Public Disclosure Copy

EXTENDED TO NOVEMBER 15, 2024

Return of Organization Exempt From Income Tax

Pepartment of the Treasury

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.

OMB No. 1545-0047

2023

Open to Public

A For the 2023 calendar year, or tax year beginning and ending Check if applicable C Name of organization D Employer identification number Address change YMCA OF ROCK RIVER VALLEY Name change 36-2174838 Initial return Number and street (or P.O. box if mail is not delivered to street address) Room/suite E Telephone number Final return/ termin-ated (815)489-1245200 Y BLVD 16,319,449. City or town, state or province, country, and ZIP or foreign postal code G Gross receipts \$ Amended 61107 ROCKFORD, IL H(a) Is this a group return return
Application
pending F Name and address of principal officer: BRENT PENTENBURG Yes X No for subordinates? SAME AS C ABOVE **H(b)** Are all subordinates included? Yes Tax-exempt status: X 501(c)(3) 501(c) ((insert no.) 4947(a)(1) or 527 If "No," attach a list. See instructions WWW.ROCKRIVERYMCA.ORG H(c) Group exemption number **K** Form of organization: X Corporation Other Year of formation: 1886 M State of legal domicile: IL Trust Association Part I Summary Briefly describe the organization's mission or most significant activities: TO PUT CHRISTIAN PRINCIPLES **Activities & Governance** PRACTICE THROUGH PROGRAMS THAT BUILD HEALTHY SPIRIT, MIND, AND BODY. Check this box if the organization discontinued its operations or disposed of more than 25% of its net assets. 18 3 Number of voting members of the governing body (Part VI, line 1a) 18 Number of independent voting members of the governing body (Part VI, line 1b) 4 720 Total number of individuals employed in calendar year 2023 (Part V, line 2a) 5 Total number of volunteers (estimate if necessary) 6 7 a Total unrelated business revenue from Part VIII, column (C), line 12 **b** Net unrelated business taxable income from Form 990-T, Part I, line 11 0. 7h **Prior Year Current Year** 7,338,686. 3,556,199. Contributions and grants (Part VIII, line 1h) 8 8,754,773. 10,335,905. Program service revenue (Part VIII, line 2g) 247,829. 271,406. Investment income (Part VIII, column (A), lines 3, 4, and 7d) 10 646,166. 588,372. Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) 11 16,987,454. 751,882 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) 12 0. Grants and similar amounts paid (Part IX, column (A), lines 1-3) 0. 0. 14 Benefits paid to or for members (Part IX, column (A), line 4) Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) 8,917,114. 9,668,439. 15 16a Professional fundraising fees (Part IX, column (A), line 11e) **b** Total fundraising expenses (Part IX, column (D), line 25) 5,612,807. 6,573,467. 17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) 14,529,921. 16,241,906. 18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) 2,457,533. -1,490,024. Revenue less expenses. Subtract line 18 from line 12 **Beginning of Current Year End of Year** 5 32,790,890. 31,790,025 Total assets (Part X, line 16) 11,120,691. 10,936,099 21 Total liabilities (Part X, line 26) 三年 670,199. 20,853,926 Net assets or fund balances. Subtract line 21 from line 20 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. Signature of officer Date Sign BRENT PENTENBURG, CEO Here Type or print name and title Date PTIN Print/Type preparer's name Preparer's signature HEATHER BONIFAS, CPA 10/08/24 self-employed P01711657 HEATHER BONIFAS, CPA Paid Firm's name SIKICH LLP Firm's EIN 36-3168081 Preparer Firm's address 13400 BISHOPS LANE, SUITE 300 Use Only Phone no. (262)754-9400 BROOKFIELD, WI 53005 Yes May the IRS discuss this return with the preparer shown above? See instructions

Pai	rt III Statement of Program Service Accomplishments
	Check if Schedule O contains a response or note to any line in this Part III
1	Briefly describe the organization's mission:
	WITH A FOCUS ON YOUTH DEVELOPMENT, HEALTHY LIVING AND SOCIAL
	RESPONSIBILITY PROGRAM SERVICES STRENGTHEN A FOUNDATION OF COMMUNITY
	WITH AN ASSET BUILDING, CHARACTER DEVELOPMENT APPROACH. OUR GOAL IS
	TO HELP ALL PEOPLE LEARN, GROW AND THRIVE IN SPIRIT, MIND, AND BODY.
2	Did the organization undertake any significant program services during the year which were not listed on the
	prior Form 990 or 990-EZ?
	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 X 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 \$6 , 733 , 234 . including grants of \$) (Revenue \$4 , 897 , 463 .
	HEALTHY LIVING:
	THE Y IS COMMITTED TO IMPROVING AMERICA'S HEALTH AND WELL-BEING
	COMMUNITY BY COMMUNITY. WE BRING FAMILIES CLOSER TOGETHER, ENCOURAGE
	GOOD HEALTH AND FOSTER CONNECTIONS THROUGH FITNESS, SPORTS, FUN AND
	SHARED INTERESTS. AS A RESULT, 41,986 PEOPLE IN OUR COMMUNITY ARE
	RECEIVING THE SUPPORT, GUIDANCE AND RESOURCES THEY NEED TO ACHIEVE
	GREATER HEALTH IN SPIRIT, MIND AND BODY. THIS IS PARTICULARLY
	IMPORTANT AS OUR NATION STRUGGLES WITH CHRONIC DISEASE AND OBESITY.
	FAMILIES WRESTLE WITH WORK/LIFE BALANCE AND INDIVIDUALS SEARCH FOR
	PERSONAL FULFILLMENT. OUR PROGRAMS ARE ACCESSIBLE, AFFORDABLE AND OPEN
	TO ALL FAITHS, BACKGROUNDS, ABILITIES AND INCOME LEVELS. MEMBERSHP
	RATES HAD BEEN REDUCED MAKING BELONGING THE THE Y MORE AFFORDABLE. IN
4b	(Code:) (Expenses \$ 5,705,960 · including grants of \$) (Revenue \$ 3,928,284 ·
710	YOUTH DEVELOPMENT:
	OUR YMCA IS COMMITTED TO NURTURING THE POTENTIAL OF EVERY CHILD AND
	TEEN WE BELIEVE ALL KIDS HAVE GREAT POTENTIAL AND DESERVE THE
	OPPORTUNITY TO DISCOVER WHO THEY ARE AND WHAT THEY CAN ACHIEVE. THAT'S
	WHY WE HELP YOUNG PEOPLE CULTIVATE THE VALUES, SKILLS AND RELATIONSHIPS
	THAT LEAD TO POSITIVE BEHAVIORS, BETTER HEALTH AND EDUCATIONAL
	ACHIEVEMENT. OUR YMCA PROGRAMS, SUCH KIDS' TIME AFTER SCHOOL CARE,
	OFFER A RANGE OF EXPERIENCES THAT ENRICH SOCIAL-EMOTIONAL, COGNITIVE
	AND PHYSICAL GROWTH. EXPENSES INCLUDE SUBSIDIES AND DIRECT FINANCIAL
	ASSISTANCE THAT MAKE PARTICIPATION POSSIBLE FOR OVER 1,000 OF THE YOUNG
	PEOPLE WE ENGAGE.
4c	(Code:) (Expenses \$
	SOCIAL RESPONSIBILITY:
	OUR YMCA BELIEVES IN GIVING BACK AND SUPPORTING OUR NEIGHBORS. WE HAVE
	BEEN LISTENING AND RESPONDING TO OUR COMMUNITY'S MOST CRITICAL SOCIAL
	NEEDS FOR MORE THAN 135 YEARS. WE RAISE FUNDS TO ENSURE EVERYONE HAS
	ACCESS TO THE Y. WE STRIVE TO REMOVE BARRIERS AND STRENGTHEN OUR
	COMMUNITY.
4d	Other program services (Describe on Schedule O.)
	(Expenses \$ including grants of \$) (Revenue \$ 606,140.)
4e	Total program service expenses 12,738,532.

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	X	
2	Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	2	Х	
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		Х
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		х
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		x
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to	_		
Ū	provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	6		x
7	Did the organization receive or hold a conservation easement, including easements to preserve open space,	۳		
′		7		x
	the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	-		
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete	ا ا		x
•	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?		v	
	If "Yes," complete Schedule D, Part IV	9	X	
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments		7.7	
	or in quasi-endowments? If "Yes," complete Schedule D, Part V	10	_X_	
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X,			
	as applicable.			
а	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D,			
	Part VI	11a	X	
b	Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total			
	assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII	11b		X
С	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		X
d	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in			
	Part X, line 16? If "Yes," complete Schedule D, Part IX	11d	Х	
е	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e	Х	
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	X	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes." complete			
	Schedule D, Parts XI and XII	12a	X	
b	Was the organization included in consolidated, independent audited financial statements for the tax year?			
	If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	12b		Х
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13		Х
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		Х
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		x
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any			
	foreign organization? If "Yes," complete Schedule F, Parts II and IV	15		x
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to			
	or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV	16		x
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX,	10		
.,	column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I. See instructions	17		x
10	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines	-''-		 ^
18		40	Х	
40	1c and 8a? If "Yes," complete Schedule G, Part II	18	Λ	<u> </u>
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes,"	ا مر ا		_V
00	complete Schedule G, Part III	19		X
20a	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a		X
	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		X

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Part IV | Checklist of Required Schedules (continued)

