI, LINE 9 - OTHER CHANGES IN NET ASSETS OR FUND BALANCES	(a) Description				(b) Amount
	TRANSFER OF ASSETS TO RELATED ORGANIZATION				- 5,847,394

SCHEDULE O (Form 990) Department of Treasury Internal Revenue Service	Supplemental Information to Form 990 or 990-EZ Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.	OMB No. 1545-0047 <div style="font-size: 24pt; font-weight: bold;">2022</div>
	Attach to Form 990 or 990-EZ. Go to www.irs.gov/Form990 for the latest information.	<div style="background-color: black; color: white; text-align: center; padding: 5px;">Open to Public Inspection</div>
Name of the Organization YOUNG MEN'S CHRISTIAN ASSOCIATION OF NORTHWEST FLORIDA, INC.		Employer Identification Number 59-0624465

Return Reference - Identifier	Explanation
FORM 990, PART III, LINE 2 - NEW PROGRAM SERVICES	<p>IN SEPTEMBER 2022, WE BEGAN OFFERING THE YMCA READS PROGRAM AT WEST PENSACOLA ELEMENTARY SCHOOL, THANKS TO FUNDING FROM A VARIETY OF CORPORATE AND COMMUNITY DONORS. THIS LITERACY PROGRAM IS DESIGNED TO HELP NEW AND STRUGGLING READERS IN KINDERGARTEN-4TH GRADE TO READ ON THEIR GRADE LEVEL. STUDENTS IN THE PROGRAM ARE TYPICALLY 1-2 YEARS BEHIND THEIR PEERS. IN FEBRUARY 2023, WE WERE AWARDED A THREE-YEAR GRANT FROM THE ESCAMBIA CHILDREN'S TRUST TO CONTINUE THE YMCA READS PROGRAM AT WEST PENSACOLA AND EXPAND TO THREE MORE SCHOOLS - FERRY PASS, SHERWOOD, AND GLOBAL LEARNING ACADEMY - IN THE 2023-24 SCHOOL YEAR, THEN TO THREE ADDITIONAL SCHOOLS THE FOLLOWING YEAR. BUILDING ON OUR FIRST-YEAR LESSONS, WE HAVE HIRED A TEAM TO WORK CLOSELY WITH PRINCIPALS AND TEACHERS AND DELIVER THIS EVIDENCE-BASED CURRICULUM, WHICH HAS PROVEN SUCCESSFUL ELSEWHERE IN THE STATE. AS OF SEPT. 30, 2023, WE HAD 89 STUDENTS ENROLLED ACROSS THE FOUR SCHOOLS. THAT NUMBERS GROWS DAILY AS WE WORK TOWARD OUR CAPACITY OF 40 STUDENTS AT EACH SITE. IN DECEMBER 2022, WE PURCHASED THE FORMER GULF BREEZE AEROBICS & FITNESS FACILITY IN GULF BREEZE, FLORIDA, TO EXPAND OUR SERVICE IMPACT IN THE COMMUNITY. SINCE OUR ACQUISITION, WE HAVE NEARLY DOUBLED MEMBERSHIP AT THIS LOCATION, OFFERING Y ASSISTANCE TO 21 MEMBERS FOR A TOTAL OF \$2,198 IN FINANCIAL AID WITH MEMBERSHIP. WE LOOK FORWARD TO CONTINUING EXPANDING PROGRAMS AND SERVICES UNDER THE Y BRAND AT THIS LOCATION.</p>
FORM 990, PART III, LINE 4A - PROGRAM SERVICE DESCRIPTION	<p>PROGRAM, WHICH LAST YEAR AWARDED \$252,844 IN FINANCIAL ASSISTANCE WITH MEMBERSHIP TO 2,123 MEMBERS. WE CONTINUE TO OFFER ORIENTATIONS TO ALL MEMBERS AS A VALUE-ADDED SERVICE, AT NO ADDITIONAL CHARGE. THROUGH CLASSES AND ACTIVITIES SPECIFICALLY TARGETING ACTIVE OLDER ADULTS, WE PROVIDE THE 20% OF MEMBERS CLASSIFIED AS SENIORS WITH OPPORTUNITIES FOR PHYSICAL ACTIVITY AS WELL AS SOCIAL CONNECTION. WE ALSO OFFER MARTIAL ARTS, RUNNING AND WALKING CLUBS, AND PICKLEBALL AS PART OF OUR PHYSICAL ACTIVITY OPPORTUNITIES. IN PARTNERSHIP WITH THE CITY OF PENSACOLA, WE MANAGED TWO MUNICIPAL POOLS FOR THE SUMMER SEASON. EACH MONTH WE WELCOME 7,000 VISITS TO GROUP EXERCISE CLASSES, WHERE MEMBERS RECEIVE SUPPORT AND ACCOUNTABILITY ALONG THEIR WELLNESS WALK.</p>
