

YMCA OF THE USA

APPLICATION FOR RECOGNITION OF EXEMPTION

FORM 1023

Application for Recognition of Exemption

Under Section 501(c)(3) of the Internal Revenue Code

OMB No. 1545-0056
 Expires May 31, 1984
 To be filed in the key district for the area in which the organization has its principal office or place of business.

For Paperwork Reduction Act Notice, see page 1 of the instructions.

This application, when properly completed, constitutes the notice required under section 508(a) of the Internal Revenue Code so that an applicant may be treated as described in section 501(c)(3) of the Code, and the notice required under section 508(b) for an organization claiming not to be a private foundation within the meaning of section 509(a). (Read the instructions for each part carefully before making any entries.) The organization must have an organizing instrument (see Part II) before this application may be filed.

Part I—Identification

1 Full name of organization National Council of Young Men's Christian Associations of the United States of America		2 Employer identification number (If none, attach Form SS-4) 36-3258696	
3(a) Address (number and street) 101 North Wacker Drive		Check here if applying under section: <input type="checkbox"/> 501(e) <input type="checkbox"/> 501(f)	
3(b) City or town, State, and ZIP code Chicago, Illinois 60606		4 Name and phone number of person to be contacted Christopher M. Mould (312) 977-0031	
5 Month the annual accounting period ends December	6 Date incorporated or formed November 17, 1982	7 Activity codes 324 603 029	
8(a) Has the organization filed Federal income tax returns? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," state the form number(s), year(s) filed, and Internal Revenue office where filed ▶			
8(b) Has the organization filed exempt organization information returns? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," state the form number(s), year(s) filed, and Internal Revenue office where filed ▶			

Part II.—Type of Entity and Organizational Documents (see instructions)

Check the applicable entity box below and attach a conformed copy of the organization's organizing and operational documents as indicated for each entity.
 Corporation—Articles of incorporation, bylaws. Trust—Trust indenture. Other—Constitution or articles, bylaws.

Part III.—Activities and Operational Information

- 1 What are or will be the organization's sources of financial support? List in order of magnitude. If a part of the receipts is or will be derived from the earnings of patents, copyrights, or other assets (excluding stock, bonds, etc.), identify the item as a separate source of receipts. Attach representative copies of solicitations for financial support.
- o Support from local YMCA member associations all of which are public charities
 - o Contributions from the general public.
 - o Investment Income.

2 Describe the organization's fund-raising program, both actual and planned, and explain to what extent it has been put into effect. (Include details of fund-raising activities such as selective mailings, formation of fund-raising committees, use of professional fund raisers, etc.)

The Corporation will have no fund-raising program as such. Its principal support will come from local YMCA member associations based on a percentage formula known as "fair share" support.

I declare under the penalties of perjury that I am authorized to sign this application on behalf of the above organization and I have examined this application, including the accompanying statements, and to the best of my knowledge it is true, correct, and complete.

Christopher M. Mould (Signature) President (Title or authority of signer) 11/17/82 (Date)

Part III.—Activities and Operational Information (Continued)

- 3 Give a narrative description of the activities presently carried on by the organization, and those that will be carried on. If the organization is not fully operational, explain what stage of development its activities have reached, what further steps remain for the organization to become fully operational, and when such further steps will take place. The narrative should specifically identify the services performed or to be performed by the organization. (Do not state the purposes of the organization in general terms or repeat the language of the organizational documents.) If the organization is a school, hospital, or medical research organization, include enough information in your description to clearly show that the organization meets the definition of that particular activity that is contained in the instructions for Part VII-A.

This application is being filed in order to comply with the IRS position enunciated in Rev. Rul. 67-390, 1967-1 C.B. 179, that an organization exempt from federal income tax under section 501(a) that changes its organizational form by reincorporating under the laws of another state must file a new application for exemption to establish that the "new" organization qualifies for exemption under the Internal Revenue Code and the applicable regulations. The applicant corporation, recently incorporated under Illinois law, will be the successor -- by way of merger -- to the National Board of the YMCA of the USA, a New York corporation which is recognized by the IRS as a public charity (page 1105, IRS Pub. 78 (Rev. 1-83)).

Attached as Exhibit A is a narrative description of the activities to be engaged in by the applicant corporation and a statement relating to its background and structure.

4 The membership of the organization's governing body is:

(a) Names, addresses, and duties of officers, directors, trustees, etc.	(b) Specialized knowledge, training, expertise, or particular qualifications
President: Solon B. Cousins - 101 N. Wacker Drive Chicago, Illinois	(See Exhibit B)
Secretary/ Treas. : John E. Danielson - 101 N. Wacker Drive Chicago, Illinois	
Vice Pres. General Counsel: Christopher M. Mould - 101 N. Wacker Drive Chicago, Illinois	

Part III.—Activities and Operational Information (Continued)

4 (c) Do any of the above persons serve as members of the governing body by reason of being public officials or being appointed by public officials? Yes No
If "Yes," name those persons and explain the basis of their selection or appointment.

(d) Are any members of the organization's governing body "disqualified persons" with respect to the organization (other than by reason of being a member of the governing body) or do any of the members have either a business or family relationship with "disqualified persons?" (See specific instruction 4(d).) . . Yes No
If "Yes," explain.

(e) Have any members of the organization's governing body assigned income or assets to the organization? . Yes No
If "Yes," attach a copy of assignment(s) and a list of items assigned.

(f) Is it anticipated that any current or future member of the organization's governing body will assign income or assets to the organization? Yes No
If "Yes," explain fully on an attached sheet.

5 Does the organization control or is it controlled by any other organization? Yes No
Is the organization the outgrowth of another organization, or does it have a special relationship to another organization by reason of interlocking directorates or other factors? Yes No
If either of these questions is answered "Yes," explain.

6 Is the organization financially accountable to any other organization? Yes No
If "Yes," explain and identify the other organization. Include details concerning accountability or attach copies of reports if any have been submitted.

7 (a) What assets does the organization have that are used in the performance of its exempt function? (Do not include property producing investment income.) If any assets are not fully operational, explain their status, what additional steps remain to be completed, and when such final steps will be taken. furniture, fixtures, and office equipment plus inventory of publications relating to the operations and programs of local YMCAs.

(b) To what extent have you used, or do you plan to use contributions as an endowment fund, i.e., hold contributions to produce income for the support of your exempt activities? The organization maintains some reserves to insure the operations of special YMCA programs.

8 (a) What benefits, services, or products will the organization provide that are related to its exempt function? The applicant Corporation will provide services to enable local YMCAs to achieve the highest levels of excellence in serving the communities in which they are located. These services include the planning of courses and programs relating to physical fitness, family life, delinquency prevention and the like. See the attached Exhibit A for more details.

Part III.—Activities and Operational Information (Continued)

8 (b) Have the recipients been required or will they be required to pay for the organization's benefits, services, or products? . . . Yes No

If "Yes," explain and show how the charges are determined. The operations of the applicant corporation will be supported by "fair-share" assessments on local member associations.

9 Does or will the organization limit its benefits, services, or products to specific classes of individuals? . . . Yes No

If "Yes," explain how the recipients or beneficiaries are or will be selected. Although the organization's services will be provided to member associations, the beneficiaries will be the people in the communities in which these associations are located.

10 Is the organization a membership organization? . . . Yes No

If "Yes," complete the following:

(a) Describe the organization's membership requirements and attach a schedule of membership fees and dues. See attached Exhibit A

(b) Describe your present and proposed efforts to attract members, and attach a copy of any descriptive literature or promotional material used for this purpose.

See attached Exhibit A

(c) Are benefits, services, or products limited to members? . . . Yes No

If "No," explain.

See attached Exhibit A

11 Does or will the organization engage in activities tending to influence legislation or intervene in any way in political campaigns? . . . Yes No

If "Yes," explain. (Note: You may wish to file Form 5768, Election/Revocation of Election by an Eligible Section 501(c)(3) Organization to Make Expenditures to Influence Legislation.) The applicant may engage in attempts to influence legislation but only to the extent permitted by statute to public charities. It will not intervene in any way in political campaigns.

12 Does the organization have a pension plan for employees? . . . Yes No

13 (a) Are you filing Form 1023 within 15 months from the end of the month in which you were created or formed as required by section 508(a) and the related Regulations? (See general instructions.) . . . Yes No

(b) If you answer "No," to 13(a) and you claim that you fit an exception to the notice requirements under section 508(a), attach an explanation of your basis for the claimed exception.

(c) If you answer "No," to 13(a) and section 508(a) does apply to you, you may be eligible for relief under section 1.9100 of the Income Tax Regulations from the application of section 508(a). Do you wish to request relief? . . . Yes No

(d) If you answer "Yes," to 13(c) attach a detailed statement that satisfies the requirements of Rev. Proc. 79-53.

(e) If you answer "No," to both 13(a) and 13(c) and section 508(a) does apply to you, your exemption can be recognized only from the date this application is filed with your key District Director. Therefore, do you want us to consider your application as a request for recognition of exemption from the date the application is received and not retroactively to the date you were formed? . . . Yes No

Part IV.—Statement as to Private Foundation Status

1 Is the organization a private foundation? . . . Yes No

2 If you answer "Yes," to question 1 and the organization claims to be a private operating foundation, check here and complete Part VIII.

3 If you answer "No," to question 1 indicate the type of ruling you are requesting regarding the organization's status under section 509 by checking the box(es) that apply below:

(a) Definitive ruling under section 509(a)(1), (2), (3), or (4) Complete Part VII.

(b) Advance ruling under section 170(b)(1)(A)(vi) or 509(a)(2)—see instructions.

(c) Extended advance ruling under section 170(b)(1)(A)(vi) or 509(a)(2)—see instructions.

(Note: If you want an extended advance ruling you must check the appropriate boxes for both 3(b) and 3(c).)

Statement of Support, Revenue, and Expenses for period ending 19.....

Support and Revenue	1	Gross contributions, gifts, grants, and similar amounts received	1	
	2	Gross dues and assessments of members	2	
	3	(a) Gross amounts derived from activities related to organization's exempt purpose	3	
		(b) Minus cost of sales		
	4	(a) Gross amounts from unrelated business activities	4	
		(b) Minus cost of sales		
	5	(a) Gross amount received from sale of assets, excluding inventory items (attach schedule)	5	
	(b) Minus cost or other basis and sales expenses of assets sold			
	6	Investment income (see instructions)	6	
	7	Total support and revenue	7	
Expenses	8	Fund raising expenses	8	
	9	Contributions, gifts, grants, and similar amounts paid (attach schedule)	9	
	10	Disbursements to or for benefit of members (attach schedule)	10	
	11	Compensation of officers, directors, and trustees (attach schedule)	11	
	12	Other salaries and wages	12	
	13	Interest	13	
	14	Rent	14	
	15	Depreciation and depletion	15	
	16	Other (attach schedule)	16	
	17	Total expenses	17	
	18	Excess of support and revenue over expenses (line 7 minus line 17)	18	

Balance Sheets		Enter dates ▶	Beginning date	Ending date
Assets				
19	Cash (a) Interest bearing accounts			
	(b) Other	19		
20	Accounts receivable, net	20		
21	Inventories	21		
22	Bonds and notes (attach schedule)	22		
23	Corporate stocks (attach schedule)	23		
24	Mortgage loans (attach schedule)	24		
25	Other investments (attach schedule)	25		
26	Depreciable and depletable assets (attach schedule)	26		
27	Land	27		
28	Other assets (attach schedule)	28		
29	Total assets	29		
Liabilities				
30	Accounts payable	30		
31	Contributions, gifts, grants, etc., payable	31		
32	Mortgages and notes payable (attach schedule)	32		
33	Other liabilities (attach schedules)	33		
34	Total liabilities	34		
Fund Balances or Net Worth				
35	Total fund balances or net worth	35		
36	Total liabilities and fund balances or net worth (line 34 plus line 35)	36		

Has there been any substantial change in any aspect of your financial activities since the period ending date shown above? Yes No
 If "Yes," attach a detailed explanation.

Part VI.—Required Schedules for Special Activities

	If "Yes," check here;	And, complete schedule—
1	Is the organization, or any part of it, a school?	A
2	Does the organization provide or administer any scholarship benefits, student aid, etc.?	B
3	Has the organization taken over, or will it take over, the facilities of a "for profit" institution?	C
4	Is the organization, or any part of it, a hospital or a medical research organization?	D
5	Is the organization, or any part of it, a home for the aged?	E
6	Is the organization, or any part of it, a litigating organization (public interest law firm or similar organization)?	F
7	Is the organization, or any part of it, formed to promote amateur sports competition?	G

Part VII.—Non-Private Foundation Status (Definitive ruling only)

A.—Basis for Non-Private Foundation Status

The organization is not a private foundation because it qualifies as:

	<input checked="" type="checkbox"/>	Kind of organization	Within the meaning of	Complete
1		a church	Sections 509(a)(1) and 170(b)(1)(A)(i)	
2		a school	Sections 509(a)(1) and 170(b)(1)(A)(ii)	
3		a hospital	Sections 509(a)(1) and 170(b)(1)(A)(iii)	
4		a medical research organization operated in conjunction with a hospital	Sections 509(a)(1) and 170(b)(1)(A)(iii)	
5		being organized and operated exclusively for testing for public safety	Section 509(a)(4)	
6		being operated for the benefit of a college or university which is owned or operated by a governmental unit	Sections 509(a)(1) and 170(b)(1)(A)(iv)	Part VII.-B
7	<input checked="" type="checkbox"/>	normally receiving a substantial part of its support from a governmental unit or from the general public	Sections 509(a)(1) and 170(b)(1)(A)(vi)	Part VII.-B
8		normally receiving not more than one-third of its support from gross investment income and more than one-third of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions (subject to certain exceptions)	Section 509(a)(2)	Part VII.-B
9		being operated solely for the benefit of or in connection with one or more of the organizations described in 1 through 4, or 6, 7, and 8 above	Section 509(a)(3)	Part VII.-C

B.—Analysis of Financial Support

	(a) Most recent tax year 19.....	(Years next preceding most recent tax year)			(e) Total
		(b) 19.....	(c) 19.....	(d) 19.....	
1 Gifts, grants, and contributions received					
2 Membership fees received					
3 Gross receipts from admissions, sales of merchandise or services, or furnishing of facilities in any activity which is not an unrelated business within the meaning of section 513	See Exhibit C for financial data				
4 Gross investment income (see instructions for definition)					
5 Net income from organization's unrelated business activities not included on line 4					
6 Tax revenues levied for and either paid to or spent on behalf of the organization					
7 Value of services or facilities furnished by a governmental unit to the organization without charge (not including the value of services or facilities generally furnished the public without charge)					
8 Other income (not including gain or loss from sale of capital assets)—attach schedule					
9 Total of lines 1 through 8					
10 Line 9 minus line 3					
11 Enter 2% of line 10, column (e) only					

12 If the organization has received any unusual grants during any of the above tax years, attach a list for each year showing the name of the contributor, the date and amount of grant, and a brief description of the nature of such grant. Do not include such grants on line 1 above—(See instructions).

Part VII.—Non-Private Foundation Status (Definitive ruling only) (Continued)

B.—Analysis of Financial Support (Continued)

13 If the organization's non-private foundation status is based on:

(a) Sections 509(a)(1) and 170(b)(1)(A)(iv) or (vi).—Attach a list showing the name and amount contributed by each person (other than a governmental unit or "publicly supported" organization) whose total gifts for the entire period were more than the amount shown on line 11.

(b) Section 509(a)(2).—For each of the years included on lines 1, 2, and 3, attach a list showing the name of and amount received from each person who is a "disqualified person."

For each of the years on line 3, attach a list showing the name of and amount received from each payor (other than a "disqualified person") whose payments to the organization were more than \$5,000. For this purpose, "payor" includes but is not limited to, any organization described in sections 170(b)(1)(A)(i) through (vi) and any government agency or bureau.

C.—Supplemental Information Concerning Organizations Claiming Non-Private Foundation Status Under Section 509(a)(3)

1 Organizations supported by applicant organization:

Table with 2 columns: Name and address of supported organization, and Has the supported organization received a ruling or determination letter that it is not a private foundation by reason of section 509(a)(1) or (2)?

Has the supported organization received a ruling or determination letter that it is not a private foundation by reason of section 509(a)(1) or (2)?

Yes No

Yes No

Yes No

Yes No

Yes No

2 To what extent are the members of your governing board elected or appointed by the supported organization(s)?

3 What is the extent of common supervision or control that you and the supported organization(s) share?

4 To what extent do(es) the supported organization(s) have a significant voice in your investment policies, the making and timing of grants, and in otherwise directing the use of your income or assets?

5 Does the mentioning of the supported organization(s) in your governing instrument make you a trust that the supported organization(s) can enforce under State law and compel to make an accounting? Yes No If "Yes," explain.

6 What portion of your income do you pay to each supported organization and how significant is the support to each?

7 To what extent do you conduct activities which would otherwise be carried out by the supported organization(s)? Explain why these activities would otherwise be carried on by the supported organization(s).

8 Is the applicant organization controlled directly or indirectly by one or more "disqualified persons" (other than one who is a disqualified person solely because he or she is a manager) or by an organization which is not described in section 509(a)(1) or (2)? Yes No If "Yes," explain.

Part VIII.—Basis for Status as a Private Operating Foundation

Not applicable.

If the organization—

- (a) bases its claim to private operating foundation status on normal and regular operations over a period of years; or
- (b) is newly created, set up as a private operating foundation, and has at least one year's experience;

provide the information under the income test and under one of the three supplemental tests (assets, endowment, or support). If the organization does not have at least one year's experience, complete line 21. If the organization's private operating foundation status depends on its normal and regular operations as described in (a) above, attach a schedule similar to the one below showing the data in tabular form for the three years next preceding the most recent tax year.

Income Test	Most recent tax year
1 Adjusted net income, as defined in section 4942(f)	
2 Qualifying distributions:	
(a) Amounts (including administrative expenses) paid directly for the active conduct of the activities for which organized and operated under section 501(c)(3) (attach schedule)	
(b) Amounts paid to acquire assets to be used (or held for use) directly in carrying out purposes described in sections 170(c)(1) or 170(c)(2)(B) (attach schedule)	
(c) Amounts set aside for specific projects which are for purposes described in section 170(c)(1) or 170(c)(2)(B) (attach schedule)	
(d) Total qualifying distributions (add lines 2(a), (b), and (c))	
3 Percentage of qualifying distributions to adjusted net income (divide line 2(d) by line 1—percentage must be at least 85%)	%
Assets Test	
4 Value of organization's assets used in activities that directly carry out the exempt purposes. Do not include assets held merely for investment or production of income (attach schedule)	
5 Value of any stock of a corporation that is controlled by applicant organization and carries out its exempt purposes (attach statement describing corporation)	
6 Value of all qualifying assets (add lines 4 and 5)	
7 Value of applicant organization's total assets	
8 Percentage of qualifying assets to total assets (divide line 6 by line 7—percentage must exceed 65%)	%
Endowment Test	
9 Value of assets not used (or held for use) directly in carrying out exempt purposes:	
(a) Monthly average of investment securities at fair market value	
(b) Monthly average of cash balances	
(c) Fair market value of all other investment property (attach schedule)	
(d) Total (add lines 9(a), (b), and (c))	
10 Subtract acquisition indebtedness related to line 9 items (attach schedule)	
11 Balance (subtract line 10 from line 9(d))	
12 For years beginning on or after January 1, 1976, multiply line 11 by a factor of 3 1/3% (2/3 of the applicable percentage for the minimum investment return computation under section 4942(e)). Line 2(d) above must equal or exceed the result of this computation	
Support Test	
13 Applicant organization's support as defined in section 509(d)	
14 Subtract amount of gross investment income as defined in section 509(e)	
15 Support for purposes of section 4942(j)(3)(B)(iii) (subtract line 14 from line 13)	
16 Support received from the general public, five or more exempt organizations, or a combination of these sources (attach schedule)	
17 For persons (other than exempt organizations) contributing more than 1% of line 15, enter the total amounts that are more than 1% of line 15	
18 Subtract line 17 from line 16	
19 Percentage of total support (divide line 18 by line 15—must be at least 85%)	%
20 Does line 16 include support from an exempt organization that is more than 25% of the amount on line 15?	<input type="checkbox"/> Yes <input type="checkbox"/> No
21 Newly created organizations with less than one year's experience: Attach a statement explaining how the organization is planning to satisfy the requirements of section 4942(j)(3) for the income test and one of the supplemental tests during its first year's operation. Include a description of plans and arrangements, press clippings, public announcements, solicitations for funds, etc.	

Not applicable.

SCHEDULE A.—Schools, Colleges, and Universities

- 1 Is the organization an instrumentality of a State or political subdivision of a State? Yes No
If "Yes," document this in Part III and do not complete items 2 through 8 of this schedule. (See instructions for Schedule A.)

- 2 Does or will the organization (or any department or division within it) discriminate in any way on the basis of race with respect to:
 - (a) Admissions? Yes No
 - (b) Use of facilities or exercise of student privileges? Yes No
 - (c) Faculty or administrative staff? Yes No
 - (d) Scholarship or loan program? Yes No
 If "Yes," for any of the above, explain.

- 3 Does the organization include a statement in its charter, bylaws, or other governing instrument, or in a resolution of its governing body, that it has a racially nondiscriminatory policy as to students? Yes No
Attach whatever corporate resolutions or other official statements the organization has made on this subject.

- 4 (a) Has the organization made its racially nondiscriminatory policies known in a manner that brings the policies to the attention of all segments of the general community which it serves? Yes No
If "Yes," describe how these policies have been publicized and state the frequency with which relevant notices or announcements have been made. If no newspaper or broadcast media notices have been used, explain.

 (b) If applicable, attach clippings of any relevant newspaper notices or advertising, or copies of tapes or scripts used for media broadcasts. Also attach copies of brochures and catalogues dealing with student admissions, programs, and scholarships, as well as representative copies of all written advertising used as a means of informing prospective students of your programs.

- 5 Attach a numerical schedule showing the racial composition, as of the current academic year, and projected as far as may be feasible for the next academic year, of: (a) the student body, (b) the faculty and administrative staff.

- 6 Attach a list showing the amount of any scholarship and loan funds awarded to students enrolled and the racial composition of the students who have received the awards.

- 7 (a) Attach a list of the organization's incorporators, founders, board members, and donors of land or buildings, whether individuals or organizations.

 (b) State whether any of the organizations listed in (a) have as an objective the maintenance of segregated public or private school education, and, if so, whether any of the individuals listed in (a) are officers or active members of such organizations.

- 8 Indicate the public school district and county in which the organization is located.

SCHEDULE B.—Organizations Providing Scholarship Benefits, Student Aid, etc. to Individuals

- 1 (a) Describe the nature of the scholarship benefit, student aid, etc., including the terms and conditions governing its use, whether a gift or a loan, and the amount. If the organization has established or will establish several categories of scholarship benefits, identify each kind of benefit and explain how the organization determines the recipients for each category. Attach a sample copy of any application the organization requires or will require of individuals to be considered for scholarship grants, loans, or similar benefits. (Private foundations that make grants for travel, study or other similar purposes are required to obtain advance approval of scholarship procedures. See sections 53.4945-4(c) and (d) of the regulations.)

Not applicable.

- (b) If you want this application considered as a request for approval of grant procedures in the event we determine that you are a private foundation, check here

SCHEDULE B.—Organizations Providing Scholarship Benefits, Student Aid, etc. to Individuals (Continued)

2 What limitations or restrictions are there on the class of individuals who are eligible recipients? Specifically explain whether there are, or will be, any restrictions or limitations in the selection procedures based upon race and whether there are, or will be, restrictions or limitations in selection procedures based on the employment status of the prospective recipient or any relative of the prospective recipient. Also indicate the approximate number of eligible individuals.

3 Indicate the number of grants you anticipate making annually

4 List the names, addresses, duties, and relevant background of the members of your selection committee. If you base your selections in any way on the employment status of the applicant or any relative of the applicant, indicate whether there is or has been any direct or indirect relationship between the members of the selection committee and the employer. Also indicate whether relatives of the members of the selection committee are possible recipients or have been recipients.

5 Describe any procedures you have for supervising grants, such as obtaining reports or transcripts, which you award and any procedures you have for taking action if the terms of the grant are violated.

SCHEDULE C.—Successors to "For Profit" Institutions

1 What was the name of the predecessor organization and the nature of its activities?

Not applicable.

2 Who were the owners or principal stockholders of the predecessor organization? (If more space is needed, attach schedule.)

Name and address	Share or interest

3 Describe the business or family relationship between the owners or principal stockholders and principal employees of the predecessor organization and the officers, directors, and principal employees of the applicant organization.

4 (a) Attach a copy of the agreement of sale or other contract that sets forth the terms and conditions of sale of the predecessor organization or of its assets to the applicant organization.
(b) Attach an appraisal by an independent qualified expert showing the fair market value of the facilities or property interest sold at the time of sale.

SCHEDULE C.—Successors to "For Profit" Institutions (Continued)

5 Has any property or equipment formerly used by the predecessor organization been rented to the applicant organization or will any such property be rented? Yes No
If "Yes," explain and attach copies of all leases and contracts.

6 Is the organization leasing or will it lease or otherwise make available any space or equipment to the owners, principal stockholders, or principal employees of the predecessor organization? Yes No
If "Yes," explain and attach a list of these tenants and a copy of the lease for each such tenant.

7 Were any new operating policies initiated as a result of the transfer of assets from a profit-making organization to a nonprofit organization? Yes No
If "Yes," explain.

SCHEDULE D.—Hospitals and Medical Research Organizations Not applicable.

Check here if you are claiming to be a hospital and complete the questions in Part I of this Schedule and write "N/A" in Part II.
 Check here if you are claiming to be a medical research organization operated in conjunction with a hospital and complete the questions in Part II of this Schedule and write "N/A" in Part I.

Part I.—Hospitals

1 (a) How many doctors are on the hospital's courtesy staff?
(b) Do these doctors include all the doctors in the community? Yes No
If "No," give the reasons why and explain how the courtesy staff is selected.

2 Composition of board of directors or trustees. (If more space is needed, attach schedule.)

Table with 2 columns: Name and address, Occupation. Multiple rows for listing board members.

3 (a) Does the hospital maintain a full-time emergency room? Yes No
(b) What is the hospital's policy on administering emergency services to persons without apparent means to pay?

(c) Does the hospital have any arrangements with police, fire, and voluntary ambulance services for the delivery or admission of emergency cases? Yes No
Explain.

SCHEDULE D.—Hospitals and Medical Research Organizations (Continued)

Part I.—Hospitals (Continued)

4 (a) Does or will the hospital require a deposit from persons covered by Medicare or Medicaid in its admission practices? Yes No
If "Yes," explain.

(b) Does the same deposit requirement apply to all other patients? Yes No
If "No," explain.

5 Does or will the hospital provide for a portion of its services and facilities to be used for charity patients? . Yes No
Explain (include data on the hospital's past experience in admitting charity patients and arrangements it may have with municipal or governmental agencies for absorbing the cost of such care).

6 Does or will the hospital carry on a formal program of medical training and research? Yes No
If "Yes," describe.

7 Does the hospital provide office space to physicians carrying on a medical practice? Yes No
If "Yes," attach a list setting forth the name of each physician, the amount of space provided, the annual rent (if any), and the expiration date of the current lease.

Part II.—Medical Research Organizations

Not applicable.

1 Name the hospital(s) with which you have a relationship and describe the relationship(s).

2 Describe your present and proposed (indicate which) medical research activities, show the nature of the activities, and the amount of money which has been or will be spent in carrying them out. (Making grants to other organizations is not direct conduct of medical research.)

3 Attach a statement of assets showing the fair market value of your assets and the portion of the assets directly devoted to medical research.

SCHEDULE E.—Homes for Aged

Not applicable.

1 What are the requirements for admission to residency? Explain fully and attach promotional literature and application forms.

2 Does or will the home charge an entrance or founder's fee? Yes No
If "Yes," explain.

3 What periodic fees or maintenance charges are or will be required of its residents?

4 (a) What established policy does the home have concerning residents who become unable to pay their regular charges?

(b) What arrangements does the home have or will it make with local and Federal welfare units, sponsoring organizations, or others to absorb all or part of the cost of maintaining those residents?

5 What arrangements does or will the home have to provide for the health needs of its residents?

6 In what way are the home's residential facilities designed to meet some combination of the physical, emotional, recreational, social, religious, and similar needs of the aged?

7 Has the home established or will it establish any reserves for future expenditures? Yes No
If "Yes," state the source of such reserves and explain how they will be used.

8 Attach a sample copy of the contract or agreement the organization makes with or requires of its residents.

SCHEDULE F.—Litigating Organizations (Public Interest Law Firms and Similar Organizations)

1 Will the organization conform to the guidelines for organizations engaged in litigation activities issued by the Internal Revenue Service in Rev. Proc. 71-39, 1971-2 C.B. 575, and Rev. Proc. 75-13, 1975-1 C.B. 662? Yes No
If "No," explain.

2 What is the organization's area of public interest or concern?

3 Is the organization set up primarily to try the case of a particular person or prosecute a particular cause of action? Yes No
If "Yes," explain.

4 What are the organization's criteria for selection of cases?

5 In what cases has the organization started legal proceedings and in what other cases is it preparing to start proceedings? Describe the legal issues involved in each case and explain how they relate to the organization's area of concern.

6 (a) Composition of the organization's board of directors or trustees:

Name and address	Business or Occupation

(b) Will any of the attorneys hired by the organization be a trustee or member of the board of directors of the organization or be associated in the practice of law with any such trustee or member? Yes No
If "Yes," explain.

7 Does or will the organization share office space with a private law firm? Yes No
If "Yes," explain.

8 Does or will the organization receive fees for its professional services? Yes No
If "Yes," explain.

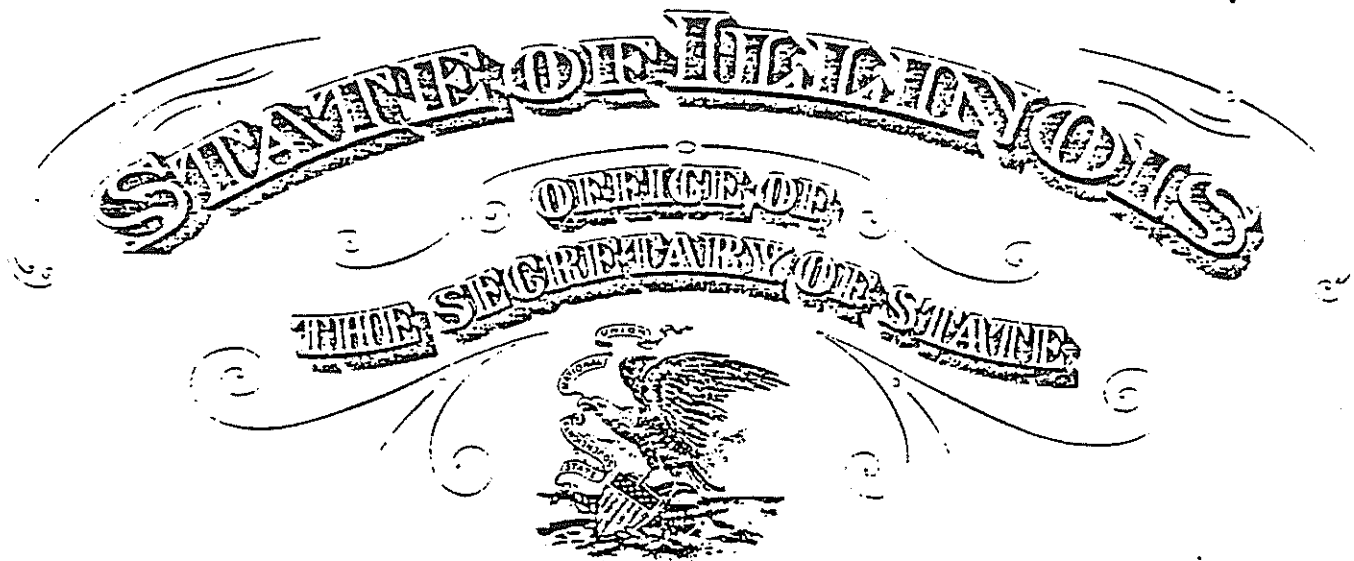
SCHEDULE G.—National or International Amateur Sports Competition Not applicable.

1 Does your organization directly or indirectly provide any facilities or equipment for the use of amateur athletes engaged in national or international sports competition? Yes No
If "Yes," explain.

2 How do you foster national or international sports competition?

3 Do you provide financial assistance to amateur athletes? Yes No

Articles of Incorporation



To all to whom these Presents Shall Come, Greeting:

ARTICLES OF INCORPORATION,

Whereas, NATIONAL COUNCIL OF YOUNG MEN'S CHRISTIAN ASSOCIATIONS OF THE UNITED STATES OF AMERICA incorporated under the laws of the State of ILLINOIS have been filed in the Office of the Secretary of State as provided by The "General Not For Profit Corporation Act" of Illinois, in force January 1, A.D. 1944.

Now Therefore, I, Jim Edgar, Secretary of State of the State of Illinois by virtue of the powers vested in me by law, do hereby issue this certificate and attach thereto a copy of the Application of the aforesaid corporation.

In Testimony Whereof, *I hereto set my hand and cause to be affixed the Great Seal of the State of Illinois*

Done at the City of Springfield, this 17th *day of* November *AD 19* 82 *and of the Independence of the United States the two hundred and* 7th



Jim Edgar
SECRETARY OF STATE

File in Duplicate

ARTICLES OF INCORPORATION
UNDER THE
GENERAL NOT FOR PROFIT CORPORATION ACT

(Please type or print using black ink)

(Do Not Write in This Space)

Date Paid 11-17-82

Filing Fee \$50.00

Clerk [Signature]

Secretary of State, Springfield, Illinois.

We, the Incorporators (Not less than three)

Incorporator's Names	Number	Street	Address City	State
Lewis R. Ginsberg	111	W. Monroe Street	Chicago,	Illinois
Grant A. Bagan	111	W. Monroe Street	Chicago,	Illinois
Douglas C. Barnard	111	W. Monroe Street	Chicago,	Illinois

being natural persons of the age of twenty-one years or more and citizens of the United States, for the purpose of forming a corporation under the "General Not For Profit Corporation Act" of the State of Illinois, do hereby adopt the following Articles of Incorporation:

- The name of the corporation is: National Council of Young Men's Christian Association of the United States of America
- The duration of the corporation is perpetual OR _____ years.
- * The name and address of the initial registered agent and registered office are:

Registered Agent Christopher M. Mould
 Registered Office 101 North Wacker Drive
 City, Zip Code, County Chicago, Illinois 60606 Cook
(Do Not Use P. O. Box)

- The first Board of Directors shall be three in number, their names and addresses being as follows:
(Not less than three)

Directors' Names	Number	Street	Address City	State
Solon B. Cousins	101	North Wacker Drive,	Chicago,	Illinois
John E. Danielson	101	North Wacker Drive,	Chicago,	Illinois
Christopher M. Mould	101	North Wacker Drive,	Chicago,	Illinois

- The purposes for which the corporation is organized are:

SEE ATTACHED RIDER

Form NP-29

ARTICLES OF INCORPORATION

under the

GENERAL NOT FOR PROFIT

CORPORATION ACT

of

tional Council of Young Men's
ristian Associations of the
nited States of America

FILED

NOV 17 1982
JIM EDGAR
Secretary of State

SECRETARY OF STATE
CORPORATION DEPARTMENT
SPRINGFIELD, ILLINOIS 62756
TELEPHONE (217) 782-7880

se Articles Must Be Executed and Filed in Duplicate)

g Fee \$50.00

The registered agent cannot be the corporation itself.
The registered agent may be an individual, resident in this State, or a domestic or foreign corporation, authorized to act as a registered agent.
The registered office may be, but need not be, the same as its principal office.

As the incorporators, we declare that this document has been examined and is, to the best of our knowledge and belief, true, correct and complete.

(Both copies must contain original signatures)

(INCORPORATORS MUST SIGN BELOW)

James A. Boyer
Robert A. Boyer
Angela C. Rowland

incorporators

(NOTE: Any special provision authorized or permitted by statute to be contained in the Articles of Incorporation, may be inserted above.)

RIDER

The Corporation is organized as a not for profit organization exclusively for charitable and educational purposes. Its activities will be conducted in such a manner that no part of its net earnings shall inure to the benefit of any private shareholder or individual (within the meaning of Section 501(c)(3) of the Internal Revenue Code of 1954, as amended). The Corporation may, however, pay reasonable compensation for services rendered to it and make payments and distributions in furtherance of its purposes. It shall not have the power to issue certificates of stock or declare dividends.

The purpose of the Corporation is to assist Young Men's Christian Associations to achieve their purposes and goals on the basis of which they have been deemed to be organizations described in Section 501(c)(3) of the Internal Revenue Code of 1954, as amended; and to the extent permitted by law, to do everything necessary or proper for the carrying out of the foregoing.

Notwithstanding any other provision of these Articles, the Corporation shall not carry on any activities not permitted to be carried on by a Corporation exempt from Federal income tax

under Section 501(c)(3) of the Internal Revenue Code of 1954, as amended (or the corresponding provision of any future United States Internal Revenue Law).

Upon the dissolution of the Corporation, the Board of Directors shall, after paying or making provision for the payment of all the liabilities of the Corporation, transfer all the assets of the Corporation to an organization or organizations engaged in charitable and educational activities substantially similar to those of the Corporation, which at the time shall qualify as an exempt organization or organizations under Section 501(c)(3) of the Internal Revenue Code of 1954, as amended (or the corresponding provision of any future United States Internal Revenue Law).

The Corporation may attempt to carry on propaganda, or otherwise attempt to influence legislation but only to the extent permitted under the Internal Revenue Code of 1954, as amended (or the corresponding provision of any future United States Internal Revenue Law) to public charities. The Corporation will not participate in or intervene in (including the publishing or distributing of statements) any political campaign on behalf of any candidate for public office.

INITIAL BY-LAWS
OF THE
NATIONAL COUNCIL OF YOUNG
MEN'S CHRISTIAN ASSOCIATIONS
OF THE UNITED STATES

ARTICLE I

Membership

SECTION 1. Election. Members shall be elected by the Board of Directors. Each member so elected shall be and remain a member for life, unless he resigns or is removed as hereinafter provided. Each member shall at all times maintain his correct address with the Secretary.

SECTION 2. Voting. Each member shall be entitled to one vote upon each matter submitted to a vote at a meeting of members. At all meetings of members, a member may vote in person or by proxy executed in writing by the member or by his duly authorized attorney in fact.

SECTION 3. Transfer of Membership. Membership in the Corporation is not transferable or assignable.

SECTION 4. Resignation and Removal. A member may resign at any time by written notice filed with the Secretary. A member may be removed at any time, with or without cause, by the affirmative vote of a majority of the Board of Directors.

SECTION 5. Meetings. The annual meeting of the members, beginning with the year 1984, shall be held at the hour of 10:00 a.m. on the second Tuesday in February of each year at the office of the Corporation, or at such other place and at such time as may be designated in the notice of the meeting. Special meetings of the members may be held at any time on the call of the President or the Board of Directors or by members having one-half of the votes entitled to be cast at such meeting. Special meetings shall be held at the office of the Corporation, or at such other place as may be specified in the notice of the meeting.

SECTION 6. Notice of Meetings. Except as otherwise provided by statute, written or printed notice stating the place, day and, hour of the meeting, and in case of a special meeting, stating the purpose or purposes for which the meeting

is called, shall be delivered not less than five (5) days nor more than forty (40) days before the date of the meeting, either personally or by mail, by or at the direction of the Secretary, to each member entitled to vote at such meeting. If mailed, such notice shall be deemed to be delivered when deposited in the United States mail addressed to the member at his address as it appears on the records of the Corporation, with postage thereon prepaid. Notice of any meeting may be waived by a writing filed by the member entitled to such notice, and presence of a member in person or by proxy at any meeting of members shall be deemed to be the equivalent of such waiver.

SECTION 7. Quorum. Members holding one-half of the votes entitled to be cast represented in person or by proxy shall constitute a quorum for the transaction of business. The vote of a majority of the votes entitled to be cast by the members present or represented by proxy at a meeting at which a quorum is present shall be necessary for the adoption of any matter voted upon by the members, unless a greater proportion is required by law, the Articles of Incorporation of the Corporation or these By-Laws.

SECTION 8. Informal Action. Any action required to or which may be taken at a meeting of members may be taken without a meeting if a consent in writing, setting forth the action so taken, shall be signed by all members entitled to vote with respect to the subject matter thereof.

ARTICLE II

Board of Directors

SECTION 1. General Powers and Duties. The property, business and affairs of the Corporation shall be managed by its Board of Directors.

SECTION 2. Number, Election and Term of Office. The number of Directors of the Corporation shall be three. Directors shall be elected annually by the members at their annual meeting to hold office for one year and until their successors shall have been elected and qualified or until their death, resignation or removal. Directors need not be residents of the State of Illinois or members of the Corporation.

SECTION 3. Resignations. Any Director may resign at any time by giving written notice to the President or Secretary of the Corporation. Such resignation shall take effect at the time specified therein; and, unless otherwise specified

therein, the acceptance of such resignation shall not be necessary to make it effective.

SECTION 4. Vacancies. Any vacancy occurring in the Board of Directors and any directorship to be filled by reason of an increase in the number of Directors, may be filled by the Board of Directors at the annual meeting or at a special meeting of the Board of Directors called for that purpose. Each Director elected to fill a vacancy shall hold office for the unexpired term of his predecessor in office.

SECTION 5. Annual Meetings. The annual meeting of the Board of Directors shall be held without other notice than this By-Law immediately following and at the same place as the annual meeting of members, or at such other place and at such time as may be determined by the Board of Directors.

SECTION 6. Regular Meetings. The Board of Directors shall hold regular meetings at such place and at such times as may be designated by resolution of the Board of Directors, without other notice than such resolution.

SECTION 7. Special Meetings. Special meetings of the Board of Directors may be held at any time on the call of the President or at the request in writing of any two (2) Directors. Special meetings of the Board of Directors may be held at such place, either within or without the State of Illinois, as shall be specified or fixed in the call for such meeting or notice thereof.

SECTION 8. Notice of Meetings. Notice of each special meeting shall be mailed by or at the direction of the Secretary to each Director, addressed to him at his residence or usual place of business, at least two (2) days before the day on which the meeting is to be held.

Notice may be waived in writing by a Director, either before or after the meeting. Attendance of a Director at any meeting shall constitute a waiver of notice of such meeting except where the Director attends the meeting for the express purpose of objecting to the transaction of any business because the meeting is not lawfully called or convened.

SECTION 9. Quorum. A majority of the members of the whole Board of Directors shall constitute a quorum for the transaction of business at any meeting of the Board of Directors. The act of a majority of the Directors present at a meeting at which a quorum is present shall be the act of the Board of Directors unless the act of a greater number is

required by law, the Articles of Incorporation of the Corporation or these By-Laws.

SECTION 10. Informal Action. Any action required to or which may be taken at a meeting of the Board of Directors may be taken without a meeting if a consent in writing, setting forth the action so taken, is signed by all the Directors.

ARTICLE III

Officers

SECTION 1. Designation, Election and Term of Office. The officers of the Corporation shall consist of a President, one or more Vice Presidents, a Secretary, a Treasurer, and such other officers and assistant officers as the Board of Directors may authorize. The officers shall be elected by the Board of Directors at its annual meeting, to hold office for one year and until their successors have been duly elected and qualified, or until their death, resignation or removal. Any two or more offices may be held by the same person.

SECTION 2. The President. The President shall be Chief Executive Officer of the Corporation and shall preside at all meetings of the Board of Directors and the members. He shall have general and active management of the business of the Corporation, and he shall see that all orders and resolutions of the Board of Directors are carried into effect. He shall execute the bonds, mortgages and other contracts requiring a seal under the seal of the Corporation. He shall have general superintendence of all other officers of the Corporation and shall see that their duties are properly performed. He shall from time to time report to the Board of Directors all matters within his knowledge which the interests of the Corporation may require to be brought to their notice. He shall also perform such other duties as may be assigned to him from time to time by the Board of Directors.

