

Return of Organization Exempt From Income Tax

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

- Do not enter social security numbers on this form as it may be made public.
- Go to www.irs.gov/Form990 for instructions and the latest information.

Open to Public Inspection

A For the **2019** calendar year, or tax year beginning _____, and ending _____

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

C Name of organization Grand Canyon Youth, Inc.
 Doing business as _____
 Number and street (or P.O. box if mail is not delivered to street address) Room/suite
2131 N First Street
 City or town State ZIP code
Flagstaff AZ 86004
 Foreign country name Foreign province/state/county Foreign postal code

D Employer identification number 86-0905180

E Telephone number 928-773-7921

F Name and address of principal officer:
George Bain, President 2131 N 1St Street, Flagstaff, AZ 86004

G Gross receipts \$ 1,637,576

H(a) Is this a group return for subordinates? Yes No
H(b) Are all subordinates included? Yes No
 If "No," attach a list. (see instructions)

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

J Website: ▶ www.gcyouth.org

K Form of organization: Corporation Trust Association Other ▶

L Year of formation: 2000

M State of legal domicile: AZ

H(c) Group exemption number ▶

Part I Summary		Prior Year	Current Year
Activities & Governance	1 Briefly describe the organization's mission or most significant activities: <u>Providing outdoor experiential education for youth (ages 10 - 19) along the rivers and in the canyons of the Southwest to promote personal growth, environmental awareness, community involvement, and teamwork.</u>		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	15
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	14
	5 Total number of individuals employed in calendar year 2019 (Part V, line 2a)	5	95
	6 Total number of volunteers (estimate if necessary)	6	326
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
b Net unrelated business taxable income from Form 990-T, line 39	7b	0	
Revenue	8 Contributions and grants (Part VIII, line 1h)	601,854	898,646
	9 Program service revenue (Part VIII, line 2g)	591,016	676,959
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	6,249	4,494
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	19,012	46,467
	12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	1,218,131	1,626,566
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)	44,938	73,541
	14 Benefits paid to or for members (Part IX, column (A), line 4)	0	0
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	512,963	642,631
	16a Professional fundraising fees (Part IX, column (A), line 11e)	0	0
	b Total fundraising expenses (Part IX, column (D), line 25) ▶ <u>63,560</u>		
	17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	571,114	617,964
18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	1,129,015	1,334,136	
19 Revenue less expenses. Subtract line 18 from line 12	89,116	292,430	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year 535,893	End of Year 855,116
	21 Total liabilities (Part X, line 26)	25,378	52,170
	22 Net assets or fund balances. Subtract line 21 from line 20	510,515	802,946

Part II Signature Block

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

Sign Here

Signature of officer: George Bain Date: 7/6/2020
 President
 Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name: _____ Preparer's signature: _____ Date: _____ Check if self-employed PTIN: _____
 Firm's name ▶: _____ Firm's EIN ▶: _____
 Firm's address ▶: _____ Phone no.: _____

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission: Providing outdoor experiential education for youth (ages 10 - 19) along the rivers and in the canyons of the Southwest to promote personal growth, environmental awareness, community involvement, and teamwork among people of diverse backgrounds. Visit gcyouth.org for more information.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? [] Yes [X] No If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? [] Yes [X] No If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ 1,173,773 including grants of \$ 0) (Revenue \$ 676,959) GCY has served over 10,000 young people since 1998. Programs typically run from March through October. In 2019, GCY facilitated 76 outdoor education expeditions (river and land), serving a record 1,093 youth participants from across the country who spent 4,751 days in the outdoors on expeditions ranging from 1 to 12 days long (average trip = 4 days long). Programs took place on eight sections of river in Utah and Arizona, including Grand Canyon. GCY continues to be one of the most affordable programs of its kind, charging up to two-thirds less than commercial river trips. Participants paid only 45% of the actual cost of operating the programs in 2019; the rest was funded by grants, contributions & special events. Additionally, over \$73,000 of additional financial aid was awarded to 314 participants during the year. Participants engaged in over 31,000 hours of community service during 2019, were required to earn a portion of the cost of their trip, and participated in educational projects related to the cultural or natural history of the Southwest. (continued below)

4b (Code:) (Expenses \$ including grants of \$) (Revenue \$) (continued from above) The GCY warehouse & office are based in Flagstaff, AZ. In 2019, GCY was a key partner in continuing to develop the Watershed Collective, an initiative to create experiential education programs for grades K-12 at three Flagstaff schools - an elementary, middle & high school. Additionally, GCY helped to develop the Healing Lands Project, an initiative that connects youth who have experienced trauma to the healing power of nature and community. To leverage resources & further its mission, GCY continues to establish & maintain strong partnerships with many organizations, including schools, Native American tribes, and nonprofit entities. In 2019, GCY had 44 returning programs and 29 new programs. Partnerships with Glen Canyon Nat'l Recreation Area & the U.S. Geological Survey connected youth with service projects & scientists. GCY also continued to expand 1-day expeditions on the Verde River in central AZ to meet increased interest. (continued below)

4c (Code:) (Expenses \$ including grants of \$) (Revenue \$) (continued from above) A "citizen science" project is included on nearly every expedition. Projects include studying the health of bats & understanding the food base endangered fish need to survive. In addition to science, many programs include art themes (writing, painting, etc). GCY continued to receive excellent post-trip reviews from participants and their parents, 100% of whom would recommend GCY to others, and 90% of whom felt their GCY experience improved their ability to persevere in challenging or uncomfortable situations. The focus of GCY's programs continues to be not only the educational & community service curriculum, but valuing the teachable moments that occur along with the river, where learning is not an abstract concept but something concrete & hands-on. In 2019, GCY embarked on the purchase of our building as a permanent home for our program (the final purchase was made in January 2020). For more, please visit our website and review our 2019 annual report at www.gcyouth.org (which also includes the 2019 Independent Auditors' Report & Financial Statements).

