

**NEIGHBORHOOD DEVELOPMENT FUND
Not-for-Profit Transmittal and Approval Form**

Applicant/Program: The Young Men's Christian Association of Greater Louisville

Executive Summary of Request:

YMCA Safe Place Services has submitted a request for \$28,325 to help with associated cost for the Together 4 Teens Breakfast, Together 4 Teens Society Dinner and the Safe Place Holiday Dinner. Each event helps the mission of the YMCA by specifically providing a continuum of free programs for young people and their families in times of need. Safe Place not only enhances quality of life for young people and families but establishes a framework for ensuring youth become productive and responsible adults. There are three programs associated with helping the YMCA reach their mission. Those programs are Shelter House, Outreach and Y-NOW Mentoring

Is this program/project a fundraiser?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
Is this applicant a faith based organization?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Does this application include funding for sub-grantee(s)?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No

I have reviewed the attached Neighborhood Development Fund Application and have found it complete and within Metro Council guidelines and request approval of funding in the following amount(s). I have read the organization's statement of public purpose to be furthered by the funds requested and I agree that the public purpose is legitimate. I have also completed the disclosure section below, if required.

<u>15</u>		<u>\$ 2500 -</u>	<u>9/24/15</u>
District #	Council Member Signature	Amount	Date

Primary Sponsor Disclosure
List below any personal or business relationship you, your family or your legislative assistant have with this organization, its volunteers, its employees or members of its board of directors.

Approved by:

_____ Date _____
Appropriations Committee Chairman

Clerk's Office Only:


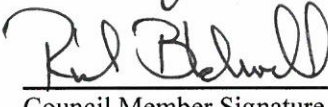
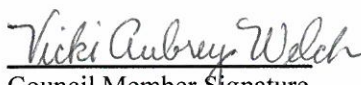
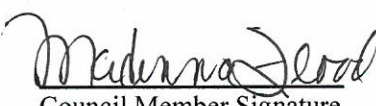
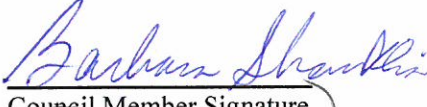


Request Amount: _____ Committee Amended Appropriation: _____
Original Appropriation: _____ Council Amended Appropriation: _____

Applicant/Program: **YMCA SAFE PLACE SERVICES**

Additional Disclosure and Signatures

Additional Council Office Disclosure

List below any personal or business relationship you, your family or your legislative assistant have with this organization, its volunteers, its employees or members of its board of directors.

<u>21</u> District #	<u></u> Council Member Signature	<u>500</u> Amount	<u>8-25-15</u> Date
<u>12</u> District #	<u></u> Council Member Signature	<u>\$500</u> Amount	<u>9-24-15</u> Date
<u>13</u> District #	<u></u> Council Member Signature	<u>\$1,000⁰⁰</u> Amount	<u>9-24-15</u> Date
<u>24</u> District #	<u></u> Council Member Signature	<u>\$1000⁰⁰</u> Amount	<u>9-25-15</u> Date
<u>2</u> District #	<u></u> Council Member Signature	<u>\$500.00</u> Amount	<u>9-24-15</u> Date
<u>25</u> District #	<u></u> Council Member Signature	<u>\$1,000.00</u> Amount	<u>9-24-15</u> Date
<u>4</u> District #	<u></u> Council Member Signature	<u>\$500.00</u> Amount	<u>9-24-15</u> Date



LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

SECTION 1 – APPLICANT INFORMATION			
Legal Name of Applicant Organization: The Young Men's Christian Association of Greater Louisville <i>(as listed on: http://www.sos.ky.gov/business/records)</i>			
Main Office Street & Mailing Address: 545 S. 2nd St., Louisville, KY 40202			
Website: www.ymcloouisville.org ymcasafepplaceservices.org			
Applicant Contact:	Matt Reed	Title:	Executive Director, Safe Place Services
Phone:	(502) 635-4403	Email:	mreed@ymcalouisville.org
Financial Contact:	Kay Manning	Title:	Vice President-Finance/CFO
Phone:	(502) 587-2384	Email:	kmanning@ymcalouisville.org
Organization's Representative who attended NDF Training:			
GEOGRAPHICAL AREA(S) WHERE PROGRAM ACTIVITIES ARE (WILL BE) PROVIDED			
Program Facility Location(s):	2400 Crittenden Drive		
Council District(s):	15	Zip Code(s):	40217
SECTION 2 – PROGRAM REQUEST & FINANCIAL INFORMATION			
PROGRAM/PROJECT NAME: Together 4Teens Campaign Breakfast and Associated Events at Safe Place Services			
Total Request: (\$)	28,325	Total Metro Award (this program) in previous year: (\$)	0
Purpose of Request (check all that apply):			
<input type="checkbox"/> Operating Funds (generally cannot exceed 33% of agency's total operating budget) <input checked="" type="checkbox"/> Programming/services/events for direct benefit to community or qualified individuals <input type="checkbox"/> Capital Project of the organization (equipment, furnishing, building, etc)			
The Following are Required Attachments:			
<input checked="" type="checkbox"/> IRS Exempt Status Determination Letter <input checked="" type="checkbox"/> Current Year Projected Budget <input checked="" type="checkbox"/> List of Board of Directors (include term & term limits) <input checked="" type="checkbox"/> Current financial statement <input checked="" type="checkbox"/> Most recent IRS Form 990 or 1120-H <input checked="" type="checkbox"/> Articles of Incorporation <input type="checkbox"/> Cost estimates from proposed vendor if request is for capital expense		<input type="checkbox"/> Signed lease if rent costs are being requested <input checked="" type="checkbox"/> IRS Form W9 <input type="checkbox"/> Evaluation forms if used in the proposed program <input checked="" type="checkbox"/> Annual audit (if required by organization) <input type="checkbox"/> Faith Based Organization Certification Form, if required <input checked="" type="checkbox"/> Staff including the 3 highest paid staff	
For the current fiscal year ending June 30, list all funds appropriated and/or received from Louisville Metro Government for this or any other program or expense, including funds received through Metro Federal Grants, from any department or Metro Council Appropriation (Neighborhood Development Funds). Attach additional sheet if necessary.			
Source:	EAF Youth grants (3)	Amount: (\$)	\$48,700
Source:	CDBG Grant	Amount: (\$)	\$40,000
Source:	ESG Grant	Amount: (\$)	\$37,000
Has the applicant contacted the BBB Charity Review for participation? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Has the applicant met the BBB Charity Review Standards? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			



LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

SECTION 3 – AGENCY DETAILS

Describe Agency's Vision, Mission and Services:

YMCA Safe Place Services is a branch of the YMCA of Greater Louisville. The mission of the YMCA of Greater Louisville is to put Christian principles into practice through programs that build a healthy spirit, mind and body for all. The mission of Safe Place Services is to accept, affirm and advocate for youth by empowering them to reach their full potential in spirit, mind and body. As a part of the YMCA of Greater Louisville, Safe Place Services is committed to making our community stronger by providing help, hope and healing to teens and families in crisis.

The YMCA of Greater Louisville is a private, nonprofit 501(c)(3) organization in Louisville, Kentucky that provides programming and services for organization members and for our community. Safe Place Services began in 1974 with the opening of Shelter House to address the growing number of runaway teens, becoming one of the first dedicated youth shelters in the United States. Over four decades, we have provided tens of thousands of youth with a safe, supportive environment that empowers youth and their families to reach their full potential. Since our inception, we have remained a unique and visionary branch of the YMCA of Greater Louisville.

Safe Place Services specifically provides a continuum of free programs for young people and their families in times of need. Through individualized services focused on nurturing and building on the strengths of the youth, Safe Place not only enhances quality of life for young people and their families now, but establishes a framework for ensuring youth become productive and responsible adults later in life. We accomplish our mission through the following three programs:

Shelter House: A 24 hour residential and case management support program for teens aged 12 to 17. Includes a crisis hotline, a field release program, and nonresidential family mediation and aftercare support.

Outreach: A program that seeks to educate and support 12 to 22 year olds about our programs. Includes Project Safe Place, a network of 286 access locations that connect youth to Shelter House. Also includes Street Outreach, which offers basic provisions, referrals and case management to homeless young adults (ages 18-22). Outreach also includes the Matt Kubancik Youth Development Center, a drop-in facility offering basic provisions, respite from the street, bath and laundry facilities, and life skills training for homeless youth, ages 16 to 22.

Y-NOW Mentoring: A 10month mentoring program for youth, ages 11 to 15, who have one or both parents incarcerated. YNOW pairs youth and adult mentors, and provides a structured, intensive and often life-changing experience annually for a cohort of 30 selected applicants.



LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

SECTION 4 – PROGRAM/PROJECT NARRATIVE

A: Describe the program/project start and end dates, a description of the program/project and applicable data with regards to specific client population the program will address (attach related flyers, planning minutes, designs, event permits, proposals for services/goods, etc.):

The Together 4Teens Breakfast and associated events represent YMCA Safe Place Services' most notable special event of the year. Each year, the Together 4Teens Breakfast brings together new and longtime supporters, revisits the impact of our work, and raises funds to continue our mission. The Together 4Teens Breakfast is scheduled for Tuesday, March 15, 2016.

Associated events include the Together 4Teens Society Dinner and the Safe Place Holiday Dinner.

The Together 4Teens Society Dinner serves as a campaign kick-off for the breakfast. This event will be held Wednesday, October 14, 2015. This campaign kick-off is an internal event that brings together approximately 50 Safe Place Board members, Advisory Board, and Safe Place Ambassadors (and their partners/guests) to launch the Together 4 Teens Campaign and Breakfast Hosting Committee.

The Safe Place Holiday Dinner is an internal event that brings together youth who have been positively impacted by Safe Place Services, their families, and our staff. This annual dinner serves as a homecoming for our youth and to our mission. It is an opportunity to celebrate the closing of the year in a way that strengthens the relationship between Safe Place and the youth and families that it serves. The holiday dinner serves approximately 150 guests and is scheduled for Saturday, December 5, 2015.

B: Describe specifically how the funding will be spent including identification of funding to sub grantee(s):

Funding of \$28,325 will support event expenditures as follows:

1. Together 4Teens Society Dinner, TOTAL \$2,150
 - Food (50 attendees, \$10 per attendee) \$500
 - Supplies \$250
 - Kitchen staff, 15 hours (Cook Gross Salary) \$375
 - Staff Coordination, 40 hours (Director of Development Gross Salary) \$1,025
2. Safe Place Holiday Dinner, TOTAL \$2,575
 - Food \$900
 - Supplies \$200
 - Decorations \$150
 - Art Project supplies \$200
 - Entertainment \$150
 - Invitations \$100
 - Postage \$200
 - Kitchen staff, 15 hours (Cook Gross Salary) \$375
 - Gift Cards \$300
3. Together 4Teens Breakfast TOTAL \$23,600
 - Catered breakfast for 300 attendees, \$25 per attendee \$7,500
 - Supplies \$750
 - Venue Costs \$800
 - Video Production \$6,500
 - Printing \$100
 - Marketing \$1,000
 - Postage \$150
 - AV rental \$4,300
 - Staff Coordination, 100 hours (Director of Development Gross Salary) \$2,500



LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

C: If this request is a fundraiser, please detail how the proceeds will be spent:

All proceeds raised from the Together 4Teens campaign support the programs conducted by YMCA Safe Place Services: Shelter House; Outreach; and Y-NOW Children of Prisoners Mentoring program. Some of the funds raised are multi-year pledges. However, all funds support program, facility, and/or operational costs to provide these three, direct-service programs in 2016 and beyond.