	Continued)		V	NI-
22	Did the examination report more than \$5,000 of grants or other equiptones to or far demostic individuals on		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		Х
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's c			
	and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete			
	Schedule J	23	x	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as			
	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		x	
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?			X
С	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defe	ase		
	any tax-exempt bonds?	24c		<u>X</u>
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?			X
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		_X_
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year,	I		
	that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," comp	lete		
	Schedule L, Part I	25b		<u>X</u>
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%			7.7
	controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II			<u>X</u>
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employed	•		
	creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% of the contributor or employee thereof, a grant selection committee member, or to a 35% of the contributor or employee thereof, a grant selection committee member, or to a 35% of the contributor or employee thereof, a grant selection committee member, or to a 35% of the contributor or employee thereof, a grant selection committee member, or to a 35% of the contributor or employee thereof.	I		v
	entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, P			_X_
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):			
а	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If</i>	200		х
h	"Yes," complete Schedule L, Part IV			X
	A family member of any individual described in line 28a? <i>If</i> "Yes," <i>complete Schedule L, Part IV</i>	200		
C	"Yes," complete Schedule L, Part IV	28c		Х
29	Did the organization receive more than \$25,000 in noncash contributions? If "Yes," complete Schedule M			<u>X</u>
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation			
	contributions? If "Yes," complete Schedule M			Х
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I.	31		X
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		X
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		X
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, a			
	Part V, line 1			<u>X</u>
35 a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	ا م		X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled en	ntity		
	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	anization?		
	If "Yes," complete Schedule R, Part V, line 2	36		<u>X</u>
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		<u>X</u>
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19?		,,	
Da:	Note: All Form 990 filers are required to complete Schedule 0	38	Х	
Pai				
	Check if Schedule O contains a response or note to any line in this Part V	<u></u>		<u></u>
.	Enter the number reported in her 2 of Form 1000 Fator 0 if not analysis is	5	Yes	No
	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable 1b	0		
	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable			
C	(gambling) winnings to prize winners?	1c		
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YMCA OF ROCK RIVER VALLEY

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

	continued)				V	N.
22	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements,	I	1		Yes	No
Za	filed for the calendar year ending with or within the year covered by this return	2a	720			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax return		, , , , ,	2b	х	
	Did the averagination become smalleted by since a great income of \$1,000 are made division the compa			3a		X
	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule			3b		
	At any time during the calendar year, did the organization have an interest in, or a signature or other a					
	financial account in a foreign country (such as a bank account, securities account, or other financial a		•	4a		Х
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 A	ccoun	ts (FBAR).			
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?			5a		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction	ction?		5b		<u>X</u>
С	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	ie orga	nization solicit			
	any contributions that were not tax deductible as charitable contributions?			6a		<u>X</u>
b	If "Yes," did the organization include with every solicitation an express statement that such contribution	ions or	gifts			
	were not tax deductible?			6b		
7	Organizations that may receive deductible contributions under section 170(c).		_		7.7	
а	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and ser	rvices p	rovided to the payor?	7a	X	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?			7b	Х	
С	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was	as requ	uired	_		v
	to file Form 8282?	1	Ι	7c		X
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d	+0	7.		X
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit or		ιγ	7e 7f		X
t	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contribution of qualified intellectual property, did the organization file Fo		00 as required?	7g		
g h	If the organization received a contribution of qualified intellectual property, did the organization file re-			79 7h		
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained			711		
Ū	sponsoring organization have excess business holdings at any time during the year?	a by thi	o .	8		
9	Sponsoring organizations maintaining donor advised funds.					
а	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:					
а	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:					
а	Gross income from members or shareholders	11a				
b	Gross income from other sources. (Do not net amounts due or paid to other sources against	1				
	amounts due or received from them.)	11b				
	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form	1	? 	12a		
	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.			40-		
а				13a		
h	Note: See the instructions for additional information the organization must report on Schedule O.					
D	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	I			
_	Enter the amount of reserves on hand	13c				
			I	14a		X
	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedu			14b		
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remune					
	excess parachute payment(s) during the year?			15		Х
	If "Yes," see the instructions and file Form 4720, Schedule N.					
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment	t incor	ne?	16		Х
	If "Yes," complete Form 4720, Schedule O.					
17	Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any ac	tivities	s			
	that would result in the imposition of an excise tax under section 4951, 4952 or 4953?			17		
	If "Yes," complete Form 6069.					

YMCA OF ROCK RIVER VALLEY 36-2174838 Form 990 (2023) 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. X Check if Schedule O contains a response or note to any line in this Part VI Section A. Governing Body and Management Yes No 18 **1a** Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O. 18 **b** Enter the number of voting members included on line 1a, above, who are independent Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other Х officer, director, trustee, or key employee? 2 Did the organization delegate control over management duties customarily performed by or under the direct supervision 3 of officers, directors, trustees, or key employees to a management company or other person? 3 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 Х 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? Х 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? X 7b Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: Х a The governing body? 8a **b** Each committee with authority to act on behalf of the governing body? Х 8b 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 Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.) Yes Nο 10a Did the organization have local chapters, branches, or affiliates? Х 10a b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, Х and branches to ensure their operations are consistent with the organization's exempt purposes? Х 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. Х 12a Did the organization have a written conflict of interest policy? If "No," go to line 13 12a Х 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 Х 12c on Schedule O how this was done Did the organization have a written whistleblower policy? Х 13 13 14 Х Did the organization have a written document retention and destruction policy? 14 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? The organization's CEO, Executive Director, or top management official Х 15a Х 15b Other officers or key employees of the organization 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 Х 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? 16h Section C. Disclosure List the states with which a copy of this Form 990 is required to be filed $\,\,\,\,$ IL 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. X Upon request Another's website __ Other (explain on Schedule O) Own website 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.

Form **990** (2023)

200

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

JAN TULLOCK - (815)489-1270

Y BLVD, ROCKFORD, IL

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

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

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

- 1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.
- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
 - List all of the organization's current key employees, if any. See the instructions for definition of "key employee."
- List the organization's five current highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, 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.

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

- 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.

(A) Name and title	(B) Average			(C Pos	ition			(D) Reportable	(E) Reportable	(F) Estimated
	hours per	box	not cl , unles cer an	ss per	son is	s both	n an	compensation	compensation	amount of
	week (list any hours for related organizations below line)	stee or director	Institutional trustee	Officer	Key employee	Highest compensated employee		from the organization (W-2/1099-MISC/ 1099-NEC)	from related organizations (W-2/1099-MISC/ 1099-NEC)	other compensation from the organization and related organizations
(1) BRENT PENTENBURG CEO	40.00			Х				194,300.	0.	34,395.
(2) ALAN TSAO	40.00									
CFO				Х				133,500.	0.	29,690.
(3) TRISHA TOUSANT	40.00			х				133,000.	0.	29,650.
(4) AUDREY KUNERT	40.00									•
CHIEF OF PEOPLE/CULTURE OF						Х		113,000.	0.	20,456.
(5) MICHELLE GORHAM	40.00									
CDO						X		120,000.	0.	9,600.
(6) BRIDGET FRENCH	2.00									
DIRECTOR		Х						0.	0.	0.
(7) DR. KATHLEEN KELLY	2.00								•	•
SECRETARY	2 00	Х		Х				0.	0.	0.
(8) AMY OTT PAST CVO	2.00	Х		х				0.	0.	0.
(9) STEVE ROSELLA	2.00	Λ		Δ				0.	0.	<u> </u>
DIRECTOR	2.00	Х						0.	0.	0.
(10) SKIP TROTTER	2.00	25						•	•	
CVO	2,00	х		Х				0.	0.	0.
(11) KEITH AKRE	2.00									
CHAIR OF FINANCE COMMITTEE		Х		Х				0.	0.	0.
(12) MARY MCNAMARA BERNSTEN	2.00									
DIRECTOR		Х						0.	0.	0.
(13) CHARO CHANEY	2.00									
DIRECTOR		Х						0.	0.	0.
(14) JORGE HERRERA	2.00									
DIRECTOR		Х						0.	0.	0.
(15) JAMES FAMBRO	2.00									
VICE CVO	0.00	X		Х		_		0.	0.	0.
(16) CHERYL FLOYD	2.00	.,							_	^
DIRECTOR (17) TOWN POST	2 00	Х				_		0.	0.	0.
(17) JOHN ROSE DIRECTOR	2.00	х						0.	0.	^
DIRECTOR		Λ						1 0.	U •	0.

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			res	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	3		Х
4				
	and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual	4	Х	
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	5		X
600	tion D. Independent Contractors			

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)		(B)	(C)
	Name and business address	NONE	Description of services	Compensation
2	Total number of independent contractors (including but	not limited to those	listed above) who received more than	

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\$100,000 of compensation from the organization

		Check if Schedule O contains a respo	nse or note to any lin	e in this Part VIII			
		Official in Confedence of Confedence a respe	noc or note to any mi	(A)	(B)	(C)	(D)
				Total revenue	Related or exempt	Unrelated	Revenue excluded
					function revenue	business revenue	from tax under sections 512 - 514
S (s	1 2	Federated campaigns 1a					
ant							
ng D			61,175.				
fts,		Fundraising events 1c	01,173.				
ijaj jej		Related organizations 1d	551,143.				
ons,		Government grants (contributions) 1e	331,143.				
Contributions, Gifts, Grants and Other Similar Amounts	т	All other contributions, gifts, grants, and	2 0/3 991				
를 된		similar amounts not included above 1f	2,943,881.				
out	_	Noncash contributions included in lines 1a-1f	, 933.	2 556 100			
O B	n	Total. Add lines 1a-1f	Business Onds	3,556,199.			
		MEMBERGUIT DEVENUE	Business Code	4 907 463	4 907 463		
<u>:</u>	2 a		624100	4,897,463.	4,897,463.		
Program Service Revenue	b		624410	3,257,645.	3,257,645.		
	С		624100	1,404,174.	1,404,174.		
	d		624100	670,639.	670,639.		
	е	RENTALS, TOWEL SERVICE	624100	105,984.	105,984.		
Δ.		All other program service revenue					
		Total. Add lines 2a-2f		10,335,905.			
	3	Investment income (including dividends, in					
		other similar amounts)		139,286.			139,286.
	4	Income from investment of tax-exempt bo	nd proceeds				
	5	Royalties					
		(i) Real	(ii) Personal				
	6 a	Gross rents 6a 443,0	24.				
	b	Less: rental expenses 6b	0.				
	С	Rental income or (loss) 6c 443,0	24.				
	d	Net rental income or (loss)		443,024.	443,024.		
	7 a	Gross amount from sales of (i) Securit	es (ii) Other				
		assets other than inventory 7a 1,646,6	91.				
	b	Less: cost or other basis					
ne		and sales expenses	71.				
Revenue	С	Gain or (loss)	20.				
	d	Net gain or (loss)		132,120.			132,120.
Jer	8 a	Gross income from fundraising events (not					
₹		including \$ 61,175. of					
		contributions reported on line 1c). See					
		Part IV, line 18	8a 51,995.				
	b	Less: direct expenses	8b 52,996.				
	С	Net income or (loss) from fundraising even	ts	-1,001.			-1,001.
	9 a	Gross income from gaming activities. See					
		Part IV, line 19	9a				
	b	Less: direct expenses	9b				
	С	Net income or (loss) from gaming activities	<u></u>				
	10 a	Gross sales of inventory, less returns					
		and allowances	10a				
	b	Less: cost of goods sold	10b				
	С	Net income or (loss) from sales of inventor	у				
,			Business Code				
Miscellaneous Revenue	11 a	MISCELLANEOUS REVENUE	624100	146,349.	57,132.		89,217.
ane	b						
eve	С						
Aisc	d	All other revenue					
2		Total. Add lines 11a-11d		146,349.			
	12	Total revenue See instructions		14 751 882.	10836061.	0.	359 622.