4d Other program services (Describe on Schedule O.) (Expenses \$ 0 including grants of \$ 0) (Revenue \$ 0)

4e Total program service expenses 1,173,773

Part IV Checklist of Required Schedules

		Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A.</i>	X	
2	Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> (see instructions)?	X	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I.</i>		X
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II.</i>		X
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III.</i>		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I.</i>		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II.</i>		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III.</i>		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV.</i>		X
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? <i>If "Yes," complete Schedule D, Part V.</i>	X	
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI.</i>	X	
b	Did the organization report an amount for investments—other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII.</i>		X
c	Did the organization report an amount for investments—program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII.</i>		X
d	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX.</i>		X
e	Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X.</i>		X
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X.</i>		X
12a	Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII.</i>	X	
b	Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional.</i>		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E.</i>		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?		X
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV.</i>		X
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV.</i>		X
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV.</i>		X
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I</i> (see instructions).		X
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II.</i>	X	
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III.</i>		X
20a	Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H.</i>		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II.</i>		X

Part IV Checklist of Required Schedules (continued)

		Yes	No
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III.</i>	X	
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J.</i>		X
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a.</i>		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I.</i>		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I.</i>		X
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part II.</i>		X
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III.</i>		X
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions, for applicable filing thresholds, conditions, and exceptions):		
a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV.</i>	X	
b	A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV.</i>	X	
c	A 35% controlled entity of one or more individuals and/or organizations described in lines 28a or 28b? <i>If "Yes," complete Schedule L, Part IV.</i>		X
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M.</i>	X	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M.</i>		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I.</i>		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II.</i>		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I.</i>		X
34	Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1.</i>		X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2.</i>		
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2.</i>		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI.</i>		X
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note: All Form 990 filers are required to complete Schedule O.	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

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

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

		Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return		
	2a 95		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	X	
	Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file. (see instructions)		
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?		X
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		X
b	If "Yes," enter the name of the foreign country ▶ _____ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
d	If "Yes," indicate the number of Forms 8282 filed during the year		
	7d 0		
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the sponsoring organization make any taxable distributions under section 4966?		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		
10	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12	10a	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
11	Section 501(c)(12) organizations. Enter:		
a	Gross income from members or shareholders	11a	
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
a	Is the organization licensed to issue qualified health plans in more than one state?	13a	
	Note: See the instructions for additional information the organization must report on Schedule O.		
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b	
c	Enter the amount of reserves on hand	13c	
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a	X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b	
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year	15	X
	If "Yes," see instructions and file Form 4720, Schedule N.		
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income?	16	X
	If "Yes," complete Form 4720, Schedule O.		

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

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a Enter the number of voting members... 1b Enter the number of voting members included... 2 Did any officer, director, trustee, or key employee have a family relationship... 3 Did the organization delegate control over management duties... 4 Did the organization make any significant changes to its governing documents... 5 Did the organization become aware during the year of a significant diversion of the organization's assets... 6 Did the organization have members or stockholders... 7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body... 7b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body... 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: a The governing body? b Each committee with authority to act on behalf of the governing body? 9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O.

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

Table with 3 columns: Question, Yes, No. Rows include: 10a Did the organization have local chapters, branches, or affiliates? b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes? 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? b Describe in Schedule O the process, if any, used by the organization to review this Form 990. 12a Did the organization have a written conflict of interest policy? If "No," go to line 13. b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done. 13 Did the organization have a written whistleblower policy? 14 Did the organization have a written document retention and destruction policy? 15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision? a The organization's CEO, Executive Director, or top management official. b Other officers or key employees of the organization. If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions). 16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?

Section C. Disclosure

Table with 2 columns: Question, Answer. Rows include: 17 List the states with which a copy of this Form 990 is required to be filed none (no longer required in AZ) 18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply. [X] Own website [X] Another's website [X] Upon request [] Other (explain on Schedule O) 19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year. 20 State the name, address, and telephone number of the person who possesses the organization's books and records Emma Wharton, Executive Director 928-773-7921 2131 N First Street, Flagstaff, AZ 86004

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

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

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

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

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

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

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) Angela Keith, PhD ----- Director	2.00 0.00	X					125	0	0	
(2) George Bain ----- President	2.00 0.00	X		X			0	0	0	
(3) Ronald Hubert ----- Vice President	3.00 0.00	X		X			0	0	0	
(4) Sarah Holcomb ----- Secretary/Treasurer	1.00 0.00	X		X			0	0	0	
(5) Tom Myers, MD ----- Director	1.00 0.00	X					0	0	0	
(6) Oscar Landa Samano (youth rep) ----- Director	1.00 0.00	X					0	0	0	
(7) Jenny Keim (retired from Board 12/2019) ----- Director	1.00 0.00	X					0	0	0	
(8) Scott Pettitt ----- Director	1.00 0.00	X					0	0	0	
(9) Judy LeFevre (retired from Board 12/2019) ----- Director	1.00 0.00	X					0	0	0	
(10) Robert Poirier ----- Director	2.00 0.00	X					0	0	0	
(11) Eleanor McDonough (youth rep) ----- Director	1.00 0.00	X					0	0	0	
(12) Maraka Oltrogge ----- Director	1.00 0.00	X					0	0	0	
(13) Jon Streit ----- Director	1.00 0.00	X					0	0	0	
(14) Marieke Taney ----- Director	1.00 0.00	X					0	0	0	

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15) Dania Wilson Director	2.00 0.00	X						0	0	0
(16)										
(17)										
(18)										
(19)										
(20)										
(21)										
(22)										
(23)										
(24)										
(25)										
1b Subtotal								125	0	0
c Total from continuation sheets to Part VII, Section A								0	0	0
d Total (add lines 1b and 1c)								125	0	0