D: For Expenditure Reimbursement Only – The grant award period begins with the Metro Council approval date and ends on June 30 of Metro fiscal year in which the grant is approved. If any part of this funding request is for funds to be spent before the grant award period, identify the applicable circumstances:

Effective October 24, 2013, reimbursements should not be made unless an emergency can be demonstrated by the primary council sponsor. The funding request is a reimbursement of the following expenditures (attach invoices or proof of payment):

- ✓ Attach a copy of invoices and/or receipts to provide proof of purchase of activities associated with the work plan identified in this application.
- ✓ Attach a copy of cancelled checks to provide proof of payment of the invoices or receipts associated with the work plan identified in this application.

The funding request is a reimbursement of the following expenditures that will probably be incurred after the application date, but prior to the execution of the grant agreement:

- ✓ If selecting this option, the invoice, receipt and payment documentation should not be available as of the date of this application.

The Grantee will be required to submit financial reporting in accordance with the reporting schedule provided in the grant agreement.

Together 4Teens Society Dinner, Oct. 14, 2015 (see Section 4B) \$2,150



LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

E: Describe the program's benefits to those being served (measurable outcomes). Include the program's process for collecting data and the indicators that will be tracked to measure the benefits to those being served:

The Together 4Teens campaign raises community awareness and financial support for the programming provided through the YMCA Safe Place Services. YMCA Safe Place Services and its programs are driven by three overarching goals:

1. Safety: Provide youth access to safety, basic needs and alternatives to street life or other impulsive reactions to crises.
2. Youth & Family Strengthening: Engage youth and families in services which reinforce positive social and emotional wellbeing, foster new coping strategies and increase self sufficiency.
3. Community Strengthening: Respond to community need through effective service coordination to connect youth to stabilizing forces in their own communities.

Each program (Shelter House, Street Outreach, and Y-NOW Children of Prisoners Mentoring) collects data that allows Safe Place Services to track activities, clients served, and program outcomes. Program staff use a variety of intake forms, client and caregiver surveys, case management notes, and individualized treatment plans. Program outcomes are reviewed at least quarterly.

Shelter House outcomes are:

1. Participants experiencing a life crisis find stability and safety because of the services offered by Shelter House.
2. Participants are successfully discharged from the shelter to a stable living environment.
3. Participants attain knowledge and/or skills that will help them be safer and healthier.
4. Participants and/or their family members experience continued family stabilization after participating in the program.

Street Outreach outcomes are:

1. Youth on the streets receive immediate support to meet their basic needs and improve their safety.
2. Youth on the streets receive tools and resources to help them find permanent housing, secure employment or further their education, and strengthen their sense of well-being and self-sufficiency as valued and contributing members of the broader community.
3. Homeless youth who are provided resources and opportunities through case management and the drop-in facility increase their success in obtaining employment, enrolling back in school, and securing stable housing.

Y-NOW outcomes are:

1. Children of prisoners are able to identify, plan, and begin the work to achieve their dreams/goals.
2. Children of prisoners experience gains in their academic success.
3. Children of prisoners avoid using physical violence against others in the community, home, and school.
4. Children of prisoners avoid delinquency and break the cycle of incarceration that commonly occurs from parent to child.
5. Children of parents and their families experience continued family stabilization after program completion.

F: Briefly describe any existing collaborative relationships the organization has with other community organizations. Describe what those partners are bringing to the relationship in general and to this program/project specifically.

YMCA Safe Place Services is a prominent and respected stakeholder amongst Louisville's diverse coalition of youth and family-serving organizations who are engaged in a system of care approach to working with young people at risk. Safe Place is a respected authority in the movement to change how our community treats young people at risk while providing leadership for a new human services paradigm for the YMCA, and is the only provider of alternatives to incarceration for nonviolent juvenile offenders in the Greater Louisville area.

YMCA Safe Place Services provides a unique niche of services while partnering with other existing resources to meet the needs of youth and families whose needs fall outside the scope of our care. Below are a few groups with whom we actively collaborate:

• Jefferson County Public Schools (JCPS) is our most active Safe Place site and staff is able to refer students to our Shelter House program if a call has been made to Child Protective Services or if the student has expressed fear or discomfort at home. Teens are able to stay at the shelter while issues are worked on or an investigation takes place. Even if the allegation of abuse is not substantiated, Shelter and case management services are offered to support the youth and family. JCPS also helps refer students to participate in our Y-NOW program.

• Child Protective Services in the Kentucky Cabinet for Health & Family Services (CHFS) work closely with our staff in as many youth who seek emergency shelter have been physically abused and/or neglected. Through a partnership with CHFS we provide shelter and services for youth who have been taken into state care and are in need of emergency shelter until a permanent placement is established or issues in the home have been resolved. We also help resolve issues and provide short-term respite for frustrated foster parents.

• Louisville Metro Police Department – Our shelter services routinely provide police officers with their only respite option when they're called to deal with a domestic dispute involving a teen or when they pick up a runaway youth on the street. Over the last several years, we have strengthened this partnership through our involvement in a Field Release Program where we temporarily house any youth who has committed a misdemeanor offense and the responding officer is unable to make a field release to a parent. In the past, the only alternative was to have youth unnecessarily detained at Louisville Metro Youth Detention Center.

We are a member of the Coalition for the Homeless and have a formal agreement in place with the Salvation Army to provide 10 beds for young adults who are also served by our Outreach programs. We actively participate in the Face It campaign to end child abuse in Kentucky, and the Louisville Human Trafficking Task Force. We regularly host practicum students from the University of Louisville, and we currently collaborate with the University of Kentucky for providing Life Skills training to youth. We receive medical services through Phoenix Hill and art activities through ArtsReach.

These relationships and collaborative activities allow us to use our resources more effectively and provide complementary, unduplicated services for youth in need.



LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

SECTION 5 – PROGRAM/PROJECT BUDGET SUMMARY

THE PROGRAM/PROJECT BUDGET SHOULD REALISTICALLY ESTIMATE WHAT AMOUNT IS NEEDED FROM METRO GOVERNMENT AND WHAT IS EXPECTED FROM OTHER SOURCES.

Program/Project Expenses	Column 1	Column 2	Column (1+2)=3
	Proposed Metro Funds	Non- Metro Funds	Total Funds
A: Personnel Costs Including Benefits	4,275	15,215	19,490
B: Rent/Utilities		500	500
C: Office Supplies	350	25	375
D: Telephone			
E: In-town Travel		25	25
F: Client Assistance (Attach Detailed List)			
G: Professional Service Contracts	6,500		6,500
H: Program Materials	2,200		2,200
I: Community Events & Festivals (Attach Detail List)			
J: Small Equipment			
K: Capital Equipment			
L: Other Expenses (Attach Detail List)	15,000	150	15,150
*TOTAL PROGRAM/PROJECT FUNDS	28,325	15,915	44,240
% of Program Budget	64 %	36 %	100%

List funding sources for total program/project costs in Column 2, Non-Metro Funds:

Other State, Federal or Local Government	
United Way	
Private Contributions (do not include individual donor names)	100,000
Fees Collected from Program Participants	
Other (please specify)	YMCA allocations 15,915
Total Revenue for Columns 2 Expenses **	115,915

*Total of Column 1 MUST match "Total Request on Page 1, Section 2"

**Must equal or exceed total in column 2.



LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

Detail of In-Kind Contributions for this PROGRAM only: Includes Volunteers, Space, Utilities, etc. (Include anything not bought with cash revenues of the agency).

Donor*/Type of Contribution	Value of Contribution	Method of Valuation
Holiday dinner volunteers	211.56	12 hours @ city valuation rate of \$17.63
Breakfast venue donated space	1,000.00	Regular venue price
<i>Total Value of In-Kind</i> (to match Program Budget Line Item. Volunteer Contribution & Other In Kind)	1,211.56	

* DONOR INFORMATION REFERS TO WHO MADE THE IN KIND CONTRIBUTION. VOLUNTEERS NEED NOT BE LISTED INDIVIDUALLY, BUT GROUPED TOGETHER ON ONE LINE AS A TOTAL NOTING HOW MANY HOURS PER PERSON PER WEEK

Agency Fiscal Year Start Date: January 1

Does your Agency anticipate a significant increase or decrease in your budget from the current fiscal year to the budget projected for next fiscal year? NO YES

If YES, please explain:



LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

SECTION 6 – CERTIFICATIONS & ASSURANCES

By signing Section 7 of the Grant Application, the authorized official signing for the applicant organization certifies and assures to the best of his or her knowledge and/or belief the following Assurances and Certifications. If there is any reason why one or more of the assurances or certifications listed cannot be certified or assured, please explain in writing and attach to this application.

Standard Assurances

1. Applicant understands this application and its attachments as well as any resulting grant agreement, reports and proof of expenditure is subject to Kentucky's open records law.
2. Applicant will establish safeguards to prohibit employees or any person that receives compensation from awarded funds from using their position for a purpose that constitutes or presents the appearance of personal or organizational conflict of interest, or personal gain.
3. Applicant and any sub grantee will give Louisville Metro Government access to and the right to examine all paper or electronic records related to the awarded grant for up to five years of the grant agreement date.
4. Applicant assures compliance with the grant requirements and will monitor the performance of any third party (sub-grantee).
5. The Agency is in good standing with the Kentucky Secretary of State, Louisville Metro Government, the Jefferson County Revenue Commission, the Internal Revenue Service, and the Louisville Metro Human Relations Commission.
6. Applicant understands failure to provide the services, programs, or projects included in the agreement will result in funds being withheld or requested to be returned if previously disbursed.
7. Applicant understands they must return to Louisville Metro any unexpended funds by July 31 following the Metro Louisville's fiscal year end.
8. Applicant understands they must provide proof of all expenditures (canceled checks, receipts, paid invoices). The Applicant understands the failure to provide proof of expenditures as required in the grant agreement could result in funding being withheld or request to be returned if previously disbursed.
9. Applicant understands if this application is approved, the grant agreement will identify an award period that begins with the Metro Council approval date, and will end with June 30 of the fiscal year in which the grant is approved. Expenditures associated with this award expected to occur prior to the award period (approval date) must be disclosed in this application in order to be considered compliant with the grant agreement.
10. Applicant understands if we choose to incur expenditures prior to the approval of the application by the Metro Council, there is no guarantee that funding will be reimbursed, as the Council may choose not to award the application.
11. Applicant understands if the grant agreement is not returned to Louisville Metro within 90 days of its mailing to the applicant, the approval is automatically revoked.