SECTION 3. The Vice President. The Vice President, or Vice Presidents, in the order of their seniority, shall have all the powers and perform all the duties of the President in the absence or incapacity of the President. They shall perform, also, such other duties as may be assigned to them from time to time by the Board of Directors.

SECTION 4. The Secretary. The Secretary shall act as Secretary of the Board of Directors, shall give, or cause to be given, notice of all meetings of the Board of Directors and

the members, unless notice thereof be waived, shall supervise the custody of all records and reports and shall be responsible for the keeping and reporting of adequate records of all meetings of the Board of Directors and the members. In addition, the Secretary shall be the custodian of the seal of the Corporation. The Secretary shall also perform such other duties as may be assigned to him from time to time by the Board of Directors.

SECTION 5. The Treasurer. The Treasurer shall keep full and correct account of receipts and disbursements in the books belonging to the Corporation, and shall deposit all moneys and other valuable effects in the name and to the credit of the Corporation, in such banks of deposit as may be designated by the Board of Directors. He shall dispose of funds of the Corporation as may be ordered by the Board, taking proper vouchers for such disbursements, and shall render to the President and the Board of Directors, whenever they may require it of him, an account of all his transactions as Treasurer and of the financial condition of the Corporation. The Treasurer shall also perform such other duties as may be assigned to him from time to time by the Board of Directors.

SECTION 6. Resignation. Any officer may resign at any time by giving written notice to the Board of Directors or to the President or Secretary of the Corporation. Any such resignation shall take effect at the time specified therein; and, unless otherwise specified therein, the acceptance of such resignation shall not be necessary to make it effective.

SECTION 7. Removal. Any of the officers designated in Section 1 of this Article III may be removed by the Board of Directors, whenever in its judgment the best interests of the Corporation will be served thereby, by the vote of a majority of the whole Board of Directors. Any subordinate officer elected or appointed in accordance with Section 1 of this Article III may be removed by the Board of Directors for like reason by a majority vote of the Directors present at any meeting, a quorum being present, or by any superior officer upon whom such power of removal has been conferred by resolution of the Board of Directors.

SECTION 8. Vacancies. Any vacancy in any office because of death, resignation, removal, disqualification or any other cause, shall be filled by the Board of Directors at an annual or regular meeting or at a special meeting called for such purpose.

ARTICLE IV

Committees

SECTION 1. Executive Committee. The Board of Directors, by resolution adopted by a majority of the Directors in office, may designate an executive committee consisting of two or more Directors, which executive committee, to the extent provided in said resolution, shall have and exercise the authority of the Board of Directors in the management of the Corporation between meetings of the Board of Directors; provided, however, that the executive committee shall not have the authority of the Board of Directors in reference to:

A. Amending, altering or repealing the By-Laws of the Corporation;

B. Electing, appointing or removing any member of the executive committee or any Director or officer of the Corporation;

C. Amending the Articles of Incorporation of the Corporation;

D. Adopting a plan of merger or consolidation of the Corporation with another corporation;

E. Authorizing the sale, lease, exchange or mortgage of all or substantially all of the property and assets of the Corporation;

F. Authorizing the voluntary dissolution of the Corporation or revoking proceedings therefor;

G. Adopting a plan of distribution of the assets of the Corporation; or

H. Amending, altering or repealing any resolution of the Board of Directors which by its terms provides that it shall not be amended, altered or repealed by the executive committee.

SECTION 2. Other Committees. The Board of Directors, by resolution duly adopted, may appoint other committees not having and exercising the authority of the Board of Directors to aid and assist the Board in the management of the affairs of the Corporation.

ARTICLE V

Miscellaneous Provisions

Section 1. Indemnification of Directors, Officers and Others; Insurance.

(a) Any individual who presently, formerly, or in the future serves or has served as a director, officer, employee or agent of the Corporation, or at the Corporation's request, as a Director, officer, employee, trustee, administrator or agent of any other corporation, partnership, joint venture, plan, trust, enterprise, organization or association shall be indemnified by this Corporation against liabilities and expenses (including attorneys' fees), judgments, fines and amounts paid in settlement actually and reasonably incurred by him in connection with the defense (or in the compromise or settlement) of any threatened, pending or completed action, suit or proceeding, whether civil, criminal, administrative or investigative, and by or on behalf of whomsoever brought, in which he was or is a party or is threatened to be made a party, by reason of being or having been such Director, officer, employee, trustee, administrator or agent, if he acted in good faith and in a manner he reasonably believed to be in or not opposed to the best interests of this Corporation, and with respect to any criminal action or proceeding, had no reasonable cause to believe his conduct was unlawful. The termination of any action, suit, or proceeding by judgment, order, settlement, conviction, or upon a plea of a nolo contendere or its equivalent, shall not, of itself, create a presumption that the individual did not act in good faith and in a manner which he reasonably believed to be in or not opposed to the best interests of the Corporation, and, with respect to any criminal action or proceeding had reasonable cause to believe that his conduct was unlawful.

(b) Any individual who presently, formerly, or in the future serves or has served, at this Corporation's request, as a trustee or administrator or otherwise as a fiduciary, as that term is defined in the Employee Retirement Income Security Act of 1974, of any plan or trust for the benefit of employees of the Corporation or any other firm or corporation, shall be indemnified by the Corporation (to the extent not indemnified or saved harmless under any liability insurance contracts) from and against any and all liability or claim of liability to which such individuals may be subject by reason of any act done or omitted to be done in good faith with respect to the administration of the plan or the trust, including all expenses reasonably incurred in their defense in the event that the

Corporation failed to provide such defense after having been requested in writing to do so.

(c) The foregoing rights of indemnification shall not be exclusive of any other rights which any such individual may have as a matter of law or to which he may be entitled under any agreement, vote of Member Associations or disinterested Directors, or otherwise.

(d) The foregoing rights of indemnification shall, in the case of the death or incapacity of any such Director, officer or individual, inure to the benefit of his estate, executor, administrator, conservator or other legal representative.

(e) Expenses incurred in advance of a final disposition of any claim may be advanced by the Corporation as authorized by the National Board in the specific case upon the receipt of a written undertaking by the individual indemnified to repay such amount if it is ultimately determined that such individual was not entitled to indemnification.

(f) The Corporation may purchase and maintain insurance on behalf of any individual who is or was a Director, officer, employee, trustee, administrator or agent of the Corporation or is or was serving at the request of the Corporation as a Director, officer, employee, trustee, administrator or agent of another corporation, partnership, joint venture, plan, trust, enterprise, organization or association against any liability asserted against him and incurred by him in any such capacity or arising out of his status as such, whether or not the Corporation would have the power to indemnify him against such liability.

SECTION 2. Principal Office. The principal office of the Corporation in the State of Illinois shall be located at 101 North Wacker Drive, Chicago, Illinois 60606.

SECTION 3. Corporate Seal. The corporate seal of the Corporation shall be circular in form, bearing the name of the Corporation and the word "ILLINOIS" in the marginal circle, and the words "Corporate Seal" in the inner circle. Said seal may be used by causing it or a facsimile or equivalent thereof to be impressed or affixed or reproduced.

SECTION 4. Depositories. All funds of the Corporation not otherwise employed shall be deposited from time to time to the credit of the Corporation in such banks, trust companies or other depositories as the Board of Directors may designate.

SECTION 5. Checks, Drafts, Notes, Etc. All checks, drafts or other orders for the payment of money and all notes or other evidences of indebtedness issued in the name of the Corporation shall be signed by such officer or officers, or agent or agents, of the Corporation and in such manner as shall from time to time be determined by resolution of the Board of Directors.

SECTION 6. Fiscal Year. The fiscal year of the Corporation shall end on the last day of December of each year.

ARTICLE VI

Amendments

SECTION 1. Method of Amendment. These By-Laws may be altered, amended or repealed, and new and other By-Laws may be made and adopted at any annual or regular meeting of the Board of Directors, or at any special meeting called for that purpose, by the affirmative vote of a majority of the Directors in office.

CERTIFICATION

I certify that the foregoing by-laws of the National Council of Young Men's Christian Associations of the United States is a true, correct, and complete copy of the by-laws approved for the Corporation by its Board of Directors.

Christopher M. Mould
Christopher M. Mould

President - National Council
Title

9/7/53
Date

By-Laws

BY-LAWS
OF THE
NATIONAL COUNCIL OF YOUNG MEN'S CHRISTIAN ASSOCIATIONS
OF THE UNITED STATES

ARTICLE I

Constitution

Section 1. Constitution to Govern. The Constitution of the Corporation attached hereto as Exhibit A, with such amendments thereto as are from time to time adopted in accordance with the Constitution, is incorporated herein and shall be deemed to be a part hereof. In any instance in which a conflict exists between these By-Laws and the Constitution, the Constitution shall govern.

Section 2. Amendment. Notwithstanding anything contained herein to the contrary, this Article may be amended only in the manner specified in the Constitution for an amendment to the Constitution.

ARTICLE II

Membership

Section 1. Election. Any organization which satisfies the qualifications for membership set forth in Article II, Section 2 of the Constitution shall be elected as a member of the Corporation (hereinafter referred to as a "Member Association") by the National Board within twelve (12) months of such qualifications being satisfied. The National Board shall have sole discretion to determine if and when such qualifications have been satisfied.

Section 2. Current Address. Each Member Association shall at all times maintain its current address with the Secretary of the Corporation.

Section 3. Termination. At such time as the National Board, in its sole discretion, determines that a Member Association no longer meets the qualifications for membership set forth in Article II, Section 2 of the Constitution, the National Board shall have the authority to terminate or condition the membership of such Member Association.

Section 4. Voting. Each Member Association shall be entitled to such number of votes as are described in Article XI of the Constitution. A Member Association may vote in person by a duly authorized representative thereof or by proxy executed in writing by a duly authorized officer thereof.

Section 5. Transfer of Membership. Membership in the Corporation is not transferable or assignable.

Section 6. Meetings of Members. The Annual Meeting of the Member Associations, beginning with the year 1984, shall be held immediately prior to the Annual Meeting of the National Board, at such place as may be designated in the notice of the meeting of the Member Associations. Special meetings of the Member Associations shall be held on the conditions and for the purposes set forth in the Constitution. Special meetings shall be held at such place as may be specified in the notice of the meeting.

Section 7. Notice of Meetings. In addition to, or concurrently with any notice required by the Constitution, written or printed notice stating the place, day and hour of the meeting, and stating the purpose or purposes for which the meeting is called, shall be delivered not less than five (5) days nor more than forty (40) days before the date of the meeting, either personally or by mail, by or at the direction of the Secretary, to each Member Association. If mailed, such notice shall be deemed to be delivered when deposited in the United States Mail addressed to the Member Association at its address as it appears on the records of the Corporation, with postage thereon prepaid. Notice of any meeting may be waived by a writing filed by the Member Association entitled to such notice, and presence of a Member Association in person or by proxy at any meeting of Member Associations shall be deemed to be the equivalent of such waiver.

Section 8. Quorum. Member Associations holding fifty percent (50%) of the votes eligible to be cast represented in person or by proxy shall constitute a quorum for the transaction of business at meetings of Member Associations, except as otherwise provided in the Constitution. Except as otherwise provided in the Constitution, these By-Laws or as required by statute, the vote of a majority of the votes entitled to be cast by the Member Associations present or represented by proxy at a meeting at which a quorum is present shall be necessary for the adoption of any matter voted upon by the Member Associations.

Section 9. Informal Action. Any action required to or which may be taken at a meeting of Member Associations may be taken without a meeting if a consent in writing, setting

forth the action so taken, shall be signed by all Member Associations entitled to vote with respect to the subject matter thereof.

ARTICLE III

Board of Directors

Section 1. Powers and Duties. The Board of Directors (hereinafter referred to as the "National Board") shall have such powers and duties as are described in the Constitution. Each member of the National Board is hereinafter referred to as a "Director."

Section 2. Number, Election and Term of Office. The number of Directors, the manner of election thereof and their term of office shall be as set forth in the Constitution. Directors need not be residents of the State of Illinois or affiliated with any Member Association.

Section 3. Resignations. Any Director may resign at any time by giving a written notice to the Chairman or Secretary of the Corporation. Such resignation shall take effect at the time specified therein; and, unless otherwise specified therein, the acceptance of such resignation shall not be necessary to make it effective.

Section 4. Vacancies. Any vacancy occurring in the National Board for any reason shall be filled in the manner set forth in the Constitution.

Section 5. Annual Meetings. The Annual Meeting of the National Board shall be held at such time and at such place as is determined by the National Board.

Section 6. Special Meetings. Special meetings of the National Board may be held at anytime on the call of the Chairman or a Vice Chairman or at the request of ten (10) Directors. Special meetings of the National Board may be held at such place, either within or without the State of Illinois, as shall be specified in the call for such meeting or notice thereof.

Section 7. Notice of Meetings. Notice of each meeting shall be mailed by or at the direction of the Secretary to each Director, addressed to him at his residence or usual place of business, at least three (3) days before the day on which the meeting is to be held. Notice may be waived in writing by a Director, either before or after the meeting. Attendance of

a Director at any meeting shall constitute a waiver of notice of such meeting except where the Director attends the meeting for the express purpose of objecting to the transaction of any business because the meeting is not lawfully called or convened.

Section 8. Quorum. Twenty-six (26) Directors shall constitute a quorum for the transaction of business at any meeting of the National Board. The act of a majority of the Directors present at a meeting at which a quorum is present shall be the act of the National Board unless the act of a greater number is required by the Constitution, these By-Laws or statute.

Section 9. Informal Action. Any action required to or which may be taken at a meeting of the National Board may be taken without a meeting if a consent in writing, setting forth the action so taken, is signed by all the Directors.

ARTICLE IV

Officers

Section 1. Designation, Election and Term of Office. The officers of the Corporation shall consist of those positions set forth in the Constitution and such other officers as the National Board may authorize. The officers shall be elected by the National Board for one year terms in the manner set forth in the Constitution.

Section 2. The Chairman of the Board and President. The Chairman of the Board and President shall preside at all meetings of the National Board and the Member Associations, and shall perform such other duties as may be assigned to him from time to time by the National Board.

Section 3. The Vice Chairmen and Vice Presidents. The Vice Chairmen and Vice Presidents, in the order of their seniority, shall have all the powers and perform all the duties of the Chairman and President in the absence or incapacity of the Chairman and President. They also shall perform such other duties as may be assigned to them from time to time by the National Board.

Section 4. The Chief Executive. The Chief Executive of the Corporation shall have general and active management of the business of the Corporation. He shall see that all orders and resolutions of the National Board are carried into effect. He shall have general superintendence of all other officers of

the Corporation other than the Chairman and President and Vice Chairmen and Vice Presidents and shall see that their duties are properly performed. He shall from time to time report to the Chairman and President and the National Board on all matters within his knowledge which the interests of the Corporation may require to be brought to their notice. He shall also perform such other duties as may be assigned to him from time to time by the National Board.

Section 5. The Secretary. The Secretary shall act as Secretary of the National Board, shall give, or cause to be given, notice of all meetings of the National Board and the Member Associations, unless notice thereof be waived, shall supervise the custody of all records and reports and shall be responsible for the keeping and reporting of adequate records of all meetings of the National Board and the Member Associations. In addition, the Secretary shall be the custodian of the seal of the Corporation. The Secretary shall also perform such other duties as may be assigned to him from time to time by the National Board.

Section 6. The Treasurer. The Treasurer shall keep full and correct account of receipts and disbursements in the books belonging to the Corporation, and shall deposit all moneys and other valuable effects in the name and to the credit of the Corporation, in such banks of deposit as may be designated by the National Board. He shall dispose of funds of the Corporation as may be ordered by the National Board, taking proper vouchers for such disbursements, and shall render to the Chairman and President and the National Board, whenever they may require it of him, an account of all his transactions as Treasurer and of the financial condition of the Corporation. The Treasurer shall also perform such other duties as may be assigned to him from time to time by the National Board.

Section 7. Resignation. Any officer may resign at any time by giving written notice to the National Board or to the Chairman and President or Secretary of the Corporation. Any such resignation shall take effect at the time specified therein; and, unless otherwise specified therein, the acceptance of such resignation shall not be necessary to make it effective.

Section 8. Removal. Any of the officers designated in this Article may be removed by the National Board, whenever in its judgment the best interests of the Corporation will be served thereby, by the vote of a majority of the members of the National Board present at the meeting. Any subordinate officer elected or appointed in accordance with this Article may be

removed by the National Board for like reason by a majority vote of the members of the National Board present at the meeting, or by any superior officer upon whom such power of removal has been conferred by resolution of the National Board.

Section 9. Vacancies. Any vacancy in any office because of death, resignation, removal, disqualification or any other cause, shall be filled by the National Board at an annual or regular meeting or at a special meeting called for such purpose.

ARTICLE V

Committees

In addition to the Executive Committee provided by Article III, Section 6 of the Constitution, the National Board, by resolution, may appoint other committees with or without having and exercising the authority of the National Board to aid and assist the National Board in the management of the affairs of the Corporation.

ARTICLE VI

Miscellaneous Provisions

Section 1. Indemnification of Directors, Officers and Others; Insurance.

(a) Any individual who presently, formerly, or in the future serves or has served as a director, officer, employee or agent of the Corporation, or at the Corporation's request, as a Director, officer, employee, trustee, administrator or agent of any other corporation, partnership, joint venture, plan, trust, enterprise, organization or association shall be indemnified by this Corporation against liabilities and expenses (including attorneys' fees), judgments, fines and amounts paid in settlement actually and reasonably incurred by him in connection with the defense (or in the compromise or settlement) of any threatened, pending or completed action, suit or proceeding, whether civil, criminal, administrative or investigative, and by or on behalf of whomsoever brought, in which he was or is a party or is threatened to be made a party, by reason of being or having been such Director, officer, employee, trustee, administrator or agent, if he acted in good faith and in a manner he reasonably believed to be in or not opposed to the best interests of this Corporation, and with

respect to any criminal action or proceeding, had no reasonable cause to believe his conduct was unlawful. The termination of any action, suit, or proceeding by judgment, order, settlement, conviction, or upon a plea of a nolo contendere or its equivalent, shall not, of itself, create a presumption that the individual did not act in good faith and in a manner which he reasonably believed to be in or not opposed to the best interests of the Corporation, and, with respect to any criminal action or proceeding had reasonable cause to believe that his conduct was unlawful.

(b) Any individual who presently, formerly, or in the future serves or has served, at this Corporation's request, as a trustee or administrator or otherwise as a fiduciary, as that term is defined in the Employee Retirement Income Security Act of 1974, of any plan or trust for the benefit of employees of the Corporation or any other firm or corporation, shall be indemnified by the Corporation (to the extent not indemnified or saved harmless under any liability insurance contracts) from and against any and all liability or claim of liability to which such individuals may be subject by reason of any act done or omitted to be done in good faith with respect to the administration of the plan or the trust, including all expenses reasonably incurred in their defense in the event that the Corporation failed to provide such defense after having been requested in writing to do so.

(c) The foregoing rights of indemnification shall not be exclusive of any other rights which any such individual may have as a matter of law or to which he may be entitled under any agreement, vote of Member Associations or disinterested Directors, or otherwise.

(d) The foregoing rights of indemnification shall, in the case of the death or incapacity of any such Director, officer or individual, inure to the benefit of his estate, executor, administrator, conservator or other legal representative.

(e) Expenses incurred in advance of a final disposition of any claim may be advanced by the Corporation as authorized by the National Board in the specific case upon the receipt of a written undertaking by the individual indemnified to repay such amount if it is ultimately determined that such individual was not entitled to indemnification.

(f) The Corporation may purchase and maintain insurance on behalf of any individual who is or was a Director,

officer, employee, trustee, administrator or agent of the Corporation or is or was serving at the request of the Corporation as a Director, officer, employee, trustee, administrator or agent of another corporation, partnership, joint venture, plan, trust, enterprise, organization or association against any liability asserted against him and incurred by him in any such capacity or arising out of his status as such, whether or not the Corporation would have the power to indemnify him against such liability.

Section 2. Employment of Staff. In the employment of all Staff of the Corporation, due consideration shall be given to the employment of persons under thirty (30) years of age, women and persons from minority racial groups.

Section 3. Principal Office. The principal office of the Corporation in the State of Illinois shall be located at 101 North Wacker Drive, Chicago, Illinois 60606.

Section 4. Corporate Seal. The corporate seal of the Corporation shall be circular in form, bearing the name of the Corporation and the word "ILLINOIS" in the marginal circle, and the words "Corporate Seal" in the inner circle. Said seal may be used by causing it or a facsimile or equivalent thereof to be impressed or affixed or reproduced.

Section 5. Depositories. All funds of the Corporation not otherwise employed shall be deposited from time to time to the credit of the Corporation in such banks, trust companies or other depositories as the National Board may designate.

Section 6. Checks, Drafts, Notes, Etc. All checks, drafts or other orders for the payment of money and all notes or other evidences of indebtedness issued in the name of the Corporation shall be signed by such officer or officers, agent or agents, of the corporation and in such manner as shall from time to time be determined by resolution of the National Board.

Section 7. Fiscal Year. The fiscal year of the Corporation shall end on the last day of December of each year.

ARTICLE VII

Amendments

Section 1. Method of Amendment. Except as provided in Article I, these By-Laws may be altered, amended or repealed, and new and other By-Laws may be made and adopted at any meeting of the National Board called for that purpose, by the affirmative vote of a majority of the Directors in office..

CERTIFICATION

I certify that the foregoing by-laws have been adopted for the National Council of the Young Men's Christian Association of the United States to become effective following the merger with the National Board of Young Men's Christian Association, a New York Corporation, in January, 1984.

Christopher M. Mould
Christopher M. Mould

Vice President - International
Title

9/7/83
Date



CONSTITUTION OF THE
NATIONAL COUNCIL OF YOUNG MEN'S
CHRISTIAN ASSOCIATIONS OF THE
UNITED STATES OF AMERICA

PREAMBLE

We, the Young Men's Christian Associations of the United States of America, with the desire of conserving all the values of our past and likewise of unifying and strengthening our work to meet the challenge of our time, hereby establish the following goals for our members and their constituents, and adopt this revised Constitution of the National Council of Young Men's Christian Associations of the United States of America.

GOALS

- * to develop self-confidence and self-respect and an appreciation of their own worth as individuals
- * to develop a faith for daily living based upon the teachings of Jesus Christ, that they may thereby be helped in achieving their highest potential as children of God
- * to grow as responsible members of their families and citizens of their communities
- * to appreciate that health of mind and body is a sacred gift and that physical fitness and mental well-being are conditions to be achieved and maintained
- * to recognize the worth of all persons, and to work for interracial and intergroup understanding
- * to develop a sense of world-mindedness, and to work for world-wide understanding
- * to develop their capacities for leadership and use them responsibly in their own groups and in community life

* to appreciate the beauty, diversity and interdependence of all forms of life and all resources which God has provided in this world, and to develop an ethical basis for guiding the relationships of mankind with the rest of God's natural community

ARTICLE I

PURPOSE, BASIC OBJECTIVE AND
FUNCTIONS OF THE NATIONAL COUNCIL

Name Section 1. The name of this organization is the "National Council of Young Men's Christian Associations of the United States of America" (referred to herein as the "National Council"). It shall also be known as the "YMCA of the USA" and by such other names, marks and/or symbols as may from time to time be adopted by the National Board (as hereinafter defined).

Purpose Section 2. The Statement of Purpose of Young Men's Christian Associations of the United States of America is:

The Young Men's Christian Association we regard as being in its essential genius a world-wide fellowship united by a common loyalty to Jesus Christ for the purpose of developing Christian personality and building a Christian society.

Basic Objective Section 3. The basic objective of the National Council is to serve as a means through which Young Men's Christian Associations (referred to herein as "Associations," which term is further defined in Article II, Section 5) can achieve their purposes and

goals as a national movement, and to make available services which will enrich and strengthen Associations in carrying on their work.

Functions Section 4. The functions of the National Council are to:

- (a) Make available counsel and services to the Associations to enable them to meet the needs of their communities more effectively and to fulfill the purposes of the YMCA Movement (the "Movement").
- (b) Provide leadership for the Movement and formulate national standards, goals of work, and policies for assistance to Associations.
- (c) Maintain friendly relationships with other YMCA Movements, and in affiliation with them in the World Alliance, cooperate in the initiation and development of YMCA work in other lands and in the conduct of programs undertaken by the World Alliance.
- (d) Represent the Movement in dealing with other national and international organizations, including governments.

- (e) Provide activities of a national or international scope which cannot be undertaken effectively by Associations themselves.
- (f) Create and maintain boards, committees, and professional staff, and define their respective fields, and provide such other means as may be conducive to the effective fulfillment of objectives and programs.
- (g) Devise ways and means of financing the work of the National Council.
- (h) Take appropriate action to perform the functions and carry out the powers granted in this Constitution.

By-laws

Section 5. By-laws of the National Council shall be adopted by the National Board to govern its internal affairs, and this Constitution shall be a part thereof. The By-laws shall be consistent with, but may expand upon and supplement this Constitution.

ARTICLE II

MEMBER ASSOCIATIONS OF THE NATIONAL COUNCIL

Autonomy
of
Associations

Section 1. It is recognized that each Association is an independent organization, having its

own corporate charter, by-laws, governing board, branches, executives, staff, buildings, assets and other resources, and that each Association is autonomous.

Nothing in this Constitution or in the By-laws of the National Council or in any other document, shall be interpreted or construed as making Associations (or their members, employees, officers or board members) the agents or representatives of the National Council or of the National Board, nor do any such Associations (or their representatives) have any authority to commit or bind the National Council or National Board, except as may be specifically authorized by appropriate action of the National Council, the National Board or its Executive Committee.

Qualifica-
tion for
Member-
ship

Section 2. For the purpose of qualifying for membership in the National Council, the National Board shall recognize as a Member Association a corporate Young Men's Christian Association:

- (a) Which annually certifies that it accepts and supports the Statement of Purpose of the Young Men's Christian Associations of the United States of America as stated in Article I, Section 2.

- (b) Whose governing documents provide that it shall be designated as a Young Men's Christian Association and which is organized and operated in conformity with the standards established by the National Board.
- (c) Which certifies its acceptance of this Constitution of the National Council.
- (d) Which annually pays to the National Council its share of the financial support of the National Council; provided that in exceptional circumstances an Association may be released from this requirement in whole or in part, and on conditions, by action of the National Board.
- (e) Which annually reports to the National Board concerning such matters as the Board may specify from time to time.
- (f) Whose chief employed officer meets the qualifications for listing in the Official Roster of employed officers as determined by the National Board from time to time.

(g) Which annually certifies that its policies and practices provide that eligibility for membership, for election to its board of control, for employed staff positions and for participation in programs shall be without discrimination on the basis of race, sex, color, religion or national origin, provided that in exceptional circumstances an Association may be released by action of the National Board from the requirement of nondiscrimination in programs on the basis of sex.

Sanctions Section 3. The National Board shall have the power to terminate or condition the membership of an Association in the National Council for failure to meet any or all of the established criteria for membership.

Responsibility for Branches Section 4. Associations are responsible for their branches complying with the qualifications for membership as set forth in Section 2 of this Article.

Definitions Section 5. As used in this Constitution,

- (a) The terms "Association" and "Member Association" mean a corporate Young Men's Christian Association (including the branches thereof) which has been recognized for membership pursuant to Section 2 of this Article;
- (b) The term "Rostered Associations" means Associations and branches meeting the qualifications for membership and which are designated in the Roster of Associations determined and maintained by the National Board as provided in Article III, Section 8(b); and
- (c) The term "volunteer" means a person other than a person listed on the Roster of employed officers referred to in Article III, Section 8(b).

ARTICLE III

THE NATIONAL BOARD

Definition

Section 1. The Board of Directors of the National Council is referred to herein as the "National Board." The objectives, purposes, powers and functions of the National Council shall be per-

formed, carried out and made effective by the National Board.

Composition Section 2. The National Board shall consist of 50 voting members, 49 elected as herein provided, and the immediate past chairman of the National Board, except that the first nonelected member shall be the person who is the immediate past chairman of the National Board (the predecessor New York corporation), who shall so serve until there is an immediate past chairman of the National Board. Thirty of the elected members shall be nominated by the National Board Field Committees and 19 of the elected members shall be nominated by the National Board Nominating Committee. Subject to the provisions of Article VIII, Section 3, such nominees shall be elected by the National Board at its initial meeting after the Effective Date (as hereinafter defined) and thereafter at its Annual Meeting, or if the Annual Meeting is not held at the time specified therefor, then at a special meeting called for that purpose. To provide for transition, 25 of the members of the initial National Board shall hold office for two-year terms and 24 for four-year terms, and the length of the terms may be adjusted so that they expire at an Annual Meeting. All members shall take office at the close

of the meeting at which they are elected and, except as provided in the preceding sentence, shall serve terms of four years and until their successors are elected and take office. No member shall be elected to serve more than two successive four year terms, provided that the immediate past Chairman of the Board shall hold office so long as such status continues.

Vacancies Section 3. Vacancies occurring in the group of 19 shall be filled by the National Board on nomination by the National Board Nominating Committee for the remainder of the respective unexpired terms. Vacancies occurring in the group of 30 shall be filled by the National Board upon nomination by the Field Committee within whose jurisdiction the vacancy arose, for the remainder of the respective unexpired terms. A vacancy in the National Board shall be deemed to exist with respect to a member if such member held a position as an employed officer at the time of his nomination and thereafter ceases to hold such position. A vacancy in the group of 30 shall be deemed to exist if a member ceases to reside within the geographic area of the Field Committee which nominated him.

Officers Section 4. The officers of the National Council

shall consist of the President (who shall be a volunteer), two Vice-Presidents (who shall be volunteers), a Secretary and a Treasurer, and such other officers as the National Board shall determine. The officers shall be elected at the Annual Meeting of the National Board and shall hold office at the pleasure of the Board. The President, the Vice-Presidents and the Treasurer shall be elected by the National Board from its membership; the other officers need not be members of the National Board. The President and the Vice-Presidents shall not be eligible to serve in the same office for more than four consecutive years. The President, the two Vice-Presidents, the Treasurer and the Secretary of the National Council shall respectively, be elected as the Chairman, two Vice-Chairmen, the Treasurer and the Secretary of the National Board.

Meetings

Section 5. The National Board shall meet at least twice each year at times and places determined by the Board, with one meeting designated as the Annual Meeting. The presence of 26 voting members shall be necessary to constitute a quorum for the transaction of business.

Execu-
tive

Section 6. There shall be an Executive Committee

Com-
mittee

of the National Board which shall be elected annually by the National Board from its own membership and which shall be the ad interim body of the National Board and have such powers as may be delegated to it by the National Board. The Executive Committee shall consist of not more than 15 members, the exact number to be determined from time to time by the National Board. The National Board Chairman, the immediate past National Board Chairman, the National Board Treasurer, and the Chairmen of the Field Committees shall be members of the Executive Committee as long as they hold such offices.

Presid-
ing
Officer

Section 7. The Chairman of the Board, or in his absence one of the Vice-Chairmen, shall preside at all meetings of the National Board. The Chairman of the Board shall preside at all meetings of the Executive Committee, but in his absence, the Committee shall elect a temporary chairman.

Functions

Section 8. The National Board shall perform the following functions, and may delegate such authority as the National Board deems appropriate:

- (a) Act as the operating entity of the National Council and carry out the functions, objectives and purposes

of the Council as set forth in Article I of this Constitution.

- (b) Establish and maintain Official Rosters of: 1) Member Associations of the National Council and branches thereof; and 2) employed officers.
- (c) Administer all property and funds of the National Council.
- (d) Consult with the Field Committees in developing financial policies.
- (e) Develop and adopt the budget for all operations of the National Council.
- (f) From time to time define and revise the types of organizations recognized as Member Associations, and other units of YMCA work and auxiliary or related organizations, and provide for such recognition or representation thereof as may be appropriate. It may take such action as may be appropriate, including a referral to arbitration, to prevent encroachment by any Association upon the

proper area or jurisdiction of another and shall resolve such conflicts as may arise, taking into account and consulting with all organizations which may be affected.

- (g) Determine the clusters in which Member Associations are grouped and the areas covered by the Field Committees, recognizing, however, that the autonomous Member Associations have, insofar as reasonably practicable, the right to determine their respective cluster affiliation and the right to change any such affiliation with the consent of the cluster or Field Committee with which affiliation is desired.

ARTICLE IV

ORGANIZATION OF THE NATIONAL COUNCIL

Clusters

Section 1.

- (a) Each Member Association shall be related by the National Board to a cluster on a geographical ba-

sis. Each cluster shall be organized into a Cluster Committee. Member Associations related to a National Board recognized management resource center shall constitute one or more clusters as determined from time to time by the National Board. The desires of local Associations as to cluster affiliation and the right to change such affiliation shall, insofar as reasonably practicable, be accommodated, pursuant to the provisions of Article III, Section 8(g).

(b) Each Member Association of a cluster shall designate representatives to the Cluster Committee, who, insofar as practicable, shall consist of the Association's chief volunteer officer, its chief employed officer and 1 volunteer for each Rostered Association, a minimum of 3 persons.

(c) The Cluster Committee shall elect its officers and define its procedures as it may determine, which shall be set forth in its By-laws which shall not be inconsistent with the provisions for Cluster Committees contained in this Constitution. The Chairman of the Cluster Committee shall be a volunteer.

(d) The functions of the cluster shall be, on a cluster basis, to carry out the goals, objectives and policies of the National Coun-

cil, to assist Associations in their work, to develop and enhance programs, to consult with Field Committees in the delivery of services to Associations, to coordinate the joint activities of the Member Associations forming the cluster, to make recommendations for change and/or improvement to the related Field Committee, and to develop and foster active volunteer participation in and between the Associations represented in the cluster.

National
Board
Field
Commit-
tees

Section 2.

(a) Clusters shall be grouped in geographically related Field Committees as delineated from time to time by the National Board. The desires of clusters as to affiliation and the right to change shall, insofar as reasonably practicable, be accommodated, pursuant to the provisions of Article III, Section 8 (g).

(b) Each cluster shall designate two members of the Cluster Committee to serve on a Field Committee, which shall be a committee of the National Board. If possible, one of the designees shall be the Chairman of the Cluster Committee.

(c) Each Field Committee shall elect its officers and define its procedures as it may determine,

which shall be set forth in its By-laws, which shall not be inconsistent with the provisions regarding Field Committees contained in this Constitution. The Chairman of each Field Committee shall be a volunteer.

(d) The functions of the Field Committee shall be those as set forth in Article IV, Section 1(d), but on a basis embracing the area covered by the Field Committee and, in addition, to monitor performance of Associations and oversee the delivery of services to Associations. It shall act as the direct link between clusters and the National Board.

(e) Each Field Committee shall nominate as members of the National Board a designated number from the geographical area of the Field Committee, two-thirds of whom, as nearly as possible, shall be nominated from the membership of the Field Committee. In selecting nominees for Board membership, each Field Committee shall attempt to maintain a ratio of 4 volunteers to 1 employed officer. The number of members of the National Board to be nominated by each Field Committee shall be determined by a fraction, the numerator of which shall be the total number of Rostered Associations in the Field Committee area, multiplied by thirty, and the denominator of which shall be the total number of Rostered Associations. In order to fix specific numbers and round out frac-

tions, the National Board, in accordance with the above formula, shall from time to time determine the precise number to be nominated by each Field Committee and shall give timely notice thereof. The persons so nominated shall thereafter be nominated by the National Board Nominating Committee and elected by the National Board. The person who is Chairman of the Field Committee shall be one of the nominees and if such person should cease so to serve, the successor as Chairman shall automatically succeed to membership on the National Board and the Executive Committee.

(f) On a biennial basis, at a time and place determined by the National Board, the members of the Field Committees shall meet with the National Board as a National Assembly for the consideration of matters affecting the National Council and its operations, and particularly to review and make appropriate recommendations to Member Associations with respect to national percentage financial support and with respect to any proposed amendments to this Constitution. The members of the National Board and the members of the Field Committees shall together constitute the members of the National Assembly.

(g) Without limitation on the authority of the National Board with respect to reimbursement for ex-

penses, the Board shall treat and make provision for, as expenses of the National Council, travel expenses of members of the National Board and of the National Board Field Committees, including such expenses incurred while serving on the committees of the Field Committees and of the National Board.

ARTICLE V

LIFE MEMBERS OF THE NATIONAL BOARD

The National Board may from time to time elect as life members emeritus past Presidents of the National Council and such other persons, who by reason of their past active service on the National Board or the New York predecessor corporation are deserving of such recognition, provided that such person's period of active or ex-officio service has ended.

All persons serving at the Effective Date as honorary emeritus or life members of the National Council's predecessor, including its National Board and Board of Trustees and Committees thereof, shall be deemed to be life members of the National Board. A life member shall have the privilege of attendance at his own expense at all meetings of the National Board, with voice but without vote.

ARTICLE VI
REPRESENTATIVENESS

The National Board shall be responsible to see that membership of the Board, membership of standing committees and membership of special committees shall be chosen to assure equitable representation of persons under 30 years of age, women and persons from minority racial groups, and that such membership also takes due account of the different types and sizes of Associations and geographical representation. The foregoing principles shall govern the selection of representatives to clusters and Field Committees.

ARTICLE VII
GENERAL ASSEMBLY OF YMCAs

At approximately five year intervals, the National Board shall arrange for and hold a General Assembly under the auspices of the National Council to which all Member and Rostered Associations, and all organizations related to the YMCA Movement, including other National Movements, shall be invited to send representatives to provide a forum for the exchange of information, for inspiration, for education and for fostering of the YMCA Movement and the pur-

poses and goals of the National Council. Expenses of attendance of such representatives shall be borne by them, or reimbursed by the associations which send them, as may be determined locally. Due notice of such an Assembly shall be given to all Member Associations at least one year in advance of the meeting date.

ARTICLE VIII

NATIONAL BOARD NOMINATING COMMITTEE

Nominat- ing Com- mittee

Section 1. The National Board Nominating Committee shall consist of two persons designated by each National Board Field Committee and four persons designated by the National Board. They shall serve for terms of four years (with one-half serving for approximately two-year terms and one-half serving for approximately four-year terms for purposes of transition after this Constitution is adopted). No person shall serve for more than one four-year term, provided that after a person has not served on the Nominating Committee for two consecutive years, he shall once again be eligible for designation to the Nominating Committee.

Duties

Section 2. The Committee shall nominate as members of the National Board the 30 nominees selected

by the Field Committees, and shall also nominate the 19 nominees for membership at large to be elected by the National Board as provided in Article III.

Elections Section 3. Except with respect to the initial meeting of the National Board, after the Effective Date, such nominations shall be made sufficiently in advance of the Annual Meeting of the National Board at which members of the Board are to be elected as will enable notice of such nominations to be circulated to all members of the Board and Field Committees. Such nominees shall be elected by the Board and there shall be no nominations from the floor, except to fill vacancies not previously filled and for which no nominations have been made, and except that this rule as to at-large nominees may be waived by not less than a two-thirds affirmative vote of the members of the National Board who are present at the meeting.

Vacancies Section 4. After nomination but before election, vacancies occurring among those nominated by the Field Committees shall be filled by action of the respective Field Committees and such vacancies occurring among those nominated at-large shall be filled by action of the National Board.

ARTICLE IX

NAMES, MARKS AND SYMBOLS

By acceptance of membership in the National Council, a Member Association acknowledges that the name "Young Men's Christian Association," the letters "Y" and "YMCA," the red triangle and all other names, marks and symbols owned, used or authorized by the National Council, are the property of the National Council and can be used only as authorized by the National Board. It is further recognized and acknowledged that such names, marks and symbols may only be used by a Member Association with respect to its own constituency and geographical area and only so long as it is a member in good standing of the National Council.

ARTICLE X

FINANCIAL SUPPORT OF THE

NATIONAL COUNCIL

The financial support of National Council activities shall be provided by Member Associations on the basis of a formula, initiated as provided in Article XI. However, until such action has been taken, the most recent financial support formula adopted by the predecessor to the National Council on the Effective Date shall be in effect. The National Board shall have authority to waive or modify the application of the for-

mula in specific cases as provided herein, and to waive or modify the formula with respect to certain types of Associations or operations, or provide an exemption or special formula where otherwise an extreme hardship would exist.

ARTICLE XI

INITIATIVE, REFERENDUM AND AMENDMENTS

AND

VOTING BY ASSOCIATIONS

Reserva-
tion of
Amend-
ment
Author-
ity

Section 1. The power to amend the National Council Constitution and to amend the financial support formula referred to in Article X is expressly reserved to and lodged in the Member Associations of the National Council. The National Board shall have no authority to amend the National Council Constitution or the National Council financial support formula.

Amendment
of Coun-
cil Con-
stitution

Section 2. Proposals for amendments to this Constitution can originate by action of the National Board, by action of the National Assembly, or by initiative petitions from Member Associations, as described below:

- (a) By National Board Actions: In any regular or special meeting of the National Board, on the affirmative

vote of a majority of those Board members present and voting, the Board may determine to submit to Member Associations any proposed amendment(s) of the Constitution.

(b) By National Assembly Action: In any meeting of the National Assembly, by the affirmative vote of a majority of the Assembly members present and voting, the National Assembly may determine to submit to Member Associations any proposed amendment(s) of the Constitution.

(c) By Member Association Initiative Petition: At the request of 15 percent of the Member Associations, in the form of petitions received by the National Board from Member Associations joining in such request, the National Board shall submit to Member Associations any amendment(s) of the Constitution proposed in such petitions.

Voting

Section 3.

(a) Voting by Associations: Within 45

days of the completion of initiatory actions specified in Sections 2(a), 2(b) or 2(c) above, the National Council shall mail to all Member Associations a notice for a meeting of Member Associations (which may be either a special or annual meeting) containing a copy of the proposed amendment(s) to the Constitution. In lieu of attendance at such meeting, Member Associations may vote by proxy in accordance with applicable law. Proponents and opponents of the amendment(s) may prepare and submit statements in support of their positions prior to a date fixed by the National Board, and a summary of such positions shall be prepared under the direction of the National Board and mailed to Member Associations. Each Member Association shall be entitled to one vote, and to one additional vote for each \$5,000.00 paid as the Fair Share Support for the calendar year ended December 31 preceding the date of the meeting, as shown on the

financial records of Fair Share Support maintained by the National Board. (Payments made by January 31 of the following year shall, for this purpose, be deemed to have been made by December 31.) It may split its vote as it shall determine and shall determine its own manner of voting, for example, whether by action of its membership or of its governing body or of its Rostered Associations. A two-thirds affirmative vote of the total votes cast shall be required to enact an amendment to the Constitution.

(b) Results of Voting: The results of the voting shall be reported within thirty days of the meeting to the Associations.

Change In
The Finan-
cial Sup-
port For-
mula

Section 4. Amendments to the National Council financial support formula ("Fair Share Support") can originate by action of the National Board, by action of the National Assembly, or by initiative petitions from Member Associations through any of the alternative processes specified for origination of a Consti-

tution amendment in Subsections 2(a) or 2(b) or 2(c) of this Article. Any amendments to the financial support formula so originated shall be submitted to a vote of the Member Associations in the same manner as specified in Section 3(a) of this Article. Upon the affirmative vote of a majority of votes cast, any such amendment shall be enacted. The canvass of the vote shall be conducted as specified in Subsection 3(b) of this Article.