FORM 990, PART III, LINE 4B - PROGRAM SERVICE DESCRIPTION	<p>TEENS CAN LEARN, GROW, AND THRIVE TOGETHER. WE ARE THE LARGEST LOCAL PROVIDER OF SCHOOL-AGE CHILDCARE AND CONTINUE TO EXPAND THE QUALITY OF OUR PROGRAMS THROUGH A CURRICULUM THAT EMPHASIZES EDUCATIONAL ENRICHMENT, STEAM ACTIVITIES (SCIENCE, TECHNOLOGY, ENGINEERING, ARTS AND MATH), AND VIGOROUS, ACTIVE PLAY. DURING SUMMER MONTHS AND SCHOOL BREAKS, CHILDREN NEED A SAFE PROGRAM THAT COMBATS SUMMER LEARNING LOSS AND PHYSICAL INACTIVITY. YMCA CAMP PROMOTES HANDS-ON LEARNING AND INTERACTION WITH A DIVERSE GROUP OF OTHERS - A GREAT ALTERNATIVE TO HOURS OF SCREEN TIME OR AN EMPTY HOUSE - AND OFFERS PLENTY OF EXERCISE. WE HAVE STEADILY EXPANDED OUR TEEN LEADERSHIP PROGRAM FOR THE SUMMER, DOUBLING THE NUMBER OF YOUTH REACHED. THE OUT-OF-SCHOOL PROGRAMS AT THE PULLUM BRANCH AND NORTHEAST BRANCH SERVED CHILDREN FROM A WIDE RANGE OF SOCIOECONOMIC SECTORS AND ABILITIES. LAST YEAR WE REACHED 2,139 CHILDREN IN AFTERSCHOOL AND CAMP PROGRAMS AT OUR BRANCHES AND ON-SITE AT SCHOOLS IN OUR TWO-COUNTY SERVICE AREA, 25% OF WHOM RECEIVED Y ASSISTANCE THAT ENABLED THEM TO PARTICIPATE.</p> <p>IN Y SPORTS PROGRAMS, WE BUILD SKILLS, TEACH VALUES, AND PROMOTE FUN. AN ALTERNATIVE TO HIGHLY COMPETITIVE PROGRAMS, WE HAVE NO TRYOUTS. RATHER, EACH CHILD PLAYS AT LEAST HALF OF EVERY GAME, AND WE ENCOURAGE PARENT INVOLVEMENT. LAST YEAR, 1,311 CHILDREN AND 55 VOLUNTEERS ACTIVELY PARTICIPATED IN SPORTS INCLUDING SOCCER, FLAG FOOTBALL, BASKETBALL, VOLLEYBALL, AND BASEBALL.</p> <p>IN A COASTAL FLORIDA COMMUNITY, OUR CHILDREN'S SAFETY IN AND AROUND THE WATER IS A TOP PRIORITY. SWIM LESSONS AT THE Y GIVE CHILDREN THE SKILLS TO BE SAFE IN THE WATER, PLUS A SENSE OF ACCOMPLISHMENT FROM LEARNING SOMETHING NEW AND A GREAT WAY TO EXERCISE FOR LIFE. WE DELIVERED 1,712 SWIM LESSONS LAST YEAR, WHILE PROVIDING THOUSANDS THE CHANCE TO ENJOY RECREATIONAL POOL TIME. IN OUR DIVERSE ABILITIES PROGRAM, 21 YOUTH WITH SPECIAL NEEDS LEARNED WATER SAFETY IN A ONE-ON-ONE ENVIRONMENT. WE PARTNERED WITH OTHER LOCAL GROUPS TO DELIVER SAFETY AROUND WATER TO 168 YOUTH AND TRAINED 60 NEW LIFEGUARDS, WHO THEN SERVED AT OUR POOLS AND OTHER AREA AQUATIC VENUES TO KEEP SWIMMERS OF ALL AGES SAFE.</p>
FORM 990, PART III, LINE 4C - PROGRAM SERVICE DESCRIPTION	<p>WELCOMED 14 TEAMS FROM AREA COMPANIES IN A FRIENDLY COMPETITION DESIGNED TO HIGHLIGHT WORKPLACE WELLNESS AND BUILD CAMARADERIE. THE JAMBOREE HOSTED 300 CHILDREN WITH SPECIAL NEEDS, WHO ENJOYED A FREE FALL FESTIVAL THAT WE ORGANIZED IN PARTNERSHIP WITH 15 OTHER COMPANIES AND GROUPS.</p>
FORM 990, PART VI, LINE 11B - REVIEW OF FORM 990 BY GOVERNING BODY	<p>THE FORM 990 IS PRESENTED IN A BOARD MEETING OR ELECTRONICALLY SENT TO THE FULL BOARD OF DIRECTORS PRIOR TO FILING.</p>
FORM 990, PART VI, LINE 12C - CONFLICT OF INTEREST POLICY	<p>THE CONFLICT OF INTEREST POLICY AND DISCLOSURE IS REVIEWED AND COMPLETED BY EVERY BOARD MEMBER ON AN ANNUAL BASIS.</p>