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Form 990 (2023) YMCA OF ROCK RIVER VALLEY Part IX Statement of Functional Expenses

0	504(-)(0) 1.504(-)(4) 1.504(-)(4)			(.)	
Secti	on 501(c)(3) and 501(c)(4) organizations must comp			nplete column (A).	
	Check if Schedule O contains a respor	nse or note to any line in		(0)	
	not include amounts reported on lines 6b, 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				
3	· ·				
	organizations, foreign governments, and foreign				
_	individuals. See Part IV, lines 15 and 16				
4	Benefits paid to or for members				
5	Compensation of current officers, directors,	FF4 F36	440 540	00 604	16 000
	trustees, and key employees	554,536.	448,549.	89,694.	16,293.
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	7,607,777.	6,153,732.	1,230,523.	223,522.
8	Pension plan accruals and contributions (include				
	section 401(k) and 403(b) employer contributions)	310,260.	250,961.	50,183.	9,116.
9	Other employee benefits	508,532.	411,338.	82,253.	14,941.
10	Payroll taxes	687,334.	555,967.	111,173.	20,194.
11	Fees for services (nonemployees):	, , , , , , , , , , , , , , , , , , , ,	,	==,=:==	,
	Management	54,846.		54,846.	
	Legal	34,040.		34,040.	
	Accounting				
	Lobbying				
	Professional fundraising services. See Part IV, line 17	25 440		25 440	
f	Investment management fees	35,448.		35,448.	
g	Other. (If line 11g amount exceeds 10% of line 25,	05 000		05 000	
	column (A), amount, list line 11g expenses on Sch O.)	25,880.		25,880.	
12	Advertising and promotion	136,863.		98,674.	1,727.
13	Office expenses	268,922.		140,509.	100,096.
14	Information technology	367,095.	4,431.	361,091.	1,573.
15	Royalties				
16	Occupancy	1,972,093.	1,945,133.	26,960.	
17	Travel				
18	Payments of travel or entertainment expenses				
	for any federal, state, or local public officials				
19	Conferences, conventions, and meetings				
20	Interest	376,880.	15,856.	361,024.	
21	Payments to affiliates	3.0,0000		,	
22	Depreciation, depletion, and amortization	1,287,464.	1,285,005.	2,459.	
23	the same as	2,20,,2010	2,200,0000	2,2331	
23 24	Other expenses. Itemize expenses not covered				
24	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 0.)	1 001 600	1 001 600		
a	PROGRAM SUPPLIES	1,091,629.	1,091,629.	70 076	12 [10
b	EMPLOYEE EXPENSES	443,195.	351,407.	78,276.	13,512.
С	OTHER OPERATING EXPENSE	268,515.	159,745.	101,006.	7,764.
d	BANK FEES	244,637.		244,637.	
е	All other expenses		10		
25	Total functional expenses. Add lines 1 through 24e	16,241,906.	12,738,532.	3,094,636.	408,738.
26	Joint costs. Complete this line only if the organization				
	reported in column (B) joint costs from a combined				
	educational campaign and fundraising solicitation.				
	Check here if following SOP 98-2 (ASC 958-720)				
					000

Form 990 (2023)
Part X | Balance Sheet

<u>Par</u>	t X	Balance Sheet			
		Check if Schedule O contains a response or note to any line in this Part X			
			(A) Beginning of year		(B) End of year
	1	Cash - non-interest-bearing	1,888,722.	1	1,342,197.
	2	Savings and temporary cash investments	319,790.	2	1,059,022.
	3	Pledges and grants receivable, net	388,455.	3	1,141,138.
	4	Accounts receivable, net	2,255,489.	4	482,820.
	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		5	
	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)		6	
ts	7	Notes and loans receivable, net		7	
Assets	8	Inventories for sale or use		8	
Ϋ́	9	Prepaid expenses and deferred charges	13,855.	9	14,624.
	10a	Land, buildings, and equipment: cost or other			
		basis. Complete Part VI of Schedule D 10a 47, 355, 258.			
	b	Less: accumulated depreciation 10b 27,097,832.	19,762,705.		20,257,426.
	11	Investments - publicly traded securities	5,811,727.	11	4,856,361.
	12	Investments - other securities. See Part IV, line 11		12	
	13	Investments - program-related. See Part IV, line 11		13	
	14	Intangible assets	0.050.445	14	0 606 405
	15	Other assets. See Part IV, line 11	2,350,147.	15	2,636,437.
	16	Total assets. Add lines 1 through 15 (must equal line 33)	32,790,890.	16	31,790,025.
	17	Accounts payable and accrued expenses	738,182.	17	1,081,078.
	18	Grants payable	(1) (1)	18	600 172
	19	Deferred revenue	612,622.	19	620,173.
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
Liabilities	22	Loans and other payables to any current or former officer, director,			
ji		trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
Lia	22		9,651,597.	23	9,093,883.
	23 24	The second order and because a sold to be considered the first order.	J, 031, 357.	24	2,023,003.
	2 4 25	Other liabilities (including federal income tax, payables to related third		24	
	23	parties, and other liabilities not included on lines 17-24). Complete Part X			
		of Schedule D	118,290.	25	140,965.
	26	Total liabilities. Add lines 17 through 25	11,120,691.	26	10,936,099.
		Organizations that follow FASB ASC 958, check here			
es		and complete lines 27, 28, 32, and 33.			
auc	27	Net assets without donor restrictions	16,678,837.	27	16,670,602.
Bal	28	Net assets with donor restrictions	4,991,362.	28	4,183,324.
Pu		Organizations that do not follow FASB ASC 958, check here			
Ī.		and complete lines 29 through 33.			
ō	29	Capital stock or trust principal, or current funds		29	
sets	30	Paid-in or capital surplus, or land, building, or equipment fund		30	
As	31	Retained earnings, endowment, accumulated income, or other funds		31	
Net Assets or Fund Balances	32	Total net assets or fund balances	21,670,199.	32	20,853,926.
-	33	Total liabilities and net assets/fund balances	32,790,890.	33	31,790,025.

Pai	rt XI Reconciliation of Net Assets					
	Check if Schedule O contains a response or note to any line in this Part XI		<u></u>			X
1	Total revenue (must equal Part VIII, column (A), line 12)	1			1,8	
2	Total expenses (must equal Part IX, column (A), line 25)	2			1,9	
3	Revenue less expenses. Subtract line 2 from line 1	3			0,0	
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	21	<u>,67</u>	0,1	99.
5	Net unrealized gains (losses) on investments	5		39	0,4	<u>47.</u>
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		28	3,3	05.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32,					
	column (B))	10	20	<u>,85</u>	3,9	27.
Pa	rt XIII Financial Statements and Reporting					
	Check if Schedule O contains a response or note to any line in this Part XII		<u></u>			X
					Yes	No
1	Accounting method used to prepare the Form 990: Cash X Accrual Other					
	If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule	Ο.				
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?			2a		X
	If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed	on a				
	separate basis, consolidated basis, or both:					
	Separate basis Consolidated basis Both consolidated and separate basis					
b	Were the organization's financial statements audited by an independent accountant?			2b	X	
	If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate	basis,				
	consolidated basis, or both:					
	X Separate basis Consolidated basis Both consolidated and separate basis					
С	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the	-				
	review, or compilation of its financial statements and selection of an independent accountant?			2c	X	
	If the organization changed either its oversight process or selection process during the tax year, explain on Scho	edule O.				
За	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?			3a		X
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required	ed audit				
	or audits, explain why on Schedule O and describe any steps taken to undergo such audits		<u></u>	3b		
				Form	990	(2023)

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SCHEDULE A

(Form 990)

Total

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.

Open to Public Inspection

Name of the organization

.....