Referendum Section 5. Proposals to amend or repeal any action of the National Board or its delegated authority, which action purports to, in any manner, propose, state or declare the position of the National Council, by inference or otherwise, with respect to any issue of public, governmental, international or religious concern can originate by initiative petition from a Member Association through the process specified for the origination of a Constitution amendment in Section 2(c) of this Article. Any proposals so originated within 60 days from the date of the action of the National Board proposed to be amended or repealed and completed within 120 days from the date of such action shall be submitted to a vote of the Member Associations in the same manner as specified in Section 3(a) of this

Article. Upon the affirmative vote of a majority of Member Association votes eligible to be cast, provided that at least 70% of the total Member Associations eligible to vote shall have voted, such proposal shall be adopted and such action of the National Board shall be, thereby, modified or repealed as provided by the terms of such proposal.

Expenses

Section 6. Attendance by Member Associations at all meetings of Member Associations shall be at their own expense, unless the reimbursement or advancement of expenses is authorized by the National Board.

ARTICLE XII

WORD CONSTRUCTION; INTERPRETATION

Whenever used in this Constitution the singular number shall include the plural, the plural the singular, and the use of any gender shall include all genders.

In all matters regarding interpretation of this Constitution, the determination of the National Board shall be conclusive.

ARTICLE XIII

EFFECTIVE DATE

The Effective Date of this Constitution shall be

January 31, 1984, unless extended to a date not later than July 31, 1984, by action of the National Board (New York Corporation) or its Executive Committee. Upon the Effective Date, this Article shall be deleted from the Constitution.

*

HISTORICAL BACKGROUND OF THE NATIONAL COUNCIL CONSTITUTION

"PARIS BASIS"

(Statement Adopted in 1855)

"The Young Men's Christian Associations seek to unite those young men, who regarding Jesus Christ as their God and Savior, according to the Holy Scriptures, desire to be His disciples in their faith and in their life, and to associate their efforts for the extension of His Kingdom amongst young men.

"Any differences of opinion on other subjects, however important in themselves shall not interfere with the harmonious relations of the Member National Movements (or, the Constituent Members and Associates) of the World Alliance."

The Preamble of the Constitution as adopted by the
Constitutional Convention of October 1923:

We, the Young Men's Christian Associations of the United States and Canada, through our representatives in Constitutional Convention assembled, reverently and joyfully confessing our faith in Jesus Christ our Lord and only Saviour and our unswerving allegiance to His Church, recognizing humbly the creative hand of God along the pathway of nearly a century of corporate experience, and dedicating ourselves afresh to our great mission of bringing under the sway of His Kingdom the young man-

hood and boyhood of North America and of the other lands served by our Associations and with the desire of conserving all the values of our past and likewise of unifying and strengthening our work so as to enable the North American Associations to meet the requirements of the modern age and of the coming day, hereby adopt the following Constitution of the National Council of the Young Men's Christian Associations of the United States of America.

CHRISTIAN PURPOSE AND PRACTICE IN THE YMCA TODAY

(Cleveland Statement Adopted May 10, 1963)

The National Council, on recommendation of the National Board and in follow up of discussion through out the country and consideration at the 1962 meeting of the Council itself, adopted unanimously the following affirmation regarding the central purposes of the YMCA as a Christian organization.

The National Council of the Young Men's Christian Associations of the United States adopts and commends to the Area, State and local YMCAs the following statement regarding the Christian character and objectives of the YMCA movement in the United States:

We reaffirm the historic statement of the purpose and nature of the YMCAs as set forth in the constitution of the National Council:

The Young Men's Christian Association we regard as being in its essential genius a world-wide fellowship united by a common loyalty to Jesus Christ for the purpose of developing Christian personality and building a Christian society.

We recognize and consider it healthy that diversity exists among our Associations in the manner in which this purpose is to be achieved.

We welcome as members of our Associations persons of all religious affiliations who wish to join and cooperate in support of the Christian ideals and values for which we stand. Each member is encouraged to be faithful to the teachings and practices of his own church.

In giving effect to our Christian ideals and values, our Associations offer to the men, women, boys and girls, who participate in their programs opportunities for experiences that will help them

- to develop self-confidence and self-respect and an appreciation of their own worth as individuals

- to develop a faith for daily living based upon the teachings of Jesus, that they may thereby be helped in achieving their highest potential as children of God
- to grow as responsible members of their families and citizens of their communities
- to appreciate that health of mind and body is a sacred gift and that physical fitness and mental well-being are conditions to be achieved and maintained
- to recognize the worth of all persons, and to work for interracial and intergroup understanding
- to develop a sense of world-mindedness and to work for world-wide understanding
- to develop their capacities for leadership and use them responsibly in their own groups and in community life

The Young Men's Christian Association is a lay Christian movement, working closely with churches although independent in organization and free from ecclesiastical control. It seeks to find forms of lay religious expression that will reflect understanding of the teachings and practices of all churches to which YMCA members belong.

KAMPALA PRINCIPLE

(Adopted July 19, 1973 by the World Council)

"The Paris Basis expresses that Christ is the centre of the Movement, which is conceived as a world-wide fellowship uniting Christians of all confessions. It is consistent with an open membership policy, involving people irrespective of faith as well as age, sex, race and social conditions.

"The Basis is not designed to serve as a condition of individual YMCA membership, which is deliberately left to the discretion of constituent Movements of the World Alliance.

"The Basis makes clear that the constituent Movements of the Alliance have full freedom to express their purpose in other terms designed to correspond more directly to the needs and aspirations of those whom they are seeking to serve, provided these are regarded by the World Alliance as being consistent with the Paris Basis.

"Recognizing the character of the YMCAs in the world today, this act of acknowledging the Paris Basis lays upon the various Associations and their member as fellow workers with God such imperatives as:

1. To work for equal opportunity and justice for all.
2. To work for and maintain an environment in which relationships among people are characterized by love and understanding.
3. To work for and maintain conditions, within the YMCA and in society, its organizations and institutions, which allow for honesty, depth and creativity.
4. To develop and maintain leadership a program patterns which exemplify the varieties and depth of Christian experience.
5. To work for the development of the whole person."

Exhibit A

National Council of Young Men's Christian
Associations of the United States of America
Form 1023, Part III, question 3.
Activities and Operational Information

STATEMENT IN SUPPORT
OF
APPLICATION FOR EXEMPT STATUS

INTRODUCTION

The applicant is a newly formed Illinois corporation formed under the Not-for-Profit-Act of that state. Its purposes are to assist local YMCAs, all of which are exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code,¹ to achieve their charitable purposes and goals.

As of the date of this application, the applicant corporation has been solely engaged in organizational matters and planning for its future operations.

BACKGROUND

1. General. The applicant organization was formed pursuant to a plan of reorganization (merger) of the present national structure of the YMCA.² The reorganization is designed principally to reflect the transfer of the principal office of the National YMCA from New York to Chicago, to streamline the National structure of the organization, and to be more centrally located relative to its nationwide

1. All statutory references are to the Internal Revenue Code of 1954, as amended.

2. The plan of reorganization is attached as Exhibit D.

constituency. Under this plan, the existing National Council of Young Men's Christian Associations of the United States of America ("Council") and the National Board of Young Men's Christian Associations ("Board") will be merged into the applicant organization which will assume and continue the activities conducted up to this point by the existing Council and Board.

2. The Existing National Council. The existing National Council is an association of local independent YMCAs in the United States. It operates under a constitution adopted in 1923 and functions as a body through which member YMCAs establish policies and develop programs through which they can cooperate for their mutual benefit.³ Member YMCAs and their constituent groups, acting through their regional organizations, elect approximately 350 delegates to represent them at Bi-Annual National Council meetings. Through these delegates, member YMCAs participate in determining National YMCA policies, and programs, and consider other matters that are of mutual interest and concern. Except for the conduct of the bi-annual meetings, the National Council has no independent function. It has no separate offices or officers, no assets and no staff. One employee of the National Board is assigned to serve as the bi-annual meeting coordinator, and is compensated solely by the National Board for his services. The National Council has never been formally established as an organizational entity under the laws of any state. Nor has it applied for a separate tax-exempt status.

3. The Constitution and By-laws of the National Council are attached as Exhibit E.

3. The National Board. The National Board is elected by the National Council. The responsibilities of the National Board include implementing the decisions made at the National Council bi-annual meetings and providing the management structure and support systems to service local YMCAs throughout the nation. The National Board also functions as the national voice of the YMCA movement. The National Board is a New York not-for-profit corporation and has been recognized by the IRS as a public charity.⁴ Contributions, gifts and bequests made to the National Council are treated as having been made to the National Board and are reported and accounted for by the National Board in its annual information returns, Form 990.

4. The New National Council. The new National Council, ("Applicant") was incorporated under Illinois law on November 17, 1982.⁵ When it becomes fully operational in January 1984, it will be the surviving corporation in a merger involving the existing National Council and National Board. The operational by-laws of the Applicant will be revised to reflect its assumption of the full scope of activities now being carried on by the existing entities. These by-laws will be substantially similar to those governing the activities of the existing entities and submitted herewith as Exhibit E.

4. IRS Publication 78 (Rev. 1-83), page 1105.

5. The new entity reflects only a reincorporation of the existing National Board under the laws of Illinois, rather than New York, and the consolidation, by way of an organizational restructuring of the functions of the National Council and the activities of the National Board. Resolutions of the Executive Committee and the Board of Directors of the National Board to effectuate the merger into the Applicant are attached as Exhibit F.

PROPOSED ACTIVITIES

The Applicant will function principally to assist the more than 1800 YMCAs in the United States to achieve the purposes and goals constituting the basis for their exemptions under section 501(c)(3). The Applicant will assume all of the activities currently being conducted by the existing National Council and National Board. As described below, these activities consist of a wide range of services designed to help local YMCAs serve their communities more effectively and efficiently. Among the more important services provided to local YMCAs are:

Development and Sharing of new and innovative programs to meet changing conditions and take advantage of new opportunities in communities served by YMCAs.

Corporate Planning Guidance to aid local associations in both short-term and long-term planning and resource allocation decisions.

Nationwide Financial Development Program to work with local associations in generating new and greater financial resources.

Continuing Reports on the most successful programs and experience of YMCAs and other organizations and related developments in services and financing which can be of benefit to local YMCAs.

Consultations and Meetings by volunteer leaders, professional staff and specialists with boards, committees and staff of local YMCAs to assist in dealing with concerns of their communities.

Collaboration with local YMCAs in programs and services of mutual interest and advantage.

Joint Action on behalf of YMCAs on issues of common concern having regional, national or international implications.

Access to community leadership and financial support as part of a strong, prestigious national and international movement.

Representation through the National Council in other national and international organizations, and collaborative work with them on problems and in projects of mutual concern and interest.

Training and Skills Development through workshops, institutes, conferences, meetings and seminars on essential aspects of effective YMCA management and operations, including:

- Advocacy
- Marketing
- Affirmative Action
- Professional & Career Development
- Budgeting & Fiscal Management
- Program Development & Implementation
- Communications
- Risk Management
- Financial Development

Personnel Services including a nationwide YMCA system for recruiting, training, salary administration and retirement and pension plans available to local YMCAs.

Research and Evaluation studies, monitoring future trends in YMCAs and society, developing programs and organizational innovations.

International Education and Experiences offering unique opportunities for local YMCAs to engage in international programs and activities in their communities, to participate in World Development programs, and to join people from other countries in building international understanding and world peace.

Washington, D.C. Office to provide continuing data on YMCA-government relations, legislative and tax matters, and Federal grants, and to serve as a registered lobbyist to represent local YMCAs Congress and Federal agencies.

Extension Services to aid in establishment of new YMCAs.

Capital Campaign Assistance by the National Board's professional fund-raising unit to local YMCAs for new buildings, additions, renovations, debt retirement and feasibility studies.

Professional Architectural, Design and Furnishing Services, in cooperation with local architects, engineers and designers, for local YMCAs planning new buildings, additions or renovations.

A brochure "People Serving People" describing the overall YMCA program that will be continued by the Applicant after the merger is enclosed as Exhibit G. Especially noteworthy in this brochure is the range of activities conducted by the YMCA's Urban Action and Program Division, which include programs for youth development, programs combatting juvenile delinquency, programs designed to improve physical and mental health, and programs to improve the quality of family life.

DISCUSSION OF RELEVANT LEGAL PRECEDENT

The Applicant is organized and will be operated exclusively for charitable and educational purposes and therefore qualifies as an exempt organization described in section 501(c)(3).

1. In general. Section 501(c)(3) provides for the exemption from federal income tax of organizations organized and operated for charitable and educational purposes. Section 1.501(c)(3)-1(a) of the regulations provides that an organization cannot be exempt under that section unless it meets both an organizational and operational test.

2. Organizational Test. The Applicant meets the organizational test of the statute and implementing regulations. Its articles provide that it is organized "exclusively for charitable and educational purposes." Its more specific purpose is to assist Young Men's Christian Associations to achieve their purposes and goals on the basis of which they have been deemed to be organizations described in section 501(c)(3) ...". This purpose clearly constitutes a

charitable and educational purpose within the meaning of the applicable regulations.

Although the Applicant is empowered to perform various acts related to the accomplishment of its exempt purposes, these powers are restricted by a provision that forbids it to carry on any activities not permitted to be carried on by a corporation exempt from federal income tax under section 501(c)(3).

Finally, the articles of incorporation specifically provide that in the event of the dissolution of the Corporation, its property shall be distributed to one or more organizations engaged in activities substantially similar to those of the Corporation, which at the time shall qualify for exemption under section 501(c)(3).

3. Operational Test. The applicant likewise satisfies the operational test. The regulations provide that an organization will be regarded as operated exclusively for one or more exempt purposes if it engages primarily in activities which accomplish charitable, educational, or other exempt purposes specified in section 501(c)(3).⁶ The term "charitable" is used in section 501(c)(3) in its generally accepted legal sense and includes,

relief of the poor and distressed and of the underprivileged, advancement of religion; advancement of education and science; erection and maintenance of public buildings, monuments, or works; lessening of burdens of government; and the promotion of social welfare by organizations designed to accomplish any of the above purposes, or (i) to lessen neighborhood tensions; (ii) to eliminate prejudice and discrimination; (iii) to defend human and civil rights secured by law; or (iv) to combat

6. Treas. Reg. §1.501(c)(3)-1(c)(1).

community deterioration and juvenile delinquency.⁷

For purposes of section 501(c)(3), the term "educational" is defined by the regulations to include

- (a) The instruction and training of the individual for the purpose of improving or developing his capabilities; or
- (b) The instruction or training of the public on subjects useful to the individual and beneficial to the community.⁸

The activities and programs outlined above and described in more detail in the YMCA publication "People Serving People" accomplish charitable and educational purposes within the meaning of the regulations.

Conclusion

For the reasons set forth above, the Applicant is organized and will be operated for charitable and educational purposes, and, therefore, qualifies as an organization described in section 501(c)(3). Further, since the Applicant is a successor to an organization which has been exempt as a public charity for many years, and is merely the reincorporation of that organization under a new name in another state, the Applicant should be given a definitive ruling as to its status as a public charity under section 509(a). In this regard, see Rev. Rul. 73-422, 1973-2 C.B. 70, which holds that the public support history of a predecessor organization may be taken into account in determining whether a ruling, a definitive ruling,

7. Treas. Reg. §501(c)(3)-1(d)(2).

8. Treas. Reg. §501(c)(3)-1(d)(3).

can be issued on the question whether an organization is publicly supported.

Exhibit B

BIOGRAPHY OF SOLON B. COUSINS

Solon B. Cousins is National Executive Director of the Young Men's Christian Association of the United States.

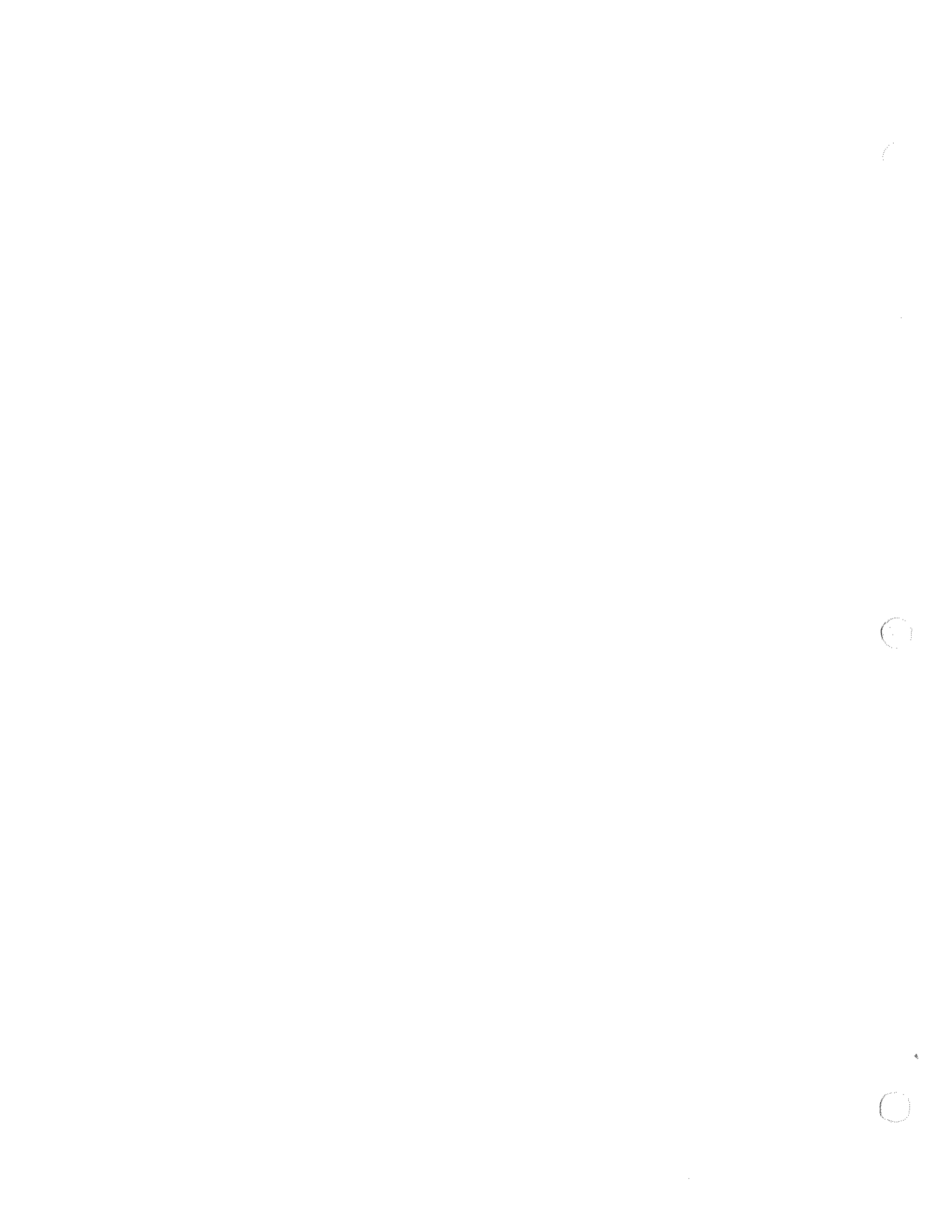
During his social welfare career, Cousins has served as Personnel and Planning Director of the YMCAs of Metropolitan Chicago; Executive Director of Greater Boston YMCA, Massachusetts; and Executive Director of The Urban Group, an association of the seventeen largest city YMCAs in North America. He also served as Executive Director of the United Way of Metropolitan Chicago, the nation's largest local United Way organization.

Prior to entering the private social welfare field, Cousins was Personnel Manager for a chain of department stores in Chicago and vicinity.

A native of Richmond, Virginia, Cousins received a B.A. Degree in Sociology from the University of Richmond in 1947 and an M.A. Degree in Sociology from the University of Chicago in 1951. He was awarded the Honorary Doctor of Humanics Degree by Springfield College in 1982 and the Doctor of Social Services Degree by the Univeristy of Richmond in 1983.

Cousins is a Trustee of George Williams College, a member of the Board of American Humanics and the Lincoln Filene Institute of Tufts University, and is also a Director of the Chicago Theological Seminary.

He has served as a Trustee of Springfield College and the YMCA Retirement Fund.



John E. Danielson

BIOGRAPHY

John Danielson became Deputy Executive Director of the YMCA of the USA on February 15, 1982. In this role he represents Solon B. Cousins, Executive Director of the YMCA of the USA, when required and is in charge of operations when he is absent. In addition, Mr. Danielson oversees the preparation and management of the National Board Budget. He continues to have primary responsibility for services to the Field and supervision of the special departments of Transportation, Armed Services and Building and Furnishings Service. From March 1980 to February 1981 Mr. Danielson served as director of the Field Services Unit of the YMCA of the USA. He also serves as a consultant to the World Urban Committee.

Before coming to the National Headquarters, Mr. Danielson was President of the Greater Boston Metropolitan YMCA from 1970-1981. A graduate of Springfield College, with post-graduate work at Boston University, he served his first six years with the YMCA in Newton, Massachusetts. In 1956 he joined the Cleveland YMCA as branch executive and then as assistant general secretary.

Mr. Danielson is past-chairman of the executive committee of the YMCA's Employee Alliance, a member of the National Council and International Division Committee, including its executive committee. He is also past chairman of the YMCA Urban Group.

BIOGRAPHICAL SKETCH

CHRISTOPHER M. MOULD

Born in Erie, Pennsylvania, Mr. Mould received his elementary and secondary education in Philadelphia. Mr. Mould is a graduate of Princeton University with a Bachelor of Arts Degree in Politics and received a Doctor of Law Degree from the University of Chicago Law School in 1961.

A member of the Illinois State Bar Association, Mr. Mould was admitted to practice before the Illinois Supreme Court and the Federal District Court of Northern Illinois.

After an association of 4 years with a prominent Chicago law firm, he joined the Community Relations Service of the U. S. Department of Justice. His principal assignment as a Conciliator was that of representing the Federal Government in attempting to negotiate and conciliate breakdowns in community relations, of a racial and civil rights character. His second post was as Chief of the Service's Federal Programs Division, during which assignment he represented the Attorney General in the government's development of the Model Cities Program.

He joined the original organizing staff of the National Urban Coalition in 1967 where he served as Executive Assistant to Chairman John W. Gardner and later as Director of National Relations. During his last six months with the National Urban Coalition he was on loan to Secretary Romney of the U. S. Department of Housing and Urban Development and to Mr. Max M. Fisher, Special Consultant to the President of the United States as a Senior Consultant on Governmental Relations.

Secretary Romney appointed him to be the first Director of the U. S. Office of Voluntary Action which was the staff arm of the Cabinet Committee on Voluntary Action. While Director, he was one of those instrumental in the formation of the National Center for Voluntary Action. During this time, he also served as the Chairman of the Inter-Agency Task Force which was responsible for planning the implementation of the President's Reorganization Plan No. 1 of 1971 which led to the creation of the ACTION agency.

In July, 1971, Mr. Mould was appointed by President Nixon as Acting Associate Director for Domestic and Anti-Poverty Operations for the new agency ACTION. He was confirmed by the U. S. Senate in this position the following year.

Mr. Mould was appointed Director of the YMCA Washington Office in 1973. In May, 1976, he was designated General Counsel of the National Board of YMCAs.

His involvement with community activities include:

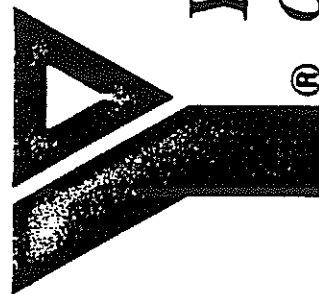
- Founding member of the Legal Aid Clinic program of the Church Federation of Chicago
- Founding member of the Woodlawn Organization of Chicago, Illinois
- Former advisor to the Board of Directors of the U.S. Jaycees from whom he received the "Jaycees Presidential Award Honor" in 1969
- Former citizen advisor to the American Public Welfare Association
- Member, Winnetka, Illinois Caucus
- Member, Board of Missions, Winnetka Congregational Church

Mr. Mould is married and the father of two daughters.

Exhibit C

Financial Report

EXECUTIVE SUMMARY
FINANCIAL STATEMENTS
AS OF JUNE 30, 1983



YMCA FINANCIAL STATEMENT COMMENTARY
JUNE 30, 1983

As noted previously we are using a "flow budget" system. In entering the annual approved budget in early January, we projected the monthly income inflow and expense outflow based on historical experience and our best judgment. Needless to say, the flows are not even and thus monthly deficits and surpluses were anticipated and planned for each month. Of course, by December 31, the budgeted income and expense would balance in total.

The six months ended June 30, 1983 reflect an "actual" deficit of \$1,348,173 for all funds. We had projected a budgeted deficit of \$792,028 for all funds. Thus there is an unfavorable (and unprojected) variance of \$556,145 for all funds. The summary below outlines the detail of this variance by the eight divisions:

SUMMARY OF NET EXCESS (DEFICIT)

	General Operations	Board Designated	Restricted	Land, Bldg. & Equipment	Total All Funds	Six Months Budget	Variance: Favorable/ (Unfavorable)
Field Services	\$ (14,402)	\$ (11,012)	\$ 10,945	\$ 7,391	\$ (7,078)	\$ (60,353)	\$ 53,275
Armed Services Hdqtrs.	89,310	(32,093)		2,788	60,005	4,604	55,401
International Division	(463,958)	(42,752)	(135,478)		(642,188)	(614,609)	(27,579)
Program Development	20,178	(53,685)	(3,646)	430	(36,723)	(52,530)	15,807
Special Services	(20,275)	(24,510)		(1,316)	(46,101)	142,834	(188,935)
General Administration	(695,836)	(109,978)	15,124	18,079	(772,611)	(277,917)	(494,694)
Intl Management Council	90,194	(1,975)	960		89,179	81,861	7,318
Transportation	3,796	(1,724)	5,272		7,344	(15,918)	23,262
	<u>\$ (990,993)</u>	<u>\$ (277,729)</u>	<u>\$ (106,823)</u>	<u>\$ 27,372</u>	<u>\$ (1,348,173)</u>	<u>\$ (792,028)</u>	<u>\$ (556,145)</u>

These variations can be described and sorted into three different categories. In the first group are those income and expense items that did not "behave" in the manner that the original flow projection anticipated. The actual in/out flow pattern through June 30 was much different than estimated. Here the variance is only a temporary situation (through June 30) and by year end the total annual budgeted income/expense will be realized/achieved. Specific examples of these will be discussed later.

The second group would include "real" variations. That is, income now is actually less and will be less than budget at year end. Also some expenses are actually greater than anticipated through June 30 and will continue to be so on an annualized basis. These items will be discussed specifically below.

The third category this month includes an error in the records. There is an overaccrual of MRC contract payments in the field services division. Through June 30, seven months expenses are erroneously reflected in the summary. Thus \$144,770 extra has inadvertently been charged to expense. Correcting this error would then show the actual general operating fund to be \$130,368 excess of income over expense instead of the \$14,402 deficit now itemized. This error was located too late in our financial statement preparation process to correct. It will be corrected in the July statements.

The International Division reflects deficits of \$463,958, \$42,752 and \$135,478 for the general, designated and restricted funds, respectively. Designated is not a problem because here they are expending in the current year earmarked income from prior years. This was planned and budgeted in this manner because these are fund balances carried forward for specific purposes.

The restricted fund deficit primarily relates to our contractual activity with AID. In general these are cost reimbursement contracts and we bill AID in the month following the expenditures. We've attempted to have this unit on an accrual basis, but the complexity of AID billing makes it more expeditious to keep it on a cash basis during the year. At year end of course, we would accrue all earned income and this fund is expected to balance then.

The general operating fund is however a problem. This is the second year of transition for the World Service activity and income shortfalls are projected for the year amounting to approximately \$200,000 to \$250,000. Their contributions, bequests and interest budgets were also overly ambitious. At June 30 we are also projecting an income shortage here of \$200,000 to \$250,000.

International has reduced expenses significantly to partially compensate for these projected income underachievements. To date they have underspent approximately \$275,000; this is expected to hold up through year end. Another potential offsetting item is the recovery of prior year administrative expenses under the AID contracts. We were successful in obtaining approval of a higher overhead rate for the years 1979-1981, and we are in the process of billing for these expenses. Thus it appears that this division may balance or at worst sustain a general operating loss of \$100,000 to \$150,000.

Special Services Division has both "real" variations and temporary budget-flow related variances. Program Resources is about \$80,000 behind their sales projection; this is offset by about \$40,000 of under expenditures. However, the year end projection shows they will balance or achieve a modest surplus.

BFS is reflecting approximately a \$108,000 excess through June 30. However, sales will slow down during the summer and early fall, and there are some additional staff relocation expenses to be paid in July. Projection for year end: balance or a modest surplus.

Campaign Associates has some extraordinary reorganization and development expenses and sales are significantly under budget. While sales are expected to reach budget, they may fall short about \$50,000 for the year. Reorganization and development expenses of \$50,000 and this income shortfall will cause a projected general operating loss of \$100,000 at year end.

The General Administration and Supporting Services Division is in a significant deficit. The total actual deficit for all funds is \$772,611 compared to \$277,917 projected through June 30. Part of the variance does relate to a "mis-flow" of budgeted expenses. This part of the variance will even out by year end. The deficit in designated of approximately \$110,000 was planned; this relates to the National Council Meeting and some remodeling expenses.

However, there are a few "real" variances in the general operating fund. Rent increased \$130,000; this was unexpected and not budgeted. Telephone rate and usage increases will cause a \$70,000 variance. Postage usage increase will account for a \$50,000 variance. Equipment rental will be overexpended by year end by \$50,000. Printing expense is another major real variance of about \$50,000. However, through additional expense reduction efforts between now and year end and some adjustment to the percentage support accrual, this division should balance.

Support and Contributions Receivable

<u>Year</u>	<u>6/30/83</u>	<u>6/30/82</u>	<u>12/31/82</u>
1983	\$ 1,582,366	\$ ---	\$ ---
1982	764,363	1,829,297	2,648,566
1981	1,324,788	1,154,569	1,549,337
1980	755,645	956,297	863,590
1979	422,069	500,828	483,304
1978	172,966	198,922	191,673
	<u>5,022,197</u>	<u>4,639,913</u>	<u>5,736,470</u>
World Service Income	141,850	48,233	480,300
Less: Reserve for Uncollectible	<u>(1,702,881)</u>	<u>(1,342,669)</u>	<u>(1,823,603)</u>
	<u>\$ 3,461,166</u>	<u>\$ 3,345,477</u>	<u>\$ 4,393,167</u>

Accounts Receivable

	<u>6/30/83</u>	<u>6/30/82</u>	<u>12/31/82</u>
<u>Account Classification</u>			
Program Resources	\$ 229,210	212,690	\$ 284,832
Building & Furnishings Services	257,985	301,696	238,513
Campaign Associates	121,819	136,506	221,387
Pacific Region (Program Resources)	14,265	68,294	34,490
*All Other	<u>728,013</u>	<u>459,194</u>	<u>652,839</u>
	1,351,292	1,178,380	1,432,061
Less: Reserve for Uncollectible	<u>(224,177)</u>	<u>(157,869)</u>	<u>(229,970)</u>
	<u>\$ 1,127,115</u>	<u>\$ 1,020,511</u>	<u>\$ 1,202,091</u>

*All Other

Armed Services	\$ 461,639
International Services	10,500
Year End Accounts Receivable	67,614
Transportation Department	16,179
Other	<u>172,081</u>
	<u>\$ 728,013</u>

Loans Receivable

6/30/83 6/30/82 12/31/82

American Clothing \$ 19,000 \$ 40,000 \$ 19,000
 Employee Emergency Loans 5,893 3,250 5,007

\$ 24,893 \$ 43,250 \$ 24,007

General Funds

Restricted Funds

Portugal YMCA	43,998	43,998	43,998
Panama YMCA	9,000	10,000	10,000
Lima Peru YMCA	90,000	90,000	90,000
Caracas Venezuela YMCA	15,325	17,200	15,325
Taiwan YMCA	23,698	28,697	26,198
Jerusalem YMCA	8,000	---	10,000
Spain YMCA	140,712	110,712	140,712

330,733 300,607 336,233
 Less: Reserve for Uncollectible (187,094) (87,095) (187,095)

\$ 143,639 \$ 213,512 \$ 149,138

Inventories

	<u>6/30/83</u>	<u>6/30/82</u>	<u>12/31/82</u>
Program Resources	\$ 723,502	\$ 714,326	\$ 711,269
Campaign Associates	21,276	18,564	21,277
Pacific Region	96,241	109,579	96,241
Underwater Activities Center	85,312	61,346	85,312
Office Supplies and Other	11,821	18,160	11,821
	938,152	921,975	925,920
Reserve for obsolescence	(1,474)	(16,599)	---
	<u>\$ 936,678</u>	<u>\$ 905,376</u>	<u>\$ 925,920</u>

Accounts Payable & Accrued Expenses

	<u>6/30/83</u>	<u>6/30/82</u>	<u>12/31/82</u>
Accounts Payable	\$ 624,149	\$ 214,317	\$ 762,406
Accrued Expenses	214,540	530,733	646,145
Payroll Deductions	---	27,490	---
Unemployment Compensation	73,615	52,000	55,666
Accrued Vacation Pay	220,000	---	220,000
Royalties Payable	1,583	11,262	29,660
Northern Trust (Overdraft)	264,907	---	---
	<u>\$ 1,398,794</u>	<u>\$ 835,802</u>	<u>\$ 1,713,877</u>

NATIONAL BOARD OF YMCAs
SUMMARY OF OPERATIONS BY DIVISIONS
FOR THE SIX MONTHS ENDING JUNE 30, 1983

	Field Services	Armed Svcs. Hdqtrs.	Int'l Division	Program Development	Special Services	General Admin.	Int'l Mgmt. Council	Trans. Department	Total All Funds
Salary & Wages	\$ 1,145,351	\$ 206,026	\$ 363,407	\$ 299,687	\$ 539,657	\$ 1,063,830	\$ 25,302	\$ 54,680	\$ 3,697,940
P/R Taxes & Fringe									
Benefits	319,483	52,531	131,106	83,216	150,719	276,498	7,907	16,697	1,038,157
Prof. Fees & Services	129,826	10,099	46,106	11,091	20,510	367,192		15,063	599,887
Mgmt. Service Ctr. Fees	1,013,341								1,013,341
Supplies & cost of goods sold	88,275	7,738	111,595	51,329	207,790	51,837	642	176	519,402
Telephone & Telegraph	77,224	5,745	7,494	9,266	13,923	117,663	2,444	1,607	235,366
Postage & Shipping	34,539	3,390	3,688	14,694	22,914	93,731	2,728	254	177,938
Occupancy & Maintenance	102,930	15,225	43,263	13,686	26,780	432,847	5,223	2,966	642,920
Insurance	393		(180)	39,255	13,371	86,366		3,511	142,716
Interest	6			5		46			57
Depreciation & Amort.	1,248				1,316	19,037		46	21,601
Printing, Artwork etc.	36,384	9,140	6,142	14,549	17,134	206,880	14,417	93	304,739
Staff Travel	210,448	12,954	66,596	54,444	153,678	132,828	6,646	16,025	633,619
Lay Travel	76,940	7,453	6,482	35,717		145,461	1,978	840	274,871
Organization Prog. Costs	220,931	54,151	18,784	7,779	972	206,312	26,318	2,039	537,286
Support Payments for World Alliance	106,110	118,919	476,034	20,000		415,885			1,136,948
Support Payments to Local Associations									
Awards, Grants & Schol.	8,285	5,830	33,925		173	13,427	136	34	33,925
Small Purch. & Rent of eqpt.	18,252	3,817	10,903	4,169	2,033	53,560			38,618
Equipment Purchase	1,675	599	7,273			780			89,274
Miscellaneous	17,830	9,159	6,275	4,742	5,806	59,063	5,424	5,492	3,054
Other Intra Board Charges	25,198	803	63,852	(23,228)	1,289	(64,605)	305	491	113,791
Working Cap. & Other						100,002			4,105
Total Direct Expense	3,634,669	523,599	1,402,745	640,401	1,178,065	3,780,640	99,470	119,968	11,379,557
Intra Unit Charges (Credits)		49,603	235,093		181,353	(488,071)	7,018	15,005	1
Total Expenses	\$ 3,634,669	\$ 573,202	\$ 1,637,838	\$ 640,401	\$ 1,359,418	\$ 3,292,569	\$ 106,488	\$ 134,973	\$ 11,379,558
Income									
Program Revenue & Fees	373,867	2,747	9,007	219,728	1,303,659	70,842	127,786		2,107,636
Contributions & Requests	167,597	16,365	262,023	3,111		101,606	2,775		553,477
World Service	18		71,685						71,703
Partner Memberships		470							470
Overseas Projects - Local Associations			31,675						31,675
Fair Share	3,026,370			346,896		2,121,800			5,495,066
Branch Support		60,204							167,093
Govt. Grants	21,489	232,970	354,154	23,147					631,760
Investment Income	3,902	320,293	252,294	12,060	354	178,802			803,133
Other Revenue	34,348	158	14,812	(1,264)	9,304	46,908	65,106		169,372
Total Income	3,627,591	633,207	995,650	603,678	1,313,317	2,519,958	193,667	142,317	10,031,385
Excess (Deficit)	\$ (7,078)	\$ 60,005	\$ (642,188)	\$ (36,723)	\$ (46,101)	\$ (772,611)	\$ 89,179	\$ 7,344	\$ (348,173)

**NATIONAL BOARD OF YMCAY'S
SUMMARY OF OPERATING REPORT BY FUNDS
FOR THE SIX MONTHS ENDING JUNE 30, 1983**

	General Funds		Restricted Funds	Land, Bldg. & Eqpt. Fund	Total All Funds	Six Months Budget	Variance/ (Unfavorable)	Annual Budget
	Operation	Designated						
Salary & Wages	\$ 3,376,490	\$ 228,528	\$ 62,922	\$	\$ 3,667,940	\$ 3,743,736	\$ 45,796	\$ 7,411,131
P/R Taxes & Fringe Benefits	941,761	61,559	34,837		1,038,157	1,084,618	46,461	2,105,765
Professional Fees & Services	492,889	48,862	58,136		599,887	661,348	61,461	1,281,254
Mgmt. Service Center Fees	1,013,341				1,013,341	868,657	(144,684)	1,737,309
Supplies & Cost of goods sold	340,239	70,592	108,571		519,402	522,177	2,775	968,633
Telephone & Telegraph	219,123	13,923	2,320		235,366	222,346	(13,020)	446,455
Postage & Shipping	158,903	17,829	1,206		177,938	144,219	(33,719)	287,145
Occupancy & Maint.	609,958	32,962			642,920	529,891	(113,029)	1,054,268
Insurance	102,322	39,494	700		142,716	107,690	(35,026)	219,470
Interest Expense	52				57	107,690	(57)	
Depreciation & Amortization	254,807	43,698	6,234	21,601	21,601	254,809	(21,601)	469,370
Printing, Artwork & Advertising	590,724	38,054	24,841		304,739	794,847	(49,930)	1,564,193
Staff Travel	161,585	100,755	12,531		653,619	326,684	141,228	479,721
Lay Travel	223,817	254,713	58,756		274,871	354,569	51,813	812,134
Organization Program Cost	810,212	68,980	257,756		33,925	1,376,786	(182,717)	2,394,715
Support Payments & World Alliance	33,925				33,925		(33,925)	
Awards, Grants & Scholarships	19,544	9,383	9,691		38,618	60,343	21,725	108,121
Small Purchase & Rent of Eqpt.	77,613	9,236	2,425		89,274	68,126	(21,148)	133,350
Equipmt. Purchased & Leasehold	19,738	32,289		(48,973)	3,054	19,978	16,924	31,437
Miscellaneous	107,625	5,151	1,015		113,791	121,707	7,916	250,746
Other Intra Board Charges	(69,861)	27,305	46,661		4,105	52,660	48,555	123,067
Working Cap. & Other Approp.	100,002				100,002	100,004	2	200,000
Total Direct Expense	9,585,009	1,133,318	688,602	(27,372)	11,379,557	11,415,195	35,638	22,078,284
Corporate Service Charges	1				1	(49,596)	(49,597)	(99,206)
Total Expenses	9,585,010	1,133,318	688,602	(27,372)	11,379,558	11,365,599	(13,959)	21,979,078
Income								
Program Revenue & Fees	1,586,236	446,797	74,603		2,107,636	2,626,674	(519,038)	4,873,015
Contributions & Bequests	479,433	51,462	22,582		553,477	697,594	(144,117)	1,639,516
World Service	71,703				71,703	84,000	(12,297)	800,000
Partner Membership	470				470		470	
Overseas Projects - Local Assoc.	31,675	65,105			31,675	5,500,082	31,675	11,000,000
Fair Share	5,429,961				5,495,066	181,361	(5,016)	345,079
Branch Support	167,093				167,093	683,644	(51,884)	1,705,944
Gov't. Grants	685,339	256,482	375,278		631,760	755,860	124,094	1,495,133
Investment Income	142,107	8,478	109,316		803,133	44,356	(758,777)	120,391
Other Revenue		27,265			169,372		125,016	
Total Income	8,594,017	855,589	581,779		10,031,385	10,573,571	(542,186)	21,979,078
Net Excess (Deficit)	(990,993)	(277,729)	(106,823)	27,372	(1,348,173)	(792,028)	(556,145)	-0-
Fund Balances, Jan. 1, 1983		3,748,557	2,657,016	1,624,354	8,029,927			
Transfers & Other Charges		(57,067)	251,411		194,344			
Fund Balances, June 30, 1983		(990,993)	3,748,557	2,657,016	8,029,927			

NATIONAL BOARD OF YMCAs
BALANCE SHEET
JUNE 30, 1983

Assets	Current Funds		Land, Bldg. & Eqpt. Funds	Endowment Funds	Property Funds	Custodian Funds	Total All Funds
	Unrestricted	Restricted					
Cash	\$ 83,388	\$ 48,981	\$	\$	\$	\$	\$ 132,369
Support and Contributions receivable (less allowance for doubtful accounts - \$1,702,881)	3,461,166						3,461,166
Accounts Receivable (less allowance for doubtful accounts - \$224,177)	1,127,115				7,000		1,134,115
Loans Receivable (less allowance for doubtful accounts - \$187,094)	24,893	143,639					168,532
Accrued Interest & Dividends receivable	45,782				1,721		45,782
Inventories	936,678						936,678
Investments - National Board	(34,610)	1,482,087			1,234,412	1,641,004	4,372,893
Investments - Board of Trustees	237,444	3,271,415		19,602,958			23,111,817
Prepaid expenses and deferred charges	216,056	34,310					250,366
Advances & Deposits	141,109						142,830
Land, Building & Equipment			1,444,079		12,954,778		14,398,857
Due (to) from other funds	6,239,021	4,980,432	1,444,079	19,602,958	14,197,911	1,641,004	48,105,405
	(1,810,260)	1,223,391	510,598		(17,620)	93,891	
Total Assets	\$ 4,428,761	\$ 6,203,823	\$ 1,954,677	\$ 19,602,958	\$ 14,180,291	\$ 1,734,895	\$ 48,105,405

NATIONAL BOARD OF YMCAs
BALANCE SHEET
JUNE 30, 1983

	Current Funds		Land, Bldg. & Eqpt. Funds	Endowment Funds	Property Funds	Custodian Funds	Total All Funds
Liabilities & Fund Balances	Unrestricted	Restricted					
Liabilities:							
Accounts Payable and accrued expenses	\$ 1,398,794	\$	130,804	\$	302,951	\$	\$ 1,398,794
Deferred Credits	369,755						803,510
Mortgages Payable					116,157		116,157
<u>Custodian Funds</u>							
Nat'l Committee of YMCAs of China						921,003	921,003
Armed Svcs. Property/Maintenance Funds						477,545	477,545
Transportation Branch Funds						31,305	31,305
All Other Custodian Funds						305,042	305,042
Total Liabilities	1,768,549	130,804	302,951	116,157	1,734,895	4,053,356	
Fund balance:							
Provisional YMCA and Other Properties					14,064,134		14,064,134
Operating Fund Balances: Designated for Board of Trustees Administration	237,444	3,271,415		19,602,938			23,111,817
Fund Balances	2,422,768	2,801,604	1,631,726				6,876,098
Total Liabilities and Fund Balances	\$ 4,428,761	\$ 6,203,823	\$ 1,934,677	\$ 19,602,938	\$ 14,180,291	\$ 1,734,895	\$ 48,105,405

Return of Organization Exempt from Income Tax

Under section 501(c) (except black lung benefit trust or private foundation),
 of the Internal Revenue Code or section 4947(a)(1) trust

1982

For the calendar year 1982, or fiscal year beginning 1/1, 1982, and ending 12/31, 1982

Use IRS label. Otherwise, please print or type.	Name of organization National Board of Young Men's Christian Associations	A Employer identification number (see instruction L) 13 : 5562290
	Address (number and street) 101 North Wacker Drive	B State registration number (see instruction D)
	City or town, State, and ZIP code Chicago, Illinois 60606	C If address changed, check here . . . <input type="checkbox"/>

D Check applicable box—Exempt under section 501(c) () (insert number), OR section 4947(a)(1) trust

E Accounting method: Cash Accrual Other (specify)

F Section 4947(a)(1) trusts filing this form in lieu of Form 1041, check here (see instruction C10).