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

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

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

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990	
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation					
1	MICHAEL BODENHAUSEN CEO	(i)	175,607	0	0	17,561	14,062	207,230	0
		(ii)	0	0	0	0	0	0	0
2		(i)							
		(ii)							
3		(i)							
		(ii)							
4		(i)							
		(ii)							
5		(i)							
		(ii)							
6		(i)							
		(ii)							
7		(i)							
		(ii)							
8		(i)							
		(ii)							
9		(i)							
		(ii)							
10		(i)							
		(ii)							
11		(i)							
		(ii)							
12		(i)							
		(ii)							
13		(i)							
		(ii)							
14		(i)							
		(ii)							
15		(i)							
		(ii)							
16		(i)							
		(ii)							

Schedule J (Form 990) 2022

**SCHEDULE J
(Form 990)**

Department of the Treasury
Internal Revenue Service
Name of the organization

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

OMB No. 1545-0047

2022

**Open to Public
Inspection**

YOUNG MEN'S CHRISTIAN ASSOCIATION OF NORTHWEST FLORIDA, INC.

Employer identification number

59-0624465

Part I Questions Regarding Compensation

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 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 indemnification 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 (such as maid, chauffeur, chef) |

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

	Yes	No
1b		

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

2		
----------	--	--

3 Indicate which, if any, of the following the 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 checked="" type="checkbox"/> Written employment contract |
| <input type="checkbox"/> Independent compensation consultant | <input checked="" type="checkbox"/> Compensation survey or study |
| <input 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** ☒
- b** Participate in or receive payment from a supplemental nonqualified retirement plan? **4b** ☒
- c** Participate in or receive payment from an equity-based compensation arrangement? **4c** ☒

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

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

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

- a** The organization? **5a** ☒
- b** Any related organization? **5b** ☒

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** ☒
- b** Any related organization? **6b** ☒

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 payments not described on lines 5 and 6? If "Yes," describe in Part III

7		<input checked="" type="checkbox"/>
----------	--	-------------------------------------

8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III

8		<input checked="" type="checkbox"/>
----------	--	-------------------------------------

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

9		
----------	--	--

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

Cat. No. 50053T

Schedule J (Form 990) 2022

- 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 to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year \$