Employer identification number

OMB No. 1545-0047

YMCA OF ROCK RIVER VALLEY 36-2174838 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.) A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i). 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). 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: 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). 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.) A community trust described in section 170(b)(1)(A)(vi). (Complete Part II.) 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 10 X 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.) An organization organized and operated exclusively to test for public safety. See section 509(a)(4). 11 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. 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. 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. 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. 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. 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. Enter the number of supported organizations Provide the following information about the supported organization(s). (iv) Is the organization listed (i) Name of supported (ii) EIN (iii) Type of organization (v) Amount of monetary (vi) Amount of other in your governing document? (described on lines 1-10 organization support (see instructions) support (see instructions) Yes above (see instructions))

Schedule A (Form 990) 2023 YMCA OF ROCK RIVER VALLEY 36-2174838 Page 2

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

(Complete only if you chec fails to qualify under the te			-	n failed to qualify ι	under Part III. If the	organization
Section A. Public Support						
alendar 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 no	t					
include any "unusual grants.")						
2 Tax revenues levied for the organ-						
ization's benefit and either paid to						
or expended on its behalf						
The value of services or facilities						
furnished by a governmental unit t	.					
the organization without charge						
4 Total. Add lines 1 through 3						
•						
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)						
· · · · · · · · · · · · · · · · · · ·						-
Public support. Subtract line 5 from line ection B. Total Support	: 4.					
	() 2010	(1.) 0000	() 0004	(1) 0000	1 () 2000	(O.T.)
endar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
Amounts from line 4						
Gross income from interest,						
dividends, payments received on						
securities loans, rents, royalties,						
and income from similar sources						
Net income from unrelated busines	SS					
activities, whether or not the						
business is regularly carried on						
Other income. Do not include gain						
or loss from the sale of capital						
assets (Explain in Part VI.)						
Total support. Add lines 7 through	10					
! Gross receipts from related activities	es, etc. (see instructi	ons)			12	
First 5 years. If the Form 990 is fo	or the organization's f	irst, second, third,	fourth, or fifth tax	year as a section 5	501(c)(3)	_
organization, check this box and s						
ection C. Computation of Pu		_			Т Т	
Public support percentage for 202					14	
Public support percentage from 20					15	
a 33 1/3% support test - 2023. If the	ne organization did no	ot check the box o	n line 13, and line	14 is 33 1/3% or m	nore, check this bo	x and
stop here. The organization qualif	ies as a publicly supp	orted organization	ı			L
b 33 1/3 % support test - 2022. If the	ne organization did no	ot check a box on	line 13 or 16a, and	l line 15 is 33 1/3%	or more, check th	nis box
and stop here. The organization of	ualifies as a publicly	supported organiz	ation			L
a 10% -facts-and-circumstances t	est - 2023. If the orç	ganization did not	check a box on line	e 13, 16a, or 16b,	and line 14 is 10%	or more,
and if the organization meets the f	acts-and-circumstanc	es test, check this	box and stop he	re. Explain in Part	VI how the organiz	zation
meets the facts-and-circumstances	s test. The organization	on qualifies as a po	ublicly supported o	rganization		[
b 10% -facts-and-circumstances t	est - 2022. If the orç	ganization did not	check a box on line	e 13, 16a, 16b, or	17a, and line 15 is	10% or
more, and if the organization meet	s the facts-and-circur	nstances test, che	ck this box and s	top here. Explain	in Part VI how the	
organization meets the facts-and-o	ircumstances test. Ti	ne organization gu	alifies as a publicly	supported organi	zation	Г

Schedule A (Form 990) 2023

18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions

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

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

Sec	ction A. Public Support	elow, please comp	iete Part II.)						
	ndar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total		
	Gifts, grants, contributions, and membership fees received. (Do not								
	include any "unusual grants.")	1726536.	1524279.	5781789.	7338686.	3556199.	19927489.		
2	Gross receipts from admissions, merchandise sold or services per- formed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	9642113.	5923731.	6991085.	9237370.	10836061.	42630360.		
3	Gross receipts from activities that are not an unrelated trade or business under section 513								
4	Tax revenues levied for the organ- ization's benefit and either paid to or expended on its behalf								
5	The value of services or facilities furnished by a governmental unit to the organization without charge								
	Total. Add lines 1 through 5	11368649.	7448010.	12772874.	16576056.	14392260.	62557849.		
	Amounts included on lines 1, 2, and 3 received from disqualified persons	139,580.	108,388.	375,165.	227,333.	94,054.	944,520.		
k	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.		
c	Add lines 7a and 7b	139,580.	108,388.	375,165.	227,333.	94,054.	944,520.		
	Public support. (Subtract line 7c from line 6.)						61613329.		
Sec	ction B. Total Support								
Cale	ndar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total		
9	Amounts from line 6	11368649.	7448010.	12772874.	<u> 16576056.</u>	<u>14392260.</u>	62557849.		
10a	Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	56,250.	71.220.	113,052.	149.226.	139.286.	529.034.		
k	Unrelated business taxable income (less section 511 taxes) from businesses	337233	7=7==0						
	acquired after June 30, 1975	56,250.	71,220.	113,052.	149,226.	139,286.	529,034.		
	Add lines 10a and 10b Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on	30,230.	71,220.	113,032.	149,220.	139,200.	329,034.		
12	Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)			101,153.	170,748.	89,217.	361,118.		
13	Total support. (Add lines 9, 10c, 11, and 12.)	11424899.	7519230.	12987079.	16896030.	$146\overline{20763}$.	63448001.		
14	First 5 years. If the Form 990 is for the check this box and stop here	ne organization's fir					on,		
Sec	ction C. Computation of Publi								
15	Public support percentage for 2023 (l	line 8, column (f), d	ivided by line 13, o	column (f))		15	97 . 11 %		
16	Public support percentage from 2022					16	97.27 %		
Sec	ction D. Computation of Inves	stment Income	Percentage						
17	Investment income percentage for 20					17	.83 %		
18	Investment income percentage from					18	.76 %		
19a	33 1/3% support tests - 2023. If the								
k	more than 33 1/3%, check this box as 33 1/3% support tests - 2022. If the	=	-				X		
	line 18 is not more than 33 1/3%, che	eck this box and st	op here. The orga	nization qualifies a	s a publicly suppo	rted organization			
20	Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions								

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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

- 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.)

	Yes	No
1		
2		
_		
За		
- Ou		
Ol-		
3b		
_		
3c		
4a		
4b		
4c		
F		
5a		
5b		
5c		
6		
7		
8		
9a		
9b		
36		
00		
9c		
10a		
10b		

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Par	TIV Supporting Organizations (continued)			
	_		Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?			
а	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?	11a		
b	A family member of a person described on line 11a above?	11b		
С	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.	11c		
Sec	tion 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.	1		
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,			
800	supervised, or controlled the supporting organization.	2		
Sec	tion C. Type II Supporting Organizations			
	Г		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).	1		
Sec	tion D. All Type III Supporting Organizations			
	r		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?	1		
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).	2		
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.	3		
Sec	tion E. Type III Functionally Integrated Supporting Organizations			
1 a	Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions). The organization satisfied the Activities Test. Complete line 2 below.			
b	The organization is the parent of each of its supported organizations. Complete line 3 below.			
С	The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see inst	truction	s).	
2	Activities Test. Answer lines 2a and 2b below.		Yes	No
а	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.	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.	2b		
3	Parent of Supported Organizations. Answer lines 3a and 3b below.			
а	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.	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.	3b		

	dule A (Form 990) 2023 YMCA OF ROCK RIVER VALI			36-21/4838 Page 6
Pai	t V Type III Non-Functionally Integrated 509(a)(3) Supporting	ng Orga	nizations	
1	Check here if the organization satisfied the Integral Part Test as a qualifying	ng trust or	n Nov. 20, 1970 (<i>explain ir</i>	Part VI). See instructions.
	All other Type III non-functionally integrated supporting organizations mus	st complet	e Sections A through E.	
Sect	ion 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		
Sect	ion 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):			
а	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		
е	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		
Sect	ion 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		

Schedule A (Form 990) 2023

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

instructions).

Distributable Amount. Subtract line 5 from line 4, unless subject to

emergency temporary reduction (see instructions).

Schedule A (Form 990) 2023

	line Sect	1; Part tion D,	IV, Sect	ion D, line	s 2 and 3;	Part IV,	Section E, lines 1c, 2a,	2b, 3a, a	and 3b; Part	V, line 1; Part V, Section B, line 1e; Part V, for any additional information.
SCHEI	ULE	Α,	PART	III,	LINE	12,	EXPLANATION	FOR	OTHER	INCOME:
MISCE	LLAN	IEOU	S INC	COME						
2021	AMOU	NT:	\$	101,	153.					
2022	AMOU	NT:	\$	170,	748.					
2023	AMOU	NT:	\$	89,2	17.					

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 Inspection

Name of the organization

YMCA OF ROCK RIVER VALLEY

Employer identification number 36-2174838

Pai	t I Organizations Maintaining Donor Advised organization answered "Yes" on Form 990, Part IV, lin.		Siı	nilar Funds o	r Ac	cour	nts. Complete if the
	Giganization anomorou Teo Giri enii eee, i arriv, iir	(a) Donor advi	ised	funds	(b) Fun	ds 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 v		helo	l in donor advise	d fund	ls	
	are the organization's property, subject to the organization's	-					Yes No
6	Did the organization inform all grantees, donors, and donor a						
	for charitable purposes and not for the benefit of the donor or						
	impermissible private benefit?						
Par	t II Conservation Easements. Complete if the org	ganization answered "\	Yes'	on Form 990, Pa	art IV,	line 7.	
1	Purpose(s) of conservation easements held by the organization	on (check all that apply	y).				
	Preservation of land for public use (for example, recreated	tion or education)		Preservation of a	a histo	rically	important land area
	Protection of natural habitat	L		Preservation of a	a certi	fied his	storic structure
	Preservation of open space						
2	Complete lines 2a through 2d if the organization held a qualif	ied conservation contr	ribut	ion in the form of	f a cor	nserva	
	day of the tax year.						Held at the End of the Tax Year
а	Total number of conservation easements					2a	
b	Total acreage restricted by conservation easements					2b	
С	Number of conservation easements on a certified historic stru	ucture included on line	2a			2c	
d	Number of conservation easements included on line 2c acqui						
	on a historic structure listed in the National Register					2d	
3	Number of conservation easements modified, transferred, rele	eased, extinguished, o	or te	minated by the o	organi	zation	during the tax
	year						
4	Number of states where property subject to conservation eas						
5	Does the organization have a written policy regarding the per						
	violations, and enforcement of the conservation easements it						Yes No
6	Staff and volunteer hours devoted to monitoring, inspecting,	handling of violations,	anc	enforcing conse	rvatio	n ease	ements during the year
7	Amount of expenses incurred in monitoring, inspecting, hand	lling of violations, and	enfo	rcing conservation	on eas	sement	ts during the year
_					4) (D) (')		
8	Does each conservation easement reported on line 2d above						□ vaa □ Na
•	and section 170(h)(4)(B)(ii)?						Yes No
9	In Part XIII, describe how the organization reports conservation balance sheet, and include, if applicable, the text of the footn						
	organization's accounting for conservation easements.	lote to the organization	151	nanciai statemei	ונס נוופ	ii uesc	Tibes trie
Par	t III Organizations Maintaining Collections of	Art, Historical Ti	rea	sures, or Oth	er S	imila	r Assets.
	Complete if the organization answered "Yes" on Form	990, Part IV, line 8.					
1a	If the organization elected, as permitted under FASB ASC 95	8, not to report in its re	ever	ue statement an	d bala	ınce st	neet works
	of art, historical treasures, or other similar assets held for pub	olic exhibition, education	on, d	or research in furt	heran	ce of p	oublic
	service, provide in Part XIII the text of the footnote to its finan	ncial statements that d	lesc	ribes these items			
b	If the organization elected, as permitted under FASB ASC 95	8, to report in its rever	nue :	statement and ba	alance	sheet	works of
	art, historical treasures, or other similar assets held for public	exhibition, education,	, or ı	esearch in furthe	rance	of pul	olic service,
	provide the following amounts relating to these items.						
	(i) Revenue included on Form 990, Part VIII, line 1						\$
							\$
2	If the organization received or held works of art, historical trea						
	the following amounts required to be reported under FASB A						
а	Revenue included on Form 990, Part VIII, line 1						\$
b	Assets included in Form 990, Part X						\$