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

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

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
none		0
		0
		0
		0
		0

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

Part VIII Statement of Revenue

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

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants and Other Similar Amounts	1a	Federated campaigns	1a	8,517				
	b	Membership dues	1b	0				
	c	Fundraising events	1c	0				
	d	Related organizations	1d	0				
	e	Government grants (contributions)	1e	29,110				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	861,019				
	g	Noncash contributions included in lines 1a-1f	1g	\$ 86,650				
	h	Total. Add lines 1a-1f ▶		898,646				
	Program Service Revenue				Business Code			
2a		Schools, groups & youth participants	611600	676,959	676,959			
b		-----		0				
c		-----		0				
d		-----		0				
e		-----		0				
f		All other program service revenue		0				
g	Total. Add lines 2a-2f ▶		676,959					
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts) ▶		4,494			4,494	
	4	Income from investment of tax-exempt bond proceeds ▶		0				
	5	Royalties ▶		0				
	6a	Gross rents	(i) Real	(ii) Personal				
			6a					
			6b					
	c	Rental income or (loss)	6c	0	0			
	d	Net rental income or (loss) ▶		0				
	7a	Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other				
			7a	0	0			
			7b	0	0			
	c	Gain or (loss)	7c	0	0			
	d	Net gain or (loss) ▶		0				
	8a	Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18						
			8a	39,680				
8b			8,710					
c	Net income or (loss) from fundraising events ▶		30,970			30,970		
9a	Gross income from gaming activities. See Part IV, line 19							
		9a	0					
		9b	0					
c	Net income or (loss) from gaming activities ▶		0					
10a	Gross sales of inventory, less returns and allowances							
		10a	4,627					
		10b	2,300					
c	Net income or (loss) from sales of inventory ▶		2,327			2,327		
Miscellaneous Revenue				Business Code				
	11a	Unrealized gain/loss on investments		13,170			13,170	
	b	-----		0				
	c	-----		0				
	d	All other revenue		0				
e	Total. Add lines 11a-11d ▶		13,170					
12	Total revenue. See instructions ▶			1,626,566	676,959	0	50,961	

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.		(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to domestic organizations domestic governments. See Part IV, line 21	0	0		
2	Grants and other assistance to domestic individuals. See Part IV, line 22	72,941	72,941		
3	Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16	600	600		
4	Benefits paid to or for members	0	0		
5	Compensation of current officers, directors, trustees, and key employees	125	125	0	0
6	Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0	0	0	0
7	Other salaries and wages	544,171	449,807	55,885	38,479
8	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	9,166	6,420	1,590	1,156
9	Other employee benefits	45,302	39,286	4,647	1,369
10	Payroll taxes	43,867	36,262	4,504	3,101
11	Fees for services (nonemployees):				
a	Management	0	0	0	0
b	Legal	386	386	0	0
c	Accounting	10,355	815	9,490	50
d	Lobbying	0	0	0	0
e	Professional fundraising services. See Part IV, line 17	0			0
f	Investment management fees	1,463	0	1,463	0
g	Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	14,243	14,243	0	0
12	Advertising and promotion	0	0	0	0
13	Office expenses	5,195	3,483	433	1,279
14	Information technology	3,972	3,283	155	534
15	Royalties	0	0	0	0
16	Occupancy	68,929	56,980	7,076	4,873
17	Travel	90	90	0	0
18	Payments of travel or entertainment expenses for any federal, state, or local public officials	0	0	0	0
19	Conferences, conventions, and meetings	2,275	2,275	0	0
20	Interest	0	0	0	0
21	Payments to affiliates	0	0	0	0
22	Depreciation, depletion, and amortization	24,475	21,524	2,670	281
23	Insurance	79,375	66,403	8,234	4,738
24	Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a	River/program permits (including \$9300 in-kind)	39,119	39,119	0	0
b	River outfitters (including \$72,850 in-kind)	136,690	136,690	0	0
c	River trip transportation & shuttles	114,995	114,995	0	0
d	River trip supplies (food, ed materials, supp, laundry, etc)	99,800	99,800	0	0
e	All other expenses Other expenses (see Sch O)	16,602	8,246	656	7,700
25	Total functional expenses. Add lines 1 through 24e	1,334,136	1,173,773	96,803	63,560
26	Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

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

		(A)		(B)
		Beginning of year		End of year
Assets	1 Cash—non-interest-bearing	82,065	1	139,200
	2 Savings and temporary cash investments	207,790	2	442,265
	3 Pledges and grants receivable, net	0	3	15,115
	4 Accounts receivable, net	2,214	4	0
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons	0	5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)	0	6	
	7 Notes and loans receivable, net	0	7	0
	8 Inventories for sale or use	0	8	
	9 Prepaid expenses and deferred charges	13,861	9	26,503
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 331,985		
	b Less: accumulated depreciation	10b 263,045	82,418	10c 68,940
	11 Investments—publicly traded securities	147,545	11	163,093
	12 Investments—other securities. See Part IV, line 11	0	12	0
	13 Investments—program-related. See Part IV, line 11	0	13	0
	14 Intangible assets	0	14	0
	15 Other assets. See Part IV, line 11	0	15	0
16 Total assets. Add lines 1 through 15 (must equal line 33)	535,893	16	855,116	
Liabilities	17 Accounts payable and accrued expenses	9,054	17	14,585
	18 Grants payable	0	18	12,000
	19 Deferred revenue	16,324	19	25,585
	20 Tax-exempt bond liabilities	0	20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D	0	21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons	0	22	
	23 Secured mortgages and notes payable to unrelated third parties	0	23	0
	24 Unsecured notes and loans payable to unrelated third parties	0	24	0
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17–24). Complete Part X of Schedule D	0	25	0
	26 Total liabilities. Add lines 17 through 25	25,378	26	52,170
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	398,681	27	394,536
	28 Net assets with donor restrictions	111,834	28	408,410
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds	0	29	
	30 Paid-in or capital surplus, or land, building, or equipment fund	0	30	
	31 Retained earnings, endowment, accumulated income, or other funds	0	31	
32 Total net assets or fund balances	510,515	32	802,946	
33 Total liabilities and net assets/fund balances	535,893	33	855,116	