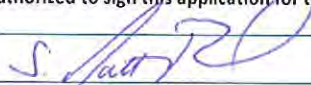
Standard Certifications

1. The Agency certifies it will not use Louisville Metro Government funds for any religious, political or fraternal Activities.
2. The Agency has a written Affirmative Action/Equal Opportunity Policy.
3. The Agency does not discriminate in employment or in provision of any service/program/activity/event based on age, color, disabled status, national origin, race, religion, sex, gender identity or sexual orientation, or Vietnam era veteran status.
4. The Agency certifies it will not require clients, recipients, or beneficiaries to participate in religious, political, fraternal or like activities in order to receive services/benefits provided with Louisville Metro Government funds.
5. The Agency understands the Americans with Disabilities Act (ADA) and makes reasonable accommodations.

Relationship Disclosure: List below any relationship you or any member of your Board of Directors or employees has with any Councilperson, Councilperson's family, Councilperson's staff or any Louisville Metro Government employee.

SECTION 7 – CERTIFICATIONS & ASSURANCES

I certify under the penalty of law the information in this application (including, without limitation, "Certifications and Assurances") is accurate to the best of my knowledge. I am aware my organization will not be eligible for funding if investigation at any time shows falsification. If falsification is shown after funding has been approved, any allocations already received and expended are subject to be repaid. I further certify that I am legally authorized to sign this application for the applying organization and have initialed each page of the application.

Signature of Legal Signatory:		Date:	September 16, 2015
Legal Signatory: (please print):	Matt Reed	Title:	Executive Director, Safe Place Services
Phone:	(502) 635-4403	Extension:	
Email:	mreed@ymcalouisville.org		

Internal Revenue Service

Date: August 19, 2004

Young Men's Christian Association
of Greater Louisville
545 S. 2nd St.
Louisville, KY 40202

Department of the Treasury
P. O. Box 2508
Cincinnati, OH 45201

Person to Contact:
John Kennedy ID 31-07927
Customer Service Representative
Toll Free Telephone Number:
8:00 a.m. to 6:30 p.m. EST
877-829-5500
Fax Number:
513-263-3756
Federal Identification Number:
[REDACTED]

Dear Sir or Madam:

This is in response to your request of August 19, 2004, regarding your organization's tax-exempt status.

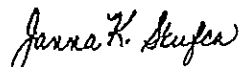
In January 1945 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records indicate that your organization is also classified as a public charity under section 509(a)(2) of the Internal Revenue Code.

Our records indicate that contributions to your organization are deductible under section 170 of the Code, and that you are qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Internal Revenue Code.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely,



Janna K. Skufca, Director, TE/GE
Customer Account Services

2015 YMCA Safe Place Services' Agency Detail Budget

Revenue

Contributions	\$409,300
Annual Support Campaign	\$210,000
Designated Spirit	\$50,000
Together 4 Teens Multi	\$90,125
Special Events Income	\$59,000
Special Event Auction Income	\$0
Special Events Expense	(\$9,000)
Metro United Way	\$278,407
POS State Government	\$67,000
Federal Grants	\$391,872
City Grants	\$130,000
Interest Income	\$2,000
Special Endowment Allocation	\$228,737
Total Revenue	\$1,907,441

Expenses

Professional Salaries	\$726,074
Program Salaries	\$64,725
Clerical Salaries	\$11,300
Maintenance Salaries	\$18,280
Other Salaries	\$212,199
Health Incentive Salary	\$0
Group Health Insurance	\$74,314
Retirement Fund	\$77,088
Group Life Insurance	\$811
Social Security	\$78,992
Unemployment Insurance	\$8,849
Worker Comp Insurance	\$13,169
Legal Fees	\$500
Contract Services	\$18,192
Computer Services	\$1,500
Office Supplies	\$8,434
Maintenance Supplies	\$3,100
Housekeeping Supplies	\$7,000
Medical Supplies	\$2,800
Program Supplies	\$23,300
Class Supplies	\$800
Food Supplies	\$29,000
Together 4 Teens Supply	\$15,000
Subscriptions	\$500
Other Supplies	\$1,000
Telephone	\$8,000

Expenses cont.

Telephone Equip/Maint	\$100
Telephone/Cell	\$11,100
Postage	\$4,500
License and Permits	\$3,750
Electric	\$25,352
Gas	\$4,041
Water/Sewer	\$4,414
Bldg and Grounds Maint	\$8,000
Bldg and Grounds Repairs	\$18,000
Bldg and Grounds Contract	\$10,500
Snow Removal	\$1,500
Mortgage Principle	\$69,456
Mortgage Interest	\$105,276
Equip Maintenance/Contracts	\$2,700
Printing	\$8,000
Promotion/Creative Services	\$15,500
Annual Support Promo Mat'l	\$2,000
Travel and Local Expense	\$4,000
Vehicle Operation	\$11,900
Staff Recognition	\$3,200
Staff Training	\$26,500
Committee Expense	\$4,100
Volunteer Training	\$1,250
Fair Share Y-USA	\$12,259
Network dues	\$2,000
Insurance Premiums	\$12,800
Auto Insurance Premiums	\$1,000
Mgmt Serv Fee-from ASO	\$95,200
Intra Branch Allocation-Other	(\$12,574)
Intra ASO Loan Payment	(\$36,000)
Operating Reserve	\$37,690
Maintenance Reserve	\$45,000
Total Expenses	\$1,907,441

Amy Adams-Littell 9/14 – 9/17
 Account Executive
Epic Insurance Solutions
 [Redacted]
 Louisville, KY 40228
Aadams-littell@epicinsurancesolutions.com
 Committee: Stewardship

Theresa Carpenter Beames 9/14 – 9/17
Essential Media
 [Redacted]
 Louisville, KY 40207
 [Redacted]
 Committee: Recruitment

George Bell 02/06 – 09/11
 President
Office Resources, Inc.
 W: 816 East Broadway
 Louisville, KY 40204
 [Redacted]
 Prospect, KY 40059
GBELL@oriusa.com
 Committee: Board Development

Andre Bergeron 9/14 – 9/17
 Attorney
 [Redacted]
 Louisville, KY 40207
 [Redacted]
 Committee: Stewardship

Chris Clark 07/11-07/13
 International Air Operations Manager
UPS Airlines
 W: 1400 North Hurstbourne Pkwy
 Louisville, KY 40223
 [Redacted]
 Louisville, KY 40243
 Wk :christopherclark@ups.com
 [Redacted]
 Committee: Stewardship

Todd Clark 7/12-7/15
 Principal
Clark Enterprises
 W: 1115 South 4th Street
 Louisville, KY 40203
 [Redacted]
 Louisville, KY 40207
 Wk :tmclark@clark-e.com
 Committee: Recruitment

Elizabeth Eblen 12/13-12/15
 Self Employed
 [Redacted]
 Louisville, KY 40205
 [Redacted]
 Committee: Board Development

Roberta Hartlage 3/2013 – 3/2016
Board Chair
 Strat-Com Enterprise Contact Mngt
Humana Inc
 W. 500 West Main Street
 Louisville KY 40202
 [Redacted]
 La Grange, KY 40031
rhartlage@humana.com
 [Redacted]
 Committee: Stewardship

Terry Hyland 11/06 – 09/11
 Vice President
Hyland Block & Hyland, Inc.
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 [Redacted]
 Louisville, KY 40205
terryh@hylandins.net
 Committee: Recruitment

Chris Jones 7/10 – 7/13
 Attorney
Bingham Greenebaum Doll LLP
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 101 South 5th Street
 Louisville, KY 40202
 [Redacted]
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cjones@bgdlegal.com
 Committee: Recruitment

David Krebs 09/14-9/17
 Vice President - Senior Business Banker
PNC Business Banking
 W: 9700 Linn Station Rd
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 [Redacted]
 Louisville, KY 40204
David.krebs@pnc.com
 Committee: Board Development

Bill Taylor 7/11-7/13
 Engagement Leader
Lighthouse Services Group
Cerner Corporation
 W: 2800 Rockcreek Parkway
 Kansas City, MO 64117-2551
 [Redacted]
 Louisville, KY 40299
 [Redacted]

Bill.Taylor@Cerner.com
 Committee: Board Development

Teresa Waldron 4/13-4/15
Loving Laser
 [Redacted]
 Louisville, KY 40204
 [Redacted]

Committee: Board Development

Scott Zoppoth 1/15-1/16
 Attorney
Zoppoth Law Firm
 W: 601 West Main Street #500
 Louisville, KY 40202
spz@zoplaw.com
 Committee: Stewardship

STAFF:
Matt Reed
 Executive Director
mreed@ymcalouisville.org
 635.4403
 Committee: Board Development

Tricia Hamilton
 Residential Services Director
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 635-4405

Rebecca Hentz
 Y-NOW Mentoring Director
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 635-4393

Rita Murphy
 Outreach Director
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 635-4410

Sommer Lally
 Development Director
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 635-4404
 Committee: Stewardship

Terri Hathaway
 Director of Grants and Foundations
thathaway@ymcalouisville.org
 635-4401

GREEN-DETAIL
9/17/2015
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MONTH END FINANCIAL REPORT