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

Schedule D (Form 990) 2023

	t III Organizations Maintaining C	NUCK RIVER			asures o	r Othe	r Si			/4030		ige Z
			-		-					(contin	<u>Jea)</u>	
3	Using the organization's acquisition, accessic collection items (check all that apply).	on, and other records	s, crieck	arry or trie i	ollowing that	. IIIake s	sigriiii	Carit u	SE OI ILS			
_	Public exhibition	d		l oon or ovol	hanaa nraar							
a												
b												
C	Preservation for future generations	lloctions and ovalain	how th	ov further th	o organizatio	n'o ovo	mnt .	ourn oo	o in Dort	VIII		
4	Provide a description of the organization's co								e in Part	AIII.		
5	During the year, did the organization solicit or				•					Yes] N.
Par	to be sold to raise funds rather than to be ma					Voc" on						No
	reported an amount on Form 990, Par		e ii tile	organization	answered	163 011	1 0111	1 330,	i aitiv, ii	116 3, 01		
1a	Is the organization an agent, trustee, custodia		iary for	contribution	s or other as	sets not	incli	ıded				
ıu	on Form 990, Part X?									Yes	X	No
h	If "Yes," explain the arrangement in Part XIII a	and complete the follo	owina t	 ahla:						_ 103		, 110
b	ii res, explain the arrangement iiri art Alli a	and complete the follo	Ownig to	abie.			٢			Amount		
	Beginning balance						ŀ	1c				
	Additions during the year						г	1d				
	Distributions during the year							1e				
f	Ending balance							1f				
' 2а	Did the organization include an amount on Fo								X	Yes		No
	If "Yes," explain the arrangement in Part XIII.						у.			_ 100	X	•
Par							0.					'
		(a) Current year		rior year	(c) Two year			Three y	ears back	(e) Four	years h	back
1a	Beginning of year balance	5,591,655.		,847,348.	3,486	5,242.	<u> </u>		39,540.		160,4	
	Contributions	120,000.		,421,882.	•	1,914.			· ·	,		
c	Net investment earnings, gains, and losses	534,302.		-439,184 .	379	9,795.		38	39,942.		518,9	992.
d	Grants or scholarships	,							· ·			
e	Other expenditures for facilities											
•	and programs	1,611,243.		238,391.	563	3,603.		9	93,240.		489,9	936.
f	Administrative expenses	, ,							· ·			
	End of year balance	4,634,714.	5	,591,655.	3,847	7,348.		3,48	36,242.	3,	189,5	540.
2	Provide the estimated percentage of the curre		(line 1c	. column (a)) held as:		I		· ·			
	Board designated or quasi-endowment	90.0740	%	,,	,							
b	Permanent endowment 9.9250	%	_/~									
c		<u></u> , -										
	The percentages on lines 2a, 2b, and 2c show											
За	Are there endowment funds not in the posses		tion that	t are held an	d administer	ed for th	ne					
	organization by:	3									Yes	No
	m									3a(i)		X
										3a(ii)		X
b	If "Yes" on line 3a(ii), are the related organizar									3b		
4	Describe in Part XIII the intended uses of the											
Par	t VI Land, Buildings, and Equipm	ent										
	Complete if the organization answered	d "Yes" on Form 990,	, Part IV	, line 11a. S	ee Form 990	, Part X	, line	10.				
	Description of property	(a) Cost or ot	her	(b) Cost	or other	(c) A	Accur	nulate	d	(d) Book	value	
		basis (investm	nent)	basis ((other)	de	prec	iation				
1a	Land			1,03	1,653.					1,031	.,65	3.
	Buildings			31,26	4,934.	15,	595	5,73	8. 1	5,669	,19	96.
	Leasehold improvements				6,690.			1,49			2,19	
	Equipment	I			6,689.			7,60		1,769		
	Other				5,292.					1,295		
Total	I. Add lines 1a through 1e. (Column (d) must e		(line 10	Oc. column	(B))					0,257		

Schedule D (Form 990) 2023

Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B))

Schedule D (Form 990) 2023 YMCA OF ROC Part VII Investments - Other Securities	K RIVER VALLE		5-2174838 Page 3
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 en	d-of-year market value
(1) Financial derivatives			
(2) Closely held equity interests			
(3) Other			
(A)			
(B)			
(C)			
(D)			
(E)			
(F)			
(G)			
(H)			
Total. (Col. (b) must equal Form 990, Part X, line 12, col. (B))			
Part VIII Investments - Program Related.			
Complete if the organization answered "Yes"			
(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or en	d-of-year market value
<u>(1)</u>			
(2)			
(3)			
(4)			
(5)			
(6)			
(7)			
(8)			
(9)			
Total. (Col. (b) must equal Form 990, Part X, line 13, col. (B)) Part IX Other Assets			
Part IX Other Assets Complete if the organization answered "Yes"	on Form 000 Port IV line	11d Soc Form 000 Dort V line 15	
	Description	Tru. See Form 990, Fart A, line 15.	(b) Book value
DEDDERIUM BRIGGE AGGOING	Description		2,558,778.
			77,659.
			11,039.
(3)			
(5)			
<u>(6)</u>			
<u>(7)</u>			
(8)			

(1) PERPETUAL TRUST ACCOUNTS	2,558,778.
(2) CSV LIFE INSURANCE	77,659.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 15, col. (B))	2,636,437.

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) AMOUNTS DUE TO OTHER O	RGANIZATIONS	
(3) (CUSTODIAL FUNDS)		140,965.
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Column (b) must equal Form 990. Part X. line	25, col. (B))	140,965.

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the X 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

Schedule D (Form 990) 2023

Par	Reconciliation of Revenue per Audited Financial Statemen Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.	ts With	Revenue per Re	turn	
1				1	15,644,640.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
a	Net unrealized gains (losses) on investments	2a	390.447.		
b	Donated services and use of facilities	2b	390,447. 205,000.	-	
c	Recoveries of prior year grants	-		•	
d	Other (Describe in Part XIII.)	1 1	297,312.		
e	Add lines 2a through 2d			2e	892,759.
3	Subtract line 2e from line 1			3	892,759. 14,751,881.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:				,
а	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
С	Add lines 4a and 4b			4c	0.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)			5	14,751,881.
Pai	t XII Reconciliation of Expenses per Audited Financial Statemen	nts With	Expenses per F	Retur	n
	Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.				
1	Total expenses and losses per audited financial statements			1	16,460,913.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:				
а	Donated services and use of facilities	2a	205,000.		
b	Prior year adjustments	2b			
С	Other losses	2c			
d	Other (Describe in Part XIII.)	2d	14,007.		
е	Add lines 2a through 2d			2e	219,007. 16,241,906.
3	Subtract line 2e from line 1			3	16,241,906.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:				
а	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
С	Add lines 4a and 4b			4c	0.
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)			5	16,241,906.
	t XIII Supplemental Information				
	de the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part I\ 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additi			; Part :	X, line 2; Part XI,
PAF	RT IV, LINE 2B:				
	-	ma 17 1			3 ET ONG
THE	YMCA OF ROCK RIVER VALLEY HOLDS FUNDS FOR	TAX	EXEMPT ORGA	NIZ.	ATIONS
ASS	SOCIATED WITH THE YMCA				
PAI	RT V, LINE 4:				
THE	PURPOSE OF THE ENDOWMENT FUND IS TO PERPE	TUATE	THE PROGRA	MS	OF THE
YMC	CA OF ROCK RIVER VALLEY BY BUILDING AN ASSET	T BASI	E TO ENSURE	ΙT	S
FIN	NANCIAL STABILITY. IN ORDER TO PRESERVE TH	E PUR	CHASING POW	ER	OF THE
<u>FU1</u>	ID, DISTRIBUTIONS MAY BE MADE DURING THE CUI	RRENT	FISCAL YEA	R O	F UP TO 5%
OF	THE AVERAGE MARKET VALUE OF INVESTMENTS OVE	ER THI	REE (3) YEA	RS .	AS OF
Δ110	GUST 31. EARNINGS FROM UNRESTRICTED GIFTS I	MAV DI	TOED FOR	SCH	OLARSHTP
SPI	CTAL PROGRAM ENHANCEMENTS SPECTALIZED EOU	IPMEM	ι	MΑ	INTERNANCE

Part XIII Supplemental Information (continued)

OR SPECIAL CAPITAL PROJECTS. EARNINGS FROM RESTRICTED GIFTS WILL BE DIRECTED ACCORDING TO THE DONORS WISHES.

PART X, LINE 2:

THE YMCA IS A NOT-FOR-PROFIT ORGANIZATION WHICH IS EXEMPT FROM INCOME

TAXES UNDER SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE AS OTHER THAN A

PRIVATE FOUNDATION.