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	1,626,566
2	Total expenses (must equal Part IX, column (A), line 25)	2	1,334,136
3	Revenue less expenses. Subtract line 2 from line 1	3	292,430
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	510,515
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	1
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	802,946

Part XII Financial Statements and Reporting

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

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
b	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	X	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		X
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits		

SCHEDULE A
(Form 990 or 990-EZ)

Public Charity Status and Public Support

OMB No. 1545-0047

2019

Open to Public Inspection

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

▶ **Attach to Form 990 or Form 990-EZ.**

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

Department of the Treasury
Internal Revenue Service

Name of the organization Grand Canyon Youth, Inc.	Employer identification number 86-0905180
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Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1 A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2 A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E (Form 990 or 990-EZ).)
- 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state: _____
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8 A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9 An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
- 10 An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 11 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 12 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
 - a **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
 - b **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
 - c **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
 - d **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
 - e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
 - f Enter the number of supported organizations
 - g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1–10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
(A)						
(B)						
(C)						
(D)						
(E)						
Total					0	0

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)
 (Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						0
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						0
3 The value of services or facilities furnished by a governmental unit to the organization without charge						0
4 Total. Add lines 1 through 3	0	0	0	0	0	0
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4						0

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
7 Amounts from line 4	0	0	0	0	0	0
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						0
9 Net income from unrelated business activities, whether or not the business is regularly carried on						0
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						0
11 Total support. Add lines 7 through 10						0
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2019 (line 6, column (f) divided by line 11, column (f))	14	0.00%
15 Public support percentage from 2018 Schedule A, Part II, line 14	15	0.00%
16a 33 1/3% support test—2019. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
b 33 1/3% support test—2018. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
17a 10%-facts-and-circumstances test—2019. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
b 10%-facts-and-circumstances test—2018. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions <input type="checkbox"/>		

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	391,068	420,947	472,043	591,182	801,496	2,676,736
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	430,984	469,530	550,298	620,811	681,586	2,753,209
3 Gross receipts from activities that are not an unrelated trade or business under section 513	0	0	0	0	0	0
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf	0	0	0	0	0	0
5 The value of services or facilities furnished by a governmental unit to the organization without charge	36,682	35,777	36,391	18,800	10,500	138,150
6 Total. Add lines 1 through 5	858,734	926,254	1,058,732	1,230,793	1,493,582	5,568,095
7a Amounts included on lines 1, 2, and 3 received from disqualified persons	173,704	180,191	186,062	218,226	271,978	1,030,161
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year	0	0	0	0	0	0
c Add lines 7a and 7b	173,704	180,191	186,062	218,226	271,978	1,030,161
8 Public support (Subtract line 7c from line 6.)						4,537,934

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
9 Amounts from line 6	858,734	926,254	1,058,732	1,230,793	1,493,582	5,568,095
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	2,322	6,708	14,858	0	17,664	41,552
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975	0	0	0	0	0	0
c Add lines 10a and 10b	2,322	6,708	14,858	0	17,664	41,552
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on	0	0	0	0	0	0
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	0	0	0	0	0	0
13 Total support. (Add lines 9, 10c, 11, and 12.)	861,056	932,962	1,073,590	1,230,793	1,511,246	5,609,647

14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here**

Section C. Computation of Public Support Percentage

15 Public support percentage for 2019 (line 8, column (f), divided by line 13, column (f))	15	80.90%
16 Public support percentage from 2018 Schedule A, Part III, line 15	16	80.40%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2019 (line 10c, column (f), divided by line 13, column (f))	17	0.74%
18 Investment income percentage from 2018 Schedule A, Part III, line 17	18	0.46%

19a 33 1/3% support tests—2019. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

b 33 1/3% support tests—2018. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

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

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

OMB No. 1545-0047

2019

Open to Public Inspection

Name of the organization: Grand Canyon Youth, Inc. Employer identification number: 86-0905180

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

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

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate value of contributions, aggregate value of grants, and aggregate value at end of year. Includes questions 5 and 6 regarding donor advisement.

Part II Conservation Easements.

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

Form for Part II Conservation Easements. Includes questions 1-9 regarding purpose of easements, number of easements, monitoring, and expenses. Includes a table for 'Held at the End of the Tax Year' with rows 2a, 2b, 2c, and 2d.

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

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

Form for Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Includes questions 1a, 1b, 2, and 3 regarding reporting requirements for art and historical treasures.

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

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

Part IV Escrow and Custodial Arrangements.

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

- 1a** Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No
- b** If "Yes," explain the arrangement in Part XIII and complete the following table:
- | | Amount |
|--|--------|
| c Beginning balance | 0 |
| d Additions during the year | |
| e Distributions during the year | |
| f Ending balance | 0 |
- 2a** Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No
- b** If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII

Part V Endowment Funds.

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	29,170	29,070	28,650	26,650	13,500
b Contributions	100	100	420	2,000	13,150
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance	29,270	29,170	29,070	28,650	26,650

- 2** Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a** Board designated or quasi-endowment 39%
 - b** Permanent endowment 61%
 - c** Term endowment %
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a** Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- | | Yes | No |
|---|-----|----|
| (i) Unrelated organizations | X | |
| (ii) Related organizations | | X |
| b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? | | |
- 4** Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land	0	0	0	0
b Buildings	0	8,861	0	8,861
c Leasehold improvements	0	0	0	0
d Equipment	0	323,124	263,045	60,079
e Other	0	0	0	0
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				68,940

Part VII Investments—Other Securities.

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

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives	0	
(2) Closely held equity interests	0	
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 12.) . ▶	0	

Part VIII Investments—Program Related.