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

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

		(a) Event #1 CORPORATE CUP (event type)	(b) Event #2 LITTLE PUMPKINS JAMBOREE (event type)	(c) Other events 1 (total number)	(d) Total events (add col. (a) through col. (c))
Revenue	1 Gross receipts	17,100	1,000	589	18,689
	2 Less: Contributions	17,100	1,000	589	18,689
	3 Gross income (line 1 minus line 2)	0	0	0	0
Direct Expenses	4 Cash prizes				0
	5 Noncash prizes				0
	6 Rent/facility costs				0
	7 Food and beverages				0
	8 Entertainment				0
	9 Other direct expenses	8,437	1,273	36	9,746
	10 Direct expense summary. Add lines 4 through 9 in column (d)				9,746
	11 Net income summary. Subtract line 10 from line 3, column (d)				(9,746)

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

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

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

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

b If "No," explain: _____

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

b If "Yes," explain: _____

Department of the Treasury
Internal Revenue Service

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

Attach to Form 990 or Form 990-EZ.

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

2022

Open to Public Inspection

YOUNG MEN'S CHRISTIAN ASSOCIATION OF NORTHWEST FLORIDA, INC.

59-0624465

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

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

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

Total

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

Part XIII

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

Return Reference - Identifier	Explanation
SCHEDULE D, PART X, LINE 2 - FIN 48 (ASC 740) FOOTNOTE	INCOME TAXES THE INTERNAL REVENUE SERVICE HAS DETERMINED THE Y-NORTHWEST, THE Y-PENSACOLA AND THE Y-FOUNDATION TO BE EXEMPT FROM FEDERAL INCOME TAX UNDER SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE. ACCORDINGLY, NO PROVISION FOR FEDERAL OR STATE INCOME TAXES HAS BEEN RECORDED. THE YMCA IS NOT AWARE OF ANY UNCERTAIN TAX POSITIONS THAT WOULD REQUIRE DISCLOSURE OR ACCRUAL IN ACCORDANCE WITH ACCOUNTING PRINCIPLES GENERALLY ACCEPTED IN THE UNITED STATES OF AMERICA.

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

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

1	Total revenue, gains, and other support per audited financial statements		1	
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a		
b	Donated services and use of facilities	2b		
c	Recoveries of prior year grants	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 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.

SEE STATEMENT

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) OTHER ASSETS	425,524
(2) ROU ASSET	2,019,640
(3) _____	
(4) _____	
(5) _____	
(6) _____	
(7) _____	
(8) _____	
(9) _____	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.)	2,445,164

Part X Other Liabilities.

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) REFUNDABLE ADVANCE	0
(3) _____	
(4) _____	
(5) _____	
(6) _____	
(7) _____	
(8) _____	
(9) _____	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.)	0

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

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 make 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 program
e ☐ Other _____

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

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

Part IV Escrow and Custodial Arrangements.

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

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

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

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

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

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

Part V Endowment Funds.

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

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

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

- a** Board designated or quasi-endowment _____ %
b Permanent endowment _____ %
c Term endowment _____ %

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

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

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

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

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

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

Part VI Land, Buildings, and Equipment.

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land	0	731,079		731,079
b Buildings		3,486,649	1,494,537	1,992,112
c Leasehold improvements		21,380		21,380
d Equipment		544,033	471,230	72,803
e Other		376,189	215,039	161,150
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				2,978,524

Schedule D (Form 990) 2022

**SCHEDULE D
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

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

Attach to Form 990.

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

OMB No. 1545-0047

2022

**Open to Public
Inspection**

Name of the organization

Employer identification number

YOUNG MEN'S CHRISTIAN ASSOCIATION OF NORTHWEST FLORIDA, INC.

59-0624465

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

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

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

Part II Conservation Easements.

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

1 Purpose(s) of conservation easements held by the organization (check all that apply). <input type="checkbox"/> Preservation of land for public use (for example, recreation or education) <input type="checkbox"/> Preservation of a historically important land area <input type="checkbox"/> Protection of natural habitat <input type="checkbox"/> Preservation of a certified historic structure <input type="checkbox"/> Preservation of open space	
2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after July 25, 2006, and not on a historic structure listed in the National Register	2d
3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year	
4 Number of states where property subject to conservation easement is located	
5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?	<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year	
7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year	
8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?	<input type="checkbox"/> Yes <input type="checkbox"/> No
9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.	

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

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

1a If the organization elected, as permitted under 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) 2022

Part IV

Supplemental Information. Provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group list); Part II-A, lines 1 and 2 (see instructions); and Part II-B, line 1. Also, complete this part for any additional information.