9 YMCA SAFE PLACE SERVICES

	DATE												
	CURRENT MONTH			YEAR			TO DATE			7		8	
	1	2	3	4	5	6	BUDGET	VARIANCE	BUDGET	BUDGET	ANNUAL BUDGET	ANNUAL BUDGET	LAST YEAR ACTUAL
YMCA OF GREATER LOUISVILLE CURRENT UNRESTRICTED FUND AUGUST 31, 2015													
0110 CONTRIBUTIONS	22,750.00	20,075	2,675.00	52,694.00	207,567	154,873.00-	359,300	261,990.00					
0115 ONE TIME CONTRIBUTION	.00	2,083	2,083.00-	4,166.66	16,664	12,497.34-	50,000	100,000.00					
0130 ANNUAL GIVING	699.00	3,510	2,811.00-	140,523.85	116,600	23,923.85	210,000	87,686.03					
0131 DESIGNATED ANN'L GIVING	150.00	0	150.00	22,957.00	23,789	832.00-	50,000	16,683.40					
0132 TOGETHER 4 TEENS MULTI	.00	0	.00	70,074.00	90,125	20,051.00-	90,125	90,200.00					
0310 SPECIAL EVENTS-INCOME	18,600.00	10,000	8,600.00	56,500.00	23,000	33,500.00	59,000	30,150.00					
0320 SPECIAL EVENTS-EXPENSE	6,993.72-	0	6,993.72-	7,336.22-	0	7,336.22-	9,000-	30.03-					
0810 METRO UNITED WAY	16,273.75	23,213	6,939.25-	178,666.75	185,606	6,939.25-	278,407	185,608.08					
0811 UNITED WAY-SPECIAL ALLO	.00	0	.00	2,100.00	0	2,100.00	0	.00					
1012 PURCH. OF SERVICE-STATE	4,056.40	6,980	2,923.60-	53,812.20	42,043	11,769.20	67,000	39,852.54					
1050 GOV'T GRANTS-FEDERAL	48,984.00	48,998	14.00-	391,872.00	391,872	.00	391,872	374,320.00					
1055 GOV'T GRANTS-CITY	.00	0	.00	78,567.70	71,607	6,960.70	130,000	69,325.00					
1110 MEMBERSHIP	28.00	0	28.00	224.00	0	224.00	0	225.00					
1510 INTEREST INCOME	.00	0	.00	.00	0	.00	2,000	.00					
1809 SPECIAL ENDOWMT ALLOCAT	.00	0	.00	.00	0	.00	50,000	.00					
TOTAL REVENUE	104,547.43	114,859	10,311.57-	1,044,821.94	1,168,873	124,051.06-	1,728,704	1,256,010.02					
2110 PROFESSIONAL SALARIES	49,630.16	56,430	6,799.84-	397,179.92	451,784	54,604.08-	719,130	377,752.49					
2120 PROGRAM SALARIES	3,820.32	6,805	2,984.68-	29,783.73	41,969	12,185.27-	64,725	28,607.28					
2150 CLERICAL SALARIES	1,521.55	869	652.55	9,647.99	7,170	2,477.99	11,300	12,353.08					
2160 MAINTENANCE SALARIES	1,720.02	1,406	314.02	13,341.77	11,600	1,741.77	18,280	8,662.31					
2179 COOK SALARIES	2,008.51	0	2,008.51	15,599.62	0	15,599.62	0	.00					
2190 OTHER SALARIES	17,831.16	16,323	1,508.16	157,838.50	141,609	16,229.50	219,143	148,064.96					
2195 HEALTH INCENTIVE SALARY	10.00	0	10.00	130.00	0	130.00	0	135.00					
2210 GROUP HEALTH INSURANCE	5,106.06	6,012	905.94-	43,391.37	48,104	4,712.63-	74,314	32,029.44					
2220 RETIREMENT FUND	4,954.73	6,390	1,435.27-	39,491.82	47,609	8,117.18-	77,088	43,094.44					
2230 GROUP LIFE INSURANCE	60.66	63	2.34-	519.39	517	2.39	811	484.43					
2310 SOCIAL SECURITY	5,617.47	6,019	401.53-	45,902.06	49,997	4,094.94-	78,992	42,844.74					
2320 UNEMPLOYMENT INSURANCE	382.47	717	334.53-	3,644.58	5,602	1,957.42-	8,849	4,415.98					
2330 WORKER COMP INSURANCE	1,020.00	1,020	.00	8,420.00	8,420	.00	13,169	9,419.00					
2431 LEGAL FEES	.00	0	.00	.00	250	250.00-	500	.00					
2440 CONTRACT SERVICES	1,565.70	275	1,290.70	5,406.37	8,751	3,344.63-	18,192	8,157.78					

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9/17/2015
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MONTH END FINANCIAL REPORT

9 YMCA SAFE PLACE SERVICES

	----- YEAR TO DATE -----												
	CURRENT MONTH -----			THIS YEAR			BUDGET			VARIANCE			
	1	2	3	4	5	6	7	8	9	10	11	12	
YMCA OF GREATER LOUISVILLE													
CURRENT UNRESTRICTED FUND													
AUGUST 31, 2015													
2450 CASUAL SERVICES	.00	0	.00	.00	0	.00	0	.00	0	.00	0	0	75.00
2480 COMPUTER SERVICES	105.00	125	20.00-	3,387.00	1,000	2,387.00	1,500	2,387.00	1,500	2,387.00	1,500	1,500	1,489.00
2510 OFFICE SUPPLIES	842.23	483	359.23	3,869.79	4,452	582.21-	8,434	582.21-	8,434	582.21-	8,434	8,434	4,485.23
2520 MAINTENANCE SUPPLIES	37.06	167	129.94-	2,163.40	1,835	328.40	3,100	328.40	3,100	328.40	3,100	3,100	1,973.30
2521 HOUSEKEEPING SUPPLIES	681.19	582	99.19	6,903.41	4,321	2,582.41	7,000	2,582.41	7,000	2,582.41	7,000	7,000	4,760.42
2530 MEDICAL SUPPLIES	187.65	84	103.65	994.56	1,646	651.44-	2,800	651.44-	2,800	651.44-	2,800	2,800	881.13
2540 PROGRAM SUPPLIES	2,109.61	2,630	520.39-	15,058.89	13,141	1,917.89	23,300	1,917.89	23,300	1,917.89	23,300	23,300	11,792.92
2541 CLASS SUPPLIES	6.33	133	126.67-	49.44-	534	583.44-	800	583.44-	800	583.44-	800	800	187.11
2550 FOOD SUPPLIES	2,603.00	1,950	653.00	18,518.87	15,947	2,571.87	29,000	2,571.87	29,000	2,571.87	29,000	29,000	14,748.39
2555 TOGETHER 4 TEENS SUPPLY	.00	0	.00	15,683.54	15,000	683.54	15,000	683.54	15,000	683.54	15,000	15,000	19,059.37
2580 SUBSCRIPTIONS	33.31	112	78.69-	273.31	280	6.69-	500	6.69-	500	6.69-	500	500	303.40
2590 OTHER SUPPLIES	.00	0	.00	386.23	668	281.77-	1,000	281.77-	1,000	281.77-	1,000	1,000	78.82
2600 TELEPHONE	561.20	667	105.80-	4,548.09	5,335	786.91-	8,000	786.91-	8,000	786.91-	8,000	8,000	5,535.84
2610 TELEPHONE EQUIP/T/MINE	.00	10	10.00-	.00	70	70.00-	100	70.00-	100	70.00-	100	100	275.00
2620 TELEPHONE/CELL	663.06	925	261.94-	5,456.71	7,400	1,943.29-	11,100	1,943.29-	11,100	1,943.29-	11,100	11,100	5,322.29
2700 POSTAGE	99.93	240	140.07-	1,800.81	2,013	212.19-	4,500	212.19-	4,500	212.19-	4,500	4,500	1,769.85
2830 LICENSE & PERMITS	.00	600	600.00-	839.00	2,550	1,711.00-	3,750	1,711.00-	3,750	1,711.00-	3,750	3,750	219.00
2831 ELECTRIC	2,432.86	2,596	163.14-	15,687.89	17,194	1,506.11-	25,352	1,506.11-	25,352	1,506.11-	25,352	25,352	14,800.20
2832 GAS	207.26	165	42.26	2,718.35	2,845	126.65-	4,041	126.65-	4,041	126.65-	4,041	4,041	2,872.55
2836 WATER/SEWER	530.57	634	103.43-	3,054.27	2,849	205.27	4,414	205.27	4,414	205.27	4,414	4,414	2,647.60
2840 BLDG & GROUNDS MAINTEN.	.00	1,167	1,167.00-	2,729.23	9,335	6,605.77-	14,000	6,605.77-	14,000	6,605.77-	14,000	14,000	4,039.45
2843 BLDG & GROUNDS REPAIRS	3,175.48	1,667	1,508.48	4,503.21	13,335	8,831.79-	20,000	8,831.79-	20,000	8,831.79-	20,000	20,000	9,558.21
2845 BLDG & GROUNDS CONTRACT	652.75	738	85.25-	6,563.81	7,283	719.19-	10,500	719.19-	10,500	719.19-	10,500	10,500	6,360.34
2850 SNOW REMOVAL	.00	0	.00	950.00	700	250.00	1,500	250.00	1,500	250.00	1,500	1,500	409.93
2871 MORTGAGE PRINCIPAL	.00	5,788	5,788.00-	28,940.00	46,304	17,364.00-	69,456	17,364.00-	69,456	17,364.00-	69,456	69,456	46,304.00
2875 MORTGAGE INTEREST	.00	8,773	8,773.00-	43,865.00	70,184	26,319.00-	105,276	26,319.00-	105,276	26,319.00-	105,276	105,276	70,184.00
2898 ALLOC 'TD DEBT SERV(P&I)	5,247.32	0	5,247.32	14,088.95	0	14,088.95	0	14,088.95	0	14,088.95	0	0	.00
2940 EQUIP MAINT/CONTRACTS	184.07	125	59.07	2,263.80	1,395	868.80	2,700	868.80	2,700	868.80	2,700	2,700	1,610.44
3110 PRINTING	991.86	0	991.86	3,070.79	4,000	929.21-	8,000	929.21-	8,000	929.21-	8,000	8,000	3,848.20
3120 PROMOTION/CREATIVE SERV	355.05	400	44.95-	7,947.60	9,650	1,702.40-	15,500	1,702.40-	15,500	1,702.40-	15,500	15,500	14,298.79
3150 ANN'L SUPPORT PROMO MAT	290.58	250	40.58	684.65	1,250	565.35-	2,000	565.35-	2,000	565.35-	2,000	2,000	.00
3210 TRAVEL & LOCAL EXPENSE	1,273.32	442	831.32	3,627.26	2,287	1,340.26	4,000	1,340.26	4,000	1,340.26	4,000	4,000	2,396.48

GREEN-DETAIL
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MONTH END FINANCIAL REPORT