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

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 13.) . ▶	0	

Part IX Other Assets.

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

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	0

Part X Other Liabilities.

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

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

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

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

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

1	Total revenue, gains, and other support per audited financial statements		1	1,636,112
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a		
b	Donated services and use of facilities	2b		
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d	-1,464	
e	Add lines 2a through 2d		2e	-1,464
3	Subtract line 2e from line 1		3	1,637,576
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b	-11,010	
c	Add lines 4a and 4b		4c	-11,010
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)		5	1,626,566

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

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

1	Total expenses and losses per audited financial statements		1	1,343,682
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a		
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d	11,010	
e	Add lines 2a through 2d		2e	11,010
3	Subtract line 2e from line 1		3	1,332,672
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	1,464	
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b		4c	1,464
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)		5	1,334,136

Part XIII Supplemental Information.

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

Part V Line 4 - Permanently restricted endowment fund - The organization began this fund

 in 2013 and expanded its fundraising efforts in the following years. Currently the

 investment income generated by the endowment fund is re-invested back into the investment

 account. The endowment funds are held by the Arizona Community Foundation, an unrelated

 organization that manages and invests the funds (see further discussion in Notes 3 & 5 of

 the Notes to the Financial Statements in the 2019 Independent Auditors' Report). Note that

 the portion of the endowment fund classified as "Board designated" (\$11,500 at 12/31/19)

 is treated by the organization as permanently or quasi- restricted funds, though is

 classified on the audited financial statements as unrestricted.

Part XI Line 2d - Represents investment fees paid to the Arizona Community Foundation for

 the management of endowment and reserve funds on deposit (totaling \$163,093 at 12/31/19).

 On the audited financial statements, this amount is netted directly out of "Gain(loss) on

 investment" of \$16,201.

SCHEDULE G
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

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

▶ Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2019

Open to Public Inspection

Name of the organization

Grand Canyon Youth, Inc.

Employer identification number

86-0905180

Part I

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

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

- a** Mail solicitations **e** Solicitation of non-government grants
b Internet and email solicitations **f** Solicitation of government grants
c Phone solicitations **g** Special fundraising events
d In-person solicitations

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

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

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
1				0	0	0
2				0	0	0
3				0	0	0
4				0	0	0
5				0	0	0
6				0	0	0
7				0	0	0
8				0	0	0
9				0	0	0
10				0	0	0
Total				0	0	0

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

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

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events	
		film festival/auction (event type)	River Stories Told Liv (event type)	2 (total number)	(add col. (a) through col. (c))	
Revenue	1	Gross receipts	34,190	2,410	3,080	39,680
	2	Less: Contributions	0	0	0	0
	3	Gross income (line 1 minus line 2)	34,190	2,410	3,080	39,680
Direct Expenses	4	Cash prizes	0	0	0	0
	5	Noncash prizes	0	0	0	0
	6	Rent/facility costs	1,229	731	0	1,960
	7	Food and beverages	4,719	277	0	4,996
	8	Entertainment	0	0	0	0
	9	Other direct expenses	1,754	0	0	1,754
	10	Direct expense summary. Add lines 4 through 9 in column (d) ▶				
11	Net income summary. Subtract line 10 from line 3, column (d) ▶					30,970

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

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))	
		Revenue	1	Gross revenue		
Direct Expenses	2	Cash prizes			0	
	3	Noncash prizes			0	
	4	Rent/facility costs			0	
	5	Other direct expenses			0	
	6	Volunteer labor	<input type="checkbox"/> Yes _____% <input type="checkbox"/> No	<input type="checkbox"/> Yes _____% <input type="checkbox"/> No	<input type="checkbox"/> Yes _____% <input type="checkbox"/> No	
7	Direct expense summary. Add lines 2 through 5 in column (d) ▶					(0)
8	Net gaming income summary. Subtract line 7 from line 1, column (d) ▶					0

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

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

b If "No," explain: _____

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

b If "Yes," explain: _____

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

13 Indicate the percentage of gaming activity conducted in:

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

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

Name ▶ _____

Address ▶ _____

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

b If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ _____ 0 and the amount of gaming revenue retained by the third party ▶ \$ _____ 0.

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

Name ▶ _____

Address ▶ _____

16 Gaming manager information:

Name ▶ _____

Gaming manager compensation ▶ \$ _____ 0

Description of services provided ▶ _____

- Director/officer Employee Independent contractor

17 Mandatory distributions:

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

b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ _____ 0

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

**SCHEDULE I
(Form 990)**

**Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States**

OMB No. 1545-0047

2019

**Open to Public
Inspection**

Department of the Treasury
Internal Revenue Service

Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.

▶ Attach to Form 990.

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

Name of the organization

Grand Canyon Youth, Inc.

Employer identification number

86-0905180

Part I General Information on Grants and Assistance

- 1** Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? Yes No
- 2** Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
(1)							
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							
(8)							
(9)							
(10)							
(11)							
(12)							

- 2** Enter total number of section 501(c)(3) and government organizations listed in the line 1 table ▶
- 3** Enter total number of other organizations listed in the line 1 table ▶ **0**

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

Schedule I (Form 990) (2019)

Part III Grants and Other Assistance to Domestic Individuals. Complete if the organization answered "Yes" on Form 990, Part IV, line 22.

Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of noncash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
1 river programs - financial aid for qualified participants	314	0	73,541	FMV	partial waiver of trip fees (program service fees)
2					
3					
4					
5					
6					
7					

Part IV Supplemental Information. Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.