G Is this a group return (see instruction J) filed for affiliates? . . . Yes No **If "Yes" to either, give four-digit group exemption number (GEN)**

Is this a separate return filed by a group affiliate? . . . Yes No

Note: You may be required to use a copy of this return to satisfy State reporting requirements. See instruction D.

Check here if gross receipts are normally not more than \$25,000. (See instruction B11) You are not required to complete and file this return with IRS but may have file it with one or more States.

Check here if gross receipts are normally more than \$25,000 and line 12 is \$25,000 or less. Complete Parts I (except lines 13-15), III, IV, VI, and VII and only the indicated items in Parts II and V (see instruction I). If line 12 is more than \$25,000, complete the entire return.

501(c)(3) organizations and 4947(a)(1) trusts must also complete and attach Schedule A (Form 990). (See instructions)

Part I Statement of Support, Revenue, and Expenses and Changes in Fund Balances		(A) Total	These columns are optional—see instructions	
			(B) Unrestricted/Expendable	(C) Restricted/Nonexpendable
Support and Revenue	1 Contributions, gifts, grants, and similar amounts received:			
	(a) Direct public support	2,532,922		
	(b) Indirect public support	1,349,191		
	(c) Government grants	2,573,456		
	(d) Total (add lines 1(a) through 1(c)) (attach schedule—see instructions)	6,455,569		
	2 Program service revenue (from Part IV, line (f))	1,964,560		
	3 Membership dues and assessments	10,910,004		
	4 Interest on savings and temporary cash investments	---		
	5 Dividends and interest from securities	2,461,873		
	6 (a) Gross rents			
	(b) Minus: Rental expenses			
	(c) Net rental income (loss)			
7 Other investment income (Describe <input type="checkbox"/> Securities <input type="checkbox"/> Other)				
8 (a) Gross amount from sale of assets other than inventory				
(b) Minus: Cost or other basis and sales expenses				
(c) Gain (loss) (attach schedule)				
9 Special fundraising events and activities (attach schedule—see instructions):				
(a) Gross revenue (not including \$ of contributions reported on line 1(a))				
(b) Minus: Direct expenses				
(c) Net income (line 9(a) minus line 9(b))				
10 (a) Gross sales minus returns and allowances				
(b) Minus: Cost of goods sold (attach schedule)				
(c) Gross profit (loss)				
11 Other revenue (from Part IV, line (g))	12,064,048			
12 Total revenue (add lines 1(d), 2, 3, 4, 5, 6(c), 7, 8(c), 9(c), 10(c), and 11)	33,856,054			
Expenses	13 Program services (from line 44(B)) (See instructions)	27,714,064		
	14 Management and general (from line 44(C)) (See instructions)	5,800,200		
	15 Fundraising (from line 44(D)) (See instructions)			
	16 Payments to affiliates (attach schedule—see instructions)			
	17 Total expenses (add lines 16 and 44(A))	33,514,264		
Fund Balances	18 Excess (deficit) for the year (subtract line 17 from line 12)	341,790		
	19 Fund balances or net worth at beginning of year (from line 74(A))	41,818,916		
	20 Other changes in fund balances or net worth (attach explanation)			
	21 Fund balances or net worth at end of year (add lines 18, 19, and 20)	44,735,147		

Part II Statement of Functional Expenses All organizations must complete column (A). Columns (B), (C), and (D) are required for most sections 501(c)(3) and (c)(4) organizations and 4947(a)(1) trusts but optional for others. (See instructions)

Do not include amounts reported on line 6(b), 8(b), 9(b), 10(b), or 16 of Part I.		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
Expenses	22 Grants and allocations (attach schedule)	131,993	131,993		
	23 Specific assistance to individuals				
	24 Benefits paid to or for members				
	25 Compensation of officers, directors, etc.	168,000		168,000	
	26 Other salaries and wages	11,827,559	10,022,369	1,805,190	
	27 Pension plan contributions	155,749	155,749		
	28 Other employee benefits	279,402	279,402		
	29 Payroll taxes (FICA & Unemployment)	2,288,390	1,882,834	405,556	
	30 Professional fundraising fees				
	31 Accounting fees	1,580,626	856,961	723,665	
	32 Legal fees				
	33 Supplies	3,474,952	3,361,992	112,960	
	34 Telephone	533,609	320,436	213,173	
	35 Postage and shipping	348,716	229,652	119,064	
	36 Occupancy	1,299,113	707,662	591,451	
	37 Equipment rental and maintenance	441,615	299,216	142,399	
	38 Printing and publications	540,658	314,171	226,487	
	39 Travel	2,060,791	1,726,940	333,851	
	40 Conferences, conventions and meetings	67,055	67,055		
	41 Interest	25,771	22,347	3,424	
	42 Depreciation, depletion, etc. (attach schedule)	301,260	263,188	38,072	
	43 Other expenses (itemize): (a) insurance	354,214	204,150	150,064	
	(b) Program Expense	1,049,159	215,273	833,886	
	(c) Mgmt. Resource Fees	1,637,430	1,637,430		
(d) Utilities	575,422	575,422			
(e) Relocation Expense	214,759	214,759			
(f) Miscellaneous	4,158,021	4,225,063	(67,042)		
44 Total functional expenses (add lines 22 through 43)	33,514,264	27,714,064	5,800,200		

Part III Statement of Program Services Rendered

List each program service title on lines (a) through (d); for each, identify the service output(s) or product(s) and report the quantity provided. Enter the total expenses attributable to each program service and the amount of grants and allocations included in that total. (See instructions for Part III.)

Expenses (Optional for some organizations—see instructions)

(a) National Board services on Member YMCA Associations - servicing approximately 2,000 Member Associations.	(Grants and allocations \$)	7,129,690
(b) International Division Services - servicing 40 International Affiliates	(Grants and allocations \$)	4,809,718
(c) National Board Program Services - servicing approximately 2,000 Member Associations.	(Grants and allocations \$)	1,506,085
(d)	(Grants and allocations \$)	
(e) Other program service activities (attach schedule)	(Grants and allocations \$)	14,268,571
(f) Total (add lines (a) through (e)) (should equal line 44(B))		27,714,064

National Board of Young Men's Christian Associations
#13-5562290

Form 990
Page 2, Part II
Line 22

GRANTS AND ALLOCATIONS

- A. Scholarships, educational grants paid to individuals for educational expenses.
- B. Educational assistance furnished to employee in accordance with existing personnel policy.

Total paid during year \$ 131,993

Details available upon request.

National Board of Young Men's Christian Associations
#13-5562290

Form 990
Page 1, Part I
Line 1(D)

CONTRIBUTIONS, GIFTS, GRANTS, ETC.

<u>Description</u>	<u>National Board</u>	<u>Armed Services Branches</u>	<u>Transp. Branches</u>	<u>Total</u>
Contributions & Bequests	\$ 768,370	\$ 133,829	\$ 258,318	\$ 1,160,517
Partner Membership		174,688		174,688
Contributions from World Service	<u>1,197,717</u>			<u>1,197,717</u>
Total From Public	<u>1,966,087</u>	<u>308,517</u>	<u>258,318</u>	<u>2,532,922</u>
United Way		1,067,810	22,160	1,089,970
Grants: U.S. Gov't. and Others	2,298,743	274,713		2,573,456
All Other	<u>192,984</u>	<u>66,237</u>		<u>259,221</u>
Total	<u>\$ 4,457,814</u>	<u>\$ 1,717,277</u>	<u>\$ 280,478</u>	<u>\$ 6,455,569</u>

National Board of Young Men's Christian Associations
#13-5562290

Form 990
Page 1, Part I
Line 20

Other Changes in Fund Balances

Realized gain on sale of investments	\$ 309,766
Increase in unrealized appreciation in market value of investments	642,540
Acquisition of fixed assets	36,016
Amortization of gain on sale of building	36,949
Leasehold improvements	29,134
Miscellaneous adjustments	<u>1,520,036</u>
Total Other Changes in Fund Balances	<u>\$ 2,574,441</u>

Return of Organization Exempt from Income Tax

Under section 501(c) (except black lung benefit trust or private foundation),
of the Internal Revenue Code or section 4947(a)(1) trust

For the calendar year 1981, or fiscal year beginning 1981, and ending

Use IRS label. Otherwise, please print or type.	Name of organization National Board of Young Men's Christian Assoc.	A Employer identification number (see instruction L) 13 5562290
	Address (number and street) 101 North Wacker Drive	B State registration number (see instruction D)
	City or town, State, and ZIP code Chicago, Illinois 60606	C If address changed, check here . . . ▶

- D Check applicable box—Exempt under section ▶ 501(c) (3) (insert number), OR ▶ section 4947(a)(1) trust
 E Accounting method: Cash Accrual Other (specify) ▶
 F Section 4947(a)(1) trusts filing this form in lieu of Form 1041, check here ▶ (see instruction C 10).
 G Is this a group return (see instruction J) filed for affiliates? . . . Yes No If "Yes" to either, give four-digit group exemption number (GEN) ▶
 Is this a separate return filed by a group affiliate? . . . Yes No

Note: You may be able to use a copy of this return to satisfy State reporting requirements. See instruction D.
 Check here if gross receipts are normally not more than \$10,000. Do not complete the rest of this return (see instruction B11).
 Check here if gross receipts are normally more than \$10,000 and line 12 is \$25,000 or less. Complete Parts I (except lines 13-15), III, IV, VI, and VII and only the indicated items in Parts II and V (see instruction I), if line 12 is more than \$25,000, complete the entire return.

All section 501(c)(3) organizations and 4947(a)(1) trusts must also complete and attach Schedule A (Form 990).

Part I Statement of Support, Revenue, and Expenses and Changes in Fund Balances		(A) Total	These columns are optional— see instructions	
			(B) Unrestricted/ Expendable	(C) Restricted/ Nonexpendable
Support and Revenue	1 Contributions, gifts, grants, and similar amounts received:			
	(a) Direct public support	3,606,902.		
	(b) Indirect public support	1,216,254.		
	(c) Government grants	4,273,150.		
	(d) Total (add lines 1(a) through 1(c)) (attach schedule—see instructions)	9,096,306.		
	2 Program service revenue (from Part IV, line (f))	3,802,783.		
	3 Membership dues and assessments	10,996,144.		
	4 Interest on savings and temporary cash investments			
	5 Dividends and interest from securities	2,613,109.		
	6 (a) Gross rents	250,525.		
	(b) Minus: Rental expenses			
	(c) Net rental income (loss)	250,525.		
7 Other investment income (Describe ▶)				
8 (a) Gross amount from sale of assets other than inventory	Securities			
	Other			
	(b) Minus: Cost or other basis and sales expenses			
(c) Gain (loss) (attach schedule)				
9 Special fundraising events and activities (attach schedule—see instructions):				
(a) Gross revenue (not including \$ of contributions reported on line 1(a))				
(b) Minus: Direct expenses				
(c) Net income (line 9(a) minus line 9(b))				
10 (a) Gross sales minus returns and allowances				
(b) Minus: Cost of goods sold (attach schedule)				
(c) Gross profit (loss)				
11 Other revenue (from Part IV, line (g))	9,324,296.			
12 Total revenue (add lines 1(d), 2, 3, 4, 5, 6(c), 7, 8(c), 9(c), 10(c), and 11)	36,083,163.			
Expenses	13 Program services (from line 44(B))	30,085,076.		
	14 Management and general (from line 44(C))	5,921,749.		
	15 Fundraising (from line 44(D))	54,605.		
	16 Payments to affiliates (attach schedule—see instructions)			
	17 Total expenses (add lines 13, 14, 15, and 16)	36,061,430.		
Fund Balances	18 Excess (deficit) for the year (subtract line 17 from line 12)	21,733.		
	19 Fund balances or net worth at beginning of year (from line 74(A))	42,187,894.		
	20 Other changes in fund balances or net worth (attach explanation)	-390,711.		
	21 Fund balances or net worth at end of year (add lines 18, 19, and 20)	41,818,916.		

NATIONAL BOARD OF YOUNG MEN'S CHRISTIAN ASSOCIATIONS
#13-5562290

Form 990, Page 1, Part 1
Line 20

OTHER CHANGES IN FUND BALANCES

Recognized gain on sale of fixed assets	\$ 390,574.
Recognized gain on sale of investments	296,434.
Decrease in unrealized appreciation in market values of investments	(1,897,157.)
Amortization of gain on sale of building	907,760.
Other miscellaneous items	<u>(88,322.)</u>
Total other changes in fund balances	<u>\$ (390,711.)</u>

NATIONAL BOARD OF YOUNG MEN'S CHRISTIAN ASSOCIATIONS
 #13-5562290
 CONTRIBUTIONS, GIFTS, GRANTS, ETC.

Form 990, Page 1
 Part 1, Line 1(D)

	National Board	Transportation Branches	Armed Service Branches	Total
Contributions & Bequests	\$1,094,332	\$427,708	\$ 520,553	\$2,042,593
Partners membership dues		40,101	183,769	223,870
Contributions from world service	1,340,439			1,340,439
Total from public	2,434,771	467,809	704,322	3,606,902
United way		27,000	1,004,615	1,031,615
Grants: U.S. Govt. and Others	3,953,697		319,453	4,273,150
All other	163,883		20,756	184,639
	<u>\$6,552,351</u>	<u>\$494,809</u>	<u>\$2,049,146</u>	<u>\$9,096,306</u>

NATIONAL BOARD OF YOUNG MEN'S CHRISTIAN ASSOCIATIONS
#13-5562290

Form 990, Page 2
Part II
Line 22

GRANTS AND ALLOCATIONS

- (a) Scholarships, educational grants paid to individuals for educational expenses.
- (b) Educational assistance furnished to employees in accordance with existing personnel policy.

Total paid during year \$141,330

Details available upon request.

*Annual
Financial
Report 1982*

*National Board of
Young Men's Christian Associations*



YMCA of the USA
101 North Wacker Drive
Chicago, Illinois 60606

(312) 977-0031

March 4, 1983

This is the Annual Financial Report for the National Board of Young Men's Christian Associations for 1982. The financial statements and accompanying notes include the financial position and operating results for the National Board operations and the Board of Trustees' investment and property accounts.

1982 was the seventh consecutive year for improvements in the National Board's financial position. The annual working capital provision program, begun in 1976, has contributed to a continued decline in line of credit borrowings. As a result of this program, we have not borrowed any funds during the past six years.

The Statement of Support, Revenue and Expenses and Changes in Operating Fund Balances presents the operating results for 1982 for all funds. The General Fund operating result was an excess of revenue over expenses of \$52,977. General Fund revenues of \$18,766,930 were applied to expenses of \$17,477,342, the funding of fixed asset values of \$163,410 and aggregate appropriations of \$1,073,201 including working capital. The excess, which will be applied to future projects and functions, was a positive additional result.

In summary, the 1982 results have contributed to a stronger financial position of the National Board; this is important to the delivery of quality service to all National Board constituents.

SOLON B. COUSINS
Executive Director

MICHAEL F. RENEHAN
Director of Finance

The National Board of
Young Men's Christian Associations

We have examined the balance sheet of the National Board of Young Men's Christian Associations as of December 31, 1982 and the related statements of support, revenue, and expenses and changes in operating fund balances, changes in financial position and of functional expenses and support and revenue for the year then ended. Our examination was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances, except as described in the following paragraph.

As discussed in the accompanying summary of significant accounting policies, the financial statements do not include the financial positions or results of operations of provisional YMCA's which operate under the charter of the National Board; however, the Board of Trustees administers certain properties donated to or acquired by the National Board for the program services of the provisional and certain foreign YMCA's. These properties are included in Custodian and Other Funds. Changes in the cost of these properties are usually recorded in the accounts in the year subsequent to the occurrence of the event or transaction. Such changes are recorded generally on the basis of independent accountants' audit reports with respect to the Armed Services property fund accounts and on the basis of unaudited reports and other sources of information with respect to the foreign and other domestic property fund accounts. Because of the foregoing, the scope of our work was not sufficient to enable us to express, and we do not express, an opinion on the amount of Land, Buildings and Equipment included in Custodian and Other Funds in the accompanying balance sheet.

In our opinion, except for the amount reported for Land, Buildings and Equipment included in Custodian and Other Funds, the financial statements identified above present fairly the financial position of the National Board of Young Men's Christian Associations at December 31, 1982, and the results of its operations and the changes in its operating fund balances and the changes in its financial position for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Main Hurdman

March 4, 1983

NATIONAL BOARD OF YOUNG MEN'S CHRISTIAN ASSOCIATIONS

BALANCE SHEET

December 31, 1982

(With Comparative Totals for 1981)

ASSETS

	Current Funds		Land, Building and Equipment Funds	Endowment Funds	Custodian and Other Funds	Total All Funds	1981
	Unrestricted	Restricted					
Cash	\$ 582,290	\$ 46,727			\$ 2,200	\$ 631,217	\$ 218,934
Support and contributions receivable (less allowance for doubtful accounts— \$1,823,603)	4,393,167	52,663				4,445,830	4,529,994
Accounts receivable (less allowance for doubtful accounts—\$229,970)	1,202,091					1,202,091	1,318,118
Loans receivable (less allowance for doubtful amounts—\$187,095)	22,132	151,013				173,145	170,661
Accrued interest and dividends receivable	43,824			\$ 373,245	24,162	441,231	407,385
Inventories	925,920					925,920	733,505
Investments—at market	243,388	4,502,906		18,894,822	2,821,542	26,462,658	26,244,592
Prepaid expenses and deferred charges	84,500	22,763				107,263	167,220
Advances and deposits	115,491	468			1,984	117,943	228,112
Land, buildings and equipment			\$1,420,135		12,954,778	14,374,913	14,410,249
	7,612,803	4,776,540	1,420,135	19,268,067	15,804,666	48,882,211	48,428,770
Due (to) from other funds ..	(1,777,196)	1,096,004	507,170		174,022		
	<u>\$ 5,835,607</u>	<u>\$5,872,544</u>	<u>\$1,927,305</u>	<u>\$19,268,067</u>	<u>\$15,978,688</u>	<u>\$48,882,211</u>	<u>\$48,428,770</u>

The accompanying summary of significant accounting policies and notes are an integral part of these financial statements.

NATIONAL BOARD OF YOUNG MEN'S CHRISTIAN ASSOCIATIONS

BALANCE SHEET

December 31, 1982

(With Comparative Totals for 1981)

LIABILITIES AND FUND BALANCES

	<i>Current Funds</i>		<i>Land, Building and Equipment Funds</i>	<i>Endowment Funds</i>	<i>Custodian and Other Funds</i>	<i>Total All Funds</i>	<i>1981</i>
	<i>Unrestricted</i>	<i>Restricted</i>					
Liabilities:							
Accounts payable and accrued expenses	\$1,713,877					\$ 1,713,877	\$ 2,634,080
Deferred credits	139,785		\$ 302,951			442,736	644,672
Mortgages payable					\$ 117,540	117,540	120,274
Liabilities for amounts held in custody on behalf of others					1,771,538	1,771,538	1,722,430
	<u>1,853,662</u>		<u>302,951</u>		<u>1,889,078</u>	<u>4,045,691</u>	<u>5,121,456</u>
Contingencies—Note 9							
Fund balance:							
Provisional YMCA's and Other Properties					14,089,610	14,089,610	13,840,110
Operating fund balances:							
Designated for Board of Trustees administration ..	233,388	3,215,528		\$19,268,067		22,716,983	21,082,011
Designated for special purposes	1,828,918					1,828,918	1,932,321
Restricted Fund		2,657,016				2,657,016	2,902,946
Land, Building and Equipment Fund			1,624,354			1,624,354	1,643,152
	<u>2,062,306</u>	<u>5,872,544</u>	<u>1,624,354</u>	<u>19,268,067</u>		<u>28,827,271</u>	<u>27,560,430</u>
General	<u>1,919,639</u>					<u>1,919,639</u>	<u>1,906,774</u>
Fund balances ..	<u>3,981,945</u>	<u>5,872,544</u>	<u>1,624,354</u>	<u>19,268,067</u>		<u>30,746,910</u>	<u>29,467,204</u>
	<u>\$5,835,607</u>	<u>\$5,872,544</u>	<u>\$1,927,305</u>	<u>\$19,268,067</u>	<u>\$15,978,688</u>	<u>\$48,882,211</u>	<u>\$48,428,770</u>

The accompanying summary of significant accounting policies and notes are an integral part of these financial statements.

NATIONAL BOARD OF YOUNG MEN'S CHRISTIAN ASSOCIATIONS
STATEMENT OF SUPPORT, REVENUE, AND EXPENSES
AND CHANGES IN OPERATING FUND BALANCES

Year Ended December 31, 1982
(With Comparative Totals for 1981)

	Unrestricted Funds			Land, Building and Equip- ment Funds	Endow- ment Funds	Total All Funds	1981
	General	Board Designated	Restricted Funds				
Support and revenue:							
Public support:							
Contributions	\$ 370,851	\$ 7,480	\$ 54,712		\$ 433,043	\$ 616,112	
Bequests	324,763		10,564		335,327	478,220	
Affiliated organizations:							
Contributions for international services	1,197,717				1,197,717	1,340,439	
Other	151,161	41,823			192,984	163,883	
Total public support	<u>2,044,492</u>	<u>49,303</u>	<u>65,276</u>		<u>2,159,071</u>	<u>2,598,654</u>	
Fees and grants:							
Government agencies	20,688	1,044,472	1,191,364		2,256,524	3,848,393	
Other			42,219		42,219	105,304	
Total fees and grants	<u>20,688</u>	<u>1,044,472</u>	<u>1,233,583</u>		<u>2,298,743</u>	<u>3,953,697</u>	
Revenue:							
Fair Share support:							
Member associations	10,754,000	156,004			10,910,004	10,996,144	
Provisional branches	358,453				358,453	338,983	
Special service sales	2,827,880	257,290	70,869		3,156,039	2,688,362	
Program receipts—principally program fees	479,261	699,228	306,337		1,484,826	2,367,306	
Investment income	2,106,602	6,574	193,098		2,306,274	2,425,080	
Other	175,554	272,728	160		448,442	265,054	
Total revenue	<u>16,701,750</u>	<u>1,391,824</u>	<u>570,464</u>		<u>18,664,038</u>	<u>19,080,929</u>	
Total support and revenue	<u>18,766,930</u>	<u>2,485,599</u>	<u>1,869,323</u>		<u>23,121,852</u>	<u>25,633,280</u>	
Expenses:							
Field Services:							
Regions	6,365,405	389,234	375,030	\$ 21	7,129,690	6,766,979	
Armed Service and transportation	963,064	418,665	34,076		1,415,805	1,206,964	
Special services	2,832,121	81,481		1,124	2,914,726	2,536,627	
International services	2,155,271	1,036,597	1,617,850		4,809,718	6,690,683	
Program development	723,528	631,084	151,473		1,506,085	1,990,760	
General Administration	4,247,761	77,096	72,376	246,472	4,643,705	4,663,644	
International Management Council	190,192	12,789	1,190		204,171	171,555	
Relocation		234,289			234,289	1,635,253	
Total field services	<u>17,477,342</u>	<u>2,881,235</u>	<u>2,251,995</u>	<u>247,617</u>	<u>22,858,189</u>	<u>25,662,465</u>	
Excess (deficiency) of support and revenue over expenses before items below ..	1,289,588	(395,636)	(382,672)	(247,617)	263,663	(29,185)	
Gain on sale of furniture and equipment	4,723				4,723	390,574	
Amortization of gain on sale of building				36,949	36,949	907,760	
Realized gain on sale of investments					309,766	296,434	
Increase (decrease) in unrealized appreciation in market value of investments		26,669	90,654		546,632	663,955	
Return of prior year contribution						(1,897,157)	
Excess (deficiency) of support and revenue over expense	<u>1,294,311</u>	<u>(368,967)</u>	<u>(292,018)</u>	<u>(210,668)</u>	<u>856,398</u>	<u>1,279,056</u>	
Other changes in fund balances:							
Addition of principal					650	650	
Acquisition of fixed assets	(163,410)	(28,460)		191,870		8,007	
Board designation for working capital and special projects	(300,000)	300,000					
Reinvestment of income in the Endowment Fund	(777,924)				777,924		
Net change for year	52,977	(97,427)	(292,018)	(18,798)	1,634,972	1,279,706	
Operating funds balances at beginning of year	1,906,774	2,165,709	6,118,474	1,643,152	17,633,095	29,467,204	
Transfers to (from) funds	(40,112)	(5,976)	46,088			29,889,771	
Fund balance at end of year	<u>\$ 1,919,639</u>	<u>\$2,062,306</u>	<u>\$5,872,544</u>	<u>1,624,354</u>	<u>\$19,268,067</u>	<u>\$30,746,910</u>	
						<u>\$29,467,204</u>	

The accompanying summary of significant accounting policies and notes are an integral part of these financial statements.

**NATIONAL BOARD OF YOUNG MEN'S CHRISTIAN ASSOCIATIONS
STATEMENT OF CHANGES IN FINANCIAL POSITION**

**Year Ended December 31, 1982
(With Comparative Totals for 1981)**

	<u>Current Funds</u>		<u>Land, Building and Equip- ment Fund</u>	<u>Endow- ment Funds</u>	<u>Custodian and Other Funds</u>	<u>Total All Funds</u>	<u>1981</u>
	<u>Unre- stricted</u>	<u>Re- stricted</u>					
Cash was provided by:							
Excess (deficiency) of support and revenue over expenses before capital additions \$	925,344	\$(292,018)	\$(210,668)	\$ 856,398		\$ 1,279,056	\$ (430,574)
Capital additions:							
Contributions and bequests				650	\$ 249,500	250,150	265,329
Items that do not use (provide) resources:							
Amortization of deferred credits	(50,999)	(113,988)	(36,949)			(201,936)	(932,653)
Depreciation and amortization			240,489			240,489	157,742
Increase (decrease) in unrealized appreciation in market value of investments	(26,669)	(90,654)		(546,632)		(663,955)	1,897,157
Cash provided by operations	847,676	(496,660)	(7,128)	310,416	249,500	903,804	957,001
Decrease (increase) in support and contributions receivable	136,827	(52,663)				84,164	(1,385,247)
Decrease (increase) in accounts receivable . .	110,977	5,050				116,027	(341,162)
Decrease (increase) in prepaid expenses and deferred charges	71,381	(14,416)		2,992		59,957	121,870
Proceeds from sale of investments	991,010	599,989				1,590,999	1,363,917
Increase (decrease) in liabilities for amounts held in custody on behalf of others					49,108	49,108	104,134
Decrease (increase) in advances, deposits and other assets	110,709	66	10,148		(606)	120,317	5,039
Increase (decrease) in amounts due to and from other funds	218,442	(83,387)	23,198	(204,487)	46,234		
Total cash provided	2,487,022	(42,021)	26,218	108,921	344,236	2,924,376	825,552
Cash was used in:							
Increase in investments				813,268	331,842	1,145,110	
Increase (decrease) in loans receivable	(39,524)	42,008				2,484	36,335
Increase (decrease) in interest and dividends receivable	(26,292)			73,577	(13,439)	33,846	(267,421)
Increase in inventories	192,415					192,415	186,181
Decrease (increase) in accounts payable and accrued liabilities	893,985		26,218			920,203	(238,913)
Decrease in mortgages payable					2,734	2,734	2,414
Acquisition of buildings and equipment			191,870		23,431	215,301	1,017,391
Reinvestment of income in the Endowment Fund	777,924			(777,924)			
Total cash used	1,798,508	42,008	218,088	108,921	344,568	2,512,093	735,987
Excess (deficiency) of cash provided over cash used	688,514	(84,029)	(191,870)		(332)	412,283	89,565
Transfers to Land, Building and Equipment Fund for fixed asset acquisitions financed from operating funds							
	(191,870)		191,870				
Transfers (to) from other funds							
	(46,088)	46,088					
Increase (decrease) in cash	450,556	(37,941)			(332)	412,283	89,565
Cash, beginning of year	131,734	84,668			2,532	218,934	129,369
Cash, end of year	\$ 582,290	\$ 46,727	\$ -0-	\$ -0-	\$ 2,200	\$ 631,217	\$ 218,934

The accompanying summary of significant accounting policies and notes are an integral part of these financial statements.

NATIONAL BOARD OF YOUNG MEN'S CHRISTIAN ASSOCIATIONS
STATEMENT OF FUNCTIONAL EXPENSES AND SUPPORT AND REVENUE

Year Ended December 31, 1982
 (With Comparative Totals for 1981)

	Field Services		Special Services	Inter-national Services	Program Development	Relocation	General Administration	Inter-national Management Council	Total 1982	Total 1981
	Regions	Armed Services and Transportation Units								
Functional expenses:										
Salaries and wages	\$2,283,331	\$ 518,152	\$1,049,946	\$1,051,030	\$ 655,395	\$ 11,800	\$ 1,805,190	\$ 47,574	\$ 7,422,418	\$ 7,451,667
Health and retirement benefits and payroll taxes	561,786	125,864	275,101	352,773	138,091	6,667	405,556	14,198	1,900,036	1,819,160
Professional fees and contract services	261,734	110,455	71,706	68,877	74,065		723,665	1,270	1,311,772	1,318,451
Management Service Center fees	1,637,430								1,637,430	1,454,077
Cost of materials sold and office supplies	245,865	10,759	579,255	68,072	118,305		112,960	2,263	1,137,479	1,048,495
Telephone and telegraph	150,499	15,344	14,248	33,677	23,593		213,173	3,475	454,009	516,119
Postage and shipping	95,584	9,694	55,851	10,885	37,499		119,064	4,641	333,218	347,501
Occupancy, insurance and maintenance	209,228	12,080	80,788	89,206	73,914		741,515	10,021	1,216,752	1,287,437
Interest	23				53		10,490		10,566	31,671
Outside printing and advertising	86,067	25,610	40,720	23,484	65,860		215,812	37,044	494,597	656,055
Staff travel	477,445	92,353	312,389	235,653	134,898	1,063	211,280	14,441	1,479,522	1,769,668
Lay travel	102,015	16,478	7,712	7,712	68,480		122,571	595	317,851	526,378
Organization program events	596,773	43,752	11,841	45,930	28,575		267,081	45,668	1,039,620	1,329,833
Support payments and World Alliance	159,611	311,208		2,076,959	59,805		374,347		2,981,930	3,568,776
Awards, grants and scholarships	30,164	921	82	28,088	280		72,458		131,993	141,659
Rental and maintenance of equipment	30,094	649	1,875	4,054	22,432		135,965	140	195,209	166,444
Depreciation and amortization	416		1,144	4			238,925		240,489	157,742
Miscellaneous	100,543	6,615	6,475	64,029	14,859	214,759	144,873	1,145	338,539	696,317
Relocation expenses									214,759	1,375,015
Intra National Board charges	101,082	115,871	413,305	649,285	(30,019)		(1,271,220)	21,696	22,858,189	25,662,465
	7,129,690	1,415,805	2,914,726	4,809,718	1,506,085	234,289	4,643,705	204,171		
Support and revenues:										
Program revenues and fees	918,224	21,951	2,688,331	9,890	685,647		123,985	192,837	4,640,865	5,055,668
Contributions and bequests	245,345	35,894		540,293	14,566		121,728	3,528	961,354	1,258,215
World service	20			1,197,697					1,197,717	1,340,439
Fair share	6,104,280				649,860		4,137,864	18,000	10,910,004	10,996,144
Branch support		358,453							358,453	338,983
Miscellaneous grants	45,883	414,392		1,745,280	93,188		454,167	3,036	2,298,743	3,953,697
Investment income	80,516	989,173	15,723	735,106	28,553		232,477		2,306,274	2,425,080
Other revenue	53,654	1,332	4,846	139,617	16,516				448,442	265,054
	7,447,922	1,821,195	2,708,900	4,367,883	1,488,330		5,070,221	217,401	23,121,852	25,633,280
Excess (deficiency) of support and revenue over expense	\$ 318,232	\$ 405,390	\$ (205,826)	\$ (441,835)	\$ (17,755)	\$ (234,289)	\$ 426,516	\$ 13,230	\$ 263,663	\$ (29,185)

The accompanying summary of significant accounting policies and notes are an integral part of these financial statements.

NATIONAL BOARD OF YOUNG MEN'S CHRISTIAN ASSOCIATIONS
SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The National Board of Young Men's Christian Associations is the corporate body of the National Council of Young Men's Christian Associations of the United States of America. Partially funded by Fair Share support as determined by the National Council and received from YMCA's throughout the United States, the National Board's responsibilities include, but are not limited to, developing and coordinating educational, religious, athletic, community relations, and business management programs for use by YMCA's, overseeing the implementation of policies adopted by the Council, assisting YMCA's throughout the country in serving their constituents, providing coordination between the United States YMCA movements and the international YMCA's, providing professional architectural and campaign direction for YMCA's, and holding title to real and other property. YMCA member associations are autonomous corporations, separately chartered by their respective states, have independent boards, and render separate, individual financial statements which are not included in the accompanying financial statements.

The various functions of the National Board are administered by a number of boards and committees, including the Board of Trustees. Endowment and Other Designated Funds are administered by the Board of Trustees and the investment program is under the jurisdiction of the Finance Committee of that Board. With the exception of funds where specific conditions require separate investment, funds are pooled. Certain of the endowments and gifts contain restrictions which specify the use of income and/or principal. Certain investments are made in the Equities Common Fund, the Fixed Income Common Fund, and the Current Income Yield Fund of the American YMCA Fund, which Fund is also administered by the Board of Trustees.

The following is a summary of significant accounting policies followed by the National Board of Young Men's Christian Associations:

- The accompanying financial statements have been prepared on the accrual basis of accounting and include the accounts of the National Board of Young Men's Christian Associations and all funds administered by its Board of Trustees. Financial position and results of operations of provisional YMCA's (operating YMCA's which serve the military, the transportation industry, and certain foreign constituencies) are not included in the accompanying financial statements. These provisional YMCA's were organized and are operated under the corporate charter of the National Board of Young Men's Christian Associations through local committees of management.
- The Board of Trustees administers certain properties donated to or acquired by the National Board for the program services of the provisional and certain foreign YMCA's. These properties are recorded in the Custodian and Other Funds to clearly reflect the National Board's accountability for these properties. Depreciation is not provided on these properties since their operations are not included in the accompanying financial statements. Changes in the cost of these properties are usually recorded in the accounts in the year subsequent to the occurrence of the event or transaction. Such changes are recorded generally on the basis of independent accountants' audit reports with respect to the Armed Services property fund accounts and on the basis of unaudited reports and other sources of information with respect to the foreign and other domestic property fund accounts. Properties located in Communist-controlled countries are carried at a nominal amount of \$1 each.
- Fair share support, contributions, and bequests are recorded upon receipt of pledges or gifts and are included in the financial statements to the extent that their future collectibility is reasonably certain and determinable. In the absence of donor designation or restriction, contributions and bequests are considered to be available for unrestricted use.
- Revenues related to architectural and campaign direction services are recognized over the term of the contract and are included in special service sales.
- Investments in stocks and bonds are recorded on the basis of closing market prices or bid quotations. Certificates of deposit, commercial paper, and savings accounts are stated at face amount, and mortgages on real estate are recorded at amortized cost.
Purchases and sales of investments are recorded on the date an order for a security transaction is executed. Dividend income is recorded on the ex-dividend date.
Gains and losses realized on sales of investments are determined on the basis of average cost.

NATIONAL BOARD OF YOUNG MEN'S CHRISTIAN ASSOCIATIONS
SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES—(Continued)

- Inventories consist principally of program materials and are valued at the lower of cost, determined on the first-in, first-out basis, or market.
- Additions to the Land, Building and Equipment Funds, which consist primarily of furniture, equipment, leasehold improvements, are recorded at cost or, in the case of donated properties, at assigned values. Depreciation is provided substantially on the straight-line method based on the estimated useful lives of the related assets.
- Intra National Board charges primarily consist of administrative support, headquarters' building occupancy costs, internal printing services, and interfunctional sales and purchases. These costs are charged to the functions of the National Board which utilize these services, on a basis appropriate to the costs to be distributed.
- Certain assets are specifically identified with particular funds. Those assets not so identified have been included in the General Fund.

NATIONAL BOARD OF YOUNG MEN'S CHRISTIAN ASSOCIATIONS
NOTES TO FINANCIAL STATEMENTS

1—Investments

The funds which are invested are included in several investment pools. These funds are each assigned units of participation in such pools. Shares of income and realized or unrealized gains or losses are determined on the basis of these units. At December 31, 1982, investments consisted of the following:

	<i>At Cost</i>	<i>At Quoted Market Value</i>
Cash and temporary investments	\$ 4,780,299	\$ 4,780,299
Savings accounts	31,095	31,095
Bonds	16,806,588	16,623,215
Convertible securities	700,000	666,250
Stocks	2,309,853	4,351,299
Mortgages on real estate	10,500	10,500
	\$24,638,335	\$26,462,658

These investments were included in portfolios as follows:

Administered by the Board of Trustees:

General Pool \$15,132,506

The American YMCA Fund:

Equities Common Fund \$ 3,294,638

Fixed Income Common Fund 2,147,569

Current Income Yield Fund 1,769,025

Custodian and Other Funds 1,238,650

23,582,388

Administered by the National Board 2,880,270

Total Investments \$26,462,658

2—Relocation

In June 1980, the National Board sold its former headquarters building and related improvements in New York. Upon receipt of the proceeds from the sale, the remaining mortgage of \$1,272,031 was paid. The Board then designated that the gain from the sale, amounting to \$1,392,030, and an additional amount of \$884,285 be used to offset relocation and termination expenses, as well as leasehold improvements discussed below. Accordingly, deferred income of \$1,392,030 was recorded, to be recognized as the remaining relocation and termination expenses were incurred.

Included in the Land, Building and Equipment Funds at December 31, 1982 are leasehold improvements for the Chicago offices amounting to \$363,106. These leasehold improvements will be amortized over the lives of the respective leases, and accordingly, \$363,106 of deferred income arising from the sale of the headquarters building will be amortized on the same basis in order to properly match the relocation costs with income recognized.

Activity relating to relocation costs is as follows:

	<i>Deferred Income</i>		<i>Board Designated</i>
	<i>Moving Costs</i>	<i>Leasehold Improvements</i>	
Gain and designations from sale	\$1,029,424	\$363,106	\$884,285
Investment and other income			88,862
Expenses:			
1980	(144,870)		
1981	(884,554)	(23,206)	(750,699)
1982		(36,949)	(234,289)
Balance December 31, 1982	\$-0-	\$302,951	\$(11,841)

NATIONAL BOARD OF YOUNG MEN'S CHRISTIAN ASSOCIATIONS
NOTES TO FINANCIAL STATEMENTS—(Continued)

3—Land, Building and Equipment

Assets in the Land, Building and Equipment Funds consist of:

Furniture and equipment—at cost, less accumulated depreciation of \$1,080,493	\$1,069,191
Leasehold improvements—at cost, less accumulated amortization of \$68,211	<u>350,944</u>
	<u>\$1,420,135</u>

As discussed in Note 2, the amortization of \$363,106 of leasehold improvements will be matched against the amortization of deferred income.

4—Mortgages Payable

At December 31, 1982, mortgage on real property maintained in Custodian and Other funds for Provisional YMCA's consisted of the following:

<u>Location</u>	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>Annual Payment*</u>	<u>Balance</u>
Anchorage, Alaska	1997	6%	\$2,880	\$ 27,460
Island County, Washington	1998	9%	9,660	<u>90,080</u>
				<u>\$117,540</u>

*Includes interest

5—Custodian Accounts

Custodian accounts have been established to record accountability for assets that are to be held of or disbursed only on the instructions of the organization from which they were received on behalf. Since such assets are not assets of the National Board, the receipts and any income that might be generated from them are not considered to be revenue or support and, accordingly, such transactions are not included in the accompanying statement of support, revenue, and expenses and changes in operating fund balances.

6—Changes in Fund Balance—Provisional YMCA and Other Funds

During 1982, the changes in this fund balance were as follows:

Foreign claim settlement (see Note 10)	\$ 109,786
Other revenue	<u>167,206</u>
	276,992
Expenses	<u>50,923</u>
	226,069
Other changes:	
Cost of additions purchased by local units	37,479
Disposal of properties—net	<u>(14,048)</u>
	249,500
Fund balance at beginning of year	<u>13,840,110</u>
Fund balance at end of year	<u>\$14,089,610</u>

7—Retirement Plans

The National Board participates in two money purchase retirement plans which are administered by the Young Men's Christian Association Retirement Fund (a separate corporation). These plans are for the benefit of all professional and other employees who have elected to participate. Under these plans, the National Board remits to the Fund an amount which is a percentage of the participating employee's salary. These remittances are made monthly and the National Board's expense, which during 1982 aggregated approximately \$1,007,322 is charged to the appropriate functional expense category.

NATIONAL BOARD OF YOUNG MEN'S CHRISTIAN ASSOCIATIONS
NOTES TO FINANCIAL STATEMENTS—(Continued)

7—Retirement Plan—(Continued)

The YMCA Retirement Fund is operated as a Church Plan. Church Plans are, in general, exempt from the substantive requirements of ERISA. However, the administrators of these plans have notified the National Board that, in order to comply with certain requirements under the Employee Retirement Income Security Act of 1974, all employees hired after July 1, 1977 are required to participate in these plans.

8—Tax Status

The National Board is exempt from income tax under Section 501(c)(3) of the Internal Revenue Code and has been determined not to be a private foundation. Information returns (Form 990) through December 31, 1977 have been reviewed and accepted by the Internal Revenue Service.

9—Contingencies

Local YMCA's are separate autonomous corporations whose operations are not under the control of the National Board of Young Men's Christian Associations or the National Council of Young Men's Christian Associations. However, the National Board and National Council have, upon occasion, been named as defendants in litigations arising from incidents at local YMCA's. The National Board has generally been dismissed from these cases, or the settlements, if any, have been within the National Board's insurance limits.

The National Board is a defendant in lawsuits arising from incidents at local YMCA's. Counsel defending these actions have advised the National Board that they are unable to express any opinion as to the liability and damage aspects of the cases at this time. If the National Board is held liable, it is possible that the plaintiff's counsel may, to the extent that the liability of the National Board exceeds its insurance coverage, attempt enforcement action against the funds of the National Board.

10—Foreign Claim Settlement

In early 1979, the governments of the United States and the People's Republic of China negotiated a settlement with respect to certain claims arising from the expropriation of properties by the People's Republic of China during the late 1940's. Under the terms of that settlement, United States organizations which had filed claims will receive 41 cents for each dollar of claim. The National Board's claim for \$2,250,419 related to International Division and Armed Services Department properties was certified by the Foreign Claims Settlement Office in 1970. Installments of \$116,694 and \$109,786 were received and recorded in December 1981 and 1982, respectively. The remaining balance of \$271,120 should be received in future installments over 2 years and will be recorded upon receipt.