9 YMCA SAFE PLACE SERVICES

	CURRENT MONTH				YEAR TO DATE			ANNUAL BUDGET	ANNUAL BUDGET	LAST YEAR ACTUAL	
	1	2	3	4	5	6	7				8
	ACTUAL	BUDGET	VARIANCE	THIS YEAR ACTUAL	BUDGET	VARIANCE	BUDGET				ACTUAL
YCA OF GREATER LOUISVILLE											
CURRENT UNRESTRICTED FUND											
AUGUST 31, 2015											
3250 VEHICLE OPERATION	1,002.80	1,017	14.20-	4,149.52	8,004	3,854.48-	11,900	5,822.89			
3314 STAFF RECOGNITION	258.93	50	208.93	1,564.39	550	1,014.39	3,200	684.26			
3315 STAFF TRAINING	491.00	1,000	509.00-	22,104.15	11,250	10,854.15	26,500	10,414.97			
3317 COMMITTEE EXP	406.35	209	197.35	2,132.63	1,914	218.63	4,100	2,183.76			
3318 VOLUNTEER TRAINING	47.85	0	47.85	3,019.97	126	2,893.97	1,250	.00			
3510 FAIR SHARE Y-USA	1,022.00	1,022	.00	8,174.00	8,174	.00	12,259	6,336.00			
3540 NETWORK DUES	.00	0	.00	3,854.00	1,750	2,104.00	2,000	3,137.00			
3810 INSURANCE PREMIUMS	1,067.00	1,067	.00	8,535.00	8,535	.00	12,800	8,535.00			
3820 AUTO INSURANCE PREMIUM	84.00	84	.00	668.00	668	.00	1,000	2,000.00			
3900 MISCELLANEOUS	323.64-	0	323.64-	60.00	0	60.00	0	60.00			
3901 OVER/SHORT	.00	0	.00	34.97	0	34.97	0	.00			
4801 MGMT SERV FEE-FROM ASO	7,933.00	7,933	.00	63,464.00	63,464	.00	95,200	54,848.00			
4802 BRANCH ADMIN-WITHIN BR.	.00	1-	1.00	.00	4-	4.00	0	.00			
4803 INTRA BRANCH ALLOC-OTHE	801.83-	1,070-	268.17	7,208.95-	8,256-	1,047.05	12,574-	6,120.95-			
4804 BRANCH MAINT-WITHIN BR.	.00	1-	1.00	.00	2	2.00-	0	.00			
4805 INTRA ASSN LOAN PAYMENT	3,000.00-	3,000-	.00	24,000.00-	24,000-	.00	36,000-	24,000.00-			
5350 SMALL EQUIP'M'T PURCHASE	.00	0	.00	.00	0	.00	0	4,985.50			
5351 CAPITAL PURCHASES	.00	0	.00	.00	0	.00	0	4,426.18			
5398 OPERATING RESERVE	3,141.00	3,141	.00	25,128.00	25,128	.00	37,690	23,414.00			
5399 MAINTENANCE RESERVE	3,750.00	3,750	.00	30,000.00	30,000	.00	45,000	30,000.00			
TOTAL EXPENSE	133,597.96	148,983	15,385.04-	1,132,505.78	1,215,490	82,984.22-	1,915,441	1,095,033.80			
NET GAIN OR LOSS (-)	29,050.53-	34,124-	5,073.47	87,683.84-	46,617-	41,066.84-	186,737-	160,976.22			

Commonwealth of Kentucky
Department of State



Office of Secretary of State

GEORGE GLENN HATCHER, SECRETARY

CERTIFICATE OF AMENDMENT

I, GEORGE GLENN HATCHER, Secretary of State, do hereby certify that the triplicate originals of the articles of amendment of

The Young Men's Christian Association of Louisville, Kentucky changing name to:

THE YOUNG MEN'S CHRISTIAN ASSOCIATION OF LOUISVILLE AND JEFFERSON COUNTY KENTUCKY.

delivered to me are found to be duly signed and acknowledged according to law; that all taxes, fees and charges have been paid; and one original copy is filed and recorded in this office.

This certificate with two original articles of amendment indorsed with the fact and time of recording in this office have been returned to the corporation. The amendment, certifying the time and manner of the adoption thereof; statement of the purposes of said amendment and the changes to be effected, signed and acknowledged according to law by the proper officials of said corporation, and the issuance of this certificate, is evidence of the fact that the above named corporation articles have been amended.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal. Done at Frankfort, this 22nd

day of December 19 50.

George Glenn Hatcher
Secretary of State, Commonwealth of Kentucky

By _____
Deputy, Corporation Clerk



SECRETARY OF STATE

Commonwealth of Kentucky
Department of State



Office of Secretary of State

THELMA L. STOVALL, SECRETARY

ARTICLES OF AMENDMENT

I, THELMA L. STOVALL, Secretary of State of the Commonwealth of Kentucky, do hereby certify that Articles of Incorporation of

THE YOUNG MEN'S CHRISTIAN ASSOCIATION OF LOUISVILLE AND JEFFERSON COUNTY KENTUCKY, Louisville, Kentucky changing name to:
THE YOUNG MENS CHRISTIAN ASSOCIATION OF GREATER LOUISVILLE,

have been amended pursuant to Articles of Amendment, duly signed and acknowledged according to law, this day filed in my office by said corporation, and that all taxes, fees and charges payable upon the filing of said Articles of Amendment have been paid.

Witness my official signature this 27th day

of December, 19 66

Thelma L. Stovall
Secretary of State

Francis M. Lewis
Assistant Secretary of State



THE YOUNG MEN'S CHRISTIAN ASSOCIATION
OF
LOUISVILLE AND JEFFERSON COUNTY, KENTUCKY

ARTICLES OF ASSOCIATION

20

ARTICLES OF INCORPORATION

The undersigned being more than two-thirds of the Directors of The Young Men's Christian Association of Louisville and Jefferson County, Kentucky, a corporation created by a special act of the General Assembly of Kentucky on April 3, 1878, hereby certify that pursuant to the provisions of Section 273.355 of the Kentucky Revised Statutes, the Charter as amended of said corporation is hereby further amended as follows:

- (1) That Article 1 be amended to read as follows:

ARTICLE 1.

NAME

The name of the corporation shall be THE YOUNG MEN'S CHRISTIAN ASSOCIATION OF GREATER LOUISVILLE".

WITNESS our signatures this 28th day of November, 1966.

<u>William Kenneth Panning</u>	<u>James H. Penix</u>
<u>Dean Brockman</u>	<u>William H. Penix</u>
<u>J. Calvin Hiehl</u>	<u>William H. Penix</u>
<u>Paul Lawrence</u>	<u>James H. Penix</u>
<u>Paul Abbott</u>	<u>James H. Penix</u>
<u>Arthur A. Post</u>	<u>James H. Penix</u>
<u>Henry H. Hiehl</u>	<u>James H. Penix</u>
<u>Lawrence W. Guth</u>	<u>James H. Penix</u>

W. J.
Boyer F.
Clifford C.
W. H.
Arthur P. ... John L. ...

ORIGINAL COPY
FILED AND RECORDED

DEC 27 1966

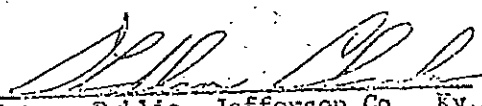
Thomas L. ...
SECRETARY OF STATE OF NEW YORK
ALBANY
Lawrence M. ...
ASSISTANT SECRETARY OF STATE

STATE OF KENTUCKY)
) SS:
COUNTY OF JEFFERSON)

I, a Notary Public, in and for the state and county aforesaid, hereby certify that the foregoing Articles of Amendment to Articles of Incorporation were this day produced to me in said state and county by William Kendrick Ewing, Leo K. Broecker, J. Calvin Rieb, Dave Lawrence, Paul Ahlstedt, Dillman A. Rash, Henry Scheirich, Lauren W. Guth, James H. Pence, William Heyburn II, William M. Marvin, James H. Caldwell, John F. Lobbitt, Oscar G. Stoll, Larry D. Jones, Franklin F. Starks, Jr., J. Fryor Wise, Boyce F. Martin, Jr., Clifford C. Vatter, Jr., H. A. Silverman, Arthur P. Evans, Jr., Coyle C. Bush, H. R. Peterson, L. M. Benn, Horace H. Catenna III, and John W. Barr III, Directors, who acknowledged the same to be the act and deed of each of them and of said corporation.

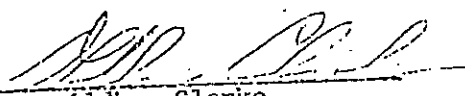
WITNESS my signature this 23th day of November, 1966.

My commission expires: April 2, 1969.


Notary Public, Jefferson Co., Ky.

PAID
300
JAN 23 1967

This instrument prepared by:


Oldham Clarke
1112 Kentucky Home Life Bldg.,
Louisville, Kentucky

JAMES HALLAHAN, Clerk
By H D. C.

THE YOUNG MEN'S CHRISTIAN ASSOCIATION
OF
LOUISVILLE AND JEFFERSON COUNTY KENTUCKY

AMENDED AND SUBSTITUTED
ARTICLES OF INCORPORATION

The undersigned, being more than two-thirds of the directors of The Young Men's Christian Association of Louisville Kentucky, a corporation created by a special act of the General Assembly of Kentucky on April 3, 1878, hereby certify that pursuant to the provisions of Section 273.050 of the Kentucky Revised Statutes, the charter, as amended, of said corporation is hereby amended by deleting the same in its entirety and by substituting therefor the following amended and substituted Articles of Incorporation:

ARTICLE 1

NAME

The name of the corporation shall be THE YOUNG MEN'S CHRISTIAN ASSOCIATION OF LOUISVILLE AND JEFFERSON COUNTY KENTUCKY.

ARTICLE 2

CORPORATE PURPOSE

The corporation shall have no capital stock and it shall serve religious, educational and charitable purposes from which no private pecuniary profit shall be derived.

The purpose of the corporation is to help people develop Christian personality and build a Christian Society, and to promote these ends through religious training, education, charitable enterprise, and such other means as may help to attain these purposes.

The corporation shall have all powers conferred upon corporations of this character by the laws of the Commonwealth

of Kentucky, and all powers not forbidden by the laws of the Commonwealth of Kentucky, including but not limited to the power to acquire by gift, purchase, or otherwise, property, real, personal or mixed, and to use and dispose of same by sale, lease, or otherwise, and it shall have the power to borrow money and to secure the payment of same by mortgage upon any, or all of its property, or otherwise.

ARTICLE 3

CORPORATE DURATION

The corporation shall have perpetual existence.

ARTICLE 4

REGISTERED OFFICE AND RESIDENT AGENT

The registered office of the corporation in Kentucky is located at 231 West Broadway, Louisville, Jefferson County, Kentucky. The resident agent of the corporation is Frank T. Dillon, 231 West Broadway, Louisville 2, Kentucky.

ARTICLE 5

MANAGEMENT

The management of the corporation shall be vested in a Metropolitan Board of Directors of not less than nine nor more than twenty-seven, who shall be elected as provided for in the rules for the government and operation of the corporation. The Board shall prescribe the qualifications for membership in said rules. These rules, which may be called Constitution and By-Laws, may be adopted, repealed or amended by the Board of Directors, with the approval of two-thirds of the members of the corporation present at a meeting duly called for the purpose of considering said matter.

ARTICLE 6

No director or officer of the corporation shall be personally liable for any debt or liability of the corporation.

WITNESS our signatures this 11th day of December, 1950.

Charles W. Allen, Jr. Charles E. Price
Charles W. Allen, Jr. Charles E. Price

John F. Rabbitt John Hanson
John F. Rabbitt John Hanson

William C. Clark William A. Rash
William C. Clark William A. Rash

William C. Ebbry Robert W. Rounsavall, Jr.
William C. Ebbry Robert W. Rounsavall, Jr.