Part III Line 1 - Financial aid, in the form of partial waivers of participant trip fees, is awarded based on the following criteria:

amount requested in writing from the participant/family, funds available, financial needs of the participant and their family, federal

"free & reduced lunch" income levels, written essay by the participant, and extenuating circumstances. Participants do not receive cash

awards, but rather a partial waiver of trip fees. The value of these reduced fees awarded is recorded as a noncash transaction in the

financial statements (as of fiscal year 2015). Also note that apart from this figure, some specific groups (such as Healing Lands) are

sometimes awarded a financial aid waiver as a group, based on specific grants/contributions received specifically for that group and

its needs.

Part I Line 2 - The organization's procedures for monitoring the award and use of assistance are explained above in Part III, Line 1.

Additionally, the awards are disbursed in-kind (non-cash) and participant attendance in the programs is tracked internally.

SCHEDULE L
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Transactions With Interested Persons

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

OMB No. 1545-0047

2019

Open To Public Inspection

Name of the organization

Grand Canyon Youth, Inc.

Employer identification number

86-0905180

Part I Excess Benefit Transactions (section 501(c)(3), section 501(c)(4), and section 501(c)(29) organizations only).
Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b.

1	(a) Name of disqualified person	(b) Relationship between disqualified person and organization	(c) Description of transaction	(d) Corrected?	
				Yes	No
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					

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

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

Part II Loans to and/or From Interested Persons.
Complete if the organization answered "Yes" on Form 990-EZ, Part V, line 38a or Form 990, Part IV, line 26; or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22.

(a) Name of interested person	(b) Relationship with organization	(c) Purpose of loan	(d) Loan to or from the organization?		(e) Original principal amount	(f) Balance due	(g) In default?		(h) Approved by board or committee?		(i) Written agreement?	
			To	From			Yes	No	Yes	No	Yes	No
(1) NONE in 2019												
(2)												
(3)												
(4)												
(5)												
(6)												
(7)												
(8)												
(9)												
(10)												
Total.						\$	0					

Part III Grants or Assistance Benefiting Interested Persons.
Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of assistance	(d) Type of assistance	(e) Purpose of assistance
(1) NONE IN 2019	board member (youth rep)		financial aid - partial waiver	program participation
(2)				
(3)				
(4)				
(5)				
(6)				
(7)				
(8)				
(9)				
(10)				

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

Part IV Business Transactions Involving Interested Persons.

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

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
(1) Kathy Lampros & Richard Jackson	former bd member/officer	65,504	rent (including Jan 2020 prepaid)		X
(2) Tony Cola	former board member	1,295	guide & driver (employee)		X
(3) Reed Allen	former board member	1,955	sanitation services (subcontractor)		X
(4) Mary Ellen Arndorfer	former board member	2,197	accounting & tax services (subcontractor)		X
(5) Walt Carr	partner-former bd member	10,058	guide (employee)		X
(6) Hazel Walker	former board member	2,395	guide (employee)		X
(7) Carol Fritzingler	co-founder; former officer	125	guide (employee)		X
(8) Angela Keith	board member	125	guide (employee)		X
(9) Arizona Raft Adventures	CFO is spouse of ExecDir	40,000	outfitter services (subcontractor)		X
(10)					

Part V Supplemental Information.

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

Part III Line 1 - The organization's established financial aid guidelines and procedures

(see Schedule I, Part IV) were applied when determining how much financial aid, in the

form of fee waivers, to award this program participant who also serves as a Youth

Representative on the Board of Directors of the organization (note - \$0 in 2019).

Part IV Line all - Management and the Board of Directors believe that all transactions

conducted with related parties are at or below fair market value. Many of these related

parties additionally donate services, equipment and/or cash in support of the

organization.

**SCHEDULE M
(Form 990)**

Noncash Contributions

OMB No. 1545-0047

2019

**Open to Public
Inspection**

Department of the Treasury
Internal Revenue Service

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

Name of the organization Grand Canyon Youth, Inc.	Employer identification number 86-0905180
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Part I Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art—Works of art				
2 Art—Historical treasures				
3 Art—Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities—Publicly traded				
10 Securities—Closely held stock				
11 Securities—Partnership, LLC, or trust interests				
12 Securities—Miscellaneous				
13 Qualified conservation contribution—Historic structures				
14 Qualified conservation contribution—Other				
15 Real estate—Residential				
16 Real estate—Commercial				
17 Real estate—Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ▶ (<u>outfitter services</u>)	X		72,850	FMV
26 Other ▶ (<u>permit/access fees</u>)	X		9,300	FMV
27 Other ▶ (<u>event catering/food</u>)	X		4,500	FMV
28 Other ▶ ()				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement	29			0
---	-----------	--	--	---

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

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

Part I Line 32b - The organization sometimes receives donations of publicly traded stock

which is briefly held, then sold by a qualified brokerage firm. All other noncash

contributions are used or consumed by the organization directly.

**SCHEDULE O
(Form 990 or 990-EZ)**

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

▶ Attach to Form 990 or 990-EZ.

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

OMB No. 1545-0047

2019

**Open to Public
Inspection**

Name of the organization

Grand Canyon Youth, Inc.

Employer identification number

86-0905180

Form 990, Part VI, Section B, Line 11: - The financial statements of the organization are
audited annually by an independent accounting firm before the 990 is drafted. The Form 990 is
then prepared by the organization's Finance Manager. The Executive Director and Assistant
Director (responsible for day-to-day accounting in 2019) both perform a detailed review of the
financial statements and draft of the Form 990 and related schedules and attachments before it
is finalized. The 990 is then forwarded to the President, Treasurer and the entire Board of
Directors for review, questions and comments before it is finalized and filed.

Form 990, Part VI, Section B, Line 12: - The conflict of interest policy is given to each new
board member as their term begins. Additionally, an annual review of the policy is done by
each current board member. Each is asked to review the policy, disclose potential conflicts of
interest and sign the policy. Also, as conflicts arise throughout the year, they are addressed
at regularly scheduled board meetings. Board members with conflicts or potential conflicts are
excused from discussions and from voting on related issues.