THE ORGANIZATION EVALUATES THEIR UNCERTAIN TAX POSITIONS ON AN ANNUAL BASIS, AND THERE HAVE BEEN NO RECORDED UNCERTAIN TAX POSITIONS RECORDED IN 2023 AND 2022. THEREFORE, NO PROVISION OR LIABILITY FOR INCOME TAXES HAS BEEN INCLUDED IN THE FINANCIAL STATEMENTS. THE ORGANIZATION FILES VARIOUS FEDERAL OR STATE NON-PROFIT TAX RETURNS. THE ORGANIZATION IS NO LONGER SUBJECT TO U.S. FEDERAL OR STATE EXAMINATIONS BY TAX AUTHORITIES FOR TAX YEARS PRIOR TO 2020.

PART XI, LINE 2D - OTHER ADJUSTMENTS:

ADDITIONAL SPECIAL EVENT EXPENSES 14,007.

CHANGE IN BENEFICIAL INTEREST OF TRUST 283,305.

TOTAL TO SCHEDULE D, PART XI, LINE 2D 297,312.

PART XII, LINE 2D - OTHER ADJUSTMENTS:

ADDITIONAL SPECIAL EVENT EXPENSES 14,007.

Schedule D (Form 990) 2023

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

YMCA OF	ROCK RIVER VALLEY					36-2174	838
	- Complete if the organization answe	red "Y	es" or	n Form 990, Part IV, I	ine 17		
Indicate whether the organization rai	sed funds through any of the followin e Solicitat f Solicitat g Special or oral agreement with any individual Part VII) or entity in connection with prividuals or entities (fundraisers) pursua	tion of tion of fundra (includ	non-g gover aising ding of onal fu	overnment grants nment grants events ficers, directors, trus undraising services?	itees, (Yes	
(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) fundr have c or cor contrib	itrol of	(iv) Gross receipts from activity	tò (o f	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
		Yes	No				
Total							
3 List all states in which the organization or licensing.	on is registered or licensed to solicit o	ontrib	utions	or has been notified	it is e	xempt from re	gistration

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

Schedule G (Form 990) 2023

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

		of fundraising event contributions and gro	oss income on Form 990	-EZ, lines 1 and 6b. List e	vents with gross receipt	s greater than \$5,000.				
			(a) Event #1	(b) Event #2	(c) Other events	(d) Total events				
			COMMUNITY	COMMUNITY		' '				
				DINNER	1	(add col. (a) through				
			(event type)	(event type)	(total number)	col. (c))				
Р			(crematype)	(orom type)	(total frames)					
Revenue		0	20,770.	79,395.	13,005.	112 170				
Вè	י	Gross receipts	20,110.	19,393.	13,003.	113,170.				
			20 770	40 405		C1 17F				
	2	Less: Contributions	20,770.	40,405.		61,175.				
					40.00=	-4 00-				
	3	Gross income (line 1 minus line 2)		38,990.	13,005.	51,995.				
	4	Cash prizes								
	5	Noncash prizes		1,000.		1,000.				
Direct Expenses										
	6	Rent/facility costs		900.		900.				
귱	7	Food and beverages	5,433.	15,625.		21,058.				
Şire		•								
_		Entertainment		18,234.		18,234.				
	9	Other direct expenses	1,945.			11,804.				
	10	Direct expense summary. Add lines 4 through	0: 1 (1)			52,996.				
	11		. ,			-1,001.				
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.	answered res on rem	1000, 1 41114, 11110 10, 01 1	oported more than					
		ψ·σ,σσσ σ··· σ···· σσσ 22 ,σ σα.		(b) Pull tabs/instant		(d) Total gaming (add				
Р			(a) Bingo	bingo/progressive bingo	(c) Other gaming	col. (a) through col. (c))				
ven						(2)				
Вè										
	_1	Gross revenue								
		Ocalication								
es	2	Cash prizes								
Direct Expenses										
Ϋ́	3	Noncash prizes								
둉		D 1/6 333								
Şire	4	Rent/facility costs								
_		.								
	5	Other direct expenses								
			Yes %	Yes %	Yes %					
	6	Volunteer labor	∟ No	L No	No					
	7	Direct expense summary. Add lines 2 through	n 5 in column (d)							
	8	Net gaming income summary. Subtract line 7	from line 1, column (d)							
		ter the state(s) in which the organization condu								
а	ls t	he organization licensed to conduct gaming ac	ctivities in each of these	states?		Yes No				
b	If "	No," explain:								
10a	We	ere any of the organization's gaming licenses re	evoked, suspended, or te	rminated during the tax y	ear?	Yes No				
b	lf "	Yes," explain:								

Schedule G (Form 990) 2023

332082 09-13-23

Sch	edule G (Form 990) 2023 YMCA OF ROCK RIVER VALLEY 50-2	4 T / 4 D S	oo Page 3
11	Does the organization conduct gaming activities with nonmembers?	Ye	s 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?	Ye	s No
	Indicate the percentage of gaming activity conducted in:	1 1	
	ı The organization's facility	13a	<u>%</u>
	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?		s No
b	o If "Yes," enter the amount of gaming revenue received by the organization \$ and the amount		
	of gaming revenue retained by the third party \$		
С	: If "Yes," enter name and address of the third party:		
	Nama		
	Name		
	Address		
16	Gaming manager information:		
	Name		
	Gaming manager compensation \$		
	Description of services provided		
	Director/officer Employee Independent contractor		
17	Mandatory distributions:		
	s the organization required under state law to make charitable distributions from the gaming proceeds to		
	retain the state gaming license?	Ye	s 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 \$		
Pa	Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part IV	rt III, lines	9, 9b, 10b,
	15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.		

Schedule G (Form 990) YMCA OF ROCK RIVER VALLEY	36-2174838 Page 4
Schedule G (Form 990) YMCA OF ROCK RIVER VALLEY Part IV Supplemental Information (continued)	
12200000	

SCHEDULE J (Form 990)

Department of the Treasury

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.

itest information.

Internal Revenue Service Name of the organization

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

OMB No. 1545-0047

Open to Public Inspection

YMCA OF ROCK RIVER VALLEY

 $Employer\ identification\ number\\ 36-2174838$

Ne Ne Ne Ne Ne Ne Ne Ne	Pa	rt I Questions Regarding Compensation						
Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these tems. First-class or charter travel				Yes	No			
First-class or charter travel	1 a	Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990,						
Travel for companions		Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.						
Tax indemnification and gross-up payments		First-class or charter travel Housing allowance or residence for personal use						
Discretionary spending account Personal services (such as maid, chauffeur, chef) b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain 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? 3 Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director, Check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.		Travel for companions Payments for business use of personal residence						
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 or the CEO/Executive Director, but explain in Part III.		Tax indemnification and gross-up payments Health or social club dues or initiation fees						
reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain 1b		Discretionary spending account Personal services (such as maid, chauffeur, chef)						
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. X Compensation committee								
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.	b	If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or						
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.		reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain	1b		<u> </u>			
A 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. X Compensation committee Written employment contract Independent compensation consultant X Compensation survey or study Independent compensation consultant X Approval by the board or compensation committee Participate in or receive payment or change-of-control payment? A X	2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors,						
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. X Compensation committee		trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?						
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. X Compensation committee								
establish compensation of the CEO/Executive Director, but explain in Part III. X Compensation committee	3	Indicate which, if any, of the following the organization used to establish the compensation of the organization's						
X Compensation committee Written employment contract Independent compensation consultant X Compensation survey or study Form 990 of other organizations X 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: 4a X a Receive a severance payment or change-of-control payment? 4a X b Participate in or receive payment from a supplemental nonqualified retirement plan? 4b X c Participate in or receive payment from an equity-based compensation arrangement? 4c X If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III. Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9. 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: 5a X b Any related organization? 5b X If "Yes" on line 5a or 5b, describe in Part III. 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: 6a X a The organization? 6a X If "Yes" on line 6a or 6b, describe in		CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to						
Independent compensation consultant Form 990 of other organizations Approval by the board or compensation committee 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: Receive a severance payment or change-of-control payment? Ab Participate in or receive payment from a supplemental nonqualified retirement plan? Ab Participate in or receive payment from an equity-based compensation arrangement? Ac VIII "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. 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: The organization? Any related organization? 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: The organization? Any related organization? The organization? Any related organization Part III. For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments		establish compensation of the CEO/Executive Director, but explain in Part III.						
Form 990 of other organizations Approval by the board or compensation committee During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filling organization or a related organization: Receive a severance payment or change-of-control payment? Participate in or receive payment from a supplemental nonqualified retirement plan? Participate in or receive payment from an equity-based compensation arrangement? If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III. Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9. 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: The organization? Any related organization? The organization? The organization? Any related organization? The organizati		X Compensation committee Written employment contract						
4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filling organization or a related organization: a Receive a severance payment or change-of-control payment? b Participate in or receive payment from a supplemental nonqualified retirement plan? c Participate in or receive payment from an equity-based compensation arrangement? If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III. Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9. For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of: a The organization? b Any related organization? f"Yes" on line 5a or 5b, describe in Part III. 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 X b Any related organization? a The organization? 6a X b Any related organization? 6b X 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								
organization or a related organization: a Receive a severance payment or change-of-control payment? b Participate in or receive payment from a supplemental nonqualified retirement plan? c Participate in or receive payment from an equity-based compensation arrangement? If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III. Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9. For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of: a The organization? b Any related organization? f "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 X b Any related organization? f "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		Form 990 of other organizations X Approval by the board or compensation committee						
organization or a related organization: a Receive a severance payment or change-of-control payment? b Participate in or receive payment from a supplemental nonqualified retirement plan? c Participate in or receive payment from an equity-based compensation arrangement? If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III. Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9. For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of: a The organization? b Any related organization? f "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 X b Any related organization? f "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								
a Receive a severance payment or change-of-control payment? b Participate in or receive payment from a supplemental nonqualified retirement plan? c Participate in or receive payment from an equity-based compensation arrangement? If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III. Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9. For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of: a The organization? b Any related organization? f "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 X b Any related organization? f "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	4	During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing						
c Participate in or receive payment from an equity-based compensation arrangement? If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III. Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9. For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of: a The organization? b Any related organization? f "Yes" on line 5a or 5b, describe in Part III. For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of: a The organization? b Any related organization? f "Yes" on line 6a or 6b, describe in Part III. For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments		organization or a related organization:						
c Participate in or receive payment from an equity-based compensation arrangement? If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III. Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9. For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of: a The organization? b Any related organization? f "Yes" on line 5a or 5b, describe in Part III. For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of: a The organization? b Any related organization? f "Yes" on line 6a or 6b, describe in Part III. For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments	а	Receive a severance payment or change-of-control payment?	4a		X			
If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III. Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9. 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: The organization? Any related organization? 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: The organization? Any related organization? Any related organization? Any related organization? For persons listed on Form 990, Part VII. For persons listed on Form 990, Part VII. For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments	b				X			
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? b Any related organization? 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? b Any related organization? f "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	С		4c		<u> </u>			
5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of: a The organization? b Any related organization? If "Yes" on line 5a or 5b, describe in Part III. 6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of: a The organization? b Any related organization? f "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		If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.						
5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of: a The organization? b Any related organization? If "Yes" on line 5a or 5b, describe in Part III. 6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of: a The organization? b Any related organization? f "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		Only position F04(a)(2), F04(a)(4), and F04(a)(90) agreenizations must complete lines F. 0						
contingent on the revenues of: a The organization? b Any related organization? 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? b Any related organization? f "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	_							
a The organization? b Any related organization? 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? b Any related organization? 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	3							
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? b Any related organization? 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	_		Ea		y			
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? b Any related organization? 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					Y Y			
6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of: a The organization? b Any related organization? If "Yes" on line 6a or 6b, describe in Part III. 7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments	D	•	30					
contingent on the net earnings of: a The organization? b Any related organization? 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	6	·						
a The organization? b Any related organization? f "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	O							
b Any related organization? 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	_		60		x			
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					x			
7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments	D	•	OD		<u> </u>			
	7	,						
not described on lines 5 and 6? If "Yes," describe in Part III 7 X	•	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	•		R		х			
9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in	9							
Regulations section 53.4958-6(c)?	•		9					