Return Reference - Identifier	Explanation
SCHEDULE C, PART II-B, LINE 1 - DETAILED DESCRIPTION OF THE LOBBYING ACTIVITY	A PORTION OF THE ANNUAL DUES PAID TO THE FLORIDA ALLIANCE OF YMCA'S IS USED FOR LOBBYING BY THE FLORIDA STATE ALLIANCE ON BEHALF OF THE FLORIDA YMCA'S.

Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

For each "Yes" response on lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.

	(a)		(b)
	Yes	No	Amount
1 During the year, did the filing organization attempt to influence foreign, national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
a Volunteers?		✓	
b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?		✓	
c Media advertisements?		✓	
d Mailings to members, legislators, or the public?		✓	
e Publications, or published or broadcast statements?		✓	
f Grants to other organizations for lobbying purposes?		✓	
g Direct contact with legislators, their staffs, government officials, or a legislative body?		✓	
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?		✓	
i Other activities?	✓		771
j Total. Add lines 1c through 1i			771
2a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?		✓	
b If "Yes," enter the amount of any tax incurred under section 4912			
c If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

	Yes	No
1 Were substantially all (90% or more) dues received nondeductible by members?	1	
2 Did the organization make only in-house lobbying expenditures of \$2,000 or less?	2	
3 Did the organization agree to carry over lobbying and political campaign activity expenditures from the prior year?	3	

Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No" OR (b) Part III-A, line 3, is answered "Yes."

1 Dues, assessments and similar amounts from members	1	
2 Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).		
a Current year	2a	
b Carryover from last year	2b	
c Total	2c	
3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	3	
4 If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditures next year?	4	
5 Taxable amount of lobbying and political expenditures. See instructions	5	

Part IV Supplemental Information

Provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group list); Part II-A, lines 1 and 2 (See instructions); and Part II-B, line 1. Also, complete this part for any additional information.

SEE NEXT PAGE

Part II-A Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).

- A** Check ☐ if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).
- B** Check ☐ if the filing organization checked box A and "limited control" provisions apply.

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)		(a) Filing organization's totals	(b) Affiliated group totals												
1a	Total lobbying expenditures to influence public opinion (grassroots lobbying)														
b	Total lobbying expenditures to influence a legislative body (direct lobbying)														
c	Total lobbying expenditures (add lines 1a and 1b)														
d	Other exempt purpose expenditures														
e	Total exempt purpose expenditures (add lines 1c and 1d)														
f	Lobbying nontaxable amount. Enter the amount from the following table in both columns.														
<table border="1"> <thead> <tr> <th>If the amount on line 1e, column (a) or (b) is:</th> <th>The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 1e.</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000.</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000.</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000.</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000.</td> </tr> </tbody> </table>		If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	Not over \$500,000	20% of the amount on line 1e.	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.	Over \$17,000,000	\$1,000,000.		
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:														
Not over \$500,000	20% of the amount on line 1e.														
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.														
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.														
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.														
Over \$17,000,000	\$1,000,000.														
g	Grassroots nontaxable amount (enter 25% of line 1f)														
h	Subtract line 1g from line 1a. If zero or less, enter -0-														
i	Subtract line 1f from line 1c. If zero or less, enter -0-														
j	If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?	<input type="checkbox"/> Yes <input type="checkbox"/> No													

4-Year Averaging Period Under Section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below.
See the separate instructions for lines 2a through 2f.)

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) Total
2a Lobbying nontaxable amount					
b Lobbying ceiling amount (150% of line 2a, column (e))					
c Total lobbying expenditures					
d Grassroots nontaxable amount					
e Grassroots ceiling amount (150% of line 2d, column (e))					
f Grassroots lobbying expenditures					

Schedule C (Form 990) 2022

**SCHEDULE C
(Form 990)**

Department of the Treasury
Internal Revenue Service

Political Campaign and Lobbying Activities

For Organizations Exempt From Income Tax Under section 501(c) and section 527
Complete if the organization is described below. Attach to Form 990 or Form 990-EZ.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2022

**Open to Public
Inspection**

If the organization answered "Yes," on Form 990, Part IV, line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then

- Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

If the organization answered "Yes," on Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

If the organization answered "Yes," on Form 990, Part IV, line 5 (Proxy Tax) (See separate instructions) or Form 990-EZ, Part V, line 35c (Proxy Tax) (See separate instructions), then

- Section 501(c)(4), (5), or (6) organizations: Complete Part III.