Form 990, Part VI, Section B, Line 15: - All employee compensation is reviewed upon hiring and
annually in conjunction with performance reviews. Compensation considerations include: 1)
online national surveys of compensation at nonprofit organizations, 2) informal surveys of
local nonprofit and school district compensation for similar positions, 3) informal survey of
compensation at local commercial river outfitters, and 4) the financial capacity of the
organization. The results are documented. Additionally, the Executive Director's compensation
is reviewed by the Executive and Finance Committees of the Board of Directors. The Executive
Director (who in 2019 celebrated her 16th year in that role at GCY) was paid a salary of
\$62,885 for the year, plus benefits. (Note: Directors/Board members and Officers are not
compensated for their board service to the organization. Also, there are no qualifying "key
employees" as defined by the IRS.)

Form 990, Part VI, Section C, Line 19: - The organization makes its governing documents,
conflict of interest policy, annual Form 990 and audited financial statements available to the

Name of the organization Grand Canyon Youth, Inc.	Employer identification number 86-0905180
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public upon request. The audited financial statements and audit report and the annual Form 990

returns are also available at the GCY website (www.gcyouth.org). The annual Form 990 is also

available on www.guidestar.org.

Form 990, Part VII, Section A, Line 5: - BOARD MEMBER COMPENSATION: One longtime board member

was employed as a guide on a program trip and was compensated at a significantly reduced rate.

One former board member/officer (retired from the Board October 2018) and her spouse received

rent and utility payments from the organization for the office and warehouse facility in

Flagstaff, AZ that houses the organization; management and the Board believe that these

lease/rental costs are comparable to what would be paid to a non-related party and reflect

current market value. (Note that the organization purchased the facility from them in January

2020 - see additional notes below.) Board members are not compensated for their service as

board members or officers.

Form 990, Part IX, Line 16: - OCCUPANCY EXPENSES: \$65,504 of the total represents rent and

utilities paid to a former board member/officer (retired from the Board, October 2018) and her

spouse for the office and warehouse facility in Flagstaff, AZ that houses the organization;

management and the Board believe that the lease/rental costs are comparable to what would be

paid to a non-related party and reflect current market values. Note that the organization

purchased the facility from them in January 2020 (see note below).

Form 990, Part IX, Line 24e: - OTHER EXPENSES: Dues & subscriptions \$765 (all Program);

Postage & delivery \$4218 (Program: 721, G&A: 71, FR: 3426); Printing & reproduction \$4309

(Program: 211, G&A: 231, FR: 3867); Merchant fees \$3991 (Program: 3606, FR: 385); Bank fees

\$74 (Program: 61, G&A: 8, FR: 5); Background checks \$2707 (Program: 2687, G&A: 20); Meals \$302

(all G&A); Building repairs & maintenance \$236 (Program: 195, G&A: 24, FR: 17); Bad debt \$0.

Form 990, Part III, Line 1: - PURCHASE OF BUILDING: During 2019, the organization managed a

fundraising campaign for the down payment needed to purchase its longtime office and warehouse

facility in Flagstaff, AZ. The campaign raised approximately \$186k in 2019 (included under

Contributions income) and \$39k in early 2020. The building was purchased on January 30, 2020.

Management believes that the total operating costs for the property will be approximately the

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same or lower than the cost of leasing the property. The building was purchased from a former member of the board of directors (& Treasurer) and her spouse.

Form 990, Part III, Line 1: - SUBSEQUENT EVENT: As of the filing date of this return in mid-2020, the organization has cancelled 100% of its planned programs/trips for 2020 and temporarily closed its facilities to the public due to the worldwide Covid-19 outbreak. While the disruption is expected to be temporary, the complete financial impact on the organization cannot be reasonably estimated at this time. The organization has taken steps to reduce its operating expenses where feasible, reduced staff compensaton and proceeded with applying for various federal relief programs and tax credits.

Form 990, Part VI, Section A, Line 2: - The Secretary/Treasurer of the Board provided legal services to the President of the Board in conjunction with a family member's estate in the normal course business through her law firm during 2019.

Exempt Organization Declaration and Signature for Electronic Filing

For calendar year 2019, or tax year beginning _____, 2019, and ending _____, 20 _____

2019

Department of the Treasury
Internal Revenue Service

For use with Forms 990, 990-EZ, 990-PF, 1120-POL, and 8868

Name of exempt organization Grand Canyon Youth, Inc.	Employer identification number 86-0905180
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Part I Type of Return and Return Information (Whole Dollars Only)

Check the box for the type of return being filed with Form 8453-EO and enter the applicable amount, if any, from the return. If you check the box on line **1a, 2a, 3a, 4a, or 5a** below and the amount on that line of the return being filed with this form was blank, then leave line **1b, 2b, 3b, 4b, or 5b**, whichever is applicable, blank (do not enter -0-). If you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

1a Form 990 check here ▶ <input checked="" type="checkbox"/>	b Total revenue , if any (Form 990, Part VIII, column (A), line 12)	1b <u>1,626,566</u>
2a Form 990-EZ check here ▶ <input type="checkbox"/>	b Total revenue , if any (Form 990-EZ, line 9)	2b <u>0</u>
3a Form 1120-POL check here ▶ <input type="checkbox"/>	b Total tax (Form 1120-POL, line 22)	3b <u>0</u>
4a Form 990-PF check here ▶ <input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part VI, line 5)	4b <u>0</u>
5a Form 8868 check here ▶ <input type="checkbox"/>	b Balance due (Form 8868, line 3c)	5b <u>0</u>

Part II Declaration of Officer

- I authorize the U.S. Treasury and its designated Financial Agent to initiate an Automated Clearing House (ACH) electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the organization's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.
- If a copy of this return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I certify that I executed the electronic disclosure consent contained within this return allowing disclosure by the IRS of this Form 990/990-EZ/990-PF (as specifically identified in Part I above) to the selected state agency(ies).