In addition, in February 1980, the National Board assumed complete responsibility for funds previously held by a bank in New York in accordance with rules and regulations promulgated by the Department of the Treasury of the United States Government. These funds were established in the 1940's. The earnings have accumulated since that time and the total fund approximated \$902,000 at December 31, 1982. This fund is held in custody pending the direction of the appropriate YMCA oversight committee.

11—Lease Commitments

Rental commitments under operating leases in effect as of December 31, 1982, exclusive of future escalation charges for real estate taxes and building operating costs, are as follows:

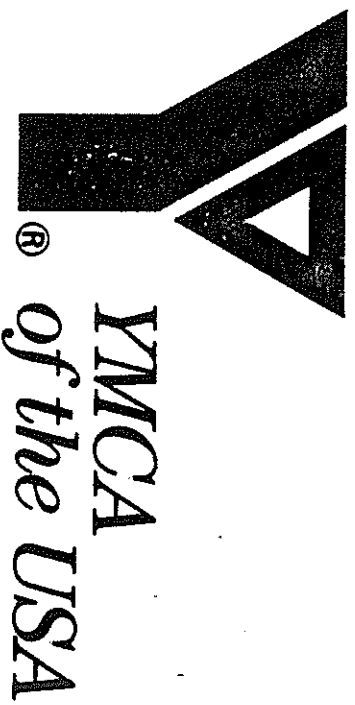
<u>Year Ended December 31.</u>	
1983	\$ 841,435
1984	684,878
1985	618,026
1986	524,902
1987	503,362
Years subsequent to 1987	<u>1,588,131</u>
	<u>\$4,760,734</u>

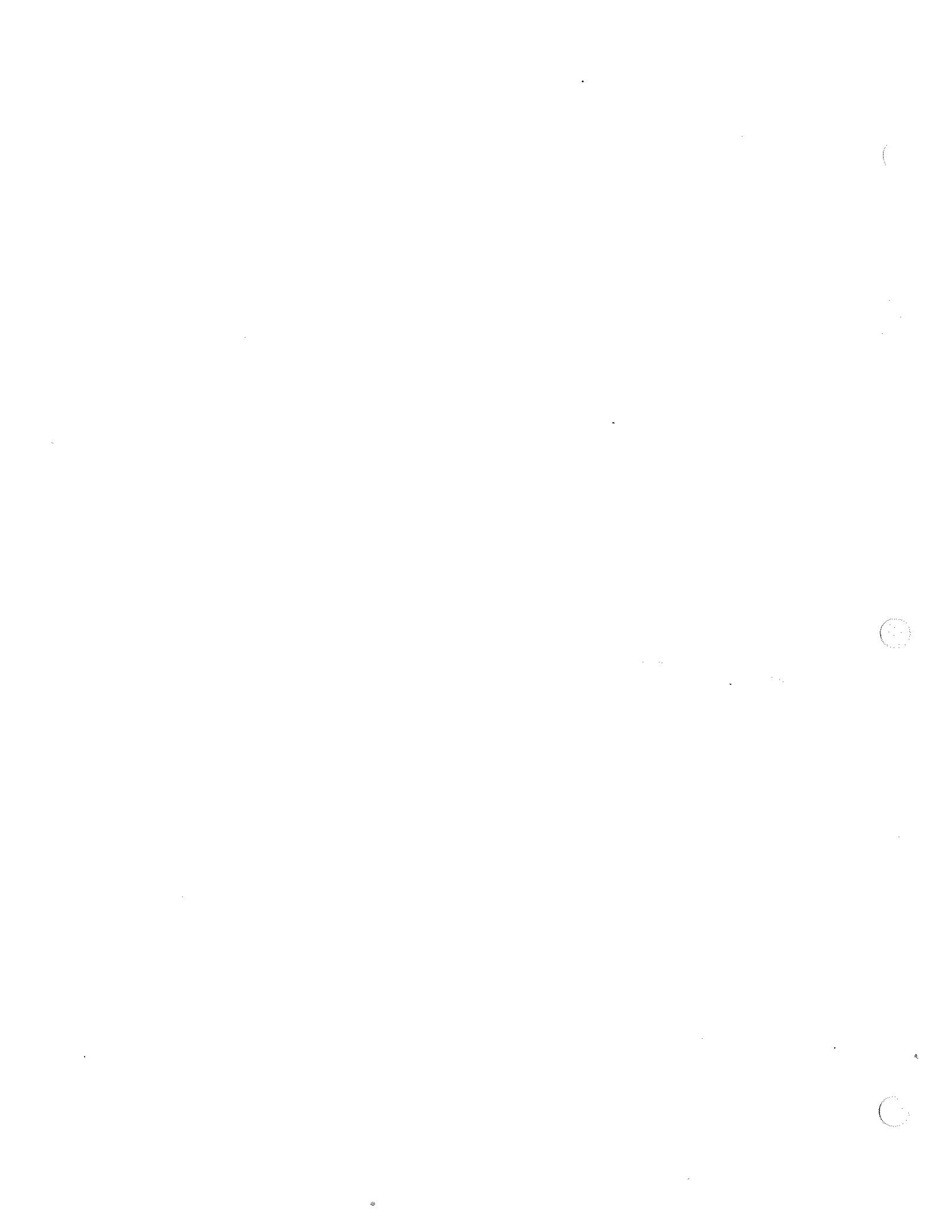
Rent expense amounted to \$899,947 for the year ended December 31, 1982.



YMCA of the USA
101 North Wacker Drive
Chicago, Illinois 60606

*Annual Financial Report
of the National Board of the
Young Men's Christian Associations
for the year ended December 31, 1981.*





Annual Financial Report
of the National Board of the
Young Men's Christian Associations
for the year ended December 31, 1981.



YMCA of the USA
101 North Wacker Drive
Chicago, Illinois 60606
(312) 972-0031

May 26, 1982

This is the Annual Financial Report for the National Board of Young Men's Christian Associations for 1981. The financial statements and accompanying notes include the financial position and operating results for the National Board operations and the Board of Trustees' investment and property accounts.

1981 was the sixth consecutive year for improvements in the National Board's financial position. The annual working capital provision program, begun in 1976, has contributed to a continued decline in line of credit borrowings. As a result of this program, we have not borrowed any funds during the past five years.

The Statement of Support, Revenue and Expenses and Changes in Fund Balances presents the operating results for 1981 for all funds. The General Fund operating result was an excess of revenue over expenses of \$33,619. General Fund revenues of \$19,442,935 were applied to expenses of \$18,003,137, the funding of fixed asset values of \$424,498 and aggregate appropriations of \$1,402,804, including working capital. The excess, which will be applied to future projects and functions, was a positive additional result.

In summary, the 1981 results have contributed to the increasingly strong financial position of the National Board which is important to the delivery of quality service for all National Board constituents.

A handwritten signature in cursive script, appearing to read "John B. Cousins".

John B. Cousins
Executive Director

A handwritten signature in cursive script, appearing to read "Michael F. Renahan".

Michael F. Renahan
Controller



Certified Public Accountants

Three First National Plaza, Chicago, IL 60602, Telephone: 312/984-5400

The National Board of
Young Men's Christian Associations

We have examined the balance sheet of the National Board of Young Men's Christian Associations as of December 31, 1981 and the related statements of support, revenue, and expenses and changes in operating fund balances, and of functional expenses for the year then ended. Our examination was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances, except as described in the following paragraph.

As discussed in the accompanying summary of significant accounting policies, the financial statements do not include the financial positions or results of operations of provisional YMCA's which operate under the charter of the National Board; however, the Board of Trustees administers certain properties donated to or acquired by the National Board for the program services of the provisional and certain foreign YMCA's. These properties are included in Custodian and Other Funds. Changes in the book value of these properties are usually recorded in the accounts in the year subsequent to the occurrence of the event or transaction. Such changes are recorded generally on the basis of independent accountants' audit reports with respect to the Armed Services property fund accounts and on the basis of unaudited reports and other sources of information with respect to the foreign and other domestic property fund accounts.

As discussed in Note 10 to the financial statements, the National Board and the National Council are defendants in civil actions, the outcomes of which are not presently determinable. Accordingly, no provision for any liability that may result has been made in the financial statements.

In our opinion, subject to the effects as might have been determined to be necessary had independent audit reports been received covering all properties administered by the Board of Trustees, and except for the effects of the delay in recording changes in the book values of such properties, and subject to the effects, if any, on the financial statements of the ultimate outcome of the litigation, all as discussed above, the financial statements identified above present fairly the financial position of the National Board of Young Men's Christian Associations at December 31, 1981, and the results of its operations and the changes in its operating fund balances for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year after giving retroactive effect to the change, with which we concur, in the method of accounting for vacation benefits as described in Note 7 to the financial statements.

May 26, 1982

Main Hurdman

KMG Klynweld Main Goerdeler-International Firm

NATIONAL BOARD OF YOUNG MEN'S CHRISTIAN ASSOCIATIONS

BALANCE SHEET

December 31, 1981
(With Comparative Totals for 1980)

	Current Funds		Land, Building and Equipment Funds	Endowment Funds	Custodian and Other Funds	Total All Funds	1980 (As Adjusted)
	Unrestricted	Restricted					
Cash	\$ 131,734	\$ 84,668			\$ 2,532	\$ 218,934	\$ 129,369
Support and contributions receivable (less allowance for doubtful accounts - \$ 1,853,215)	4,529,994					4,529,994	3,144,747
Accounts receivable (less allowance for doubtful accounts - \$ 165,722)	1,313,068	5,050				1,318,118	976,956
Loans receivable (less allowance for doubtful accounts - \$ 242,212)	61,656	109,005		\$ 299,668	37,601	170,661	134,326
Accrued interest and dividends receivable	70,116					407,385	674,806
Inventories	733,505				733,505	733,505	547,324
Investments - at market	1,207,729	5,012,241		17,534,922	2,489,700	26,244,592	29,505,666
Prepaid expenses and deferred charges	155,881	8,347		2,992	1,378	167,220	289,090
Advances and deposits	226,200	534	\$ 1,478,902		12,931,347	14,410,249	13,550,600
Land, building and equipment							
	8,429,883	5,219,845	1,478,902	17,837,582	15,462,558	48,428,770	49,186,035
	(1,528,794)	1,012,617	530,368	(204,487)	220,256		
Due (to) from other funds	\$ 6,871,129	\$ 6,232,462	\$ 2,009,270	\$ 17,633,095	\$ 15,682,814	\$ 48,428,770	\$ 49,186,035

The accompanying summary of significant
accounting policies and notes are an integral
part of these financial statements.

NATIONAL BOARD OF YOUNG MEN'S CHRISTIAN ASSOCIATIONS

BALANCE SHEET

December 31, 1981
(With Comparative Totals for 1980)

	Current Funds Unrestricted	Restricted	Land, Building and Equipment Funds	Endowment Funds	Custodian and Other Funds	Total All Funds	1980 (As Adjusted)
Liabilities:							
Accounts payable and accrued expenses	\$ 2,607,862		\$ 26,218		\$ 2,634,080	\$ 2,395,167	
Deferred credits	190,784		339,900		644,672	1,577,325	
Mortgages payable					120,274	122,688	
Liabilities for amounts held in custody on behalf of others					1,722,430	1,618,296	
	2,798,646	113,988	366,118		1,842,704	5,121,456	
Contingencies - Note 10							13,582,788
Fund balances:							
Provisional YMCA and Other Properties					13,840,110	13,840,110	
Operating fund balances:							
Designated for Board of Trustees administration	233,388	3,215,528		\$ 17,633,095		21,082,011	22,026,574
Designated for special purposes	1,709,873					1,709,873	2,087,374
Designated for relocation and termination Restricted Fund	222,448	2,902,946	1,643,152			2,902,946	884,285
Land, Building and Equipment Fund					1,643,152	1,643,152	2,357,370
						1,643,152	449,552
General	2,165,709	6,118,474	1,643,152	17,633,095		27,560,430	27,805,155
	1,906,774					1,906,774	2,084,616
Fund balances	4,072,483	6,118,474	1,643,152	17,633,095		29,467,204	29,889,771
	\$ 6,871,129	\$ 6,232,462	\$ 2,009,270	\$ 17,633,095	\$ 15,682,814	\$ 48,428,770	\$ 49,186,035

The accompanying summary of significant
accounting policies and notes are an integral
part of these financial statements.

NATIONAL BOARD OF YOUNG METHODIST CHRISTIAN ASSOCIATIONS
 STATEMENT OF SUPPORT, REVENUE, AND EXPENSES
 AND CHANGES IN OPERATING FUND BALANCES
 Year Ended December 31, 1981
 (With Comparative Totals for 1980)

	Unrestricted Funds			Restricted Funds	Land, Building and Equipment Funds	Endowment Funds	Total All Funds	1980 (As Adjusted)
	General	Board Designated	Relocation					
Support and revenue:								
Public support:								
Contributions	\$ 482,390	\$ 45,150		\$ 88,572			\$ 616,112	\$ 748,887
Bequests	249,719	96,250		132,251			478,220	330,144
Affiliated organizations:								
Contributions for international services	1,340,439	30,157					1,340,439	1,365,943
Other	133,726						163,883	155,610
Total public support	2,206,274	171,557		220,823			2,598,654	2,600,584
Fees and grants:								
Government agencies				3,848,393			3,848,393	2,784,624
Other				105,304			105,304	204,107
Total fees and grants				3,953,697			3,953,697	2,988,731
Revenue:								
Fair Share support:								
Member associations	10,775,949	220,195					10,996,144	9,463,000
Provisional branches	338,983						338,983	314,304
Special service sales	2,507,030	76,183		105,149			2,688,362	2,411,497
Program receipts-principally program fees	1,364,960	500,620		501,726			2,367,306	3,186,461
Investment income	2,108,042	1,647	\$	229,500			2,425,080	1,881,425
Other	141,697	123,040		317			265,054	148,668
Total revenue	17,236,661	921,685	85,891	836,692			19,080,929	17,405,355
Total support and revenue	19,442,935	1,093,242	85,891	5,011,212			25,633,280	22,994,670
Expenses:								
Field Services:								
Regions	6,184,441	276,475		465,312	\$	12,306	6,938,534	6,304,564
Armed Service and transportation	834,824			371,534		606	1,206,964	1,134,496
Special services	2,531,411					5,216	2,536,627	2,466,955
International services	3,302,836	145,782		3,242,065		563	6,690,683	6,969,378
Program development	933,579	505,043		551,575			1,990,760	1,786,097
General Administration	4,216,046	259,379		78,605		109,614	4,663,644	3,213,887
Relocation			1,635,253				1,635,253	
Excess (deficiency) of support and revenue over expenses before items below	18,003,137	1,186,679	1,635,253	4,709,091		128,305	25,662,465	21,875,377
	1,439,798	(93,437)	(1,549,362)	302,121		(128,305)	(29,185)	1,119,293

The accompanying summary of significant transactions relative to the statement of support and revenue and expenses and changes in operating fund balances is presented on the following page.

	Unrestricted Funds			Restricted Funds	Land, Building and Equipment Funds		Endowment Funds	Total All Funds	1980 (As Adjusted)
	General	Board Designated	Relocation						
Excess (deficiency) of support and revenue over expenses before items below	1,439,798	(93,437)	(1,549,362)	302,121	(128,305)			(29,185)	1,119,293
Gain (loss) on sale of furniture and equipment									
Amortization of gain on sale of building	19,662	381,568	2,971	(6,264)	(7,363)			390,574	139,307
Realized gain (loss) on sale of investments			884,554		23,206			907,760	144,370
Increase (decrease) in unrealized appreciation in market value of investments		666		56,381				239,387	1,311,624
Return of prior year contribution		75,096		(361,149)				(1,611,104)	(1,897,157)
				(99,000)				(99,000)	1,387,280
Excess (deficiency) of support and revenue over expense	1,459,460	363,893	(661,837)	(107,911)	(112,462)			(430,574)	4,101,874
Other changes in fund balances:									
Addition (withdrawals) of principal	(424,498)	(518,458)		8,007	942,956			8,007	(8,440)
Acquisition of fixed assets									
Board designation for working capital and special projects	(300,000)	300,000							
Reinvestment of income in the Endowment and Other Designated Funds	(701,343)	7,694		111,969				581,680	
Net change for year	33,619	153,129	(661,837)	12,065	830,494			(790,037)	4,093,434
Operating fund balances at beginning of year, as previously reported	2,274,616	2,331,219	884,285	5,716,967	449,552			18,423,132	30,079,771
Less cumulative effect on prior years of applying retroactively the accrual method of accounting for vacation benefits	(190,000)								25,971,337
Transfers to (from) funds	(211,461)	(541,087)		389,442	363,106			(190,000)	(175,000)
Fund balance at end of year	\$ 1,906,774	\$ 1,943,261	\$ 222,448	\$ 6,118,474	\$ 1,643,152			\$ 17,633,095	\$ 29,467,204
									\$ 29,889,771

The accompanying summary of significant accounting policies and notes are an integral part of these financial statements.

NATIONAL BOARD OF YOUNG MEN'S CHRISTIAN ASSOCIATIONS
STATEMENT OF FUNCTION EXPENSES

Year Ended December 31, 1981
(With Comparative Totals for 1980)

	Field Services							Total 1981	1980 (As Adjusted)
	Regions	Armed Services and Transportation Units	Special Services	International Services	Program Development	Relocation	General Administration		
Salaries and wages	\$ 2,323,710	\$ 422,508	\$ 1,001,078	\$ 1,364,056	\$ 670,865	\$ 145,541	\$ 1,669,450	\$ 7,451,667	\$ 7,106,066
Health and retirement benefits and payroll taxes	568,973	101,070	252,339	400,736	148,075	145,541	202,426	1,819,160	1,378,269
Professional fees and contract services	244,429	60,300	52,402	48,978	85,462	19,370	807,510	1,318,451	1,056,015
Management Service Center fees	1,454,077							1,454,077	1,310,564
Cost of materials sold and office supplies	236,505	24,107	295,441	140,765	201,021	16,480	114,176	1,048,495	969,671
Telephone and telegraph	170,302	17,317	27,776	50,679	38,375	1,533	211,670	516,119	419,874
Postage and shipping	93,846	8,148	44,191	27,952	62,636		109,195	347,501	268,817
Occupancy, insurance and maintenance	267,482	53,198	83,802	244,989	56,136	8,008	573,822	1,287,437	1,365,769
Interest				25,276			6,395	31,671	66,601
Outside printing and advertising	90,902	38,649	35,471	81,800	111,681	197	297,355	656,055	626,978
Staff travel	503,122	83,314	367,271	360,047	135,252	1,262	319,400	1,769,668	1,830,777
Lay travel	159,190	20,192	148	58,496	64,769		223,583	526,378	446,401
Organization program events	468,100	23,990	4,556	481,925	90,471		260,791	1,329,833	1,314,268
Support payments and World Alliance	95,951	232,850	215	2,615,713	250,287		373,975	3,568,776	2,901,702
Awards, grants and scholarships	32,428	1,864		26,525	3,826		76,801	141,659	159,976
Rental and maintenance of equipment	41,826		10,022	25,775	16,792	474	71,555	166,444	138,743
Depreciation and amortization	12,306	606	5,216		563		139,051	137,742	103,794
Miscellaneous	99,702	13,864	27,379	121,765	51,091	80,133	302,383	636,317	266,722
Relocation expenses						1,375,015		1,375,015	144,370
Intra National Board charges	55,683	104,987	329,320	615,206	3,458	(12,760)	(1,095,894)		
	\$ 6,938,534	\$ 1,206,964	\$ 2,536,627	\$ 6,690,683	\$ 1,990,760	\$ 1,635,253	\$ 4,663,644	\$ 25,662,465	\$ 21,875,377

The accompanying summary of significant accounting policies and notes are an integral part of these financial statements.

NATIONAL BOARD OF YOUNG MEN'S CHRISTIAN ASSOCIATIONS
SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The National Board of Young Men's Christian Associations is the corporate body of the National Council of Young Men's Christian Associations of the United States of America. Partially funded by Fair Share support as determined by the National Council and received from YMCA's throughout the United States, the National Board's responsibilities include, but are not limited to, developing and coordinating educational, religious, athletic, community relations, and business management programs for use by YMCA's, overseeing the implementation of policies adopted by the Council, assisting YMCA's throughout the country in serving their constituents, providing coordination between the United States YMCA movement and the international YMCA's, providing professional architectural and campaign direction for YMCA's, and holding title to real and other property. YMCA member associations are autonomous corporations, separately chartered by their respective states, have independent boards, and render separate, individual financial statements which are not included in the accompanying financial statements.

The various functions of the National Board are administered by a number of boards and committees, including the Board of Trustees. Endowment and Other Designated Funds are administered by the Board of Trustees and the investment program is under the jurisdiction of the Finance Committee of that Board. With the exception of funds where specific conditions require separate investment, funds are pooled. Certain of the endowments and gifts contain restrictions which specify the use of income and/or principal. Certain investments are made in the Equities Common Fund, the Fixed Income Common Fund, and the Current Income Yield Fund of The American YMCA Fund, which Fund is also administered by the Board of Trustees.

The following is a summary of significant accounting policies followed by the National Board of Young Men's Christian Associations:

- The accompanying financial statements have been prepared on the accrual basis of accounting and include the accounts of the National Board of Young Men's Christian Associations and all funds administered by its Board of Trustees. Financial position and results of operations of provisional YMCA's (operating YMCA's which serve the military, the transportation industry, and certain

NATIONAL BOARD OF YOUNG MEN'S CHRISTIAN ASSOCIATIONS

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(Continued)

foreign constituencies) are not included in the accompanying financial statements. These provisional YMCAs were organized and are operated under the corporate charter of the National Board of Young Men's Christian Associations through local committees of management.

- The Board of Trustees administers certain properties donated to or acquired by the National Board for the program services of the provisional and certain foreign YMCAs. These properties are recorded in the Custodian and Other Funds to clearly reflect the National Board's accountability for these properties. Depreciation is not provided on these properties since their operations are not included in the accompanying financial statements. Changes in the book value of these properties are usually recorded in the accounts in the year subsequent to the occurrence of the event or transaction. Such changes are recorded generally on the basis of independent accountants' audit reports with respect to the Armed Services property fund accounts and on the basis of unaudited reports and other sources of information with respect to the foreign and other domestic property fund accounts. Properties located in Communist-controlled countries are carried at a nominal amount of \$1 each.

- Fair share support, contributions, and bequests are recorded upon receipt of pledges or gifts and are included in the financial statements to the extent that their future collectibility is reasonably certain and determinable. In the absence of donor designation or restriction, contributions and bequests are considered to be available for unrestricted use.

- Revenues related to architectural and campaign direction services are recognized over the term of the contract and are included in special service sales.

NATIONAL BOARD OF YOUNG MEN'S CHRISTIAN ASSOCIATIONS
SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(Continued)

- Investments in stocks and bonds are recorded on the basis of closing market prices or bid quotations. Certificates of deposit, commercial paper, and savings accounts are stated at face amount, and mortgages on real estate are recorded at amortized cost. Purchases and sales of investments are recorded on the date an order for a security transaction is executed. Dividend income is recorded on the ex-dividend date. Gains and losses realized on sales of investments are determined on the basis of average cost.
- Inventories consist principally of program materials and are valued at the lower of cost, determined on the first-in, first-out basis, or market.
- Additions to the Land, Building and Equipment Funds, which consist primarily of furniture, equipment, and leasehold improvements, are recorded at cost or, in the case of donated properties, at assigned values. Depreciation is provided substantially on the straight-line method based on the estimated useful lives of the related assets.
- Intra National Board charges primarily consist of administrative support, headquarters' building occupancy costs, internal printing services, and interfunctional sales and purchases. These costs are charged to the functions of the National Board which utilize these services, on a basis appropriate to the costs to be distributed.
- Certain assets are specifically identified with particular funds. Those assets not so identified have been included in the General Fund.

NATIONAL BOARD OF YOUNG MEN'S CHRISTIAN ASSOCIATIONS

NOTES TO FINANCIAL STATEMENTS

1 - Investments

The funds which are invested are included in several investment pools. These funds are each assigned units of participation in such pools. Shares of income and realized or unrealized gains or losses are determined on the basis of these units. At December 31, 1981, investments consisted of the following:

	<u>At Cost</u>	<u>At Quoted Market Value</u>
Principal cash	\$ 13,365	\$ 13,365
Savings accounts	48,043	48,043
Bonds and other obligations	19,279,365	18,094,165
Convertible securities	700,000	669,000
Stocks	4,711,832	6,999,449
Mortgages on real estate	<u>420,570</u>	<u>420,570</u>
	<u>\$ 25,173,175</u>	<u>\$ 26,244,592</u>

These investments were included in portfolios as follows:

Administered by the Board of Trustees:		
General Pool		\$ 14,212,803

The American YMCA Fund:		
Equities Common Fund	\$ 3,193,928	
Fixed Income Common Fund	1,949,075	
Current Income Yield Fund	<u>1,628,032</u>	6,771,035

Custodian and Other Funds		<u>945,146</u>
		21,928,984

Administered by the National Board		
Total investments		<u>\$ 26,244,592</u>

NATIONAL BOARD OF YOUNG MEN'S CHRISTIAN ASSOCIATIONS
 NOTES TO FINANCIAL STATEMENTS
 (Continued)

2 - Relocation

In June 1980, the National Board sold its former headquarters building and related improvements in New York. Upon receipt of the proceeds from the sale, the remaining mortgage of \$1,272,031 was paid. The details of the sale were as follows:

Sales proceeds		\$ 3,300,000
Less:		
Building and related equipment, net of accumulated depreciation of \$1,466,569	\$ 1,525,822	
Building improvements	164,550	
Selling expenses	<u>217,598</u>	
Gain on sale		<u>\$ 1,392,030</u>

The board designated that the gain from the sale be used to offset relocation and termination expenses which were budgeted by the National Board at \$1,063,629 and \$749,340, respectively, as well as leasehold improvements discussed below. Relocation expenses incurred in 1980 amounted to \$144,370. As a result, the excess of the gain over relocation costs incurred in 1980, which amounted to \$1,247,660, was recorded as deferred income. This deferred income was recognized as the remaining relocation and termination expenses were incurred.

Included in the Land, Building and Equipment Funds at December 31, 1980 and 1981 are leasehold improvements for the Chicago offices amounting to \$363,106. These leasehold improvements will be amortized over the lives of the respective leases, and accordingly, \$363,106 of deferred income arising from the sale of the headquarters building will be amortized on the same basis in order to properly match the relocation costs with income recognized.

During 1981, activity relating to relocation costs was as follows:

	<u>Deferred Income</u>	<u>Leasehold Improvements</u>	<u>Board Designated</u>
Balance December 31, 1980	\$ 884,554	\$ 363,106	\$ 884,285
1981 Activity:			
Investment and other income			88,862
Expenses	<u>(884,554)</u>	<u>(23,206)</u>	<u>(750,699)</u>
Balance December 31, 1981	<u>\$ --</u>	<u>\$ 339,900</u>	<u>\$ 222,448</u>

NATIONAL BOARD OF YOUNG MEN'S CHRISTIAN ASSOCIATIONS

NOTES TO FINANCIAL STATEMENTS
(Continued)

3 - Land, Building and Equipment

Assets in the Land, Building and Equipment Funds consist of:

Furniture and equipment - at cost, less accumulated depreciation of \$889,077	\$ 1,096,064
Leasehold improvements - at cost, less accumulated amortization of \$25,922	<u>382,838</u>
	<u>\$ 1,478,902</u>

As discussed in Note 2, the amortization of \$363,106 of leasehold improvements will be matched against the amortization of deferred income.

4 - Mortgages Payable

At December 31, 1981, mortgage on real property maintained in Custodian and Other Funds for Provisional YMCAs consisted of the following:

<u>Location</u>	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>Annual Payment*</u>	<u>Balance</u>
Anchorage, Alaska	1997	6%	\$ 2,880	\$ 28,659
Island County, Washington	1988	9%	9,660	<u>91,615</u>
				<u>\$ 120,274</u>

* Includes interest

NATIONAL BOARD OF YOUNG MEN'S CHRISTIAN ASSOCIATIONS
 NOTES TO FINANCIAL STATEMENTS
 (Continued)

5 - Custodian Accounts

Custodian accounts have been established to record accountability for assets that are to be held on behalf of or disbursed only on the instructions of the organizations from which they were received. Since such assets are not assets of the National Board, the receipts and any income that might be generated from them are not considered to be revenue or support and, accordingly, such transactions are not included in the accompanying statement of support, revenue, and expenses and changes in operating fund balances.

6 - Changes in Fund Balance -
 Provisional YMCA and
Other Funds

During 1981, the changes in this fund balance were as follows:

Foreign claim settlement (see Note 11)	\$	116,694
Other revenue		<u>92,774</u>
		209,468
Expenses		<u>28,033</u>
		181,435
Other changes:		
Cost of additions purchased by local units		70,252
Disposal of properties - net		<u>5,635</u>
		257,322
Fund balance at beginning of year		<u>13,582,788</u>
Fund balance at end of year	\$	<u><u>13,840,110</u></u>

NATIONAL BOARD OF YOUNG MEN'S CHRISTIAN ASSOCIATIONS

NOTES TO FINANCIAL STATEMENTS
(Continued)

7 - Change in Accounting Method for
Vacation Benefits

In years prior to 1980 the National Board has recognized expense for vacation benefits as such amounts were paid. In 1981, the National Board conformed to the provisions of Statement of Financial Accounting Standards No. 43, "Accounting for Compensated Absences." This statement requires the accrual of an obligation for vacation benefits which employees have earned but not yet taken. In accordance with the provisions of Statement No. 43, the financial statements for the year ended December 31, 1980 have been restated and the cumulative effect of the change as of January 1, 1980 has been shown as an adjustment to fund balance. The effect of this change on excess of support and revenue over expenses for 1980 and 1981 was not significant.

8 - Retirement Plans

The National Board participates in two money purchase retirement plans which are administered by the Young Men's Christian Association Retirement Fund (a separate corporation). These plans are for the benefit of all professional and other employees who have elected to participate. Under these plans, the National Board remits to the Fund an amount which is a percentage of the participating employee's salary. These remittances are made monthly and the National Board's expense, which during 1981 aggregated approximately \$ 1,142,000 is charged to the appropriate functional expense category.

The YMCA Retirement Fund is operated as a Church Plan. Church Plans are, in general, exempt from the substantive requirements of ERISA. However, the administrators of these plans have notified the National Board that, in order to comply with certain requirements under the Employee Retirement Income Security Act of 1974, all employees hired after July 1, 1977 are required to participate in these plans.

9 - Tax Status

The National Board is exempt from income tax under Section 501(c) (3) of the Internal Revenue Code and has been determined not to be a private foundation. Information returns (Form 990) through December 31, 1977 have been reviewed and accepted by the Internal Revenue Service.

NATIONAL BOARD OF YOUNG MEN'S CHRISTIAN ASSOCIATIONS
NOTES TO FINANCIAL STATEMENTS
(Continued)

10 - Contingencies

Local YMCAs are separate autonomous corporations whose operations are not under the control of the National Board of Young Men's Christian Associations or the National Council of Young Men's Christian Associations. However, the National Board and National Council have, upon occasion, been named as defendants in litigations arising from incidents at local YMCAs. The National Board has generally been dismissed from these cases, or the settlements, if any, have been within the National Board's insurance limits.

The National Board is a defendant in lawsuits arising from incidents at local YMCAs. Counsel defending these actions have advised the National Board that they are unable to express any opinion as to the liability and damage aspects of the cases at this time. If the National Board is held liable, it is possible that the plaintiff's counsel may, to the extent that the liability of the National Board exceeds its insurance coverage, attempt enforcement action against the funds of the National Board.

11 - Foreign Claim Settlement

In early 1979, the governments of the United States and the People's Republic of China negotiated a settlement with respect to certain claims arising from the expropriation of properties by the People's Republic of China during the late 1940's. Under the terms of that settlement, United States organizations which had filed claims will receive 41 cents for each dollar of claim. The National Board's claim for \$2,250,419 related to International Division and Armed Services Department properties was certified by the Foreign Claims Settlement Office in 1970. Installments of \$108,099 and \$116,694 were received and recorded in December 1980 and 1981, respectively. The remaining balance of \$380,903 should be received in future installments over 3 years and will be recorded upon receipt.

In addition, in February 1980, the National Board assumed complete responsibility for funds previously held by a bank in New York in accordance with rules and regulations promulgated by the Department of the Treasury of the United States Government. These funds were established in the 1940's. The earnings have accumulated since that time and the total fund approximated \$713,000 at December 31, 1981. This fund is held in custody pending the direction of the appropriate YMCA oversight committee.

NATIONAL BOARD OF YOUNG MEN'S CHRISTIAN ASSOCIATIONS
 NOTES TO FINANCIAL STATEMENTS
 (Continued)

12 - Lease Commitments

Rental commitments under operating leases in effect as of December 31, 1981, exclusive of future escalation charges for real estate taxes and building operating costs, are as follows:

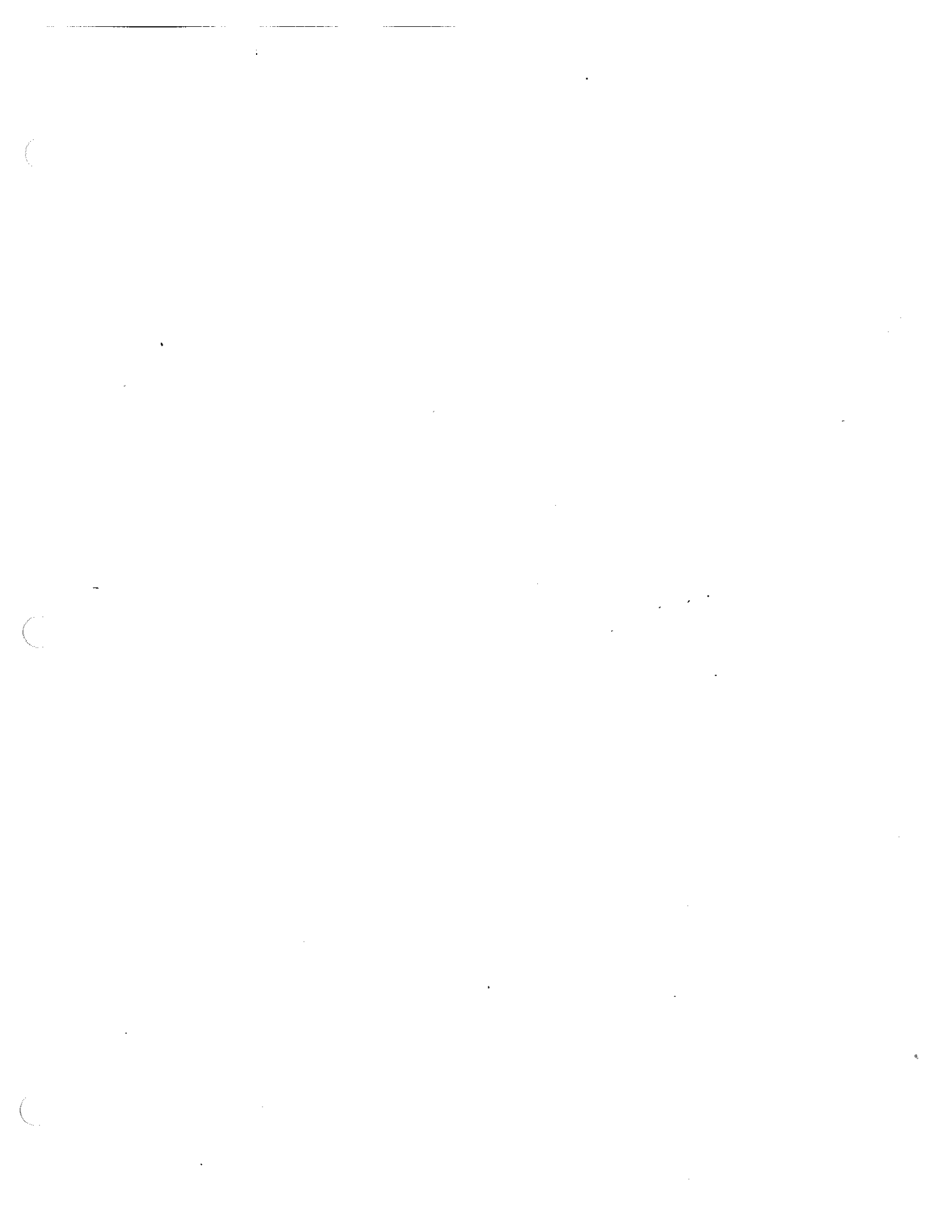
<u>Year Ended December 31,</u>	\$
1982	565,368
1983	564,608
1984	523,763
1985	490,104
1986	490,104
Years subsequent to 1986	<u>2,040,748</u>
	<u>\$ 4,674,705</u>

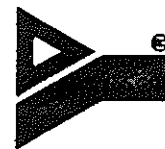
Rent expense amounted to \$840,107 for the year ended December 31, 1981.

13 - Transfers

In 1981, certain transfers of funds of the operating units of the National Board were made to properly present the specific designated or restricted uses to which such funds could be applied in the future. Any use of such funds would require approval of the responsible committee. Other transfers result from the National Board consolidating the accounting for transactions of a similar nature into one fund.

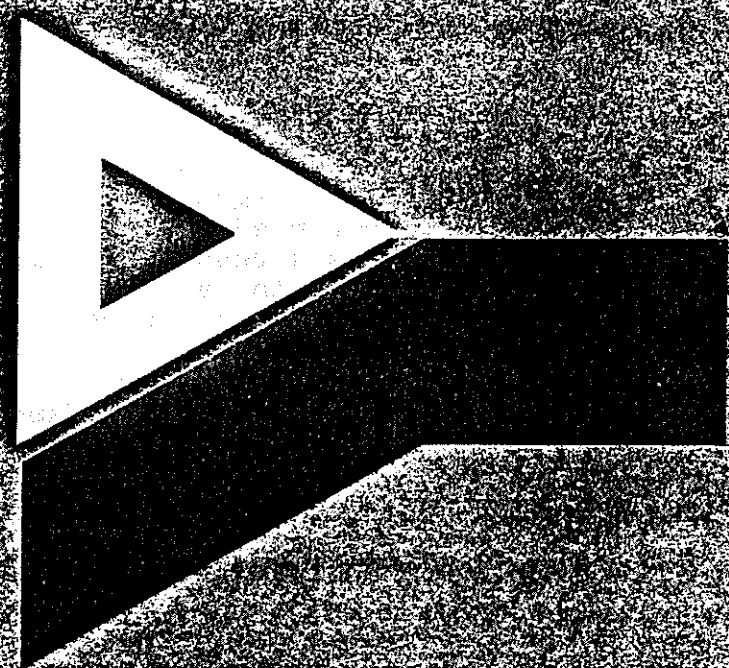
The transfer of \$363,106 from the Unrestricted Funds - Board Designated to the Land, Building, and Equipment Funds represents leasehold improvements for the Chicago offices acquired in 1980 but not transferred to the Land, Building, and Equipment Funds until 1981.





YMCA of the USA
101 North Wacker Drive
Chicago, Illinois 60606

ANNUAL FINANCIAL REPORT 1980



YMCA

National Board of Young Men's Christian Associations

June 12, 1981



YMCA of the USA
101 North Wacker Drive
Chicago, Illinois 60606

(312) 977-0031

This is the Annual Financial Report for the National Board of Young Man's Christian Associations for 1980. The financial statements and accompanying notes include the financial position and operating results for the National Board operations and the Board of Trustees investment and property accounts.

1980 was the fifth consecutive year for improvements in the National Board's financial position. The annual working capital provision program, began in 1976, has contributed to a continued decline in line of credit borrowings. As a result of this program, we paid all notes in January, 1980 and have not borrowed any funds during the year.

The Statement of Support, Revenue and Expenses and Changes in Fund Balances presents the operating results for 1980 for all funds. The General Fund operating result was an excess of revenue over expenses of \$107,075. General Fund revenues of \$17,825,399 were applied to expenses of \$16,611,339, the funding of fixed asset values of \$109,039 and aggregate appropriations of \$999,576 including working capital. The excess, which will be applied to future projects and functions, was a positive additional result.

In summary, the 1980 results have contributed to the increasingly strong financial position of the National Board which is important to the delivery of quality service for all National Board constituents.

Handwritten signature of Solon B. Cousins in cursive.

Solon B. Cousins
Executive Director

Handwritten signature of Paul R. Whitney in cursive.

Paul R. Whitney
Controller

James O. Plinton, Jr.
President, National Council
Dale Vonderau
Chairman, National Board
Solon B. Cousins
Executive Director

/aob



Park Avenue Plaza, 55 East 52nd Street, New York, NY 10055, Telephone: 212/909-5000

The National Board of
Young Men's Christian Associations

We have examined the balance sheet of the National Board of Young Men's Christian Associations as of December 31, 1980 and the related statements of support, revenue, and expenses and changes in operating fund balances and of functional expenses for the year then ended. Our examination was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances, except as described in the following paragraph.

As discussed in the accompanying summary of significant accounting policies, the financial statements do not include the financial positions or results of operations of provisional YMCAs which operate under the charter of the National Board; however, the Board of Trustees administers certain properties donated to or acquired by the National Board for the program services of the provisional and certain foreign YMCAs. These properties are included in Custodian and Other Funds. Changes in the book value of these properties are usually recorded in the accounts in the year subsequent to the occurrence of the event or transaction. Such changes are recorded generally on the basis of independent accountants' audit reports with respect to the Armed Services property fund accounts and on the basis of unaudited reports and other sources of information with respect to the foreign and other domestic property fund accounts.

As discussed in Note 9 to the financial statements, the National Board and the National Council are defendants in a civil action, the outcome of which is not presently determinable. Accordingly, no provision for any liability that may result has been made in the financial statements.

In our opinion, based on our examination and the reports of other auditors, and subject to the effects as might have been determined to be necessary had independent audit reports been received covering all properties administered by the Board of Trustees, and except for the effects of the delay in recording changes in the book values of such properties, and subject to the effects, if any, on the financial statements of the ultimate outcome of the litigation, all as discussed above, the financial statements identified above present fairly the financial position of the National Board of Young Men's Christian Associations at December 31, 1980, and the results of its operations and the changes in its operating fund balances for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

M. H. Hurdman

Certified Public Accountants

New York, New York
June 12, 1981

NATIONAL BOARD OF YOUNG MEN'S CHRISTIAN ASSOCIATIONS
BALANCE SHEET
December 31, 1980
(With Comparative Totals for 1979)

	ASSETS		Land, Building and Equipment Funds	Endowment Funds	Custodian and Other Funds	Total All Funds	1979
	Current Funds Unrestricted	Restricted					
Cash	\$ 88,250	\$ 38,828				\$ 129,369	\$ 175,064
Support and contributions receivable (less allowance for doubtful accounts - \$1,410,330)	3,121,056	23,691				3,144,747	3,001,561
Accounts receivable (less allowance for doubtful accounts - \$244,064)	967,456	9,500				976,956	899,574
Loans receivable (less allowance for doubtful accounts - \$247,212)		134,326				134,326	151,604
Accrued interest and dividends receivable	404,293					404,293	448,609
Investments - at market	547,324	5,435,155				5,982,479	483,478
Investments - at market	3,219,314	5,435,155				8,654,469	23,183,169
Prepaid expenses and deferred charges	200,794	85,770				286,564	267,610
Special deposits	227,878					227,878	138,401
Land, building and equipment			\$ 688,573	\$ 256,451	\$ 14,062	1,049,086	14,985,086
Due (to) from other funds	8,776,365 (1,003,401)	5,727,270 46,288	688,573 1,063,027	18,743,425 (320,293)	15,250,402 214,379	49,186,035	43,734,156
	\$ 7,772,964	\$ 5,773,558	\$ 1,751,600	\$ 18,423,132	\$ 15,464,781	\$ 49,186,035	\$ 43,734,156
LIABILITIES AND FUND BALANCES							
LIABILITIES:							
Notes payable to bank	\$ 1,953,179	\$ 56,591	\$ 54,388		\$ 141,009	\$ 2,205,167	\$ 200,000
Accounts payable and accrued expenses	329,665		1,247,660		122,688	1,577,325	484,973
Deferred credits						122,688	1,409,690
Mortgages Payable							11,190
Capitalized lease obligations							
Liabilities for amounts held in custody on behalf of others							
	2,282,844	56,591	1,302,048		1,618,296	1,618,296	956,496
Contingencies (Note 9)					1,881,993	5,523,476	4,282,694
Fund balance: Provisional YMCA and Other Properties						13,582,788	13,480,125
Operating fund balances:							
Designated for Board of Trustees administration	243,845	3,359,597		\$ 18,423,132		22,026,574	19,011,612
Designated for special purposes	2,087,374					2,087,374	1,232,318
Designated for relocation and termination Restricted Fund	884,285	2,357,370	449,552			884,285	2,356,325
Land, Building and Equipment Fund			449,552			449,552	1,097,212
General	3,215,504	5,716,967	449,552	18,423,132		27,805,155	23,697,467
	2,274,616					2,274,616	2,273,870
	5,490,120	5,716,967	449,552	18,423,132		30,079,771	25,971,337
Operating fund balances	\$ 7,772,964	\$ 5,773,558	\$ 1,751,600	\$ 18,423,132	\$ 15,464,781	\$ 49,186,035	\$ 43,734,156

The accompanying summary of significant accounting policies and notes are an integral part of these financial statements.