William G. Frederick Gracie R. Rowatree
William G. Frederick Gracie R. Rowatree

Norman H. Hikes Ralph H. Huch
Norman H. Hikes Ralph H. Huch

Harry D. Jones Henry J. Schelrich
Harry D. Jones Henry J. Schelrich

Fred A. Kratch Robert L. Schmitt
Fred A. Kratch Robert L. Schmitt

Dulanoy Logan W. S. Wacker
Dulanoy Logan W. S. Wacker

David A. McCandless Henry W. Wales
David A. McCandless Henry W. Wales

Hugh L. Nevin W. Gavin Whitsett
Hugh L. Nevin W. Gavin Whitsett

Sam V. Noe
Sam V. Noe

STATE OF KENTUCKY :
 : SS
COUNTY OF JEFFERSON :

I, a Notary Public in and for the State and County aforesaid, hereby certify that the foregoing Amended and Substituted Articles of Incorporation were this day produced to me in said State and County by Charles W. Allen, Jr., John P. Ebbitt, Oldham Clarke, William C. Embry, William G. Frederick, Kennott Hicks, Larry D. Jones, Fred A. Kratch, Eulancy Logan, David A. McGandloss, Hugh L. Kevin, Sam V. Koo, Charles B. Price, John Ransom, Dillman A. Rash, Robert W. Rounsavall, Jr., Gradio R. Rowntree, Ralph H. Rush, Henry J. Schirich, Robert L. Schmitt, Wm. S. Wacker, Henry W. Wales and W. Gavin Whitsett, Directors, who acknowledged the same to be the act and deed of each of them and of said corporation.

WITNESS my signature this 11th day of December, 1950.

My Commission Expires:

My commission expires Sept. 27, 1952

Allen S. Brummett
Notary Public Jefferson County, Ky.

ORIGINAL COPY
FILED AND RECORDED

DATE DEC 30 1950

George W. Hatcher
SECRETARY OF STATE OF KENTUCKY
FRANKFORT, KENTUCKY

BY *[Signature]* CLERK

Jefferson County
Book 73
Page 379

Request for Taxpayer Identification Number and Certification

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

Print or type
 See Specific Instructions on page 2.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank. Young Mens Christian Association of Greater Louisville, Inc.	
2 Business name/disregarded entity name, if different from above YMCA of Greater Louisville, Inc. (Safe Place Services)	
3 Check appropriate box for federal tax classification; check only one of the following seven boxes: <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input checked="" type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____ Note. For a single-member LLC that is disregarded, do not check LLC; check the appropriate box in the line above for the tax classification of the single-member owner. <input checked="" type="checkbox"/> Other (see Instructions) ▶ 501 (c) 3 charitable non-profit corporation	
4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) <u>5</u> Exemption from FATCA reporting code (if any) _____ <i>(Applies to accounts maintained outside the U.S.)</i>	
5 Address (number, street, and apt. or suite no.) 545 S. 2nd St.	Requester's name and address (optional)
6 City, state, and ZIP code Louisville, KY 40202	
7 List account number(s) here (optional)	

Part II Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I Instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Social security number											
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> </tr> </table>											

OR

Employer identification number	

Note. If the account is in more than one name, see the instructions for line 1 and the chart on page 4 for guidelines on whose number to enter.

Part III Certification

Under penalties of perjury, I certify that:

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

Certification Instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 3.

Sign Here	Signature of U.S. person ▶	Date ▶ August 19, 2015
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General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.
Future developments. Information about developments affecting Form W-9 (such as legislation enacted after we release it) is at www.irs.gov/fw9.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following:

- Form 1099-INT (interest earned or paid)
- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)

- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See *What is backup withholding?* on page 2.

By signing the filled-out form, you:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and
4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting?* on page 2 for further information.



**YMCA of Greater Louisville
Safe Place Services**



Safe Place Services Key Staff

Administration

Matt Reed, Executive Director
Sommer Lally, Director of Development
Terri Hathaway, Director of Grants and Foundations
Alicia Nunez, Operations Manager

Shelter House

Tricia Hamilton, Residential Services Director
Bill Thompson, Residential Case Manager
Dionne McCage, Residential Case Manager
Linda Hill, Residential Case Manager
Quan Founder, Senior Youth Worker
Kate Jones, Senior Youth Worker

The Shelter House program employs approximately 15 – 18 part-time Youth Workers.

Outreach

Rita Murphy, Outreach Director
Ronisha Vinson, Homeless Services Coordinator
Ariel Brooks, Case Manager
Brian Wilson, Community Outreach Specialist

The Outreach program employs approximately five part-time Outreach Workers.

Y-NOW Children of Prisoners Mentoring Program

Rebecca Hentz, Mentoring Services Director
James Hunt, Y-NOW Case Manger
Liz Hayes, Y-NOW Clerk
Sadie Aschbacher, Volunteer Recruitment Specialist

Highest Paid Staff

Executive Director, \$74,000
Residential Services Director, \$53,000
Outreach Director, \$58,000

Form **990**

Return of Organization Exempt From Income Tax
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

OMB No. 1545-0047

2014

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

Information about Form 990 and its instructions is at www.irs.gov/form990.

A For the 2014 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
THE YOUNG MENS CHRISTIAN ASSOCIATION OF GREATER LOUISVILLE
 Doing business as
 Number and street (or P.O. box if mail is not delivered to street address) Room/suite
545 SOUTH SECOND STREET
 City or town, state or province, country, and ZIP or foreign postal code
LOUISVILLE, KY 40202

D Employer identification number
 [REDACTED]

E Telephone number
502-587-9622

G Gross receipts \$ **43,525,464.**

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

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

J Website: ▶ **WWW.YMCALOUISVILLE.ORG**

K Form of organization: Corporation Trust Association Other ▶

L Year of formation: **1853** **M** State of legal domicile: **KY**

Part I Summary			
1 Briefly describe the organization's mission or most significant activities: SEE SCHEDULE O ATTACHED			
2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.			
Activities & Governance	3 Number of voting members of the governing body (Part VI, line 1a)	3	30
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	29
	5 Total number of individuals employed in calendar year 2014 (Part V, line 2a)	5	2634
	6 Total number of volunteers (estimate if necessary)	6	8572
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	195,067.
	b Net unrelated business taxable income from Form 990-T, line 34	7b	-38,171.
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	8,315,390.	6,636,023.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	32,537,757.	33,987,675.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	472,836.	348,159.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	1,352,689.	1,481,580.
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	42,678,672.	42,453,437.
	14 Benefits paid to or for members (Part IX, column (A), line 4)	32,700.	62,200.
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	0.	0.
	16a Professional fundraising fees (Part IX, column (A), line 11e)	20,856,100.	21,049,249.
	b Total fundraising expenses (Part IX, column (D), line 25) ▶ 418,454.	0.	0.
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	17,598,899.	17,904,468.
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	38,487,699.	39,015,917.
19 Revenue less expenses. Subtract line 18 from line 12	4,190,973.	3,437,520.	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	21 Total liabilities (Part X, line 26)	72,125,155.	74,839,577.
	22 Net assets or fund balances. Subtract line 21 from line 20	27,166,234.	26,442,144.
		44,958,921.	48,397,433.

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: *Kay Manning* Date: **6-12-2015**
 ▶ **KAY MANNING, VICE PRESIDENT OF FINANCE**
 Type or print name and title

Paid Preparer Use Only
 Print/Type preparer's name: **JEFFREY K MCCAFFREY** Preparer's signature: _____ Date: _____
 Check if self-employed PTIN: **P00938853**
 Firm's name: **DEMING MALONE LIVESAY & OSTROFF PSC** Firm's EIN: **61-1064249**
 Firm's address: **9300 SHELBYVILLE ROAD SUITE 1100 LOUISVILLE, KY 40222-5187** Phone no.: **(502) 426-9660**

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

THE YOUNG MENS CHRISTIAN ASSOCIATION OF
GREATER LOUISVILLE

Form 990 (2014)

Page 2

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:

THE YMCA OF GREATER LOUISVILLE IS ESSENTIALLY A MEMBERSHIP ORGANIZATION OF PEOPLE OF ALL AGES, FAITHS AND ABILITIES, ALL WORKING SIDE-BY-SIDE TO ENSURE THAT EVERYONE, REGARDLESS OF GENDER, INCOME OR

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

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

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

4a (Code:) (Expenses \$ 17,561,357. including grants of \$ 35,500.) (Revenue \$ 17,697,770.)

YOUTH DEVELOPMENT - OR NURTURING THE DEVELOPMENT OF EVERY CHILD AND TEEN MEANS WE BELIEVE THAT ALL CHILDREN DESERVE THE OPPORTUNITY TO DISCOVER WHO THEY ARE AND TO FOSTER GROWTH AND DEVELOPMENT OF NOT ONLY THE CHILD BUT ALSO THE FAMILY. THAT'S WHY WE HELP YOUNG PEOPLE CULTIVATE THE SKILLS, VALUES AND RELATIONSHIPS THAT LEAD TO POSITIVE BEHAVIORS, BETTER HEALTH AND EDUCATIONAL ACHIEVEMENT. OUR YMCA PROGRAMS SUCH AS BEFORE/AFTER SCHOOL CHILD CARE, CHILD WATCH, PRESCHOOL CHILD DEVELOPMENT CENTERS, YOUTH & BLACK ACHIEVERS, YOUTH SPORTS & SWIM LESSONS, DAY & RESIDENT CAMPS, YOUTH & GOVERNMENT AND MODEL UN AND INTERNATIONAL PROGRAMS OFFER A RANGE OF EXPERIENCES THAT ENRICH COGNITIVE, SOCIAL, PHYSICAL AND EMOTIONAL GROWTH. EXPENSES INCLUDE

4b (Code:) (Expenses \$ 15,218,283. including grants of \$) (Revenue \$ 15,336,495.)

HEALTHY LIVING-OR IMPROVING THE NATION'S, OR MORE SPECIFICALLY GREATER LOUISVILLE'S, HEALTH AND WELL BEING MEANS BUILDING A HEALTHY SPIRIT MIND AND BODY FOR ALL. THE YMCA IS A LEADING VOICE ON HEALTH AND WELL-BEING. WE BRING FAMILIES CLOSER TOGETHER, ENCOURAGE GOOD HEALTH, AND FOSTER CONNECTIONS THROUGH FITNESS, SPORTS, FUN AND SHARED INTERESTS. YMCA HEALTH ENHANCEMENT PROGRAMS ARE MEDICALLY BASED AND STRESS THE VALUE OF PREVENTION THROUGH BALANCED EFFORTS OF GOOD EXERCISE HABITS, AND OVERALL HEALTH INCLUDING PROPER NUTRITION, STRESS MANAGEMENT AND HEALTH EDUCATION. THIS IS PARTICULARLY IMPORTANT AS OUR NATION STRUGGLES WITH AN OBESITY CRISIS, FAMILIES STRUGGLE WITH WORK/LIFE BALANCE AND INDIVIDUALS SEARCH FOR PERSONAL FULFILLMENT. OUR

4c (Code:) (Expenses \$ 946,061. including grants of \$ 26,700.) (Revenue \$ 953,410.)