Under penalties of perjury, I declare that I am an officer of the above named organization and that I have examined a copy of the organization's 2019 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the organization's electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the organization's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund.

Sign Here ▶ _____	7/6/2020	President
Signature of officer	Date	Title

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

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

ERO's Use Only	ERO's signature ▶ Mary Ellen Arndorfer	Date 7/3/2020	Check if also paid preparer <input type="checkbox"/>	Check if self-employed <input checked="" type="checkbox"/>	ERO's SSN or PTIN P00082530
	Firm's name (or yours if self-employed), address, and ZIP code ▶ Mary Ellen Arndorfer 1015 E Apple Way Flagstaff AZ 86001				EIN 45-0496634 Phone no. 928-637-8609

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

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

Electronic Filing Information (990/PF/EZ/1120-POL)

Signature Method

Option (1) - Using Practitioner PIN. Use Section (A) below.

Date return prepared

Option (2) - Scanned 8453-EO.

PIN Information Enter information below

(A) Practitioner PIN:			
	PIN (5 Digits)	TP entered	ERO entered
Taxpayer PIN:		<input type="checkbox"/>	<input type="checkbox"/>
ERO PIN:			

EFIN

Enter your 6-digit EFIN number. You can enter EFINs in the Preparer Table.

EFIN: 868013 _____

Submission ID

The Submission ID for this e-File will be computed automatically when an EFIN is entered above. It will only be regenerated if a 'Rejected by EFC' or 'Rejected by Agency' acknowledgement is received and the e-File is recreated.

Submission ID: 8680132020057tcuh3fd _____

Name Control

[Click here to see Knowledge Base Document 14500, for more information on Name Controls](#)

GRAN _____

Organization Information

Organization name Grand Canyon Youth, Inc.		Employer identification no. 86-0905180	
Street address 2131 N First Street			
Address continuation		In care of name	
City Flagstaff		State AZ	ZIP code 86004
Daytime phone 928-773-7921			
Foreign country	Foreign province/county	Foreign postal code	Foreign phone number
Email address			
Officer name George Bain		Officer Title President	Date return signed 07/03/2020
Officer Email address		Officer Phone	Authorize third party check ("X") here: <input type="checkbox"/>

ERO

(Enter data in the Preparer Manager)

ERO's name Mary Ellen Arndorfer		Check if self-employed <input checked="" type="checkbox"/>	ERO's SSN or PTIN P00082530
Firm's name Mary Ellen Arndorfer		Email address meapeak@gmail.com	ERO's EIN 45-0496634
Address 1015 E Apple Way			
City Flagstaff		State AZ	ZIP code 86001
Foreign country		Foreign phone number	

Preparer

(Enter data in the Preparer Manager)

Preparer's name		Non-paid prep type	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN
Firm's name		Email address		EIN
Address				Phone
City		State	ZIP code	Foreign country
Foreign phone number				

Part IV (Sch L (990/990EZ)) - Business Transactions Involving Interested Persons

	Name	Check ("X") if a Business	Relationship with Organization	Amount of Transaction	Description of Transaction	Sharing in Revenues?	
						Yes	No
1	Kathy Lampros & Richard Jackson		former bd member/officer	65,504	rent (including Jan 2020 prepaid)		X
2	Tony Cola		former board member	1,295	guide & driver (employee)		X
3	Reed Allen		former board member	1,955	sanitation services (subcontractor)		X
4	Mary Ellen Arndorfer		former board member	2,197	accounting & tax services (subcontractor)		X
5	Walt Carr		partner-former bd member	10,058	guide (employee)		X
6	Hazel Walker		former board member	2,395	guide (employee)		X
7	Carol Fritzinger		co-founder; former officer	125	guide (employee)		X
8	Angela Keith		board member	125	guide (employee)		X
9	Arizona Raft Adventures		CFO is spouse of ExecDir	40,000	outfitter services (subcontractor)		X

Part VIII, Lines 1a-h (990) - Contributions, Gifts, Grants, and Other Amounts

		Cash	Noncash
1	Federated Campaigns	8,517	
2	Membership dues	0	
3	Fundraising events	0	
4	Related organizations	0	
5	Government grants (contributions)	29,110	
6	All other contributions, gifts, grants, and similar amounts not included above:		
	Contributions from businesses/individuals	357,236	86,650
	Foundation grants	417,133	
	Other contributions total	774,369	86,650
7	Total	811,996	86,650

Part VIII, Line 10 (990) - Gross Sales of Inventory

		4,627	2,300	2,327
		Gross Sales	Cost of Goods Sold	Net
1	Sales of logo merchandise (t-shirts, hoodies, mugs, etc)	4,627	2,300	2,327

Part IX, Line 22 (990) - Depreciation, Depletion, and Amortization

		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
1	Depreciation	24,475	21,524	2,670	281
2	Depletion	0	0	0	0
3	Amortization	0	0	0	0
4	Total	24,475	21,524	2,670	281

Part X, Line 3 (990) - Pledges and Grants Receivable

		Pledges and grants receivable		Allowance for doubtful accounts	
		Beginning	End	Beginning	End
1	Downstream 2020 campaign - pledge	0	15,115	0	
2		0		0	
3		0		0	
4		0		0	
5		0		0	
6		0		0	
7		0		0	
8		0		0	
9		0		0	
10		0		0	
11	Total pledges and grants receivable	0	15,115	0	0

Part X, Lines 11 and 12 (990) - Investments - Securities

						Total:	0	147,545	163,093
Description		Check if Publicly Traded Securities?	Check if Financial Derivatives	Check if Closely-Held Equity Interests	Number of Shares/ Face Value	Value at Time of Donation	Beginning Balance Book Value FMV	Ending Balance Book Value FMV	
1	endowment funds held for investment	X					31,735	35,079	
2	reserve funds held for investment	X					115,810	128,014	