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

Schedule J (Form 990) 2023

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.

	(B) Breakdown of	W-2 and/or 1099-MIS compensation	C and/or 1099-NEC	(C) Retirement and other deferred	(D) Nontaxable benefits			
(A) Name and Title	(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation	compensation			reported as deferred on prior Form 990	
(1) BRENT PENTENBURG (i	181,808.	7,500.	4,992.	15,145.	19,250.	228,695.	0.	
CEO (ii	0.	0.	0.	0.	0.	0.	0.	
(2) ALAN TSAO (i	130,500.	0.	3,000.	10,440.	19,250.	163,190.	0.	
CFO (ii) 0.	0.	0.	0.	0.	0.	0.	
(3) TRISHA TOUSANT (i			3,000.	10,400.	19,250.	162,650.	0.	
C00 (ii) 0.	0.	0.	0.	0.	0.	0.	
(i)							
(ii)							
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Part III Supplemental Information
Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

SCHEDULE K (Form 990)

Part I

Department of the Treasury Internal Revenue Service

Supplemental Information on Tax-Exempt Bonds

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

Attach to Form 990. Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047 2023 Open to Public Inspection

Name of the organization

Bond Issues

Employer identification number YMCA OF ROCK RIVER VALLEY 36-2174838

(a) Issuer name	(b) Issuer EIN	(c) CUSIP#	(d) Date issued	(e) Issu	e price	(f) Descript	on of purpose	(g) De	efeased	(h) On of is			ooled ncing
								Yes	No	Yes	No	Yes	No
ILLINOIS FINANCE						REFINANC	ED						
A AUTHORITY	89-1091967	NONE	07/25/17	9,500	,000.	EXISTING	DEBT		Х		Х		Х
В													
C													<u> </u>
D													
Part II Proceeds			,				,						
			Α_			В	С				D		
2 Amount of bonds legally defeased													
3 Total proceeds of issue			9,500	0,000.									
4 Gross proceeds in reserve funds													
5 Capitalized interest from proceeds													
				2 2 2 2									
			190	0,000.									
Working capital expenditures from prod			0.04	2 000									
10 Capital expenditures from proceeds			9,310	0,000.									
	<u></u>												
12 Other unspent proceeds				110									
13 Year of substantial completion)18			<u> </u>				<u> </u>		
A4 Manually bands to a decide to the first of the first o	and the state of t		Yes	No	Yes	No	Yes	No	-	Yes	+	No	
14 Were the bonds issued as part of a refu		onds (or,		x									
if issued prior to 2018, a current refund		- /- ·· · · · · ·		^			 				+		
Were the bonds issued as part of a refu	_	•		x									
issued prior to 2018, an advance refun			77								+		
16 Has the final allocation of proceeds be		nort the									+		
17 Does the organization maintain adequation of proceeds?	•	•	x										
For Paperwork Reduction Act Notice. see			A				1		<u> </u>	dule K			