SOCIAL RESPONSIBILITY-OR GIVING BACK AND PROVIDING SUPPORT TO OUR NEIGHBORS MEANS THE YMCA HAS BEEN LISTENING AND RESPONDING TO THE LOUISVILLE COMMUNITY MOST CRITICAL SOCIAL NEEDS FOR 160 YEARS. YMCA PROGRAMS SUCH AS HOUSING FOR RUNAWAY AND HOMELESS YOUTH AT OUR YMCA SAFE PLACE BRANCH, TRANSITIONAL HOUSING FOR MEN TRYING TO BREAK OUT OF THE CYCLE OF HOMELESSNESS AT OUR CHESTNUT STREET YMCA BRANCH AND INTERNATIONAL RELATIONSHIPS AND EXCHANGES FOR TEENS OR THE ENGAGEMENT OF COMMUNITY LEADERS IN POLICY MAKING ROLES OR AS PROGRAM VOLUNTEERS AND MENTORS ARE EXAMPLES OF HOW WE DELIVER TRAINING, RESOURCES AND SUPPORT THAT EMPOWER OUR NEIGHBORS TO PRODUCE CHANGE, BRIDGE GAPS AND OVERCOME OBSTACLES.

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

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

4e Total program service expenses 33,725,701.

Form 990 (2014)

**THE YOUNG MENS CHRISTIAN ASSOCIATION OF
GREATER LOUISVILLE**

Form 990 (2014)

Page **3**

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> ?	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 temporarily restricted endowments, permanent endowments, or 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>		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?		

Form **990** (2014)

THE YOUNG MENS CHRISTIAN ASSOCIATION OF
GREATER LOUISVILLE

Form 990 (2014)

Page 4

Part IV Checklist of Required Schedules (continued)

		Yes	No
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	X	
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	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? If "Yes," complete Schedule J	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? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a	X	
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		X
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?		X
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		X
25a	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I		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? If "Yes," complete Schedule L, Part I		X
26	Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? If "Yes," complete Schedule L, Part II		X
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part III		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, or key employee? If "Yes," complete Schedule L, Part IV	X	
b	A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV		X
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV	X	
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	X	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I		X
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1	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)? If "Yes," complete Schedule R, Part V, line 2	X	
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2		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? If "Yes," complete Schedule R, Part VI		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	

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**THE YOUNG MENS CHRISTIAN ASSOCIATION OF
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Part V Statements Regarding Other IRS Filings and Tax Compliance

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

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable		
1b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		
1c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	
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		
2b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	X	
3b	If "Yes," has it filed a Form 990-T for this year? If "No," to line 3b, provide an explanation in Schedule O	X	
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
4b	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
5b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
5c	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
6b	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).		
7a	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	
7b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	X	
7c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
7d	If "Yes," indicate the number of Forms 8282 filed during the year		
7e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
7f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
7g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
7h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		X
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.		
9a	Did the sponsoring organization make any taxable distributions under section 4966?		
9b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		
10	Section 501(c)(7) organizations. Enter:		
10a	Initiation fees and capital contributions included on Part VIII, line 12		
10b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities		
11	Section 501(c)(12) organizations. Enter:		
11a	Gross income from members or shareholders		
11b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)		
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		
12b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year		
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
13a	Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O.		
13b	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		
13c	Enter the amount of reserves on hand		
14a	Did the organization receive any payments for indoor tanning services during the tax year?		X
14b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O		

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

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

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year 1a 30 If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.		
b	Enter the number of voting members included in line 1a, above, who are independent 1b 29		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6	Did the organization have members or stockholders?		X
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?		X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	X	
b	Each committee with authority to act on behalf of the governing body?	X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O		X

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

		Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	X	
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?	X	
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	X	
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	X	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	X	
13	Did the organization have a written whistleblower policy?	X	
14	Did the organization have a written document retention and destruction policy?	X	
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	X	
b	Other officers or key employees of the organization	X	
	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?		X
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?		

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed **▶KY**
- 18** Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request Other (explain in Schedule O)
- 19** Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records: ▶
YMCA OF GREATER LOUISVILLE, INC. - 502-587-9622
545 SOUTH SECOND ST., LOUISVILLE, KY 40202

**THE YOUNG MENS CHRISTIAN ASSOCIATION OF
GREATER LOUISVILLE**

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.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

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 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) BRAD SMITH BOARD CHAIR	1.00	X		X			0.	0.	0.	
(2) JAMES R ALLEN DIRECTOR	1.00	X					0.	0.	0.	
(3) BARRY BARKER DIRECTOR	1.00	X					0.	0.	0.	
(4) BILLY BREWER DIRECTOR	1.00	X					0.	0.	0.	
(5) TRICIA BURKE SECRETARY	1.00	X		X			0.	0.	0.	
(6) J. MCFERRAN BARR DIRECTOR	1.00	X					0.	0.	0.	
(7) HARLEY BUTLER DIRECTOR	1.00	X					0.	0.	0.	
(8) CHARLES H. CASSIS DIRECTOR	1.00	X					0.	0.	0.	
(9) TRAY COCKERELL DIRECTOR	1.00	X					0.	0.	0.	
(10) NIELS O, EWING DIRECTOR	1.00	X					0.	0.	0.	
(11) GREG DEMUTH DIRECTOR	1.00	X					0.	0.	0.	
(12) LEE HAMILTON DIRECTOR	1.00	X					0.	0.	0.	
(13) COURTNEY GIESEL VICE CHAIR / TREASURER	1.00	X		X			0.	0.	0.	
(14) GAYLEE GILLIM DIRECTOR	1.00	X					0.	0.	0.	
(15) CHARLIE HAGERTY DIRECTOR	1.00	X					0.	0.	0.	
(16) TED HISSEY DIRECTOR	1.00	X					0.	0.	0.	
(17) HOWARD HOLLOMAN, JR. DIRECTOR	1.00	X					0.	0.	0.	

**THE YOUNG MENS CHRISTIAN ASSOCIATION OF
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Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below 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			
(18) DAVID HOLOBAUGH DIRECTOR	1.00	X					0.	0.	0.	
(19) ROBERT L. HOOK, JR. DIRECTOR	1.00	X					0.	0.	0.	
(20) JOHN W. HUGGINS DIRECTOR	1.00	X					0.	0.	0.	
(21) BARBARA N. LANKFORD DIRECTOR	1.00	X					0.	0.	0.	
(22) STEPHEN JAMES DIRECTOR	1.00	X					0.	0.	0.	
(23) ALEX ROHLEDER DIRECTOR	1.00	X					0.	0.	0.	
(24) JOSEPH A. PARADIS III DIRECTOR	1.00	X					0.	0.	0.	
(25) TRACEE TROUTT DIRECTOR	1.00	X					0.	0.	0.	
(26) MICHELLE PFEFFER DIRECTOR	1.00	X					0.	0.	0.	
1b Sub-total							0.	0.	0.	
c Total from continuation sheets to Part VII, Section A							1,015,958.	0.	158,694.	
d Total (add lines 1b and 1c)							1,015,958.	0.	158,694.	

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 11

	Yes	No
3 Did the organization list any former officer, director, or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual	3	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? If "Yes," complete Schedule J for such individual	4	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? If "Yes," complete Schedule J for such person	5	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
EXECUTIVE CLEANING GROUP 3700 MURFREESBORO PIKE, ANTIOCH, TN 37013	CLEANING	421,239.
LOUISVILLE MECHANICAL SERVICES 300 HIGH RISE DRIVE, LOUISVILLE, KY 40213	LABOR AND REPAIRS	379,106.
JEFFERSON COUNTY PUBLIC SCHOOLS 3332 NEWBURG ROAD, LOUISVILLE, KY 40218	LEASE PAYMENTS	321,750.
CURRENTMARKETING, 1324 E. WASHINGTON STREET, LOUISVILLE, KY 40206	MARKETING	297,662.
CARDINAL INDUSTRIAL INSULATION 1300 W, MAIN ST, LOUISVILLE, KY 40203	CONSTRUCTION	297,290.

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 18

SEE PART VII, SECTION A CONTINUATION SHEETS

**THE YOUNG MENS CHRISTIAN ASSOCIATION OF
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Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (check all that apply)						(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			
(27) JIM WILLIAMSON DIRECTOR	1.00	X						0.	0.	0.
(28) THOMAS D. KMETZ DIRECTOR	1.00	X						0.	0.	0.
(29) STEVE LARIMORE DIRECTOR	1.00	X						0.	0.	0.
(30) REBECCA MATHENY DIRECTOR	1.00	X						0.	0.	0.
(31) ROBERT W. ROUNSAVALL, III DIRECTOR	1.00	X						0.	0.	0.
(32) DOUG PHILLIPS DIRECTOR	1.00	X						0.	0.	0.
(33) STEVE SEXTON DIRECTOR	1.00	X						0.	0.	0.
(34) WILLIAM M. STREET DIRECTOR	1.00	X						0.	0.	0.
(35) JAMES H. TAYLOR DIRECTOR	1.00	X						0.	0.	0.
(36) SCOTT P. ZOPPOTH DIRECTOR	1.00	X						0.	0.	0.
(37) STEVE TARVER PRESIDENT	45.00 5.00			X				243,115.	0.	35,640.
(38) S. KAY MANNING VICE PRESIDENT FINANCE	45.00 5.00			X				115,499.	0.	24,984.
(39) DAVID HEARD SR.V.PRESIDENT OPERATIONS	50.00			X				178,594.	0.	22,938.
(40) BECKY GAMM VICE PRESIDENT OPERATIONS	50.00					X		151,314.	0.	22,751.
(41) WILLIAM A. PIERCE JR. VICE PRESIDENT PALN & DEV	50.00					X		108,414.	0.	15,731.
(42) LAURIE JACKSON BRANCH EXECUTIVE	5.00 40.00					X		111,896.	0.	18,948.
(43) RONNIE V MC KIERNAN BRANCH EXECUTIVE	50.00					X		107,126.	0.	17,702.
Total to Part VII, Section A, line 1c								1,015,958.		158,694.