ATLANTA BOARD OF YOUNG MEN'S CHRISTIAN ASSOCIATIONS
STATEMENT OF SUPPORT, REVENUE, AND EXPENSES
AND CHANGES IN OPERATING FUND BALANCES

Year Ended December 31, 1980
(With Comparative Totals for 1979)

	Unrestricted Funds		Restricted Funds	Land, Building and Equipment Funds	Endowment Funds	Total All Funds	1979
	General	Board Designated					
Support and revenue:							
Public support:							
Contributions	\$ 488,184	\$ 23,356	\$ 237,347			\$ 748,887	\$ 741,901
Bequests	177,222	136,476	16,446			330,144	134,038
Affiliated organizations:							
Contributions for international services	1,365,943	6,375				1,365,943	1,461,501
Other	149,235					155,610	169,505
Total public support	2,180,584	166,207	253,793			2,600,584	2,506,945
Fees and grants:							
Government agencies			2,784,624			2,784,624	1,538,408
Other			204,107			204,107	127,350
Total fees and grants			2,988,731			2,988,731	1,665,758
Revenue:							
Fair Share support:							
Member associations	9,463,000					9,463,000	8,345,044
Provisional branches	314,304					314,304	319,208
Special service sales	2,411,497					2,411,497	2,295,947
Program receipts - principally		909,001	422,652			3,186,461	2,954,422
Investment income	1,854,808	63,196	252,816			1,881,425	1,456,965
Other	1,565,413	40,504	72,371			148,668	103,773
Total revenue	15,644,815	1,012,701	747,839			17,405,355	15,475,359
Total support and revenue	17,825,399	1,178,908	3,990,363			22,994,670	19,648,062

(Continued)

NATIONAL BOARD OF YOUNG MEN'S CHRISTIAN ASSOCIATIONS
 STATEMENT OF SUPPORT, REVENUE, AND EXPENSES
 AND CHANGES IN OPERATING FUND BALANCES
 (Continued)

Year Ended December 31, 1980
 (With Comparative Totals for 1979)

	Unrestricted Funds		Restricted Funds	Land, Building and Equipment Funds	Endowment Funds	Total All Funds	1979
	General	Board Designated					
Total support and revenue	\$17,825,399	\$1,178,908	\$3,990,363			\$22,994,670	\$19,648,062
Expenses:							
Field Services:							
Regional	5,348,142	379,952	570,338	\$ 6,132		6,394,564	5,657,356
Technical	786,007	2,350	77,250	166		863,763	826,063
Special Constituents	1,056,896			350		1,124,496	1,200,501
Special services	2,466,247			708		2,467,955	2,344,232
International services	3,869,312	653,371	3,034,035	660		6,937,378	4,910,888
Urban Action Program	938,092	517,069	330,552	384		1,786,097	1,663,688
Organization Development	579,732	20,097	81,025	180		680,034	846,224
General Administration	1,566,911	122,643		39,774		1,729,328	1,386,611
Total expenses	16,611,339	1,107,482	4,093,200	48,356		21,860,377	18,835,343
Excess (deficiency) of support and revenue over expenses before items below	1,214,060	71,426	(102,837)	(48,356)		1,134,293	812,719
Gain on sale of furniture and equipment	1,630	170,806		(33,129)		139,307	
Amortization of gain on sale of building				144,370		144,370	
Realized gain (loss) on sale of investments		22,659	218,054			\$ 1,070,911	
Increase (decrease) in unrealized appreciation in market value of investments							1,311,624
							(538,535)
Excess of support and revenue over		(158,415)	253,326			1,192,369	1,387,280
expenses	1,215,690	206,476	368,543	62,885		4,116,874	1,943,998
Other changes in fund balances:							
Addition (withdrawals) of principal							
Acquisition of fixed assets	(109,039)	5,000	(13,440)			(117,479)	
Board designation for working capital and special projects	(300,000)	300,000	(2,217)	116,800		(8,440)	(10,696)
Board designations on gain recognized on sale of building							
Relocation and termination	(400,000)	144,370		(144,370)			
Relocation and Other Designated Funds		821,089		(421,089)			
Reinvestment of income in the Endowment and Other Designated Funds	(299,576)	3,385	47,273			248,918	
Net change for year	107,075	1,474,776	400,159	(385,774)		2,512,198	1,933,302
Operating fund balances at beginning of year	2,273,870	1,436,982	5,252,339	1,097,212		15,910,934	24,038,035
Transfers to (from) funds	(106,329)	303,746	64,469	(261,886)			
Operating fund balances at end of year	\$ 2,274,616	\$3,215,504	\$5,716,967	\$ 449,552		\$18,423,132	\$25,971,332

The accompanying summary of significant accounting policies and notes are an integral part of these financial statements.

NATIONAL BOARD OF YOUNG MEN'S CHRISTIAN ASSOCIATIONS
 STATEMENT OF FUNCTIONAL EXPENSES
 Year Ended December 31, 1980
 (With Comparative Totals for 1979)

	Field Services							Total	1979	
	Regions	Technical	Special Constituents	Special Services	International Services	Urban Action Program	Organization Development			General Administration
Salaries and wages, health and retirement	\$2,608,570	\$ 413,336	\$ 442,949	\$1,185,988	\$1,714,275	\$ 709,578	\$ 485,260	\$ 909,389	\$ 8,469,335	\$ 7,691,866
Benefits and payroll taxes	209,320	267,832	36,341	19,644	78,005	118,426	16,136	310,311	1,056,015	813,436
Professional fees and contract services	1,310,564								1,310,564	1,161,793
Management Research fees	89,000	5,295	6,545	324,643	1,058	158,226	6,583	69,556	594,767	555,756
Cost of materials sold	75,304	6,100	3,341	60,434	1,587	27,229	24,129	7,405	374,904	420,860
Telephone and telegraph	147,012	26,292	23,637	46,913	9,696	41,281	41,281	9,050	419,874	389,707
Postage and shipping	72,444	35,157	9,599	15,968	41,281	61,091	24,217	9,050	268,817	299,460
Occupancy, insurance and maintenance	225,622	27,472	51,412	56,367	177,508	33,387	9,272	764,769	2,688,817	1,211,970
Interest	135	299							1,365,769	66,601
Outside printing and advertising	89,787	87,927	29,856	19,867	119,242	174,987	60,372	66,167	626,978	571,214
Staff travel	553,844	87,982	80,810	352,342	459,878	152,222	18,713	45,030	1,830,777	1,533,590
Lay travel	115,065	4,870	15,419	416	114,226	69,658	63,505	80,124	1,314,268	529,650
Organization program events	491,114	5,147	37,033	196,628	709,722	89,421	1,024	1,130	446,401	956,143
Support payments and World Alliance	157,334	1,252	2,939	268	2,453,854	9,421	86,649	3,183	2,901,702	1,843,306
Awards, grants and scholarships	38,536	3,283	2,939	268	25,208	17,922	18,966	4,106	159,976	118,195
Rental and maintenance of equipment	38,536	10,325	3,440	6,186	22,230	17,922	18,966	4,106	103,794	120,024
Depreciation and amortization	10,908	1,368	2,184	5,772	5,448	1,812	9,176	23,233	138,743	148,183
Miscellaneous	45,954	18,004	13,342	38,427	83,358	43,886	14,280	9,571	266,722	332,776
Relocation expenses										
Intra National Board charges	25,738	(213,406)	178,721	333,720	741,592	7,384	(150,268)	144,370	144,370	
	\$6,304,564	\$ 789,525	\$1,134,496	\$2,466,955	\$6,969,378	\$1,786,097	\$ 681,034	\$1,729,328	\$21,860,377	\$18,935,343

The accompanying summary of significant accounting policies and notes are an integral part of these financial statements.

NATIONAL BOARD OF YOUNG MEN'S CHRISTIAN ASSOCIATIONS
SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The National Board of Young Men's Christian Associations is the corporate body of the National Council of Young Men's Christian Associations of the United States of America. Partially funded by Fair Share support as determined by the National Council and received from YMCAs throughout the United States, the National Board's responsibilities include, but are not limited to, developing and coordinating educational, religious, athletic, community relations, and business management programs for use by YMCAs, overseeing the implementation of policies adopted by the Council, assisting YMCAs throughout the country in serving their constituents, providing coordination between the United States YMCA movement and the international YMCAs, providing professional architectural and campaign direction for YMCAs, and holding title to real and other property.

The various functions of the National Board are administered by a number of boards and committees, including the Board of Trustees. Endowment and Other Designated Funds are administered by the Board of Trustees and the investment program is under the jurisdiction of the Finance Committee of that Board. With the exception of funds where specific conditions require separate investment, funds are pooled. Certain of the endowments and gifts contain restrictions which specify the use of income and/or principal. Certain investments are made in the Equities Common Fund, the Fixed Income Common Fund, and the Current Income Yield Fund of The American YMCA Fund, which Fund is also administered by the Board of Trustees.

The following is a summary of significant accounting policies followed by the National Board of Young Men's Christian Associations:

- . The accompanying financial statements have been prepared on the accrual basis of accounting and include the accounts of the National Board of Young Men's Christian Associations and all funds administered by its Board of Trustees. Financial position and results of operations of provisional YMCAs (operating YMCAs which serve the military, the transportation industry, and certain foreign

NATIONAL BOARD OF YOUNG MEN'S CHRISTIAN ASSOCIATIONS

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(Continued)

constituencies) are not included in the accompanying financial statements. These provisional YMCAs were organized and are operated under the corporate charter of the National Board of Young Men's Christian Associations through local committees of management. YMCA member associations are autonomous corporations, separately chartered by their respective states, have independent boards, and render separate, individual financial statements (also not included herein).

- . The Board of Trustees administers certain properties donated to or acquired by the National Board for the program services of the provisional and certain foreign YMCAs. These properties are recorded in the Custodian and Other Funds to clearly reflect the National Board's accountability for these properties. Depreciation is not provided for on these assets since their operations are not included in the accompanying financial statements. Changes in the book value of these properties are usually recorded in the accounts in the year subsequent to the occurrence of the event or transaction. Such changes are recorded generally on the basis of independent accountants' audit reports with respect to the Armed Services property fund accounts and on the basis of unaudited reports and other sources of information with respect to the foreign and other domestic property fund accounts. Properties located in Communist-controlled countries are carried at a nominal amount of \$1 each.
- . Fair share support, contributions, and bequests are recorded upon receipt of pledges or gifts and are included in the financial statements to the extent that their future collectibility is reasonably certain and determinable. In the absence of donor designation or restriction, contributions and bequests are considered to be available for unrestricted use.

NATIONAL BOARD OF YOUNG MEN'S CHRISTIAN ASSOCIATIONS

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(Continued)

- . Revenues related to architectural and campaign direction services are recognized on the percentage-of-completion method of accounting and are included in special service sales.
- . Investments in stocks and bonds are recorded on the basis of closing market prices or bid quotations. Certificates of deposit, commercial paper, and savings accounts are stated at face amount, and mortgages on real estate are recorded at amortized cost.

Purchases and sales of investments are recorded on the date an order for a security transaction is executed. Dividend income is recorded on the ex-dividend date.

Gains and losses realized on sales of investments are determined on the basis of average cost.
- . Inventories consist principally of supplies and are valued at the lower of cost, determined on the first-in, first-out basis, or market.
- . Additions to the Land, Building and Equipment Funds, which consist primarily of furniture and equipment, and leasehold improvements are recorded at cost, or at assigned values in the case of donated properties. Depreciation charges for these assets are provided substantially on the straight-line method based on the estimated useful lives of the related assets.
- . Intra National Board charges primarily consist of administrative support, headquarters' building occupancy costs, internal printing services, and interfunctional sales and purchases. These costs are charged to the functions of the National Board which utilize these services, on a basis appropriate to the costs to be distributed.
- . Certain assets are specifically identified with particular funds. The assets not so identified have been included in the General Fund.

NATIONAL BOARD OF YOUNG MEN'S CHRISTIAN ASSOCIATIONS

NOTES TO FINANCIAL STATEMENTS

1 - Investments

The funds which are invested are included in several investment pools. These funds are each assigned units of participation in such pools. Shares of income and realized or unrealized gains or losses are determined on the basis of these units. At December 31, 1980, investments consisted of the following:

	<u>At Cost</u>	<u>At Quoted Market Value</u>
Investment cash	\$ 2,657	\$ 2,657
Savings accounts	90,148	90,148
Bonds and other obligations	20,752,975	19,752,787
Convertible bonds	300,000	333,000
Stocks	4,981,709	8,947,041
Mortgages on real estate	293,861	293,861
Land	86,172	86,172
	<u>\$26,507,522</u>	<u>\$29,505,666</u>

These investments were included in portfolios as follows:

Administered by the Board of Trustees:		
General Pool		\$15,219,772
The American YMCA Fund:		
Equities Common Fund	\$3,200,825	
Fixed Income Common Fund	1,961,996	
Current Income Yield Fund	<u>1,705,297</u>	6,868,118
Custodian and Other Funds		<u>917,947</u>
		23,005,837
Administered by the National Board		<u>6,499,829</u>
Total investments		<u>\$29,505,666</u>

NATIONAL BOARD OF YOUNG MEN'S CHRISTIAN ASSOCIATIONS

NOTES TO FINANCIAL STATEMENTS
(Continued)2 - Land, Building and Equipment

Assets in the Land, Building and Equipment Funds consist of:

Furniture and equipment - at cost, less accumulated depreciation of \$757,260	\$325,467
Leasehold improvements, Chicago offices - at cost	<u>363,106</u>
	<u>\$688,573</u>

In June 1980, the National Board sold its building and related improvements at 291 Broadway, New York, New York. Upon receipt of proceeds from the sale, the remaining mortgage of \$1,272,031 was paid. The details of the sale are as follows:

Sales proceeds		\$3,300,000
Less:		
Building and related equipment, net of accumulated depreciation of \$1,466,569	\$1,525,822	
Building improvements	164,550	
Selling expenses	<u>217,598</u>	<u>1,907,970</u>
Gain on sale		<u>\$1,392,030</u>

The board has designated that the gain from the sale be used to offset relocation and termination expenses which have been budgeted by management to total \$1,063,629 and \$749,340, respectively, as well as leasehold improvements discussed below. Relocation expenses incurred in 1980 amounted to \$144,370. As a result, the excess of the gain from the building sale over relocation costs incurred in 1980, which excess amounts to \$1,247,660, has been accounted for as deferred income. This deferred income will be recognized when the remaining relocation and termination expenses are incurred.

Included in the Land, Building and Equipment Funds at December 31, 1980 are leasehold improvements for the Chicago offices amounting to \$363,106. These leasehold improvements will be amortized over the lives of the respective leases, and accordingly, \$363,106 of deferred income arising from the sale of the headquarters building will be amortized on the same basis, in order to properly match the relocation costs with income recognized.

NATIONAL BOARD OF YOUNG MEN'S CHRISTIAN ASSOCIATIONS

NOTES TO FINANCIAL STATEMENTS
(Continued)2 - Land, Building and Equipment (Continued)

Pursuant to a directive of the Executive Committee of the National Board, a fund balance has been designated for relocation and termination costs relating to the National Board's move to new headquarters in Chicago, Illinois. During 1980, the changes in this fund balance were as follows:

Investment income	\$ 63,196
Amortization of gain on sale of building	<u>144,370</u>
	207,566
Relocation expenses	<u>144,370</u>
	63,196
Other changes:	
Designation of 291 Broadway building fund balance	421,089
Designation of unrestricted - general operating fund balance	<u>400,000</u>
	884,285
Fund balance at beginning of year	<u>-</u>
Fund balance at end of year	<u><u>\$884,285</u></u>

3 - Mortgages Payable

At December 31, 1980, mortgage on real property maintained in Custodian and Other Funds for Provisional YMCAs consisted of the following:

<u>Location</u>	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>Annual Payment*</u>	<u>Balance</u>
Anchorage, Alaska	1997	6%	\$2,880	\$ 29,782
Island County, Washington	1988	9%	\$9,660	<u>92,906</u>
				<u><u>\$122,688</u></u>

* Includes interest

NATIONAL BOARD OF YOUNG MEN'S CHRISTIAN ASSOCIATIONS

NOTES TO FINANCIAL STATEMENTS
(Continued)4 - Custodian Accounts

Custodian accounts have been established to record accountability for assets that are to be held on behalf of or disbursed only on the instructions of the organizations from which they were received. Since such assets are not assets of the National Board, the receipts and any income that might be generated from them are not considered to be revenue or support and, accordingly, such transactions are not included in the accompanying statement of support, revenue, and expenses and changes in operating fund balances.

5 - Changes in Fund Balance -
Provisional YMCA and
Other Funds

During 1980, the changes in this fund balance were as follows:

Foreign claim settlement (see Note 10)	\$ 108,099
Other revenue	<u>101,321</u>
	209,420
Expenses	<u>75,849</u>
	133,571
Other changes:	
Cost of additions purchased by local units	81,444
Disposal of properties - net	<u>(112,352)</u>
	102,663
Fund balance at beginning of year	<u>13,480,125</u>
Fund balance at end of year	<u><u>\$13,582,788</u></u>

NATIONAL BOARD OF YOUNG MEN'S CHRISTIAN ASSOCIATIONS

NOTES TO FINANCIAL STATEMENTS
(Continued)6 - Total Return Concept

Section 513 of the Not-For-Profit Corporation Law of the State of New York provides that under certain conditions accumulated gains related to endowment funds may be utilized to finance the program activities which the donor of the funds has specified. These provisions are the basis for the total return concept. The operations of the investment portfolios under the total return concept are subject to certain limitations described in Section 513 and other limitations stipulated by the Board of Trustees. Under the total return concept, the Board of Trustees directed that, during 1979, quarterly distributions to the various programs, activities, and departments financed wholly or partly from the various participating funds amount to one-quarter of 5% of the five-year average market value of such funds or the net investment income, whichever was greater. Distributable net investment income (primarily interest and dividends) during 1979 was greater than 5% of the five-year average market value. Therefore, no distribution of net realized gains was required, and amounts distributed in anticipation of such distribution were refunded by the National Board in 1980. In May 1979, the Board of Trustees rescinded the total return concept, effective for the 1980 fiscal year, and determined that 1980 program support distributions would be \$1,050,000. Net income during the year exceeded this amount by \$299,576. The program purposes which would have received credits had this excess been distributed have been assigned additional units of participation in the applicable investment pools. These increased investment amounts intended to partially offset total return distributions made in prior years are considered gifts and bequests rather than endowments.

On April 11, 1974, the Board of Trustees approved the withdrawal and automatic reinvestment of the General Pool's units of participation in the Equities Common Fund and Fixed Income Common Fund of The American YMCA Fund. Such transactions were completed on the first day of June 1974 and every three months thereafter until December 1979. These transactions, which have resulted in cumulative gains of \$1,154,475 since inception of this plan, do not constitute realized gains or losses in accordance with generally accepted accounting principles and, accordingly, have not been reported as such in the accompanying financial statements. In the opinion of legal counsel to the National Board, however, these transactions were in accordance with Section 513 of the New York State Not-For-Profit Corporation Law and were distributable under the total return concept.

NATIONAL BOARD OF YOUNG MEN'S CHRISTIAN ASSOCIATIONS

NOTES TO FINANCIAL STATEMENTS
(Continued)7 - Retirement Plans

The National Board participates in two money purchase contributory retirement plans which are administered by the Young Men's Christian Association Retirement Fund (a separate corporation). These plans are for the benefit of all professional and other employees who have elected to participate. Under these plans, the National Board remits to the Fund each employee's contribution and an amount which is a percentage of the participating employee's salary. These remittances are made monthly and the National Board's share, which during 1980 aggregated \$651,158, is charged to the appropriate functional expense category.

The YMCA Retirement Fund is operated as a Church Plan. Church Plans are, in general, exempt from the substantive requirements of ERISA. However, the administrators of these plans have notified the National Board that, in order to comply with certain requirements under the Employee Retirement Income Security Act of 1974, all employees hired after July 1, 1977 are required to participate in these plans.

8 - Tax Status

The National Board is exempt from income tax under Section 501(c)(3) of the Internal Revenue Code and has been determined not to be a private foundation. Information returns (Form 990) through December 31, 1977 have been reviewed and accepted by the Internal Revenue Service.

9 - Contingencies

Local YMCAs are separate autonomous corporations whose operations are not under the control of the National Board of Young Men's Christian Associations or the National Council of Young Men's Christian Associations. However, the National Board and National Council have, upon occasion, been named as defendants in litigations arising from incidents at local YMCAs. The National Board has generally been dismissed from these cases, or the settlements, if any, have been within the National Board's insurance limits.

NATIONAL BOARD OF YOUNG MEN'S CHRISTIAN ASSOCIATIONS

NOTES TO FINANCIAL STATEMENTS
(Continued)9 - Contingencies (Continued)

The National Board was in 1980 and remains a defendant in a lawsuit arising from an incident at a local YMCA. Counsel defending the action has advised the National Board that it is unable to express any opinion as to the liability and damage aspects of the case at this time. If the National Board is held liable, it is possible that the plaintiff's counsel may, to the extent that the liability of the National Board exceeds its insurance coverage, attempt enforcement action against the funds of the National Board.

10 - Foreign Claim Settlement

In early 1979, the governments of the United States and the People's Republic of China negotiated a settlement with respect to certain claims arising from the expropriation of properties by the People's Republic of China during the late 1940's. Under the terms of that settlement, United States organizations which had filed claims will receive 41 cents for each dollar of claim. The National Board's claim for \$2,250,419 related to International Division and Armed Services Department properties was certified by the Foreign Claims Settlement Office in 1970. Installments of \$316,976 and \$108,099 were received and recorded in December 1979 and 1980, respectively. The remaining balance of \$497,597 should be received in future installments over 4 years and will be recorded upon receipt.

In addition, in February 1980, the National Board assumed complete responsibility for funds previously held by a bank in New York in accordance with rules and regulations promulgated by the Department of the Treasury of the United States Government. These funds were established in the 1940's. The earnings have accumulated since that time and the total fund approximated \$615,000 at December 31, 1980. This fund is held in custody pending the direction of the appropriate YMCA oversight committee.

NATIONAL BOARD OF YOUNG MEN'S CHRISTIAN ASSOCIATIONS

NOTES TO FINANCIAL STATEMENTS
(Continued)11 - Lease Commitments

Rental commitments under leases in effect as of December 31, 1980, aggregated approximately \$3,623,092. This amount is exclusive of future escalation charges for real estate taxes and building operating costs. Minimum rental commitments are as follows:

<u>Year Ended December 31,</u>	
1981	\$ 247,733
1982	371,599
1983	371,599
1984	371,599
1985	371,599
Years subsequent to 1985	<u>1,888,963</u>
	<u>\$3,623,092</u>

In addition to the abovementioned lease commitments, in January and February 1981, the National Board entered into agreements to lease program and storage facilities in Chicago, Illinois with lease terms of three and ten years, respectively. Rental commitments under these leases aggregate approximately \$1,385,563, exclusive of future escalation charges for real estate taxes and building operating expenses. Rent expense amounted to \$558,149 for the year ended December 31, 1980.

12 - Transfers

In 1980, fund balances of \$49,958 and \$56,371 were transferred to the Unrestricted Funds - Board Designated and Restricted Funds from the Unrestricted Funds - General (\$106,329). These transfers of prior year results for certain of the operating units of the National Board were made to properly present the specific designated or restricted uses to which such net results could be applied in the future. Any use of such funds would require approval of the responsible committee.

The transfer to the Unrestricted Funds - Board Designated from the Land, Building, and Equipment Funds of \$261,886, represents the residual fund balance of the 291 Broadway building fund after its sale. This fund balance has been board designated pending approval by the responsible committee as to its use.

National Board
of Young Men's Christian Associations
251 Broadway
New York, New York 10007

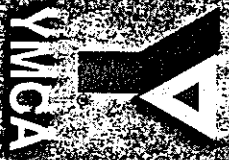


Exhibit D

PLAN OF MERGER

PLAN OF MERGER dated this _____ day of _____, 198_, by and between the NATIONAL COUNCIL OF YOUNG MEN'S CHRISTIAN ASSOCIATIONS OF THE UNITED STATES OF AMERICA, an Illinois not-for-profit corporation (the "Surviving Corporation"), and the NATIONAL BOARD OF YOUNG MEN'S CHRISTIAN ASSOCIATIONS, a New York not-for-profit corporation (the "Terminating Corporation"). The transaction contemplated hereby is referred to as the "Merger" and the Surviving Corporation and the Terminating Corporation collectively are referred to herein as the "Merging Corporations."

The Board of Directors of the Surviving Corporation and the Board of Directors (the "Executive Committee") of the Terminating Corporation have approved this Plan of Merger and deem it advisable and in the best interests of each such Corporation that the Terminating Corporation be merged with and into the Surviving Corporation on the terms and conditions set forth herein.

1. The Terminating Corporation was incorporated pursuant to Chapter 241 of the Laws of 1883 (New York) as the INTERNATIONAL COMMITTEE OF YOUNG MEN'S CHRISTIAN ASSOCIATIONS, which name was changed to the NATIONAL BOARD OF YOUNG MEN'S CHRISTIAN ASSOCIATIONS pursuant to Chapter 298 of the Laws of 1950 (New York).

2. The Terminating Corporation has two membership classes, comprised of voting members and nonvoting emeritus members. The Terminating Corporation has _____ voting members and _____ emeritus members. The Surviving Corporation has only one membership class, which is comprised of _____ members, all of whom have voting rights.

3. The Merger shall become effective (the "Effective Date") on the later of the date of the filing of the Certificate of Merger by the Department of State of the State of New York and the date of the issuance of the Certificate of Merger by the Secretary of State of the State of Illinois.

4. Upon the Effective Date, the separate existence of the Terminating Corporation shall cease and the Terminating Corporation shall be merged with and into the Surviving Corporation, and the Surviving Corporation, without further act or deed, shall thereupon and thereafter succeed to and shall possess and enjoy all the rights, privileges, powers, purposes, immunities and franchises of each of the Merging Corporations; and all property, real, personal and mixed, and all debts due to each of the Merging Corporations on whatever account and all other choses in action, and all and every other interest, of or belonging to or due the Terminating Corporation, shall be taken and deemed to be transferred to and vested in the Surviving Corporation without further act or deed; but all liabilities, debts, obligations and rights of creditors against each of the Merging

Corporations shall be preserved unimpaired, and shall thenceforth attach to the Surviving Corporation, and may be enforced against it, to the same extent as if said liabilities, debts and obligations had been incurred or contracted by the Surviving Corporation.

5. The Articles of Incorporation of the Surviving Corporation, as in effect on the Effective Date, shall be and remain (until amended or repealed as provided by law) its Articles of Incorporation. The By-laws of the Surviving Corporation, as in effect on the Effective Date, shall be and remain (until amended or repealed as provided by law) its By-laws.

6. The directors and officers of the Surviving Corporation immediately prior to the Effective Date shall be and continue to hold office as directors and officers of the Surviving Corporation from and after the Effective Date, until changed in accordance with applicable law and the Articles of Incorporation and the By-laws of the Surviving Corporation.

7. The members of the Terminating Corporation immediately prior to the Effective Date shall not become members of the Surviving Corporation. The members of the Surviving Corporation immediately prior to the Effective Date shall remain members of the Surviving Corporation, subject, however, to the requirement that the members of the Surviving Corporation shall at all times be determined in accordance with its Articles of Incorporation and By-laws as are from time to time in effect.

8. The Surviving Corporation may be served with process in the State of New York in any action or special proceeding for the enforcement of any liability or obligation of the Terminating Corporation, and the Surviving Corporation may be sued in the State of New York in respect of any property transferred or conveyed to it as provided in paragraph (c) of Section 907 of the New York Not-For-Profit Corporation Law, or the use made of such property, or any transaction in connection therewith.

9. This Plan of Merger may be abandoned and terminated at any time prior to the Effective Date by the mutual consent of the Board of Directors of the Surviving Corporation and the Executive Committee of the Terminating Corporation.

Exhibit E

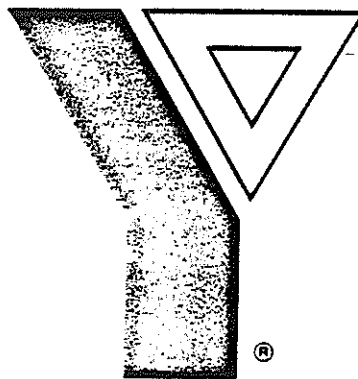
CONSTITUTION AND BY-LAWS

OF

THE NATIONAL COUNCIL OF
THE YOUNG MEN'S CHRISTIAN ASSOCIATIONS

OF THE

UNITED STATES OF AMERICA



YMCA

**As amended at a Meeting of the National Council
Atlanta, Georgia, May 10-12, 1979**

(



Historical Background of The National Council Constitution

"PARIS BASIS"

(Statement Adopted in 1855)

"The Young Men's Christian Associations seek to unite those young men, who regarding Jesus Christ as their God and Savior, according to the Holy Scriptures, desire to be His disciples in their faith and in their life, and to associate their efforts for the extension of His Kingdom amongst young men.

"Any differences of opinion on other subjects, however important in themselves, shall not interfere with the harmonious relations of the Member National Movements (or, the Constituent Members and Associates) of the World Alliance."

The Preamble of the Constitution as adopted by the Constitutional Convention of October 1923:

We, the Young Men's Christian Associations of the United States and Canada, through our representatives in Constitutional Convention assembled, reverently and joyfully confessing our faith in Jesus Christ our Lord and only Saviour and our unswerving allegiance to His Church, recognizing humbly the creative hand of God along the pathway of nearly a century of corporate experience, and dedicating ourselves afresh to our great mission of bringing under the sway of His

Kingdom the young manhood and boyhood of North America and of the other lands served by our Associations, and with the desire of conserving all the values of our past and likewise of unifying and strengthening our work so as to enable the North American Associations to meet the requirements of the modern age and of the coming day, hereby adopt the following Constitution of the National Council of the Young Men's Christian Associations of the United States of America.

Christian Purpose and Practice in the YMCA Today

(Cleveland Statement Adopted May 10, 1963)

The National Council, on recommendation of the National Board and in follow up of discussion throughout the country and consideration at the 1962 meeting of the Council itself, adopted unanimously the following affirmation regarding the central purposes of the YMCA as a Christian organization.

The National Council of the Young Men's Christian Associations of the United States adopts and commends to the Area, State and local YMCAs the following statement regarding the Christian character and objectives of the YMCA movement in the United States:

We reaffirm the historic statement of the purpose and nature of the YMCAs as set forth in the constitution of the National Council:

The Young Men's Christian Association we regard as being in its essential genius a world-wide fellowship united by a common loyalty to Jesus Christ for the purpose of developing Christian personality and building a Christian society.

We recognize and consider it healthy that diversity exists among our Associations in the manner in which this purpose is to be achieved.

We welcome as members of our Associations persons of all religious affiliations who wish to join and cooperate in support of the Christian ideals and values for which we stand. Each member is encouraged to be faithful to the teachings and practices of his own church.

In giving effect to our Christian ideals and values, our Associations offer to the men, women, boys and girls who participate in their programs opportunities for experiences that will help them

- to develop self-confidence and self-respect and an appreciation of their own worth as individuals
- to develop a faith for daily living based upon the teachings of Jesus, that they may thereby be helped in achieving their highest potential as children of God
- to grow as responsible members of their families and citizens of their communities
- to appreciate that health of mind and body is a sacred gift and that physical fitness and mental well-being are conditions to be achieved and maintained
- to recognize the worth of all persons, and to work for interracial and intergroup understanding
- to develop a sense of world-mindedness, and to work for world-wide understanding
- to develop their capacities for leadership and use them responsibly in their own groups and in community life.

The Young Men's Christian Association is a lay Christian movement, working closely with churches although independent in organization and free from ecclesiastical control. It seeks to find forms of lay religious expression that will reflect understanding of the teachings and practices of all churches to which YMCA members belong.

KAMPALA PRINCIPLE

(Adopted July 19, 1973 by the World Council)

"The Paris Basis expresses that Christ is the centre of the Movement, which is conceived as a world-wide fellowship uniting Christians of all confessions. It is consistent with an open membership policy, involving people irrespective of faith as well as age, sex, race and social conditions.

"The Basis is not designed to serve as a condition of individual YMCA membership, which is deliberately left to the discretion of constituent Movements of the World Alliance.

"The Basis makes clear that the constituent Movements of the Alliance have full freedom to express their purpose in other terms designed to correspond more directly to the needs and aspirations of those whom they are seeking to serve, provided these are regarded by the World Alliance as being consistent with the Paris Basis.

"Recognizing the character of the YMCAs in the world today, this act of acknowledging the Paris Basis lays upon the various Associations and their member as fellow workers with God such imperatives as:

- 1. To work for equal opportunity and justice for all.*
- 2. To work for and maintain an environment in which relationships among people are characterized by love and understanding.*
- 3. To work for and maintain conditions, within the YMCA and in society, its organizations and institutions, which allow for honesty, depth and creativity.*
- 4. To develop and maintain leadership and program patterns which exemplify the varieties and depth of Christian experience.*
- 5. To work for the development of the whole person."*

Goals and Constitution of the National Council of the Young Men's Christian Associations of the United States of America

PREAMBLE

We, the Young Men's Christian Associations of the United States, with the desire of conserving all the values of our past and likewise of unifying and strengthening our work to meet the challenge of our

time, hereby establish the following goals for our members and constituents, and adopt this revised Constitution of the National Council of the Young Men's Christian Associations of the United States of America.

GOALS

- to develop self-confidence and self-respect and an appreciation of their own worth as individuals
- to develop a faith for daily living based upon the teachings of Jesus Christ, that they may thereby be helped in achieving their highest potential as children of God
- to grow as responsible members of their families and citizens of their communities
- to appreciate that health of mind and body is a sacred gift and that physical fitness and mental well-being are conditions to be achieved and maintained
- to recognize the worth of all persons, and to work for interracial and intergroup understanding
- to develop a sense of world-mindedness, and to work for world-wide understanding
- to develop their capacities for leadership and use them responsibly in their own groups and in community life
- to appreciate the beauty, diversity and interdependence of all forms of life and all resources which God has provided in this world, and to develop an ethical basis for guiding the relationships of mankind with the rest of God's natural community

CONSTITUTION OF THE NATIONAL COUNCIL

Constitution

ARTICLE I

**PURPOSE, BASIC OBJECTIVE AND FUNCTIONS
OF THE NATIONAL COUNCIL**

SECTION 1. *Purpose.* The Statement of Purpose of Young Men's Christian Associations of the United States of America is:

The Young Men's Christian Association we regard as being in its essential genius a world-wide fellowship united by a common loyalty to Jesus Christ for the purpose of developing Christian personality and building a Christian society.

SECTION 2. *Basic Objective.* The basic objective of the National Council is to serve as a means through which Young Men's Christian Associations (hereinafter designated "Associations") can achieve their purpose and goals as a national Movement, and to make available services which will enrich and strengthen Associations in carrying on their work.

SECTION 3. *Functions.* The functions of the National Council are to:

- (1) Make available counsel and services to the Associations to enable them to meet the needs of their communities more effectively and to fulfill the purposes of the Movement.
- (2) Provide leadership for the Movement and formulate national standards, goals of work, and policies for its own activities and for assistance to Associations.
- (3) Maintain friendly relationships with other YMCA Movements, and in affiliation with them in the World Alliance, cooperate in the initiation and development of YMCA work in other lands and in the conduct of programs undertaken by the World Alliance.
- (4) Represent the Movement in dealing with other national and international organizations, including governments.
- (5) Provide activities of a national or international scope which cannot be undertaken effectively by Associations themselves.
- (6) Create and maintain boards, committees, professional staff, and define their respective fields; and provide such other means as may be conducive to the effective fulfillment of objectives and programs.
- (7) Devise ways and means of financing the work of the National Council.
- (8) Adopt by-laws to govern its administration.

- (9) Take appropriate action to fulfill the functions of the National Council and to carry out the powers granted in this Constitution.

ARTICLE II

MEMBER ASSOCIATIONS OF NATIONAL COUNCIL

SECTION 1. *Qualification of Members.* It is recognized that each corporate Young Men's Christian Association is an independent organization having its own corporate charter, By-Laws, Governing Board, branches, executives, staff, buildings, assets and other resources, and that each Association is autonomous.

Nothing in this Constitution or in the By-Laws, or in the Charter or By-Laws of the National Board, shall be interpreted or construed as making Member Associations (or their members, employees, officers or Board members) the agents or representatives of the National Council or the National Board, nor do any such Member Associations (or their representatives) have any authority to commit or bind the National Council or National Board, except as may be specifically authorized by action of the National Council, the National Board or its Executive Committee.

For the purpose of qualifying for membership in the National Council, the Council shall recognize as Member Associations those Young Men's Christian Associations, including branches thereof:

- (1) Which annually certify that in spirit and practice they conform to the Statement of Purpose of the Young Men's Christian Associations of the United States of America as stated in Article I, Section 1.
- (2) Which annually certify that their voting members and members of their Boards of control are in accord with the purposes, ideals and spirit of the Young Men's Christian Association as stated in Article I, Section 1.
- (3) Whose constitutions provide that they shall be designated as Young Men's Christian Associations and which are organized and operated in conformity with standards established by the National Council.
- (4) Which signify their acceptance of the Constitution of the National Council.
- (5) Which annually pay to the National Council their share of the expenses of the Council; provided that in exceptional circumstances an Association may be released from this requirement by action of the National Board.
- (6) Which annually report to the National Council concerning such matters as the Council may specify from time to time.

CONSTITUTION OF THE NATIONAL COUNCIL

- (7) Whose chief employed officer meets the qualifications for listing in the Official Roster of employed officers as determined by the National Council from time to time; provided that in exceptional circumstances an Association may be released from this requirement by action of the National Board.
- (8) Which annually certify that their policies and practices provide that eligibility for membership, for election to their Boards of Control, for employed staff positions and participation in program shall be without discrimination on the basis of race, sex, color, or national origin, provided that in exceptional circumstances, an Association may be released from the requirement of nondiscrimination in program on the basis of sex by action of the National Board.

ARTICLE III

REGIONS OF THE NATIONAL COUNCIL

SECTION 1. *Regions.* The National Council shall perform its functions and carry out its objectives through the National Board and the Regions of the National Council. The Regions are geographical areas composed of one or more states or parts of several states. The Regions, as presently constituted, and the affiliation of Associations to Regions, shall be changed only with the consent of the National Board and the Regional Boards involved.

SECTION 2. *Regional Assemblies — Functions.* Each Region shall have a Regional Assembly, which shall:

- (1) Serve as a link between Associations and the National Council, and establish an appropriate system of lay leadership to supplement the meetings of the Regional Assembly.
- (2) a. Discover, evaluate and be responsive to the interests and needs of Associations within the Region,
 - i. for participation in inter-Association activities that are subregional, regional, national, or international in scope; and
 - ii. for staff services from either the regional or headquarters offices;
- b. and respond with staff counsel and services to such interests and needs.
- (3) Represent the interests and needs of Associations in the National Council as policies are formulated, as administrative procedures are determined and managed, and as national committee appointments are made.
- (4) Interpret national and international opportunities and needs to Associations, stimulate their

active consideration of proposed national and international policies and programs, and encourage their use of all appropriate staff resources.

- (5) Create and maintain procedures for appraising in regional terms the spiritual, social, political, economic and related developments that have bearing on the activities and future of Associations.
- (6) Cooperate with the National Council in determining and coordinating general objectives and standards for the work of the Associations, and take major responsibility for reviews of performance and evaluation and the maintenance of the duly established standards.
- (7) Represent the Associations in relations with state and regional bodies, such as governmental agencies, church groups, planning commissions, and regional authorities.
- (8) Establish and give effect to policies for YMCA extension.
- (9) Elect members-at-large to the Regional Assembly, members of the Regional Board and members of the National Council from the Region; and nominate for election by the National Council, as provided in the By-Laws, certain members of the National Board.
- (10) Perform such other functions, including legislation on Regional matters, not inconsistent with the provisions of the Constitution and By-Laws of the National Council, as may be provided in the By-Laws of the Region.

SECTION 3. *Regional Assemblies — Membership.* The Regional Assembly for a Region shall be composed of representatives of Associations in good standing located within the Region and shall consist overall of laymen and staff in the ratio of not less than two to one respectively. The By-Laws of the Region shall specify the number of delegates from Associations to the Regional Assembly. Delegates at large constituting approximately ten percent of the total membership of the Assembly shall be elected by the Assembly. All delegates shall be chosen to assure equitable representation of Associations of different type and size, different phases of work, different professional positions within the Region, persons under thirty years of age, women and persons from minority racial groups.

SECTION 4. *Regional Board.* Each Region shall have a Regional Board which shall act as the *ad interim* body for the Regional Assembly and will:

- (1) Provide counsel to the National Board about the establishment and maintenance of such Regional offices as may be needed to deploy staffs and services most effectively.

CONSTITUTION OF THE NATIONAL COUNCIL

- (2) Provide counsel to the National Board about financial policies and budgets needed to carry out the functions of the Regional Assemblies and the National Council.
- (3) Provide counsel to the National Board about the nature and extent of staff services required by Associations in the Region.
- (4) Maintain such corporate arrangements as may be needed for holding and managing assets of Areas and States that now require corporate oversight.
- (5) Conduct the meetings of the Regional Assembly and give oversight to the necessary elective and decision making processes.
- (6) Perform such other functions not inconsistent with the provisions of the Constitution and By-Laws of the National Council as may be provided in the By-Laws of the Region.

SECTION 5. *Decisions on Regional Operations.* All decisions on regionally based staff and budget shall be reached by mutual planning and consultation between the Regional Board concerned and the National Board.

SECTION 6. *By-Laws.* By-Laws for the Region and amendments thereto, consistent with the Constitution and By-Laws of the National Council, shall be adopted by the Regional Assembly with the approval of the National Board. Such By-Laws shall make reasonable provisions for rotation of the officers and members of the Regional Assembly and Regional Board.

SECTION 7. *Delegation.* The Regional Assembly may delegate to the Regional Board or to its Executive Committee such nomination, election and other functions as it may from time to time determine.

ARTICLE IV

COMPOSITION AND ELECTION OF
THE NATIONAL COUNCIL

SECTION 1. *Composition.* The National Council consists of Member Associations (recognized as provided in Article II) and individual members (elected as hereinafter provided). For convenience, Member Associations are herein referred to as "Associations," and individual members are herein referred to as "members." Only individual members shall have the right to vote, except as provided in Article IX.