Name of organization YOUNG MEN'S CHRISTIAN ASSOCIATION OF NORTHWEST FLORIDA, INC.	Employer identification number 59-0624465
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Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

- 1 Provide a description of the organization's direct and indirect political campaign activities in Part IV. See instructions for definition of "political campaign activities."
- 2 Political campaign activity expenditures. See instructions \$
- 3 Volunteer hours for political campaign activities. See instructions

Part I-B Complete if the organization is exempt under section 501(c)(3).

- 1 Enter the amount of any excise tax incurred by the organization under section 4955 \$
- 2 Enter the amount of any excise tax incurred by organization managers under section 4955 \$
- 3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? ☐ Yes ☐ No
- 4a Was a correction made? ☐ Yes ☐ No
- b If "Yes," describe in Part IV.

Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).

- 1 Enter the amount directly expended by the filing organization for section 527 exempt function activities \$
- 2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities \$
- 3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b \$
- 4 Did the filing organization file **Form 1120-POL** for this year? ☐ Yes ☐ No
- 5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds. If none, enter -0-.	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-.
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				

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

Cat. No. 50084S

Schedule C (Form 990) 2022

Name of organization

YOUNG MEN'S CHRISTIAN ASSOCIATION OF NORTHWEST FLORIDA, INC.

Employer identification number

59-0624465

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

Name of organization YOUNG MEN'S CHRISTIAN ASSOCIATION OF NORTHWEST FLORIDA, INC.	Employer identification number 59-0624465
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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
-----	----- ----- ----- -----	\$ -----	-----
-----	----- ----- ----- -----	\$ -----	-----
-----	----- ----- ----- -----	\$ -----	-----
-----	----- ----- ----- -----	\$ -----	-----
-----	----- ----- ----- -----	\$ -----	-----
-----	----- ----- ----- -----	\$ -----	-----
-----	----- ----- ----- -----	\$ -----	-----

Name of organization YOUNG MEN'S CHRISTIAN ASSOCIATION OF NORTHWEST FLORIDA, INC.	Employer identification number 59-0624465
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Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	FLORIDA POWER AND LIGHT ONE ENERGY PLACE PENSACOLA, FL 32520	\$ 45,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	BAPTIST HEALTH CARE 1717 N E STREET PENSACOLA, FL 32501	\$ 80,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	EARLY LEARNING COALITION OF SANTA ROSA 6460 JUSTICE AVE MILTON, FL 32570	\$ 67,296	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	ESCAMBIA COUNTY SCHOOL READINESS COALITION 33636-D NORTH L STREET PENSACOLA, FL 32505	\$ 430,845	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Schedule B
(Form 990)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

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

OMB No. 1545-0047

2022

Name of the organization

YOUNG MEN'S CHRISTIAN ASSOCIATION OF NORTHWEST FLORIDA, INC.

Employer identification number

59-0624465

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

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

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

☐ 527 political organization

Form 990-PF

☐ 501(c)(3) exempt private foundation

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

☐ 501(c)(3) taxable private foundation

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

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

General Rule

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

Special Rules

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

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

Part VI

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

Return Reference - Identifier	Explanation						
	Other Income Type	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
SCHEDULE A, PART III, LINE 12 - OTHER INCOME	(1)				34,551	35,331	69,882

Part VI

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

Part 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 (prior IRS approval required—provide details in Part VI)	5
6	Other distributions (describe in Part VI). 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 (provide details in Part VI). See instructions.	8
9	Distributable amount for 2022 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-2022	(iii) Distributable Amount for 2022
1 Distributable amount for 2022 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2022 (reasonable cause required—explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2022			
a From 2017			
b From 2018			
c From 2019			
d From 2020			
e From 2021			
f Total of lines 3a through 3e			
g Applied to underdistributions of prior years			
h Applied to 2022 distributable amount			
i Carryover from 2017 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2022 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2022 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2022, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI . See instructions.			
6 Remaining underdistributions for 2022. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI . See instructions.			
7 Excess distributions carryover to 2023. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2018			
b Excess from 2019			
c Excess from 2020			
d Excess from 2021			
e Excess from 2022			

Schedule A (Form 990) 2022

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

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

Section A—Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	
Section B—Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 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 0.85 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) 2022

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 line 11a above?		
c A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI .		