5 Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government	Part	III Private Business Use									
which owned property financed by tax-exempt bonds? 2 Are there any lease arrangements that may result in private business use of bond-financed property? 3a Are there any management or service contracts that may result in private business use of bond-financed property? 3 If "Yes" to line 3a, does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts relating to the financed property? c Are there any research agreements that may result in private business use of bond-financed property? d If "Yes" to line 3c, does the organization routinely engage bond counsel or other outside counsel to review any research agreements relating to the financed property? 4 Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization or a state or local government 5 Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government 6 Total of lines 4 and 5 7 Does the bond issue meet the private security or payment test? 8 Has there been a sale or disposition of any of the bond-financed property to a non-governmental person other than a 501(c)(3) organization since the bonds were issued? b If "Yes" to line 8a, enter the percentage of bond-financed property sold or disposed of c If "Yes" to line 8a, was any remedial action taken pursuant to Regulations sections 1.141-12 and 1.145-2?				Α	I	В	O	С	Γ	5	
2 Are there any lease arrangements that may result in private business use of bond-financed property? 3a Are there any management or service contracts that may result in private business use of bond-financed property? b If "Yes" to line 3a, does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts relating to the financed property? c Are there any research agreements that may result in private business use of bond-financed property? d If "Yes" to line 3c, does the organization routinely engage bond counsel or other outside counsel to review any research agreements relating to the financed property? d If "Yes" to line 3c, does the organization routinely engage bond counsel or other outside counsel to review any research agreements relating to the financed property? d Enter the percentage of financed property used in a private business use by entities other than a section 501(c)(3) organization or a state or local government f Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government f Total of lines 4 and 5 Does the bond issue meet the private security or payment test? X Ba Has there been a sale or disposition of any of the bond-financed property to a non-governmental person other than a 501(c)(3) organization since the bonds were issued? X b If "Yes" to line 8a, was any remedial action taken pursuant to Regulations sections 1.141-12 and 1.145-2?	1	Was the organization a partner in a partnership, or a member of an LLC,	Yes	No	Yes	No	Yes	No	Yes	No	
bond-financed property? 3a Are there any management or service contracts that may result in private business use of bond-financed property? b If "Yes" to line 3a, does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts relating to the financed property? c Are there any research agreements that may result in private business use of bond-financed property? d If "Yes" to line 3c, does the organization routinely engage bond counsel or other outside counsel to review any research agreements relating to the financed property? 4 Enter the percentage of financed property used in a private business use by entities other than a section 501(c)(3) organization or a state or local government 5 Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government 6 Total of lines 4 and 5 7 Does the bond issue meet the private security or payment test? 8a Has there been a sale or disposition of any of the bond-financed property to a non-governmental person other than a 501(c)(3) organization since the bonds were issued? b If "Yes" to line 8a, enter the percentage of bond-financed property sold or disposed of c If "Yes" to line 8a, was any remedial action taken pursuant to Regulations sections 1.141-12 and 1.145-2?		which owned property financed by tax-exempt bonds?		X							
3a Are there any management or service contracts that may result in private business use of bond-financed property? b if "Yes" to line 3a, does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts relating to the financed property? c Are there any research agreements that may result in private business use of bond-financed property? d if "Yes" to line 3c, does the organization routinely engage bond counsel or other outside counsel for review any research agreements relating to the financed property? 4 Enter the percentage of financed property used in a private business use by entities other than a section 501(c)(3) organization or a state or local government 5 Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government 6 Total of lines 4 and 5 7 Does the bond issue meet the private security or payment test? 8a Has there been a sale or disposition of any of the bond-financed property to a nongovernmental person other than a 501(c)(3) organization since the bonds were issued? b if "Yes" to line 8a, enter the percentage of bond-financed property sold or disposed of c if "Yes" to line 8a, was any remedial action taken pursuant to Regulations sections 1.141-12 and 1.145-2?	2	Are there any lease arrangements that may result in private business use of									
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b If "Yes" to line 3a, does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts relating to the financed property? c Are there any research agreements that may result in private business use of bond-financed property? d If "Yes" to line 3c, does the organization routinely engage bond counsel or other outside counsel to review any research agreements relating to the financed property? 4 Enter the percentage of financed property used in a private business use by entities other than a section 501(c)(3) organization or a state or local government 5 Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government 6 Total of lines 4 and 5 7 Does the bond issue meet the private security or payment test? 8 Has there been a sale or disposition of any of the bond-financed property to a nongovernmental person other than a 501(c)(3) organization since the bonds were issued? b If "Yes" to line 8a, enter the percentage of bond-financed property sold or disposed of c If "Yes" to line 8a, was any remedial action taken pursuant to Regulations sections 1.141-12 and 1.145-2?	За										
b If "Yes" to line 3a, does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts relating to the financed property? c Are there any research agreements that may result in private business use of bond-financed property? d If "Yes" to line 3c, does the organization routinely engage bond counsel or other outside counsel to review any research agreements relating to the financed property? 4 Enter the percentage of financed property used in a private business use by entities other than a section 501(c)(3) organization or a state or local government 5 Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government 6 Total of lines 4 and 5 7 Does the bond issue meet the private security or payment test? X Ba Has there been a sale or disposition of any of the bond-financed property to a non-governmental person other than a 501(c)(3) organization since the bonds were issued? b If "Yes" to line 8a, enter the percentage of bond-financed property sold or disposed of c If "Yes" to line 8a, was any remedial action taken pursuant to Regulations sections 1.141-12 and 1.145-2?		business use of bond-financed property?		X							
c Are there any research agreements that may result in private business use of bond-financed property? d if "Yes" to line 3c, does the organization routinely engage bond counsel or other outside counsel to review any research agreements relating to the financed property? 4 Enter the percentage of financed property used in a private business use by entities other than a section 501(c)(3) organization or a state or local government 5 Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government 6 Total of lines 4 and 5 7 Does the bond issue meet the private security or payment test? 8a Has there been a sale or disposition of any of the bond-financed property to a nongovernmental person other than a 501(c)(3) organization since the bonds were issued? b If "Yes" to line 8a, enter the percentage of bond-financed property sold or disposed of c If "Yes" to line 8a, was any remedial action taken pursuant to Regulations sections 1.141-12 and 1.145-2?	b										
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d If "Yes" to line 3c, does the organization routinely engage bond counsel or other outside counsel to review any research agreements relating to the financed property? 4 Enter the percentage of financed property used in a private business use by entities other than a section 501(c)(3) organization or a state or local government % % % % % % % % % % % % % % % % % %	С	Are there any research agreements that may result in private business use of									
d If "Yes" to line 3c, does the organization routinely engage bond counsel or other outside counsel to review any research agreements relating to the financed property? 4 Enter the percentage of financed property used in a private business use by entities other than a section 501(c)(3) organization or a state or local government		bond-financed property?		X							
4 Enter the percentage of financed property used in a private business use by entities other than a section 501(c)(3) organization or a state or local government	d										
other than a section 501(c)(3) organization or a state or local government		outside counsel to review any research agreements relating to the financed property?									
5 Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government	4	Enter the percentage of financed property used in a private business use by entities									
result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government 6 Total of lines 4 and 5 7 Does the bond issue meet the private security or payment test? 8a Has there been a sale or disposition of any of the bond-financed property to a non-governmental person other than a 501(c)(3) organization since the bonds were issued? b If "Yes" to line 8a, enter the percentage of bond-financed property sold or disposed of c If "Yes" to line 8a, was any remedial action taken pursuant to Regulations sections 1.141-12 and 1.145-2?		other than a section 501(c)(3) organization or a state or local government		%		%		%		%	
another section 501(c)(3) organization, or a state or local government	5	Enter the percentage of financed property used in a private business use as a									
6 Total of lines 4 and 5 % % % % % % % % % % % %		result of unrelated trade or business activity carried on by your organization,									
6 Total of lines 4 and 5 % % % % % % % % % % % %		another section 501(c)(3) organization, or a state or local government	%			%	%			%	
7 Does the bond issue meet the private security or payment test? 8a Has there been a sale or disposition of any of the bond-financed property to a nongovernmental person other than a 501(c)(3) organization since the bonds were issued? b If "Yes" to line 8a, enter the percentage of bond-financed property sold or disposed of			%			%	%			%	
governmental person other than a 501(c)(3) organization since the bonds were issued? b If "Yes" to line 8a, enter the percentage of bond-financed property sold or disposed of % % % % % % % % % % % % % % % % % %				Х							
b If "Yes" to line 8a, enter the percentage of bond-financed property sold or disposed of	8a	Has there been a sale or disposition of any of the bond-financed property to a non-									
disposed of % % % % % c If "Yes" to line 8a, was any remedial action taken pursuant to Regulations sections 1.141-12 and 1.145-2?		governmental person other than a 501(c)(3) organization since the bonds were issued?		X							
c If "Yes" to line 8a, was any remedial action taken pursuant to Regulations sections 1.141-12 and 1.145-2?	b	If "Yes" to line 8a, enter the percentage of bond-financed property sold or									
c If "Yes" to line 8a, was any remedial action taken pursuant to Regulations sections 1.141-12 and 1.145-2?		disposed of		%		%		%		%	
	С										
		sections 1.141-12 and 1.145-2?									
	9										
nonqualified bonds of the issue are remediated in accordance with the		nonqualified bonds of the issue are remediated in accordance with the									
requirements under Regulations sections 1.141-12 and 1.145-2?		requirements under Regulations sections 1.141-12 and 1.145-2?	X								
Part IV Arbitrage	Part	IV Arbitrage									
A B C D			Α		В		С		Γ	D	
1 Has the issuer filed Form 8038-T, Arbitrage Rebate, Yield Reduction and Yes No Yes No Yes No Yes No	1	Has the issuer filed Form 8038-T, Arbitrage Rebate, Yield Reduction and	Yes	No	Yes	No	Yes	No	Yes	No	
Penalty in Lieu of Arbitrage Rebate?		Penalty in Lieu of Arbitrage Rebate?		X							
2 If "No" to line 1, did the following apply?	2										
a Rebate not due yet? X	а	Rebate not due yet?	X								
b Exception to rebate?											
c No rebate due?	С	No rebate due?		X							
If "Yes" to line 2c, provide in Part VI the date the rebate computation was		If "Yes" to line 2c, provide in Part VI the date the rebate computation was		<u> </u>							
performed		performed									
3 Is the bond issue a variable rate issue?	3	Is the bond issue a variable rate issue?	X								

Part IV Arbitrage (continued)									
		A	ı	В		С	D		
4a Has the organization or the governmental issuer entered into a qualified	Yes	No	Yes	No	Yes	No	Yes	No	
hedge with respect to the bond issue?		X							
b Name of provider									
c Term of hedge									
d Was the hedge superintegrated?									
e Was the hedge terminated?									
5a Were gross proceeds invested in a guaranteed investment contract (GIC)?		X							
b Name of provider				•					
c Term of GIC									
d Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied?									
6 Were any gross proceeds invested beyond an available temporary period?		Х							
7 Has the organization established written procedures to monitor the									
requirements of section 148?	X								
Part V Procedures To Undertake Corrective Action		•	•	•		•	•		
		A		 В)	
Has the organization established written procedures to ensure that violations	Yes	No	Yes	No	Yes	No	Yes	No	
of federal tax requirements are timely identified and corrected through the									
voluntary closing agreement program if self-remediation isn't available under								1	
applicable regulations?	X							1	
Part VI Supplemental Information. Provide additional information for responses to questions	s on Schedule	K. See instr	uctions.			•			
						,			
						,			
						,			

SCHEDULE O (Form 990)

Department of the Treasury

Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

Attach to Form 990 or Form 990-EZ.

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

2023
Open to Public Inspection

OMB No. 1545-0047

Name of the organization

YMCA OF ROCK RIVER VALLEY

Employer identification number 36-2174838

FORM 990, PART III, LINE 4A, PROGRAM SERVICE ACCOMPLISHMENTS: 2023 WE PROVIDED \$1,127,607 IN FINANCIAL ASSISTANCE TO PEOPLE WHO OTHERWISE MANY NOT HAVE BEEN ABLE TO AFFORD TO PARTICIPATE. FORM 990, PART III, LINE 4D, OTHER PROGRAM SERVICES: FACILITY RENTALS AND MERCHANDISE SALES INCLUDING GRANTS OF \$ 0. REVENUE \$ 606,140. EXPENSES \$ 0. FORM 990, PART VI, SECTION A, LINE 6: THE ORGANIZATION HAS MEMBERS. FORM 990, PART VI, SECTION B, LINE 11B: THE AUDIT/FINANCE COMMITTEE IS PRESENTED WITH THE 990 AND AFTER REVIEW, COMMITTEE NOTIFIES THE FULL BOARD OF THEIR REVIEW AND APPROVAL. FORM 990, PART VI, SECTION B, LINE 12C: THE POLICY CONTAINS AN AFFIRMATION STATEMENT AT THE END THAT KEY INDIVIDUALS SIGN. EACH YEAR, THE BOARD MEMBERS REVIEW WHAT THEY ORIGINALLY SIGNED, MAKE CHANGES AS ARE NECESSARY AND AFFIRM AGAIN THAT EVERYTHING IS TRUE AND CORRECT. IF SOMEONE HAS A CONFLICT ON AN ISSUE THAT WAS BEING THEY WOULD BE EXPECTED TO ABSTAIN. IF THEY DID NOT OFFER TO THE BOARD CHAIR WOULD ASK THAT THEY ABSTAIN. FORM 990, PART VI, SECTION B, LINE 15: THE YMCA USES THE HAY PLAN AS PRESENTED BY YUSA. EACH POSITION HAS A WRITTEN JOB DESCRIPTION THAT IS RATED TO ARRIVE AT A GRADE OR POINT LEVEL.

332211 11-14-23

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

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Name of the organization **Employer identification number** YMCA OF ROCK RIVER VALLEY 36-2174838 MANAGEMENT LEVEL POSITIONS RECEIVE POINTS THAT ARE THEN CONVERTED INTO THE MID-POINT FOR THE POSITION BY APPLYING A DOLLAR/POINT VALUE AND A DOLLAR BASE. THEN THERE IS A -20% SPREAD TO ARRIVE AT THE MINIMUM AND A +20% FOR THE MAXIMUM SALARY FOR THE POSITION. THE USE OF THE NATIONAL Y PLAN MAKES IT POSSIBLE FOR THE YMCA TO COMPARE SALARY RANGES OF SIMILAR POSITIONS AT OTHER YMCA'S. FORM 990, PART VI, SECTION C, LINE 19: TAX RETURN IS AVAILABLE UPON REQUEST. FINANCIAL STATEMENTS AND POLICIES ARE AVAILABLE AT THE Y. FORM 990, PART XI, LINE 9, CHANGES IN NET ASSETS: CHANGE IN BENEFICIAL INTEREST IN PERPETUAL TRUSTS 283,305. FORM 990, PART XI, LINE 2C NO CHANGE IN PROCESS OF SELECTION OF AUDITOR OR OVERSIGHT OF AUDIT