SECTION 2. *Qualifications of Members.* All individual members of the National Council shall be sixteen years of age or over and members of a Young Men's Christian Association recognized as a Member Association by the National Council.

SECTION 3. *Members.* The National Council shall consist of the following individual members, chosen as follows:

- (1) *Members from Regions*
There shall be not less than 300 members of the

National Council elected from the Regions. Each Regional Assembly shall be entitled to elect from the Region, in the ratio of two laymen to one staff, such number of regionally elected National Council members as shall represent the approximate ratio that the total membership of the Associations within the Region bears to the total membership of Associations of all the Regions. The National Board shall determine from time to time the precise number of National Council members to be elected from each Region in accordance with the foregoing formula, and shall give timely notice to each Region of the number to be elected in any year. The Regional Board shall be responsible for assuring that the National Council members from the Region shall be representative of the different sizes and types of Associations, different phases of work and different professional positions within the Region, and equitably representative of persons under thirty years of age, women and persons from minority racial groups. Vacancies occurring in the membership of the National Council elected from a Region shall be filled until the next regular meeting of the Regional Assembly by the Regional Board of that Region.

- (2) *Alternate Members*

At the time of election of members pursuant to Section 3(1), a Region shall be entitled to elect not more than $\frac{1}{3}$ of its authorized number of members as alternates who may be designated by the Chairman of the Regional Board to attend the meeting and vote as a Council member in place of an elected Council member who does not attend, provided such alternate is so certified by the Chairman to the National Executive Director as eligible to replace a designated Council member, at least 10 days prior to the meeting.

- (3) *Members from Auxiliary Organizations*

Auxiliary Organizations representing types of Associations authorized in Article VII, Section 1, may each elect not to exceed three laymen as members of the National Council, and shall finance the expenses of the members so elected. Auxiliary Organizations representing phases of work authorized in Article VII, Section 2, may each elect one layman as a member of the National Council, and shall finance the expenses of the member so elected.

- (4) *Members-at-Large*

There shall be 48 members-at-large elected by the National Council on nomination by the National Board. Not less than 21 of the members-at-large shall be composed of and equitably dis-

CONSTITUTION OF THE NATIONAL COUNCIL

tributed among persons under thirty years of age, women and persons of minority racial groups.

(5) *Members by Virtue of Office*

The officer elected to preside over each Regional Assembly shall by virtue of such election be an additional member of the National Council, so long as he holds such Regional office.

(6) The State Young Men's Christian Association of Maine and The State Association of Young Men's Christian Associations of New Hampshire shall each be entitled to elect one layman as a member of the National Council until such time as such state is affiliated with a Region.

(7) *Other Members*

Such members as may be authorized pursuant to Article VIII.

SECTION 4. Term. The members of the National Council shall hold office for terms of four years beginning with the opening of the next regular meeting of the National Council following their election and terminating at the opening of the regular meeting in the year in which their terms expire. Approximately one-half of the members of the National Council elected from Regions shall be elected at each biennial meeting.

SECTION 5. Eligibility for Re-election. No member of the National Council elected under this Article shall be eligible for election for more than two consecutive four-year terms; provided, however, that a member, who at the expiration of his second such consecutive term holds an office for which membership in the National Council is required, shall be eligible to re-election to the National Council for one additional consecutive term.

SECTION 6. Attendance of Non-Voting Participants. The following persons may attend meetings of the National Council as non-voting participants:

- (a) The Executive Director and not less than 10 or more than 30 additional members of the staff of the National Board, as selected by the Executive Director; together with the Executive Director of each Region.
- (b) The President of each YMCA College.
- (c) Two representatives elected by the National Council of Young Men's Christian Associations of Canada..

ARTICLE V

MEETINGS AND OFFICERS OF NATIONAL COUNCIL

SECTION 1. Meetings. The National Council shall meet at such times and places as the By-Laws may pre-

scribe, with due regard for rotation of meeting places among the several Regions.

SECTION 2. Officers. The officers of the National Council shall be a President, four Vice Presidents, and a Recording Secretary, and such other officers as may be specified in the By-Laws, all of whom shall be elected for such terms, not to exceed two years, as the By-Laws may prescribe and shall serve until the expiration of their terms and until their successors are elected and qualified. No elected officer shall be eligible to succeed himself. Vacancies shall be filled by action of the National Board.

ARTICLE VI

THE NATIONAL BOARD

SECTION 1. Composition. The National Board of Young Men's Christian Associations (elsewhere herein referred to as the National Board), incorporated by the Legislature of the State of New York, shall be the *ad interim* body of the National Council. The elected members of the National Board shall be elected by the National Council in such manner and number as the By-Laws shall prescribe. In addition, the President of the National Council and the officer elected to preside over each Regional Board shall be members of the National Board, so long as they hold such office. Two representatives to the National Board, without vote, may be elected by the National Council of the Young Men's Christian Associations of Canada.

SECTION 2. Committees. The National Board shall elect an Executive Committee from its membership which shall be the *ad interim* body of the National Board with such powers as may be delegated to it by the National Board, and such other committees as it may deem necessary.

SECTION 3. Financial Reports. The National Board shall cause to have prepared annual reports of the financial operation of the National Council and related organizations for distribution to members of the Council and to each of the Regions and related organizations at least thirty days before the opening session of each regular meeting of the National Council.

ARTICLE VII

AUXILIARY ORGANIZATIONS

SECTION 1. Types of Associations. The National Council may provide for Auxiliary Organizations representing such types of Associations as the By-Laws may prescribe. Such organizations may formulate plans, policies and programs of work with Associations in their respective category, subject to approval by the National Board.

SECTION 2. Phases of Work. The National Council may also provide for Auxiliary Organizations represent-

CONSTITUTION OF THE NATIONAL COUNCIL

ing phases of work. Such organizations may formulate plans, policies and programs related to their respective phases of work, subject to approval by the National Board.

ARTICLE VIII

ASSOCIATIONS NOT AFFILIATED WITH A REGION

Young Men's Christian Associations not affiliated with a Region shall be accorded such representation in the National Council and shall be entitled to receive such benefits and services, on such conditions, as the National Board may from time to time prescribe.

ARTICLE IX

REFERENDUM AND INITIATIVE

SECTION 1. Referendum. The National Board shall, at the request of the National Council or of ten percent of the Associations listed in the official roster, submit to all Associations for their approval or rejection any action adopted by the National Council. If the majority of votes cast by Associations as provided in the By-Laws are against such measure or proposal, it is thereby repealed.

SECTION 2. Initiative. The National Board shall likewise, at its initiative or at the request of ten percent of the Associations listed in the official roster, submit to all Associations any measure or proposal

which might properly be considered by the representatives of Associations in the National Council and if approved by a majority of the votes cast by Associations as provided in the By-Laws, such measure or proposal shall become effective as though passed by the National Council. Any measure thus adopted shall be subject to repeal or amendment at any succeeding meeting of the Council held one year or more after its adoption.

ARTICLE X

AMENDMENTS

This Constitution may be amended by vote of two-thirds of the members present at any regular meeting of the National Council, provided notice of the substance of such proposed amendment shall have been given at the next preceding regular meeting of the National Council, or by mailing to each member a notice of the substance of such proposed amendment at least 90 days before the opening date of the meeting of the National Council. Upon vote, any Amendment which is germane to and within the scope of the original proposal may be adopted. This Constitution may also be amended by initiative petition of the National Board or of ten percent of the Associations under the procedure specified in Section 2, of Article IX, except that the amendment shall be adopted by a two-thirds vote of the votes cast.

(This Constitution, the work of the Constitutional Convention held in Cleveland, Ohio, October 17-23, 1923, was adopted by referendum vote of the Young Men's Christian Associations of North America and amended at the Second Annual Meeting of the National Council held in Washington, D. C., October 27-29, 1925; the Fifth Annual Meeting held in Chicago, Ill., October 22-25, 1928; the Sixth Annual Meeting held in Chicago, Ill., October 21-24, 1929; the Eighth Annual Meeting held in Cleveland, Ohio, August 10-11, 1931; the Ninth Annual Meeting held in Chicago, Ill., June 1-3, 1933; the Eleventh Annual Meeting held in Niagara Falls, N. Y., October 24-26, 1935; the Fourteenth Annual Meeting held in Detroit, Mich., October 27-29, 1939; the Twentieth Annual Meeting held in Atlantic City, N. J., March 17-18, 1946; the Twenty-first Annual Meeting held in Buffalo, N. Y., June 6-8, 1947; the Twenty-second Annual Meeting held in Detroit, Mich., May 14-16, 1948; the Twenty-third Annual Meeting held in Washington, D. C., June 17-19, 1949; the Twenty-fourth Annual Meeting held in Buffalo, N. Y., May 19-21, 1950; the Twenty-sixth Annual Meeting held in Detroit, Mich., May 23-25, 1952; the Thirty-first Annual Meeting held in Philadelphia, Pa., May 17-19, 1957; the Thirty-third Annual Meeting held in Detroit, Mich., May 15-17, 1959; the Forty-first Annual Meeting held in Philadelphia, Pa., May 12-14, 1967; the Forty-second Annual Meeting held in Columbus, Ohio, May 24-26, 1968; the Forty-third Annual Meeting held in St. Louis, Missouri, June 20-21, 1969; the Forty-fifth Annual Meeting held in Washington, District of Columbia, May 21-23, 1971; the Forty-seventh Meeting held in Bal Harbour, Florida, May 9-11, 1975; the Forty-eighth Meeting held in Minneapolis, Minnesota, May 19-22, 1977, and the Forty-ninth Meeting held in Atlanta, Georgia, May 10-12, 1979.

**By-Laws of the National Council of the Young Men's Christian Associations
of the United States of America**

ARTICLE I

MEETINGS OF NATIONAL COUNCIL

SECTION 1. Regular Meetings. The regular meeting of the National Council shall convene biennially in April, May or June in odd numbered years at such place as shall be determined by the Council at its preceding meeting or in the absence of such action, at such place as shall be determined by the National Board, provided that the National Board shall have the right to change the date or place. Announcement of the meeting shall be sent at least thirty days in advance over the names of the President and Executive Director of the Council, to each Council member, to each Association, to each Regional Board and each other person or organization entitled to representation on the Council.

SECTION 2. Special Meetings. The Council may hold special meetings at such times and places as it shall determine, or, when the Council is not in session, as may be determined by the National Board.

SECTION 3. Arrangements for Meetings. The Business Committee of the National Council, in consultation with the National Board, shall be responsible for the agenda of the Council meetings and for all necessary arrangements.

SECTION 4. Conduct of Council Meetings. During the meetings the program shall be under the direction of the Business Committee. This Committee shall determine the duration of each Council meeting.

SECTION 5. Representation in Council Meetings. Representation in Council meetings shall be as provided for in Article IV of the Constitution. Within 30 days of the election of National Council members and alternates, the election of such persons shall be certified to the National Executive Director by the Regional Executive. A certified roll of Council members shall be maintained in the office of the Executive Director of the National Council. Each Council member shall present at the opening session of each Council meeting a certificate, indicating the name of the member, the Region or organization he represents and the term for which he is elected.

SECTION 6. Other Representatives. In addition to the National Council members (and designated alternates) each member Association is encouraged to designate representatives to attend each National

Council meeting on a basis of three for each Association. Such representatives shall have the status of nonvoting Council members and the expenses of such representatives shall be borne by them or by their Association and the provisions of Section 7 shall not be applicable to them. The National Executive Director shall make provision for the appropriate certification of such representatives.

SECTION 7. Expenses of National Council Meetings. All expenses incident to the meetings of the National Council, including expenses relating to program and arrangements and traveling expenses of National Council members and alternates designated for absent members, shall be paid from percentage support of the National Council, except that members elected by Auxiliary Organizations shall be financed by those organizations under such plan as may be determined from time to time by the National Board. Expenses of committees and commissions appointed by the Council may be provided for under such plan and for such amounts as may be determined by the National Board.

SECTION 8. Council Meeting Committees. Each meeting of the Council shall have the following standing committees:

(1) Committee on Credentials

A Committee on Credentials consisting of three members shall be appointed by the Executive Committee of the National Board at least thirty days in advance of the Council meeting for which it serves, and shall verify the list of members of the National Council subject to appeal to the Council. It shall also review and report to the National Board the extent of equitable representation as specified in Article IV of the Constitution.

(2) Nominating Committee

At the time designated by the Business Committee in each biennial meeting of the Council, the members of the National Council from each Region shall nominate from their members present one member whose Council membership does not expire at the opening of the next regular Council meeting for election by the Council to the Nominating Committee to serve in connection with the next two regular meet-

BY-LAWS OF THE NATIONAL COUNCIL

ings of the Council. The Nominating Committee shall also include four members-at-large, nominated by the Nominating Committee as composed prior to the Committee's reorganization meeting, whose membership in the Council does not expire at the opening of the next regular meeting of the Council and who shall be selected equitably from persons under thirty years of age, women and persons from minority racial groups to serve in connection with the next regular meeting of the Council. A member whose term expires at the opening of the second regular meeting of the Council in connection with which such member is to serve shall nevertheless serve on the Committee until his or her successor is elected. Vacancies occurring in the Nominating Committee shall be filled by appointment by the President of the Council, in case of a member-at-large, and by the officer who presides over the Regional Assembly in case of a Regional nominee. The Nominating Committee shall hold an organization meeting during each meeting of the Council after the new members of the Committee are elected, to elect its chairman and make other preparations for its work. It shall meet again, as necessary, in advance of the next regular meeting of the Council. The Nominating Committee shall nominate the Business Committee and the members-at-large of the Nominating Committee of the Council, the members of the National Board not nominated by the Regions, and all other persons or groups elected by the Council, unless otherwise provided for, and shall also nominate for election at the closing session of the Council the permanent officers for the ensuing two year term, namely a President, four Vice Presidents, a Recording Secretary, and two Assistant Recording Secretaries.

(3) *Business Committee*

A Business Committee, composed of not less than seven members, shall be nominated and elected to serve for the ensuing period including the next regular meeting of the Council. It shall perform the functions set out in Article I, Sections 3 and 4 of these By-Laws. The President of the National Council shall fill vacancies occurring in the membership of the Committee, may appoint substitutes for absent members and may appoint additional members if deemed appropriate.

SECTION 9. *Rules of Procedure.*

(1) *Submission of Memorials and Resolutions*

All memorials, resolutions and proposals shall be presented to the Council in writing on or before the first day of the meeting and shall contain the name of the proposer and the Association with which he is affiliated, except that the Business Committee may in its discretion fix a later time for such presentation. Unless the Business Committee determines that the matter shall be presented to the Council, all such memorials, resolutions and proposals shall then be referred by the presiding officer to the committee responsible for the business to which the matter relates. This rule of reference shall apply to all business brought before the Council, but such reference shall be nullified by an appeal from the floor sustained by a vote of two-thirds of the members present.

(2) *Previous Question*

Pending any question, it shall always be in order to move that the debate close, which motion, if seconded, shall be put without discussion in this form, "Shall the question now be put?"

(3) *Limit of Time in Debate*

Members assigned to open topics of discussion shall be limited to fifteen minutes each, and all other speakers on the topics five minutes each. This rule shall not be applied to reports by chairmen of committees.

(4) *Rules of Order*

Where provision is not otherwise made, Robert's Rules of Order, current revisions, shall prevail.

(5) *Suspension of Rules*

The Council may, at any time, suspend these rules by a vote of two-thirds of the members present. A motion to suspend the rules is not debatable.

SECTION 10. *Minutes of Council Meetings.* The Executive Director of the National Council shall receive from the Recording Secretary at the close of each regular or special meeting of the Council the Minutes of such meeting. The Executive Director shall be the custodian of these Minutes and of other permanent records of the Council, and shall be responsible for the preparation of the reports of such meetings and shall arrange for the distribution of the latter. He shall notify all committees and commissions of the Council of their election or appointment and of any action taken by the Council concerning them, and he shall bring to the attention of the National Board

and the Business Committee all matters of business carried over from preceding meetings of the Council.

ARTICLE II

THE NATIONAL BOARD—ORGANIZATION
AND SUPPORT

SECTION 1. *The National Board.*

(1) *General Description*

The National Board of Young Men's Christian Associations, a corporation organized by the Special Act of the Legislature of the State of New York and existing pursuant thereto and acts amendatory thereof (for brevity elsewhere herein referred to as the "National Board") shall serve as the *ad interim* body of the National Council; it shall represent the Council between its meetings in all of its work, and shall have full responsibility for giving general supervision, direction and control on behalf of the Council over all committees.

(2) *Membership and Term*

- a. The National Council shall elect 75 members of the National Board on nomination as hereinafter provided. Of these 75 members no less than 23 shall be composed of, and distributed substantially equally among persons under thirty years of age, women and persons from minority racial groups. In addition to these 75 members, the officer elected to preside over each Regional Board shall, as provided in Article VI of the Constitution, be a member of the National Board, so long as he holds such Regional office.
- b. Of the 75 members to be elected by the National Council, 25 shall be nominated directly by the Regions, all of whom must be members of the National Council. Each Region shall nominate approximately such proportion of the 25 members as that Region's representation in the National Council bears to the total representation of all Regions in the National Council. The National Board shall, as provided in Article IV of the Constitution, determine the exact number of members to be nominated by each Region in accordance with the formula stated herein. Approximately one-half of the members shall be nominated and elected at each meeting of the National Council.

c. Fifty (50) members of the National Board shall be nominated by the Nominating Committee of the National Council. Of the 50 so nominated, no less than 35 shall be members of the National Council.

d. The term of office of members of the National Board elected by the National Council shall be four years and the term of office of one-half shall expire at each biennial meeting of the National Council.

e. Members of the National Board elected by the National Council shall not be eligible to serve more than two consecutive four-year terms. A member of the National Board who is an officer of the National Board at the expiration of his second consecutive four-year term as a member shall be eligible to serve one additional consecutive four-year term.

(3) *Officers*

The National Board shall elect annually the following officers from among its members: a Chairman, four Vice-Chairmen, a Treasurer and a Recording Secretary. It shall also appoint such other officers as it may from time to time determine. No elected officer shall be eligible to serve in the same office for more than four consecutive years.

(4) *Meetings*

The National Board shall meet at least once each year and shall adopt its own rules and regulations to govern the time and place of meetings and the transaction of business with due regard for rotation of meeting places among the several Regions.

(5) *Functions*

The National Board shall:

- a. Act as the *ad interim* body of the National Council between meetings of the Council.
- b. Establish and maintain Official Rosters of member Associations of the National Council and of employed officers.
- c. Take corporate actions for the National Council in accordance with the Constitution and By-Laws of the Council.
- d. Employ all exempt and non-exempt personnel needed to carry out the work of the National Council, including, in consultation

BY-LAWS OF THE NATIONAL COUNCIL

with officers of Regional Boards, the regionally based staff, maintain personnel policies for all employees and review and evaluate their work.

- e. Hold and administer all property and funds on behalf of the National Council, except property held by state, interstate or area corporations and retained by them to meet legal requirements.
- f. Establish and maintain provisional Associations in such places and for such work as it may determine.
- g. Create such standing and special committees as it may deem necessary, appoint the members of these committees and review and co-ordinate the work of, and policies recommended by, such committees. It shall also elect two representatives, without vote, to the National Council and National Board of Young Men's Christian Associations of Canada.
- h. Consult with officers of Regional Boards in developing financial policies and accounting and record-keeping systems governing all national and regional operations.
- i. Develop jointly with Regional Boards that portion of the Budget dealing with regionally based operations and adopt the Budget for all operations of the National Board. The oversight of regional portions of the Budget shall be the responsibility of the Regional Boards, acting in accordance with fiscal and budgetary policies and practices of the National Board.
- j. Approve all contracts and other financial commitments.
- k. Adopt By-Laws to govern its actions.

(6) *Members Emeritus*

The National Board may, from time to time, elect as members Emeritus

- (a) Past Presidents of the National Council
- (b) Past Chairmen of the National Board
- (c) Such other persons who, by reason of their past active service on the Board, are, in the opinion of the Board, deserving of such recognition.

No such person shall be eligible for membership Emeritus until his service as an elected or ex officio member is terminated. A member

Emeritus shall have the privilege of attendance at his own expense, at all meetings of the Board, with voice but not vote.

SECTION 2. *The Executive Committee.* There shall be an Executive Committee which shall be elected annually by the National Board from its own membership and which shall be the *ad interim* body of the National Board empowered to perform the functions of the Board. The Executive Committee shall consist of not less than 21 members of whom at least one shall be a member of the International Division Committee. In addition, the National Council President and of the officer elected to preside over each Regional Board shall be members of the Executive Committee as long as they hold such offices.

SECTION 3. *Committee on Member Associations.* The National Board shall appoint annually from the members of the National Council a Committee on Member Associations consisting of not less than seven members. This Committee shall be responsible for approving the list of Associations entitled to membership in the National Council in accordance with the provisions of the Constitution of the National Council.

SECTION 4. *Composition of Committees.* Of the membership of each standing committee of the National Board, and to the extent practicable for special committees, not less than thirty percent shall be composed of and distributed substantially equally among persons under thirty years of age, women and persons from minority racial groups. Membership on all committees shall, to the extent practicable, be equitably distributed among the Regions. Persons shall be appointed or elected as members of standing committees of the National Board for terms of not more than four years, and no member shall be eligible to serve more than eight consecutive years on the same committee.

SECTION 5. *Filling of Vacancies.* The National Board shall have the right to fill vacancies which may occur in its membership between meetings of the National Council, but with respect to those elected on nomination directly by the Regions and to those serving as Regional chairmen, only upon nomination by the related Regional Board. Vacancies on committees elected or authorized by the National Board shall be filled by appointment by the Chairman of the National Board.

SECTION 6. *Staff.*

(1) *Executive Director*

The National Board shall employ a National Executive Director to serve as the chief administrative officer and who shall be a member of the

National Council, the National Board and its Executive Committee, with seat and voice but without vote. Such members of the staff as may be named by the Executive Director shall attend meetings of the National Council, the National Board and the Executive Committee, with seat and voice but without vote.

(2) *Regional Executive*

A Regional Executive for each Region shall be jointly nominated by the Regional Board and the National Executive Director and employed by the National Board.

(3) *Other exempt and Non-exempt Staff*

Exempt members of the headquarters staff shall be employed by the National Board on recommendation of the National Executive Director. Regionally based exempt staff shall be employed by the National Board upon recommendation of the National Executive Director reached through consultation with the Regional Executive and the officers of the Regional Board involved. Personnel policies developed and adopted by the National Board shall apply to all of its exempt and non-exempt employees.

(4) *Representativeness*

In the employment of all exempt and non-exempt staff, due consideration shall be given to the employment of persons under thirty years of age, women, and persons from minority racial groups, in order to assure an equitable representation of these groups among both exempt and non-exempt employees.

SECTION 7. Uniform Rate Schedule of Percentage Support. Financial support by Member Associations of National operations (headquarters and Regional) shall be determined and supplied by the application of a uniform rate schedule of percentage support approved by the National Council.

ARTICLE III

HEADQUARTERS AND REGIONAL OFFICES

SECTION 1. Responsibility for Office Operations. The National Board shall be responsible for the establishment and operation of a general headquarters, and, in consultation with the related Regional Boards, for the establishment and operation of Regional offices in each Region.

ARTICLE IV

**MEMBER ASSOCIATIONS
AND OTHER RECOGNIZED UNITS**

SECTION 1. Member Associations

(1) *Qualifications.*

Those local Young Men's Christian Associations shall be considered qualified as Member Associations, which annually conform to the conditions listed in Article II, Section 1 of the Constitution.

(2) *General Requirements.*

Each Member Association shall also conform to the following general requirements:

a. No branch of any Association or other unit of YMCA work shall be recognized as a Member Association whose members are related only to a particular activity or phase of program or who are an integral part of the membership of some other Association or branch.

b. Not more than one Association shall be recognized in any municipality, and only those Associations shall be recognized as being duly organized which shall have been the earliest organized in any given municipality; all others subsequently organized are to be considered as branches of the parent Association with the following exceptions:

i Associations organized prior to 1891.

ii Student Associations.

iii Armed Services Associations.

iv Associations which have been granted the right of independent organization by the parent Association of any community.

c. The area occupied by any Association shall be indeterminate, provided that no Association shall include in its area any area occupied by an existing Association.

d. In the event of a dispute as to the area occupied or proposed to be occupied by one or more Associations, and if the matter cannot be settled amicably by the Associations involved, the issue may be referred by any one of the Associations affected to the Region Board which shall have authority to act as arbitrator to render a final and binding decision.

BY-LAWS OF THE NATIONAL COUNCIL

(3) *Authorized Types.*

The following types of Associations are eligible for recognition as members of the National Council:

a. *Metropolitan Young Men's Christian Associations*

A Metropolitan Young Men's Christian Association is an Association organized to serve the community in which it is located through one or more branches or departments, with one legal corporation, administered by a Board of Directors (or other central governing body) and executive officers who have constitutional relation to all branches or departments, each branch or department having a separate membership roll and a managing Board, approved by, and responsible to, the Board of Directors.

b. *City Associations*

A City Young Men's Christian Association is an Association organized to serve the urban community in which it is located, having a membership roll and a Board of Directors (or other governing body) and executive officers responsible for its administration.

c. *District Associations*

A District Young Men's Christian Association is an Association organized to serve a state, county, district, or other geographical area not already included in the territory of a duly organized Association, having a membership roll and a Board of Directors (or other governing body) and executive officers responsible for its administration.

d. *Student Associations*

A Student Young Men's Christian Association is an Association organized to serve the members of the student body and the faculty of the institution, or institutions, with which it is connected, having a membership role and a duly elected governing body responsible for its administration. Such associations may by action of the National Board be excused from full compliance with the general provisions relating to financial support and employed officers and staff.

e. *Transportation Associations*

A Transportation Young Men's Christian Association is an Association organized to serve primarily the employees in the trans-

portation industry and their families in the community in which it is located, having a membership roll and a Board of Directors (or other governing body) and executive officers responsible for its administration. Such associations may by action of the National Board be excused from full compliance with the general provisions relating to financial support and employed officers and staff.

f. *Armed Services Associations*

An Armed Services Young Men's Christian Association is an Association organized to serve members of the Armed Forces of the United States, having a membership roll and a Board of Directors (or other governing body) and executive officers responsible for its administration. Such associations may by actions of the National Board be excused from full compliance with the general provisions relating to financial support and employed officers and staff.

g. *Branches or Departments of Associations*

An Association branch or department is a Young Men's Christian Association organized to serve a particular section of the community in which it is located, an area adjacent to such community, or a particular group in such community, having a membership roll and a Managing Board approved by, and responsible to, the Board of Directors of the Association of which it is a branch or department; and which operates under its own Constitution or By-Laws, or under the Constitution or By-Laws of its parent Association.

h. *Provisional Associations*

A Provisional Association is a Young Men's Christian Association organized directly by the National Board, in accordance with the authority of the National Council, to serve in a place where temporarily the organization of an Association through general local membership is impracticable. In such an Association there shall be a Managing Board appointed by and responsible to the National Board. Members of the Managing Board of a Provisional Association shall constitute the voting membership of such Association, and the National Board shall be responsible for the operation of such Provisional Association.

BY-LAWS OF THE NATIONAL COUNCIL

SECTION 2. *Other Recognized Units.* The National Council through the National Board may from time to time establish and recognize, upon such conditions and subject to such requirements as the National Board may fix, other classifications or organizations to provide categories for the expansion and recognition of YMCA organization and program outside the territory of duly organized Associations.

SECTION 3. *Official Roster.*

- (1) The Official Roster of Member Associations of the National Council of the Young Men's Christian Associations of the United States of America shall include only those Associations which have filed with the Executive Director of the National Council at the national office of the Council on or before midnight of the 31st day of January of each year a statement signed in writing by the President, Executive Director or other duly authorized official of such Association, giving the following information about the Association:
 - a. Name.
 - b. Type.
 - c. Post Office address.
 - d. Number of members.
 - e. Certification that the Association concerned conforms to the requirements for member Associations as stipulated in Section 1 of this Article.
 - f. Such other information as may be specified by the National Council from time to time.
- (2) The Supplement to the official Roster shall contain other Associations, including new Associations not enrolled in the Official Roster when such Associations qualify as members.

ARTICLE V

MEMBERS EX OFFICIO

Except where otherwise specifically provided, a person holding a position "by virtue of office" or "ex officio" shall have voice and vote.

ARTICLE VI

PROVISIONS FOR REFERENDUM
AND INITIATIVE VOTING

SECTION 1. *Submission Procedure.* Within thirty days after the adoption of a resolution by the National

Council or the receipt of a petition from ten percent of its member Associations or the adoption of a resolution by the National Board calling for the submission of any measure or proposal to all Associations as provided in Article IX, Sections 1 and 2, of the Constitution, the National Board shall have mailed to all Associations a copy of said measure or proposal together with a ballot on which Associations may record their votes for or against the measure. The proponents and the opponents of the measure may prepare and submit statements in support of their positions prior to a date fixed by the National Board, and a summary of the positions shall be prepared under the direction of the National Board and mailed to Associations with the ballot.

SECTION 2. *Method of Voting.* Each Association shall determine its own manner of voting provided that it shall be either by action of its membership or of its governing board. Each Association shall be entitled to one vote for the first five hundred members or less and to one additional vote for each additional one thousand members or major fraction thereof as reported in the latest annual Year Book.

SECTION 3. *Canvass of Vote.* All votes to be counted must be returned within the ninety days from the date of mailing from National headquarters. The total vote shall be promptly canvassed at the conclusion of the voting period and the results reported within thirty days thereafter to Associations.

ARTICLE VII

AMENDMENTS

These By-Laws may be amended by a majority vote of the members present at any regular meeting of the Council, provided notice of the substance of such proposed amendment shall have been given at the next preceding regular meeting of the Council or shall have been filed by five members of the National Council with the Executive Director thereof at least ninety days before the opening date of the meeting of the National Council. In the latter case, the Executive Director shall send notice of the substance of the proposed amendment, with notice concerning its consideration at the next meeting of the National Council, to each member of the National Council, to each Association and to each Regional organization, such notice to be sent at least sixty days prior to the opening date of the meeting of the National Council. Upon vote, any Amendment which is germane to and within the scope of the original proposal may be adopted. These By-Laws may also be amended by initiative petition under the procedure specified in Article IX, Section 2, of the Constitution by a majority of the votes cast.

(These By-Laws were adopted at the First Annual Meeting of the National Council held in Buffalo, N. Y., December 3-6, 1924, and amended at the Fourth Annual Meeting of the National Council held in Chicago, Ill., October 24-27, 1927; the Fifth Annual Meeting held in Chicago, October 22-25, 1928; the Sixth Annual Meeting held in Chicago, October 21-24, 1929; the Ninth Annual Meeting held in Chicago, June 1-3, 1933; the Eleventh Annual Meeting held in Niagara Falls, N. Y., October 24-26, 1935; the Fourteenth Annual Meeting held in Detroit, Mich., October 27-29, 1939; the Nineteenth Annual Meeting held in Buffalo, N. Y., October 20-22, 1944; the Twentieth Annual Meeting held in Atlantic City, N. J., March 17-18, 1946; the Twenty-first Annual Meeting held in Buffalo, N. Y., June 6-8, 1947; the Twenty-second Annual Meeting held in Detroit, Mich., May 14-16, 1948; the Twenty-third Annual Meeting held in Washington, D. C., June 17-19, 1949; the Twenty-fourth Annual Meeting held in Buffalo, N. Y., May 19-21, 1950; the Twenty-seventh Annual Meeting held in Cincinnati, Ohio, May 15-17, 1953; the Twenty-eighth Annual Meeting held in Pittsburgh, Pa., May 21-23, 1954; the Thirty-first Annual Meeting held in Philadelphia, Pa., May 17-19, 1957; the Forty-second Annual Meeting held in Columbus, Ohio, May 24-26, 1968; the Forty-third Annual Meeting in St. Louis, Missouri, June 20-21, 1969; the Forty-fifth Annual Meeting in Washington, District of Columbia, May 21-23, 1971; the Forty-sixth Meeting held in Chicago, Illinois, May 18-20, 1973; the Forty-seventh Meeting held in Bal Harbour, Florida, May 9-11, 1975; the Forty-eighth Meeting held in Minneapolis, Minnesota, May 19-22, 1977; and the Forty-ninth Meeting held in Atlanta, Georgia, May 10-12, 1979.

291 Broadway, New York, N.Y. 10007
August 1, 1979



9

9

9

Exhibit F

NATIONAL BOARD RESOLUTIONS

RESOLVED, that it is in the best interests of the Corporation that the Corporation be merged with and into the National Council of Young Men's Christian Associations of the United States of America, an Illinois not-for-profit corporation, on substantially the terms and conditions set forth in the plan of merger presented to the members of the Corporation and attached hereto as Exhibit A, together with such changes therein as may be approved by the proper officers of the Corporation, which approval shall be conclusively evidenced by their execution and delivery of such plan of merger (the "Plan of Merger"); and that the General Board of Young Men's Christian Associations be terminated and that the termination of the Board of Trustees of the Corporation is approved to be effective at such time as the Board of Trustees of the Corporation deems appropriate;

RESOLVED, that the proper officers of the Corporation be, and each of them hereby is, authorized on behalf of the Corporation to execute and deliver such agreements, including the Plan of Merger, and such other documents and certificates as may be deemed by such officers to be necessary or desirable in order to effectuate the purposes of the foregoing resolution and the merger contemplated thereby, and to file any such agreements, documents or certificates with the Secretary of State of the States of New York and Illinois and all applicable governmental offices, and to take any further action as such officers deem necessary or desirable in order to effectuate the purposes of the foregoing resolution, including any action necessary to effect the complete termination of the General Board of Young Men's Christian Associations and the Board of Trustees of the Corporation; and

RESOLVED, that upon the termination of the Board of Trustees of the Corporation, the Corporation receive from the Board of Trustees, and manage and administer, all real property, gifts, bequests, and other grants presently held by such Board of Trustees until such time as the merger contemplated by the Plan of Merger becomes effective.

EXECUTIVE COMMITTEE RESOLUTIONS

RESOLVED, that it is in the best interests of the Corporation that the Corporation be merged with and into the National Council of Young Men's Christian Associations of the United States of America, an Illinois not-for-profit corporation, on substantially the terms and conditions set forth in the plan of merger presented to the Executive Committee and attached hereto as Exhibit A, together with such changes therein as may be approved by the proper officers of the Corporation, which approval shall be conclusively evidenced by their execution and delivery of such plan of merger (the "Plan of Merger"); and that the General Board of Young Men's Christian Associations be terminated and that the termination of the Board of Trustees of the Corporation is approved to be effective at such time as the Board of Trustees of the Corporation deems appropriate;

RESOLVED, that the proper officers of the Corporation be, and each of them hereby is, authorized on behalf of the Corporation to execute and deliver such agreements, including the Plan of Merger, and such other documents and certificates as may be deemed by such officers to be necessary or desirable in order to effectuate the purposes of the foregoing resolution and the merger contemplated thereby, and to file any such agreements, documents or certificates with the Secretary of State of the States of New York and Illinois and all applicable governmental offices, and to take any further action as such officers deem necessary or desirable in order to effectuate the purposes of the foregoing resolution, including any action necessary to effect the complete termination of the General Board of Young Men's Christian Associations and the Board of Trustees of the Corporation;

RESOLVED, that upon the termination of the Board of Trustees of the Corporation, the Corporation receive from the Board of Trustees, and manage and administer, all real property, gifts, bequests, and other grants presently held by such Board of Trustees until such time as the merger contemplated by the Plan of Merger becomes effective; and

RESOLVED, that the foregoing resolutions be submitted to the members of the Corporation for approval in accordance with the applicable laws of the States of New York and Illinois.

Exhibit G

organization
structure and functions
of the national council
of YMCAs of the USA

national board of YMCAs
region assemblies
region boards
world alliance of YMCAs

people serving people
in the community
in the nation
in the world



People Serving People

statement of purpose of the young men's christian associations of the united states of america

"The Young Men's Christian Association we regard as being in its essential genius a worldwide fellowship united by a common loyalty to Jesus Christ for the purpose of developing Christian personality and building a Christian society."

goals of YMCAs*

Each YMCA seeks to help its members:

1. Develop self-confidence and self-respect—and an appreciation of their own worth as individuals.
2. Develop a faith for daily living based upon the teachings of Jesus, that they may achieve their highest potential as children of God.
3. Grow as responsible members of their families and as citizens of their communities.
4. Appreciate that health of mind and body is a sacred gift, and that physical fitness and mental well-being are conditions to be achieved and maintained.
5. Recognize the worth of all persons, and work for interracial and intergroup understanding.
6. Develop a sense of world-mindedness and work for worldwide understanding.
7. Develop their capacities for leadership and use them responsibly in their own groups and community life.
8. To appreciate the beauty, diversity and interdependence of all forms of life and all resources which God has provided in this world, and to develop an ethical basis for guiding the relationships of mankind with the rest of God's natural community.

SECOND PRINTING

*These Goals adopted from an action of the National Council of Young Men's Christian Associations of the United States of America, 1963, amended 1979.

Copyright by National Board of Young Men's Christian Associations,
1975, Revised 1979 OOC-3

Produced by Office of Communications

contents

I The YMCA Movement	2	III The National Council Service	
What is a YMCA?		Delivery System	12
II What is the National Council?	2	General Administration	12
Benefits of National Council		Field Services	13
Membership	3	Special Services Group	15
Structure of the National Council	4	Organization Development Group	16
National Council Membership		Urban Action and Program Division	17
Requirements	4	International Division	18
Role and Functions of the National		IV Financing the National Council	
Board of YMCAs	7	and its Services	20
Operating Goals of the National Board ..	7	V The World Alliance of YMCAs	21
Regions of the National Council	9		
Structure of Regions	9		



I the YMCA movement

The Young Men's Christian Association is a worldwide Movement founded in London in 1844 by George Williams. Seven years later, in 1851, the first YMCA in the United States was established in Boston. Within a few years, YMCAs had sprung up across a still-youthful nation and were soon flourishing in cities from Buffalo to Seattle.

Today, some 700,000 volunteer leaders and nearly 6,000 professional directors make up volunteer-staff teams that direct, operate and manage more than 1,800 independent YMCAs in the United States, with membership of nearly ten million. Included in those memberships are boys, girls, women and men of every age, race, color, creed and economic status. This diversity is reflected in the boards, committees, task forces and other bodies that set and guide the destinies of those YMCAs.

Worldwide, the YMCA Movement is found in 90 countries, making a global network of some 12,000 YMCA Centers through the World Alliance of YMCAs, with headquarters in Geneva, Switzerland.

what is a YMCA?

YMCAs are independent, locally incorporated and operated entities. Unlike many voluntary organizations, the YMCA Movement derives its great strength from individual local YMCAs, each directed and managed by its own volunteer board, committees and staff. A local YMCA's Board determines its policies, programs, budgets, holds title to property, employs staff and is responsible for its financing and operations.

In the United States, some 1,800 local, independent YMCAs are affiliated into a national Movement known as the National Council of the Young Men's Christian Associations of the United States of America. Through representation on the National Council and other bodies, local YMCAs participate actively in policy-making and decisions affecting their National Council.

II what is the national council?

The National Council is the unincorporated association of local, independent YMCAs in the United States. At the urging of the vast majority of local YMCAs, the National Council was proposed at a Constitutional Convention in Cleveland, Ohio in 1923. For 69 years the Movement had functioned with a Central Committee under Articles of Confederation adopted in 1854.

The Constitution drafted at the Cleveland Convention was immediately ratified by 1,024 YMCAs—only 14 opposed it—and the first meeting of the new National Council was held in Buffalo, New York in 1924.

Primarily, the National Council was conceived as "A body through which Member (local) YMCAs may set forth policies and programs in which they wish to cooperate for their mutual benefit." Thus, the National Council became a vehicle through which Member Associations would work to achieve their purpose and goals by collective action. And, as prescribed by its Constitution, a primary function of the National Council was to provide counsel and services to its Member YMCAs to help them meet the needs of their communities and fulfill the purpose of the Movement.

benefits of national council membership

Membership in the National Council by local YMCAs offers many benefits. It provides services to help them achieve the highest levels of excellence in serving their communities. It enables them to better meet major needs, responsibilities and opportunities with efficiency and greater effectiveness. Among the important services and benefits provided to National Council members through its National Board are:

Development and Sharing of new and innovative programs to meet changing conditions and take advantage of new opportunities in communities served by YMCAs.

Corporate Planning Guidance to aid Member Associations in their comprehensive planning for long-range goals and short-term objectives; and for more effective allocation of resources for achievement of their goals and objectives.

Nationwide Financial Development Program to work collaboratively with local Associations in generating new and greater financial resources as part of long-range programs to help YMCAs reposition themselves.

Continuing Reports on the most successful programs and experience of YMCAs and other organizations and related developments in services and financing which can be of benefit to local YMCAs.

Consultations and Meetings by volunteer leaders, professional staff and specialists with boards, committees and staff of local YMCAs to assist in dealing with concerns of their communities.

Collaboration with local YMCAs in programs and services of mutual interest and advantage.

Joint Planning and Exchange of experiences and evaluations through National Council and Regional meetings; committees and task forces.

Joint Action in behalf of YMCAs on common programs, services or purposes having regional, national or international implications. Entree to community leadership and financial support as part of a strong, prestigious national and international movement.

Representation through the National Council in other national and international organizations and collaborative work with them on problems and in projects of mutual concern and interest.

Training and Skills Development through workshops, institutes, conferences, meetings and seminars in essential areas of effective YMCA management and operations, including:

Advocacy
Affirmative Action
Budgeting & Fiscal Management
Communications
Financial Development

Marketing
Professional & Career Development
Program Development &
Implementation
Risk Management

Personnel Services including a nationwide YMCA system for recruiting, training, salary administration and retirement and pension plans available to local YMCAs.



Research and Evaluation studies, monitoring future trends in YMCAs and society, developing programs and organizational innovations.

International Education and Experiences offering unique opportunities for local YMCAs to engage in international programs and activities in their communities, participate in World Development programs and join people from other countries in building international understanding and world peace.

Washington, D.C. Office to provide continuing data on YMCA-government relations, legislative and tax matters and Federal grants. Registered lobbyist to represent local YMCAs at the Federal government level, including the Congress and Federal agencies.

Extension Services to aid in establishment of new YMCAs.

Capital Campaign Assistance by the National Board's professional fund-raising unit to local YMCAs for new buildings, additions, renovations, debt retirement and feasibility studies.

Professional Architectural, Design and Furnishing Services, in cooperation with local architects, engineers and designers, for local YMCAs planning new buildings, additions or renovations.

structure of the national council

The relation between the National Council and its Member YMCAs is reflected in a structure designed to facilitate and encourage maximum participation in policy and decision making. Local YMCAs, along with constituent groups, through their Region organizations, elect approximately 350 delegates to represent them at biennial National Council Meetings. Through these delegates, Member YMCAs participate in determining National Council policies, programs and other matters for their mutual benefit.

Additional participation comes through Regional Assemblies of the National Council and by membership and service by individuals on various boards, committees, task forces and constituent groups. Both National Council Meetings and Regional Assemblies are held biennially in alternate years. Matters of interest to YMCAs in a single Region are dealt with at its Regional Assembly; those concerning YMCAs in several Regions, or the entire country, are carried to National Council Meetings.

national council membership requirements

Requirements for National Council membership and for remaining in good standing are set forth in its Constitution and By-Laws. Member Associations, including branches in good standing, are listed annually in the YMCA's Official Year Book and Roster. The Constitution defines YMCAs in good standing as those:

1. Which annually certify that in spirit and practice they conform to the Statement of Purpose of the Young Men's Christian Associations of the United States of America.
2. Which annually certify that their voting members and members of their Boards of Control are in accord with the purposes, ideals and spirit of the Young Men's Christian Associations.