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a governmental 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.	Yes	No
2a		
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
2b		
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 .	Yes	No
3a		
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.	Yes	No
3b		

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, 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? 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.		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in Part VI how the organization determined that the supported organization was 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 (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? 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 .		
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.)		

Schedule A (Form 990) 2022

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) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	1,039,599	4,142,242	3,688,037	1,238,011	1,232,462	11,340,351
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	1,161,253	938,132	1,009,957	4,840,205	6,208,928	14,158,475
3 Gross receipts from activities that are not an unrelated trade or business under section 513	0	0		0	0	0
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf				0	0	0
5 The value of services or facilities furnished by a governmental unit to the organization without charge				0	0	0
6 Total. Add lines 1 through 5	2,200,852	5,080,374	4,697,994	6,078,216	7,441,390	25,498,826
7a Amounts included on lines 1, 2, and 3 received from disqualified persons	0	0	0	0	0	0
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year	0	0	0	0	0	0
c Add lines 7a and 7b	0	0	0	0	0	0
8 Public support. (Subtract line 7c from line 6.)						25,498,826

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
9 Amounts from line 6	2,200,852	5,080,374	4,697,994	6,078,216	7,441,390	25,498,826
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	95,417	221,292	234,396	281,999	20,473	853,577
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						0
c Add lines 10a and 10b	95,417	221,292	234,396	281,999	20,473	853,577
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						0
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	0	0	0	34,551	35,331	69,882
13 Total support. (Add lines 9, 10c, 11, and 12.)	2,296,269	5,301,666	4,932,390	6,394,766	7,497,194	26,422,285
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 2022 (line 8, column (f), divided by line 13, column (f))	15	96.50 %
16 Public support percentage from 2021 Schedule A, Part III, line 15	16	95.18 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2022 (line 10c, column (f), divided by line 13, column (f))	17	3.00 %
18 Investment income percentage from 2021 Schedule A, Part III, line 17	18	5.00 %

- 19a 33 1/3% support tests—2022.** 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—2021.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization . . . ☐
- 20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions . . . ☐

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10						
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First 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 2022 (line 6, column (f), divided by line 11, column (f))	14	%
15 Public support percentage from 2021 Schedule A, Part II, line 14	15	%
16a 33 1/3% support test—2022. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
b 33 1/3% support test—2021. 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—2022. 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—2021. 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"/>		

**SCHEDULE A
(Form 990)**

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

OMB No. 1545-0047

2022

**Open to Public
Inspection**

Name of the organization

YOUNG MEN'S CHRISTIAN ASSOCIATION OF NORTHWEST FLORIDA, INC.

Employer identification number

59-0624465

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

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

Cat. No. 11285F

Schedule A (Form 990) 2022

From: [Jennifer Beres](#)
To: [BCC Opioid Abatement](#)
Subject: [EXTERNAL]YMCA Grant Application -
Date: Monday, September 15, 2025 8:23:51 AM
Attachments: [OutlookEmoji-17207286516651dc26e87-7d49-4f57-995e-861d32bbb650.png](#)

WARNING! This email originated from an outside network. DO NOT CLICK links or attachments unless you recognize the sender and know the content is safe.

Good morning,

This email is for the attention of Liz Kissel.

Andrea Rosenbaum and myself dropped off our grant application this past Friday, September 12. After the fact, we received our SAM #WECBJ26B9N11

I wanted to pass along the information so you have it.

Please let me know if you need anything else from me.

Thank you,

Jen Beres

Wellness Director

YMCA OF NORTHWEST FLORIDA
Bear Levin Studer Family YMCA
Community YMCA at Gulf Breeze

165 E Intendencia Street

Pensacola, Florida 32502

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The Y: We're for youth development, healthy living and social responsibility.



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