**national council
of YMCAs
of the U.S.A.**
LINKAGES TO AFFILIATE BODIES

MEMBER YMCAs
Choose Regional
Assembly Delegates
on basis of
local memberships.

**REGIONAL
BOARDS**

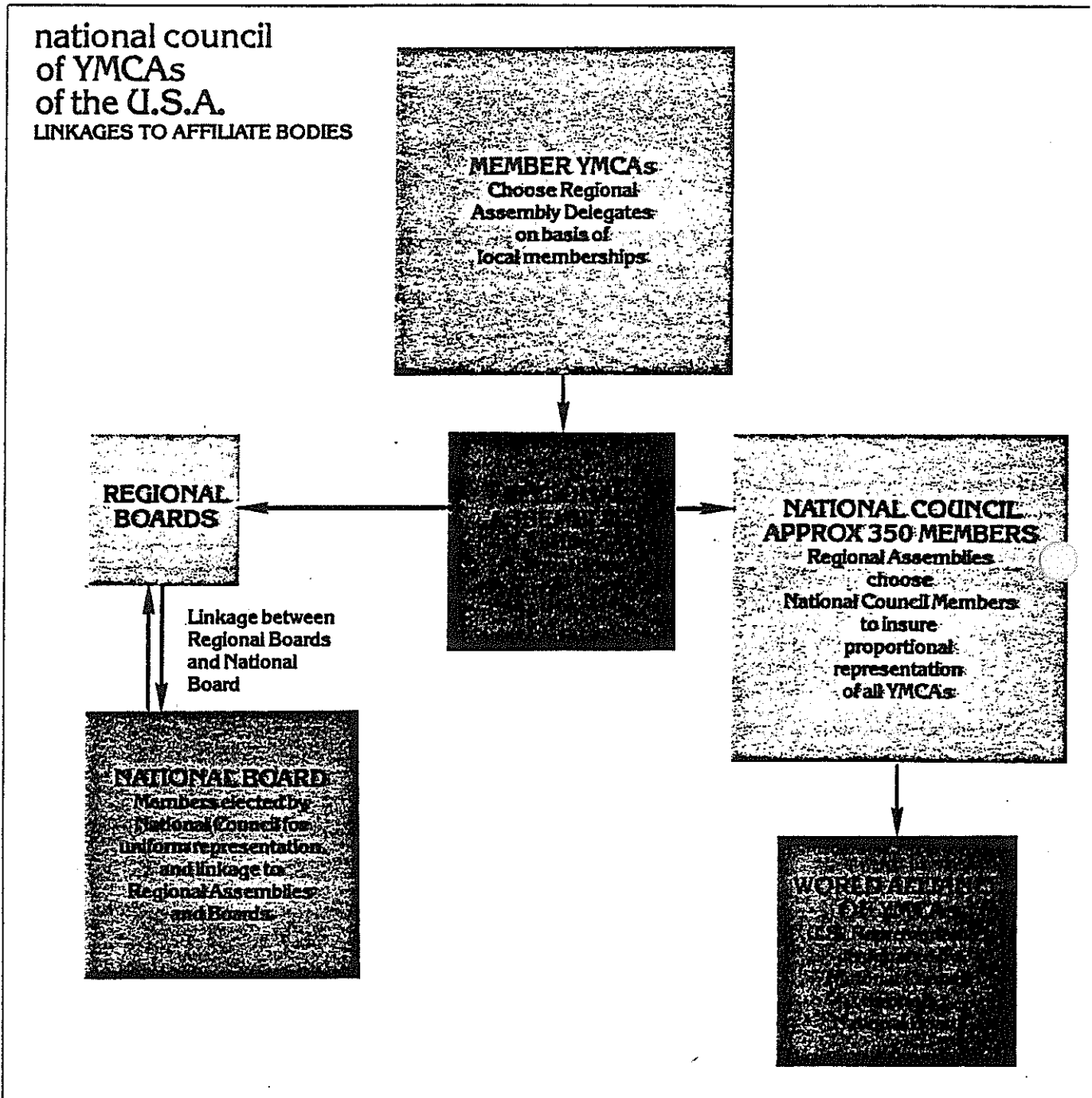
**REGIONAL
ASSEMBLIES**

NATIONAL COUNCIL
APPROX 350 MEMBERS
Regional Assemblies
choose
National Council Members
to insure
proportional
representation
of all YMCAs

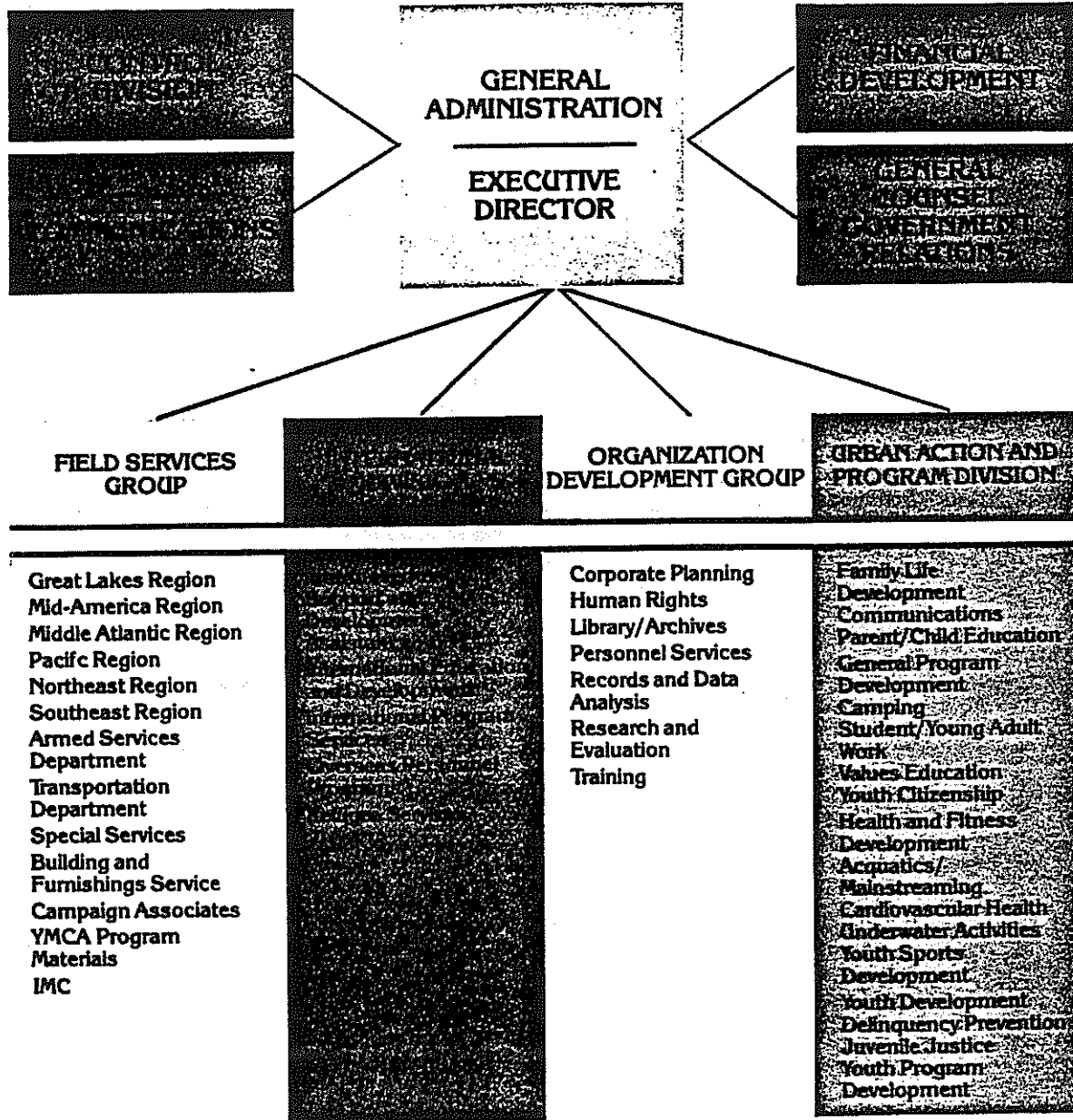
Linkage between
Regional Boards
and National
Board

NATIONAL BOARD
Members elected by
National Council for
uniform representation
and linkage to
Regional Assemblies
and Boards

**WORLD AFFAIRS
COMMISSION**



national board general agency organization chart



3. Whose Constitutions provide that they shall be designated as Young Men's Christian Associations and which are organized in conformity with standards established by the National Council.
4. Which signify their acceptance of the Constitution of the National Council.
5. Which annually pay to the National Council their share of the expenses of the Council.
6. Which annually report to the National Council concerning such matters as the Council may specify from time to time.
7. Whose chief employed officer is duly qualified for listing in the Official Roster of employed officers as determined by the National Council from time to time.
8. Which annually certify that their policies and practices provide that eligibility for membership, for election to their Boards of Control, for employed staff positions, or participation in program shall be without discrimination on the basis of race, sex, color or national origin, provided that, in exceptional circumstances, an Association may be released from the requirement of non-discrimination in program on the basis of sex by action of the National Board.

role and functions of the national board of YMCAs

The National board of YMCAs is the corporate ad interim body responsible for carrying on the affairs of the National Council between its biennial meetings. The National Board meets at least twice a year, with additional meetings called as needed; its Executive Committee meets at least three times a year.

National Board members are elected by the National Council through the Regions and constituent bodies to assure broad member YMCA representation. All Region chairpersons are ex officio members of the National Board and its Executive Committee.

The National Board is responsible for its staff, budgets and other fiscal matters and for implementation of National Council actions and policies. National Board activities are carried on through certain standing committees, ad hoc committees, task forces as required and by national staff.

The National Board in 1972 reviewed its essential function of helping to strengthen National Council Member Associations by providing direct resources and conducting certain operations in their behalf. An important outcome of that review was a recommendation for a set of National Board Six-Year Operating Goals. Designed to implement the National Council's eight National Goals, the National Board's Operating Goals were reviewed by YMCA leaders across the nation and tested throughout the Movement before adoption by the Board in 1973. At the conclusion of the 1973-78 six-year Operating Goals cycle, the National Board developed and adopted, in October 1978, a set of six-year Operating Goals for 1979-1984.

six-year operating goals of the national board

- A. By 1984, through effective use of all resources and capabilities, including expanded collaboration with other organizations, YMCAs will have contributed to improving human conditions at home and abroad.

sub-goals

1. For YMCAs to reaffirm and demonstrate their commitment to the worldwide Movement's basic Christian purpose through values-oriented programs, activities and services.
YMCAs will provide leadership and values education to help individuals and groups examine and apply their own values in today's pluralistic society.
2. For YMCAs to join with people around the world in working for harmonious interdependence and world peace.
3. For YMCAs to provide leadership toward achievement of universal human rights, with emphasis on elimination of personal and institutional racism.
4. For YMCAs to provide motivation and opportunity for achievement of physical and mental health.
5. For YMCAs to improve the quality of family relationships and strengthen the development of family members.
6. For YMCAs to take leadership in planning and implementing community efforts to help positive youth development, to create opportunities for meaningful social and economic roles and to change conditions that foster alienation and anti-social behavior.
7. For YMCAs to provide increased opportunities for individual voluntary service and citizen participation in meeting human needs and in expanding spiritual, intellectual, cultural and physical enrichment of people within their communities; and to benefit individuals through volunteer activity.

B. By 1984, the National Board will have evolved and implemented management structures and processes that provide effective resource and support systems for development and maintenance of high quality program thrusts.

sub-goals

1. For YMCAs to develop management concepts and processes that assure maximum utilization of staff resources in achievement of YMCA goals and objectives.
2. To develop and implement a comprehensive Financial Development Program for securing combinations of public and private financial resources for achievement of organizational goals.
3. To strengthen their capacity to provide facilities with flexibility to accommodate changing programs, thrusts and economic conditions.
4. To refine the National Board Corporate Planning Process and to develop and institute long-range futuring.
5. For YMCAs to strengthen their capability to respond to and influence public policies.
6. For YMCAs to organize and apply resources to specialized management areas where urgent needs are identified.

regions of the national council

Role and Functions

For more effective administration, greater economy and to ensure rapid and efficient delivery of National services, Regions composed of YMCAs operating in a geographical area, have been established by the National Council. All Regions are an organic part of the National Council. Region staff are all members of the National Board staff, part of its Field Services Group.

A major role of Regions is providing a link between its Member Associations and the National Council; and to ensure an effective system of continuing, vigorous lay leadership to supplement the biennial meetings of Regional Assemblies. The interim body responsible for this function is the Region Board.

basic functions of regions

- To provide focus, counsel and resources to strengthen and enhance the effectiveness of Member Associations;
- To help YMCAs do together those things which they must or wish to accomplish and which they cannot or do not choose to do separately;
- To represent the collective interests of Member Associations with other Regional and National bodies;
- To help YMCAs achieve their purpose of "Developing Christian personality and building a Christian Society" as participants in national and world organizations;
- To extend the YMCA Movement by helping establish new YMCAs.

structure of regions

Regional Assemblies of the National Council

Within each Region, a Regional Assembly functions much as the National Council does for the entire YMCA Movement. Regional Assemblies are composed of delegates of YMCAs within a Region and from certain constituent groups. At least two-thirds of the delegates must be volunteers. The number of delegates from Member YMCAs is specified by the By-Laws, plus at-large delegates equal to 10 percent of the total Assembly membership.

All delegates are chosen to ensure equitable representation from YMCAs of different types and sizes and of age, sex and racial groups.

Each Region has a Regional Board which serves as the interim body for the Regional Assemblies. The Region Assemblies meet biennially. Region Board members are elected by Region Assemblies. Major responsibilities of the Region Board include:

- Counseling the National Board on establishment and maintenance of field offices (Region Headquarters) for the most effective deployment of staff and services;
- Counseling the National Board on financial policies and budgets to carry out functions of Regional Assemblies and the National Council;
- Counseling the National Board on the extent of staff services required by YMCAs in the Region;

offices of the regions of the national council

Great Lakes Region

40 West Long Street
Columbus, OH 43215
(614) 224-2225

West Virginia/Ohio District
Box 239

Point Pleasant, West Virginia 25550
(304) 675-5776

Mid-America Region

730 Hennepin Avenue
Suite 405
Minneapolis, Minnesota 55403
(612) 332-1548

Eastern Office
29 West Randolph St.
Suite 404

Chicago, Illinois 60601
(312) 236-4100

Southwest Office
3300 West Mockingbird Lane
Suite 735

Dallas, Texas 75235
(214) 357-0251

Western Office
5 Denver Technological Center
Englewood, Colorado 80110
(303) 771-0181

SEATTLE

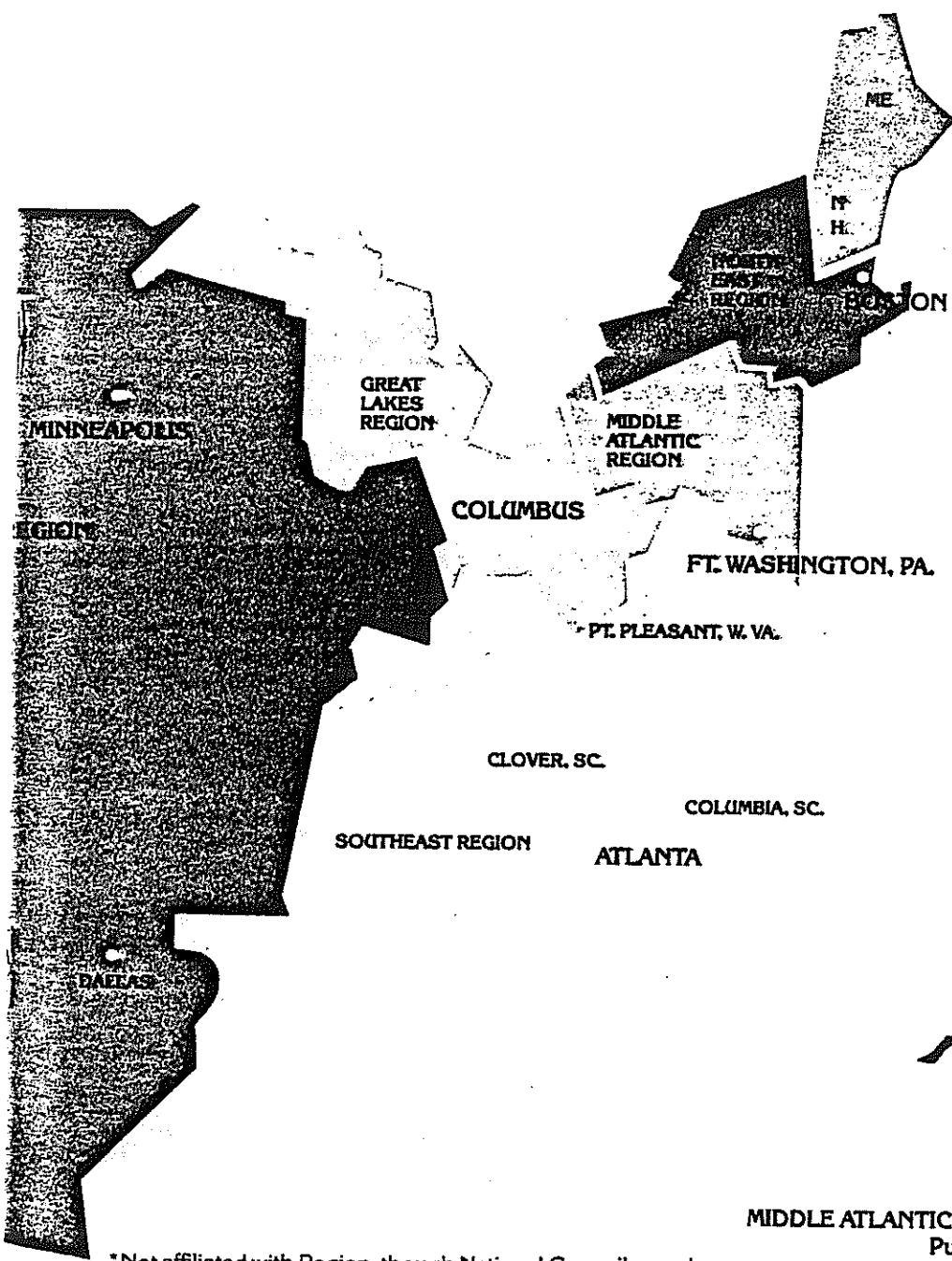
PACIFIC REGION

SAN MATEO

PACIFIC REGION

MID-AMERICA

WESTERN OFFICE
COLORADO



Middle Atlantic Region
 550 Pinetown Road
 Suite 415
 Fort Washington, Pennsylvania 19034
 (215) 643-4616

Northeast Region
 320 Huntington Avenue
 Boston, Massachusetts 02115
 (617) 267-1500

Pacific Region
 3080 La Seiva
 San Mateo, California 94403
 (415) 574-2003
 Northern Office
 909 Fourth Avenue
 Seattle, Washington 98104
 (206) 447-4561

Southeast Region
 612 Candler Building
 Atlanta, Georgia 30303
 (404) 521-0352

Maine State YMCA*
 173 Main Street
 P.O. Box 295
 Waterville, Maine 04901
 (207) 873-3381

New Hampshire State YMCA*
 85 Warren Street
 P.O. Box 476
 Concord, New Hampshire 03301
 (605) 225-5061



SOUTHEAST REGION
 Bahamas



MIDDLE ATLANTIC REGION
 Puerto Rico

*Not affiliated with Region, though National Council member.

- Conducting meetings of Regional Assemblies and providing guidance in decision and elective processes;
- Providing other functions as needed and in the interests of Member YMCAs;
- Jointly with the national Executive Director nominate the Region Executive, who is employed by the National Board.

III national council service delivery system

To implement National Council policies and programs, the National Board maintains facilities and staff at its headquarters in New York and in various Region offices throughout the United States. Other National Board staff are located overseas to help carry on YMCAs' international work.

The major functions of the national service teams are to provide the services and other assistance needed by Member YMCAs. The chief executive officer of the National Council and the National Board is the Executive Director. National Board services are provided through these units:

general administration

This unit is headed by the national Executive Director who has overall responsibility for providing leadership, management, direction and guidance for the YMCA Movement in the United States through implementation of policies and programs determined by the National Council and National Board and through encouragement and support of Member Associations. He maintains liaison with the National Board and its Executive Committee, National Council officers and other national YMCA leaders. Additionally, he represents YMCAs for inter-agency collaboration with other national and international organizations.

As chief executive officer, he supervises national corporate functions, including fiscal oversight, and leadership to the Executive Group, the Board's management team.

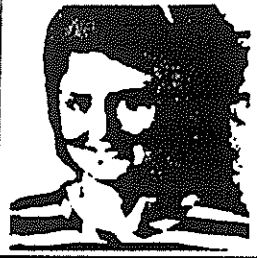
General Administration units under direct supervision of the Executive Director are:

Control Division, in addition to responsibility for the National Board's accounting and bookkeeping, provides technical accounting information to Member YMCAs as requested and works with Region staff in training programs in financial reporting.

Another service of this unit is risk and insurance management. The Risk Insurance Manager is responsible for Member Association risk and insurance matters. This includes insurance program monitoring, liaison and evaluation in insurance, product marketing risk management and educational program coordination. Assistance is also provided, as requested, to Member YMCAs in risk reduction and obtaining adequate insurance coverage at affordable cost. In addition, oversight of the National Board's situation is a responsibility.

Financial Development Office, which provides major resources to the National Board and Member Associations in long-range financial development programs to help them reposition themselves and achieve financial stability. Among direct services of this Office are:

- Training for both volunteer leaders and staff;
- Leadership in organizing to implement financial development programs;
- Identifying and supporting development of nationwide models for repositioning and securing funding;



- Maintaining a funding-resource center for current background data for collaborative proposals to major corporations, foundations and individuals.

Office of Communications encompasses communications and marketing for the National Board and also provides a variety of communications and marketing services to Member YMCAs. This unit provides communications counsel to the National Board and National Council and to the Executive Director on matters having public relations implications.

Services to Member YMCAs include professionally produced communications and marketing materials designed for use by Member YMCAs; training for Member YMCA communications staff; assistance with counsel and planning for continuing interpretation of National Board Goals, programs and projects internally and externally through use of mass media.

Washington, D.C. Office serves as the "eyes and ears" of YMCAs in the nation's capital. The ever-increasing impact of government on voluntary, non-profit organizations has made keeping abreast of legislation, policies and actions affecting YMCAs a critical necessity for the entire Movement. By monitoring government actions, legislation and proposals having ramifications for YMCAs, the Washington Office is able to swiftly communicate information to the National Board and to Member Associations.

The executive director of the Washington Office also serves as general counsel of the National Board. The threat of liability or damage actions against the National Board and Member Associations has greatly increased in recent years. The major burden for protection against those threats or actions falls on the general counsel and his associates, who work under guidance of the National Board's Legal/Public Concerns Committee.

Other direct services of the Washington Office include:

- Providing a YMCA presence in the nation's capital to interpret YMCAs' concerns to government officials, agencies and to other national organizations;
- Notifying YMCAs of changes, revisions and interpretations by the Internal Revenue Service in tax matters affecting YMCAs and other philanthropic organizations;
- Providing advice and technical assistance to YMCAs in procedures for obtaining public funding for their programs;
- Representing YMCAs in selected collaborative groups; counseling the National Board, National Council and Member YMCAs on matters having taxation and governmental ramifications for the Associations.

field services group

Regions, through investigation, evaluation and planning, have developed systems for providing services which reflect the wishes and needs of Member YMCAs. The responsibility for delivery of Region services falls primarily to the Field Services Group and its Executive Director. Each Region is headed by an executive, who maintains a staff of associates. In addition to the executive and staff associates, a Region will also provide outside specialists as needed by YMCAs.

Those responsible for delivery of services and resources to YMCAs include:

- Regional executives;
- Regional associate executives for General Service assigned to each YMCA;

- Regional associate executives for Special Services available to all YMCAs;
- Outside specialists and consultants provided by Regions as needed;
- Collaborative groupings of YMCAs, including Clusters of YMCAs

Management Resources Centers:

Certain Metropolitan YMCAs, under contract to the National Board through Regions, serve as Management Resources Centers for support services to their own and independent YMCAs in their market areas.

- A Management Resources Center is defined as "a Metropolitan YMCA that enters into a contract with the National Board for purposes of providing support to its own Branches and also to nearby independent YMCAs. The Metropolitan YMCA also facilitates collaboration and cooperation among YMCAs in an effort to coordinate activities, increase efficiency and effectiveness, and maximize the YMCA's influence on those external forces that affect both the organization and the quality of life. Metropolitan YMCAs functioning as Management Resources Centers may also provide specialized resources in addition to those normally provided by the General Agencies, to surrounding independent Associations similar to those provided to their Branches. These resources may be in accounting, reporting, facility maintenance, etc. In such cases, the independent units receiving support are expected to share equitably in the cost."

Regional Associate Executive for General Services. Every YMCA has assigned to it a Regional staff person, except YMCAs supported by MRCs that perform similar functions with its staff. Such Regional staff are responsible for furnishing, through their own or other resources, assistance and leadership in any aspect of YMCA work or concern. Specifically, Region staff:

- Assist YMCAs to determine their real needs;
- Assure that every YMCA receives the services it needs;
- Maintain close and continuing relationships with local staff and lay leadership in order to help YMCAs identify and solve pressing problems;
- Help each YMCA establish and achieve its own long-range goals and short-term objectives;
- Provide counsel on policies, practices, programs, management and Movement concerns;
- Assist YMCAs in maintaining high quality in program and administration.

Region Associates for Special Services. As highly trained and experienced specialists, these Region staff bring a high level of expertise to a particular aspect of YMCA work. They are available to assist any YMCA. Their work is generally coordinated by the associate executive assigned to a YMCA requiring specialist services.

Specialists concentrating in specific areas of work will:

- Help develop standards and interpret desirable practices within their specialties;
- Prepare technical aids, manuals and other resource materials;
- Be responsible for overall management and supervision of specialized Regional events;
- Design and conduct conferences and workshops for the training of YMCA volunteers and staff.

Outside Specialists. Occasionally, more highly technical resources than are available among Region staff are required. In such cases, the Region, with funds budgeted for the purpose, will employ the necessary specialists. Requests for such outside resources are coordinated and scheduled by the associate executive assigned to the YMCAs in the Region making the request. Additionally, volunteer specialists may be available and can be provided by Regions.

Collaborative Groups of YMCAs. Within a Region, certain groupings of YMCAs with common needs or interests and a desire to collaborate in efforts that will be mutually beneficial are organized. Essentially, this is an example of YMCAs helping each other, with the assistance of their Regions.

Armed Services Department. This unit of Field Services has been serving members of the nation's Armed Forces since 1861, the first non-military organization to provide such services in the United States.

A professional staff supported by volunteer associates and aides conducts programs and services for men and women of the armed services and their families in 26 Armed Services YMCAs in the U.S. and at overseas locations where American forces are stationed.

Armed Services YMCAs place emphasis on family-oriented and community-involvement activities and programs. With the advent of an all-volunteer Army, the Department has developed new concepts and programs to meet changing needs and conditions for young military personnel and families.

Transportation Department. The Transportation Department is the unit of Field Services providing programs and services to men, women and families in the transportation industry. Transportation YMCAs are concentrated primarily in railway systems throughout the United States.

Department staff serve as liaison among Transportation YMCAs, transportation companies and Brotherhood officers in determining policies, procedures, programs and financing. Specific functions of staff include counsel and assistance in acquiring and renovating facilities, programs, cost studies, financial development, resources and training of personnel and committee members.

special services group

Fee-supported National Board units providing specialized professional services to Member YMCAs. **Campaign Associates**, is the National Board's fee-supported professional fund-raising unit. It offers YMCAs assistance in planning and conducting capital campaigns for new buildings, additions, renovations and debt retirement.

Among services offered are Community Readiness and Potential Feasibility Studies; consultative services in long-range financial development; seminars in financial development in conjunction with Regions, Management Resources Centers and Cluster YMCA Groups.

Building and Furnishings Service, serving YMCAs in the United States and Canada, provides fee-supported services and assistance in construction, renovations and maintenance of YMCA buildings, equipment and furnishings.

Services to YMCAs are offered in cooperation with Region staff and Campaign Associates. BFS maintains offices in Chicago, Atlanta, San Francisco and New York. Services offered include:-

- Expert architectural guidance in cooperation with local architects;
- Functional arrangement of space to fit program needs and ensure economical operation;
- Designing space essential to YMCAs' needs in which local architects have little or no experience;
- Planning for all furnishings and equipment to go in YMCA buildings;

- Land use planning;
 - Energy use and efficiency;
 - Renovating to meet regulations or facilities used by handicapped persons.
- Other services offered include evaluation studies of buildings, camps and other sites; long-range capital development planning; design of renovations and refurbishing; site development studies; maintenance audits; counsel on replacement of major building equipment items.

National YMCA Program Materials. The source for program materials and supplies for YMCAs. This unit, in cooperation with Urban Action and Program Division, Office of Communications and other units, produces materials and supplies for programs and membership recruitment for use by Member YMCAs. The unit issues and distributes to YMCAs a catalog listing available materials and supplies.

organization development group

The primary role of this National Board unit is to provide support services to Member YMCAs and to the National Council and National Board that will:

- Accomplish human and social improvements;
- Facilitate achievement of goals and objectives;
- Make possible continuous self-renewal of the YMCAs and their human resources.
- Contribute to more effective and more efficient management of the organization.
- Provide an operational data base and historical record for the organization in key areas.

The key to such achievement is corporate planning, an integral part of the ongoing work of the Organization Development Group. In this role, the Group relies on organizational development technology—a field of interdisciplinary study and activity designed to facilitate change and development in people, programs, methods and techniques, and in organizational processes and structures.

Major services within the Group are furnished by five major units, each with specific functions:

Corporate Planning = Planning Data and Consultation, National Board Goal Process.

Human Rights—Affirmative Action Programs; Volunteer Representativeness; Minority Concerns, Utilization of Women's Resources; Conflict Resolution.

Personnel Services—Personnel Standards, Policies and Procedures; Recruiting and Placement; Compensation Programs; Interpretation of Employer/Employee Legislation; Registration, Classification and Recognition.

Records Management and Analysis—Historical Library; Personnel Records; Roster and Reports, Annual Report Tabulation and Analysis; Special Data Tabulation, YMCA Yearbook and Roster.

Research and Evaluation—Special Studies and Development Projects; Evaluation; Resource Materials Production.

Training and Development—Continuing Education and Training for Professional Staff; Resources for Orientation and Training of Volunteer Leadership; Training of Trainers Programs; Standards of Excellence in Education and Training, National Scholarship and Fellowship Program.



urban action and program division (UAPD)

The Division is primarily concerned with the National Board's program functions related to achieving the Goal of Improving Human Conditions at Home and Abroad. It is responsible for collaboratively developing, managing, and coordinating National Board program thrusts and strategies to accomplish this goal, and for providing a wide range of program resources and services for Member YMCAs.

Working with other National Board units—the Field Services Group, Organizational Development Group, Office of Communications and International Division particularly—UAPD major functions include:

- Planning national program services for Member Associations.
- Assist in developing new programs, as well as renewal and revision of existing ones;
- Coordinating Inter-Regional, Inter-Association, National and Inter-Agency programs and projects;
- Collaborating with other units and organizations, private and public, in program renewal and development;
- Communicating with and interpreting to YMCAs around concerns related to programs and program resources.
- Collaborating with National Program Materials in developing and publishing needed program resources for Member YMCAs.

Four major units within UAPD are responsible for carrying out those functions and achieving objectives:

The Youth Development and Juvenile Justice unit works at this National Board Goal by enabling Member Associations to help communities create opportunities for youth to have meaningful social and economic roles and thus change the conditions that foster alienation and anti-social behavior. It develops models of coordinated community networks of youth development services giving attention to youth facing involvement in the juvenile justice system, through Outreach Programs and Training, Runaway Youth Programs, Youth Advocacy Programs, the National Youth Project Using Minibikes (NYPUM), and the National Inter-Agency Program Collaboration on Juvenile Justice.

The Health and Physical Education unit gives major attention to developing materials, resources and methods through which YMCAs can provide motivation and opportunity for achievement of physical and mental health. It helps develop skilled leadership in these fields. Major areas in which services are offered to Member YMCAs are Aquatics, a range of Cardiovascular Health Programs, Youth Sports Development Programs stressing values, programs for mainstreaming and programming special populations, and skin diving, SCUBA and other underwater activities. In addition, the unit coordinates YMCA National Sports Championships.

The Family Life unit directs its efforts toward helping YMCAs to improve the quality of family relationships and strengthen the development of family members. It develops a variety of resources, services and leadership in programs ranging from pre-school and early childhood development, parent-child programs and child care to programs for older adults. The unit directs its programs at helping parents and children to develop healthy family relationships. The Family Communication Skills Center is the major center for training development and the headquarters unit coordinates Parent-Child programs. UAPD collaborates with R&E in developing the National Values Education Center.

The Special Services unit develops and offers services and resources to YMCAs in a variety of programs and activities for grade, junior high and high school students, among them the unique Youth and Government Program for high school students. Other program areas include camping and Y Hostels, young adults and college students, Model United Nations, work with American Indians and an inventory of Program/Management printed resources.

international division

This Division of the National Board provides the major channel for carrying on the National Council's international work at home and abroad, and implementing its goal "for YMCAs to join with people around the world in working for harmonious interdependence and world peace." Much of the Division's work is done in close association with the World Alliance of YMCAs, the central coordinating body of the world's YMCAs. The Division carries on a number of projects, programs, and services on behalf of the U.S. Movement, and at the same time provides U.S. YMCAs with opportunities to be involved with programs overseas, and to develop international activities in their home communities. "YMCA World Service" is the popular term for the International Division's over-all work. For over 90 years the YMCAs of the U.S.A., through YMCA World Service, have developed close relationships with YMCAs in other countries through two-way interchanges, and support for programs, projects and services that help meet basic human needs and extend YMCA work around the world.

The Division maintains, with the assistance of staff Liaison Representatives, ongoing relationships with the World Alliance and its area committees throughout the world and with YMCA Movements of other countries. Liaison Representatives are U.S. YMCA directors with comprehensive experience located in various world regions. They provide over-all counsel to the YMCAs of those regions when requested, and help develop projects, exchanges, consultations, tours, and other international programs in which U.S. YMCAs participate.

A new era in World Service began with a major International Division thrust to reposition international programming into the mainstream of Member Association life. The objective is to decentralize operations for the International Division and to broaden direct involvement by local Associations. The theme of the thrust is "YMCA International—around the corner, around the world."

The new outlook builds on the concept that "every Y is a World Y" by virtue of being an integral part of the global Y Movement. YMCAs are encouraged to strive for higher levels of world awareness and concern through a more personal involvement in international activities at home and abroad. In addition to supporting the World Service program administered by the International Division on behalf of the total Movement, YMCAs are now developing skills and resources for increased World Service action of their own.

The new International Division thrust aims to have local YMCAs qualify as International YMCAs, according to specific National Board criteria, and then to progress to "International Program Centers" (YMCAs more deeply involved internationally), and finally, for selected YMCAs to be appointed as "International Training and Coordination Centers."

The Division's International Program Services unit is a major resource for helping YMCAs in the U.S.A. to function as international centers in their communities. Programs within this unit include:

International Youth and Camping Services, which provide American youth with opportunities for camping and travel experiences abroad, including voluntary youth service projects. This includes an International Camp Counselor Program (ICCP), which brings counselors from other countries to summer camp jobs in the U.S.A., and furnishes counselors from the U.S.A. to camps in other lands.

International Student Service (ISS), which works with overseas students in the U.S.A., many of whom are destined to be leaders in their own lands. ISS assistance includes reception at points of arrival, travel and study tours, visiting and living in American homes, and counselor jobs in summer camps.

The Office of Educational Travel, which assists Member YMCAs with their travel needs and programs a variety of group exchanges between the U.S.A. and other countries.

The Division's Overseas Personnel Program unit provides opportunities for working abroad for staff and lay leaders from YMCAs across the country. Overseas staff serve abroad on specific assignments for varying periods of time, returning upon completion of these assignments. Such assignments fall into four major categories:

Young Professionals Abroad offers YMCA directors with two-to-five years experience a program of overseas service as part of their career development. The directors live and work on an equal basis with counterparts in foreign countries during their two-year periods of service;

World Service Workers are college graduates with some YMCA experience and who are interested in YMCA careers. They are furnished an opportunity for two years of overseas YMCA service;

The Overseas Service Corps offers students, young adults, board members and other Y leaders volunteer assignments in capacities that make use of individual technical know-how and skills;

Short Term Specialists are YMCA staff who, upon specific request, provide specialized assistance to YMCAs abroad, for periods of six months or less.

The Division's Development Assistance Unit provides a wide range of services around the world to help low-income peoples achieve higher levels of dignity, well-being and opportunity. These services include:

Intermovement support provides funds for projects, programs, and services that help to strengthen and expand YMCA Movements in other countries. Major emphasis is placed on projects that help train leaders for YMCAs. But grants go, too, toward basic YMCA programs, production of resource materials, and sometimes partial support of the executive director. The grants are usually seed-money given on a matching or declining basis that stimulates self-support.

Social and economic development projects in cooperation with YMCA Movements abroad to help raise living standards in developing nations, and comprehensive training programs to develop indigenous leadership in each country to maximize the Y's development thrust.

International management programs, such as the Division's **Center for International Management Studies (CIMS)**, provides top-level managers opportunities for on-spot contacts with their counterparts in other countries: to share ideas, for improving business practices and competency, and for developing humanitarian concerns;

Refugee and Rehabilitation programs now underway in 25 countries in cooperation with the World Alliance, in response to needs resulting from wars, political disturbances, and natural disasters. Major services are now being maintained within the U.S.A. for refugees from Indo-China, particularly in regard to resettlement of the new arrivals in U.S. communities and homes across the country.



The Division's International Education and Development unit coordinates the fund-raising activities of all programs and units, is responsible for the underwriting of the budget, and managing the new thrust for internationalizing Member YMCAs. The Division's work is financed primarily through contributed income, with YMCAs accepting annual World Service goals and soliciting support from members, boards, staff, and lay leaders as well as from the community in general. Support also comes from special gifts from corporations, foundations, and individuals as well as public, church, and other private agency grants. This Unit also administers several of the Division's education programs including:

Peace Education and Development Education Programs, a two-step series of seminars designed to raise consciousness levels of participants regarding the causes of war, poverty, the new international economic order, and the interdependence of all the world's peoples. Channels are explored for relevant direct action today. The programs involve YMCAs and a number of other agencies in participating communities.

International Education and Cultural Affairs office offers YMCAs opportunities for involvement in U.N. Seminars, World Statesmanship Tours, International Week programs, world peace programs and other international activities. On behalf of the World Alliance, this office maintains YMCA liaison with the United Nations.

Also included in this unit is the American Indian Program, to help upgrade the quality of life for our country's first Americans. This is done in cooperation with the Urban Action and Program Division of the National Board.

The International Division maintains a liaison relationship with Y's Men's International (U.S. Area). Y's Men's Clubs conduct a variety of activities that support YMCA international program needs, ranging from scholarships and salary support for YMCA directors to specific project support and work with refugees. Y's Men's Clubs also furnish leadership to YMCAs through service on boards, committees and other bodies. Y's Men's Clubs are found in 50 countries.

IV financing the national council and its services

Financing the facilities and staff of the National Board and the services received from it is an obligation assumed by YMCAs as a condition of membership. The method and amount of financial support provided by YMCAs are determined by them through National Council action.

Matters relating to National Council Constitution financing and membership requirements, as well as establishment of new YMCAs, are the responsibility of the Committee on Member Associations, a lay committee of the National Board.

The method employed for providing that support is based on a percentage formula known as "fair-share support" designed to be fair and equitable to all YMCAs.

Until 1971, the percentage financing rate varied from one YMCA to another, a method many YMCAs found unsatisfactory. Accordingly, the National Board was charged with developing a formula that would be more efficient and equitable.

The formula developed established a uniform three percent (3%) on certain operating income common to all YMCAs. It was approved and adopted by Member YMCAs at the National Council Meeting in 1971.

This support is in no way a tax, levy or assessment on YMCAs, but a method established by YMCAs through their National Council for sharing in equal proportion support of the Council and the services required.

V the world alliance of YMCAs

Coordinating body of the global YMCA Movement, the World Alliance of YMCAs, headquartered in Geneva, Switzerland, is a symbol of unity and an instrument for common action for more than 60 member national YMCAs it serves as the central body related to some 12,000 YMCA Centers in 90 countries.

YMCA World Council meetings are held every four years, attended by delegates from member national Movements. Between Council meetings, the business of the Alliance is carried on through a number of Standing Committees, among them committees for Intermovement Cooperation, Development, Leadership, Refugees and Rehabilitation.

The main links and continuing liaison with the World Alliance for the National Council in the United States are maintained primarily by National Board's International Division.

Financing of the Alliance and its work is provided chiefly through support by its member national YMCAs, with its general budget derived from contributions based on a mutually accepted "fair share support" formula. Refugee services are financed largely by contributions from national YMCAs, voluntary welfare agencies, churches and the United Nations High Commissioner for Refugees.

YMCA colleges and other national council recognized bodies

Springfield College
263 Alden Street
Springfield, Massachusetts 01109

George Williams College
555 Thirty-First Street
Downers Grove, Illinois 60515
Lake Geneva Campus
Williams Bay, Wisconsin 53191

YMCA of the Rockies
Estes Park Center
Association Camp, Colorado 80511
Snow Mountain Ranch
P.O. Box 558
Granby, Colorado 80446

YMCA Blue Ridge Assembly, Inc.
P.O. Box 248
Black Mountain, North Carolina
28711

The Silver Bay Association
Silver Bay, New York 12874

The Young Men's Christian
Association Retirement Fund
291 Broadway
Room 1200
New York, New York 10007

Association of Professional
Directors (APD)
40 West Long Street
Suite 1000
Columbus, Ohio 43215

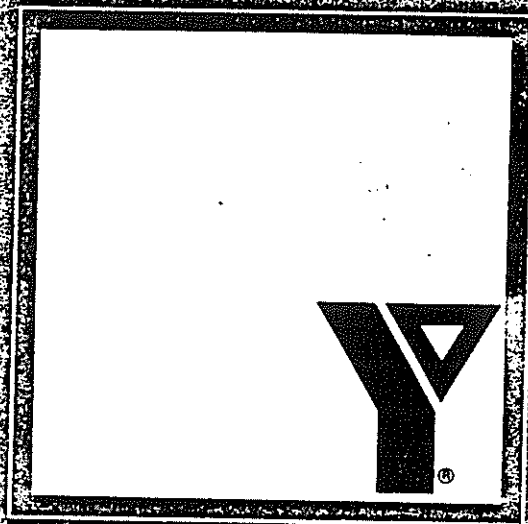
The Employees Alliance of the
Young Men's Christian Associations
444 Seabreeze Blvd.
Suite 362
Daytona Beach, Florida 32018

the national affirmative action program

The national Board of YMCAs through official action has pledged itself to an Affirmative Action Program. In addition, the National Board committed itself to:

- Encourage Member YMCAs across the country to develop Affirmative Action Programs, particularly in employment; and to provide special assistance and resources in developing such programs;
- Extend Affirmative Action to volunteer representatives in YMCA bodies;
- Apply Affirmative Action to strengthen YMCAs' commitment to women and racial minorities.

It is the National Board's firm belief that adoption and implementation of Affirmative Action Programs will result, inevitably, in more tangible results in YMCA efforts to eliminate racism.



The National Council of Young Men's Christian Associations
of the United States of America
291 Broadway—New York, N.Y. 10007

Distributed by:
National YMCA Program Materials
291 Broadway
New York, NY 10007
212-374-2120/2121

Code # BK-16 #0148