THE YOUNG MENS CHRISTIAN ASSOCIATION OF
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Part VIII Statement of Revenue

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

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a	757,251.				
	b Membership dues	1b					
	c Fundraising events	1c	209,959.				
	d Related organizations	1d					
	e Government grants (contributions)	1e	2,893,877.				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	2,774,936.				
	g Noncash contributions included in lines 1a-1f: \$		33,358.				
	h Total. Add lines 1a-1f		6,636,023.				
	Program Service Revenue	2 a MEMBERSHIP DUES	Business Code	713990	18,638,941.	18,638,941.	
		b AFTER SCHOOL AND SUMMER FEES		624410	11,270,742.	11,270,742.	
c ACTIVITIES			711300	4,077,992.	4,077,992.		
d							
e							
f All other program service revenue							
g Total. Add lines 2a-2f				33,987,675.			
Other Revenue		3 Investment income (including dividends, interest, and other similar amounts)			197,423.		197,423.
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6 a Gross rents	(i) Real		16,284.			
		(ii) Personal					
		b Less: rental expenses		0.			
		c Rental income or (loss)		16,284.			
	d Net rental income or (loss)			16,284.		16,284.	
	7 a Gross amount from sales of assets other than inventory	(i) Securities		990,540.			
		(ii) Other		82,344.			
		b Less: cost or other basis and sales expenses		909,268.	12,880.		
		c Gain or (loss)		81,272.	69,464.		
	d Net gain or (loss)			150,736.		150,736.	
	8 a Gross income from fundraising events (not including \$ 209,959. of contributions reported on line 1c). See Part IV, line 18	a		88,666.			
		b Less: direct expenses		118,267.			
c Net income or (loss) from fundraising events				-29,601.		-29,601.	
9 a Gross income from gaming activities. See Part IV, line 19	a						
	b Less: direct expenses						
	c Net income or (loss) from gaming activities						
10 a Gross sales of inventory, less returns and allowances	a		60,706.				
	b Less: cost of goods sold		31,612.				
	c Net income or (loss) from sales of inventory			29,094.		29,094.	
Miscellaneous Revenue			Business Code				
11 a CONTRACT SERVICES		561000	1,235,272.			1,235,272.	
	b PARKING LOT		531190	215,851.	195,067.	20,784.	
	c MISCELLANEOUS		900099	14,680.		14,680.	
	d All other revenue						
	e Total. Add lines 11a-11d			1,465,803.			
12 Total revenue. See instructions.			42,453,437.	33,987,675.	195,067.	1,634,672.	

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Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	26,700.	26,700.		
2 Grants and other assistance to domestic individuals. See Part IV, line 22	35,500.	35,500.		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	620,770.	128,751.	450,206.	41,813.
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	17,120,958.	14,777,810.	2,210,763.	132,385.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	1,110,334.	908,139.	186,399.	15,796.
9 Other employee benefits	838,184.	650,175.	178,981.	9,028.
10 Payroll taxes	1,359,003.	1,157,831.	181,501.	19,671.
11 Fees for services (non-employees):				
a Management				
b Legal	25,338.	6,817.	18,521.	
c Accounting	44,896.		44,896.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)				
12 Advertising and promotion	926,086.	573,406.	263,257.	89,423.
13 Office expenses	5,243,951.	4,891,671.	349,818.	2,462.
14 Information technology	511,461.	511,461.		
15 Royalties				
16 Occupancy	4,693,384.	4,626,985.	65,928.	471.
17 Travel	540,303.	524,394.	14,947.	962.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	432,557.	251,347.	123,734.	57,476.
20 Interest	649,435.	583,374.	66,061.	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	2,881,932.	2,650,703.	226,729.	4,500.
23 Insurance	570,956.	536,164.	33,792.	1,000.
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a CONTRACT SERVICES	969,076.	542,254.	384,207.	42,615.
b MEMBERSHIP DUES	384,702.	338,737.	45,113.	852.
c MISCELLANEOUS	30,391.	3,482.	26,909.	
d				
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	39,015,917.	33,725,701.	4,871,762.	418,454.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

Check here if following SOP 98-2 (ASC 958-720)

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Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year	
Assets	1 Cash - non-interest-bearing	5,595.	1	5,595.	
	2 Savings and temporary cash investments	17,699,042.	2	18,042,487.	
	3 Pledges and grants receivable, net	1,664,429.	3	2,051,642.	
	4 Accounts receivable, net	369,642.	4	279,837.	
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L			5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instr). Complete Part II of Sch L			6	
	7 Notes and loans receivable, net			7	
	8 Inventories for sale or use			8	
	9 Prepaid expenses and deferred charges	449,029.	9	432,541.	
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 86,092,854.			
	b Less: accumulated depreciation	10b 36,303,247.	47,822,119.	10c	49,789,607.
	11 Investments - publicly traded securities	4,115,299.	11	4,237,868.	
	12 Investments - other securities. See Part IV, line 11		12		
	13 Investments - program-related. See Part IV, line 11		13		
	14 Intangible assets		14		
	15 Other assets. See Part IV, line 11		15		
16 Total assets. Add lines 1 through 15 (must equal line 34)	72,125,155.	16	74,839,577.		
Liabilities	17 Accounts payable and accrued expenses	2,153,928.	17	2,177,948.	
	18 Grants payable		18		
	19 Deferred revenue		19		
	20 Tax-exempt bond liabilities	20,166,376.	20	19,422,722.	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21		
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22		
	23 Secured mortgages and notes payable to unrelated third parties	416,520.	23	621,631.	
	24 Unsecured notes and loans payable to unrelated third parties		24		
	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	4,429,410.	25	4,219,843.	
	26 Total liabilities. Add lines 17 through 25	27,166,234.	26	26,442,144.	
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.				
	27 Unrestricted net assets	40,389,839.	27	43,479,644.	
	28 Temporarily restricted net assets	3,231,949.	28	3,573,506.	
	29 Permanently restricted net assets	1,337,133.	29	1,344,283.	
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.				
	30 Capital stock or trust principal, or current funds		30		
	31 Paid-in or capital surplus, or land, building, or equipment fund		31		
	32 Retained earnings, endowment, accumulated income, or other funds		32		
33 Total net assets or fund balances	44,958,921.	33	48,397,433.		
34 Total liabilities and net assets/fund balances	72,125,155.	34	74,839,577.		

Form **990** (2014)

THE YOUNG MENS CHRISTIAN ASSOCIATION OF
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Form 990 (2014)

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Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	42,453,437.
2	Total expenses (must equal Part IX, column (A), line 25)	2	39,015,917.
3	Revenue less expenses. Subtract line 2 from line 1	3	3,437,520.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	44,958,921.
5	Net unrealized gains (losses) on investments	5	47,921.
6	Donated services and use of facilities	6	-274,450.
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	227,521.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	48,397,433.

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 type="checkbox"/> Separate basis <input checked="" 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 in 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 in Schedule O and describe any steps taken to undergo such audits	X	

Form 990 (2014)

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) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge ...						
4 Total. Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4.						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources ...						
9 Net income from unrelated business activities, whether or not the business is regularly carried on ...						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10						
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First 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 2014 (line 6, column (f) divided by line 11, column (f))	14	%
15 Public support percentage from 2013 Schedule A, Part II, line 14	15	%
16a 33 1/3% support test - 2014. 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 - 2013. 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 - 2014. 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 - 2013. 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"/>	

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Schedule A (Form 990 or 990-EZ) 2014 GREATER LOUISVILLE

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

(Complete only if you checked the box on line 9 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) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	7351047.	7365438.	6663320.	6315390.	6636023.	34331218.
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	27799450.	28691790.	29939949.	32565260.	34003452.	152999901
3 Gross receipts from activities that are not an unrelated trade or business under section 513	36,245.	29,569.	33,344.	45,850.	35,464.	180,472.
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5	35186742.	36086797.	36636613.	38926500.	40674939.	187511591
7a Amounts included on lines 1, 2, and 3 received from disqualified persons	9,335.	30,688.	27,000.	23,950.	31,100.	122,073.
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.
c Add lines 7a and 7b	9,335.	30,688.	27,000.	23,950.	31,100.	122,073.
8 Public support. (Subtract line 7c from line 6.)						187389518

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
9 Amounts from line 6	35186742.	36086797.	36636613.	38926500.	40674939.	187511591
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	113,083.	211,611.	136,814.	131,857.	197,423.	790,788.
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b	113,083.	211,611.	136,814.	131,857.	197,423.	790,788.
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on			11,833.			11,833.
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)	35299825.	36298408.	36785260.	39058357.	40872362.	188314212
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 <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2014 (line 8, column (f) divided by line 13, column (f))	15	99.51 %
16 Public support percentage from 2013 Schedule A, Part III, line 15	16	99.48 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2014 (line 10c, column (f) divided by line 13, column (f))	17	.42 %
18 Investment income percentage from 2013 Schedule A, Part III, line 17	18	.39 %

- 19a 33 1/3% support tests - 2014.** 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 - 2013.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization
- 20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

Part IV Supporting Organizations

(Complete only if you checked a box on line 11 of Part I. If you checked 11a of Part I, complete Sections A and B. If you checked 11b of Part I, complete Sections A and C. If you checked 11c of Part I, complete Sections A, D, and E. If you checked 11d of Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

- 1 Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No" describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.
- 2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).
- 3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer (b) and (c) below.
- b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in Part VI when and how the organization made the determination.
- c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use.
- 4a Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes" and if you checked 11a or 11b in Part I, answer (b) and (c) below.
- b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.
- c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.
- 5a Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed, (ii) the reasons for each such action, (iii) the authority under the organization's organizing document authorizing such action, and (iv) how the action was accomplished (such as by amendment to the organizing document).
- b **Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document?
- c **Substitutions only.** Was the substitution the result of an event beyond the organization's control?
- 6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (a) its supported organizations; (b) individuals that are part of the charitable class benefited by one or more of its supported organizations; or (c) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in Part VI.
- 7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in IRC 4958(c)(3)(C)), a family member of a substantial contributor, or a 35-percent controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990).
- 8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? If "Yes," complete Part I of Schedule L (Form 990).
- 9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in Part VI.
- b Did one or more disqualified persons (as defined in line 9(a)) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in Part VI.
- c Did a disqualified person (as defined in line 9(a)) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in Part VI.
- 10a Was the organization subject to the excess business holdings rules of IRC 4943 because of IRC 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer (b) below.
- b Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)

	Yes	No
1		
2		
3a		
3b		
3c		
4a		
4b		
4c		
5a		
5b		
5c		
6		
7		
8		
9a		
9b		
9c		
10a		
10b		

Part IV Supporting Organizations (continued)

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

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. Type III Supporting Organizations

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

Section E. Type III Functionally-Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year(see instructions):		
a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).		
2 Activities Test. Answer (a) and (b) below.		
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.		
b Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.		
3 Parent of Supported Organizations. Answer (a) and (b) below.		
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? Provide details in Part VI.		
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.		

THE YOUNG MENS CHRISTIAN ASSOCIATION OF

Schedule A (Form 990 or 990-EZ) 2014 GREATER LOUISVILLE

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

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

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

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d	3	
4	Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by .035	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2	Enter 85% of line 1	2	
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3	
4	Enter greater of line 2 or line 3	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	6	

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

THE YOUNG MENS CHRISTIAN ASSOCIATION OF

Schedule A (Form 990 or 990-EZ) 2014 GREATER LOUISVILLE

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

Section D - Distributions	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required)	
6 Other distributions (describe in Part VI). See instructions.	
7 Total annual distributions. Add lines 1 through 6.	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	
9 Distributable amount for 2014 from Section C, line 6	
10 Line 8 amount divided by Line 9 amount	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2014	(iii) Distributable Amount for 2014
1 Distributable amount for 2014 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2014 (reasonable cause required-see instructions)			
3 Excess distributions carryover, if any, to 2014:			
a			
b			
c			
d			
e From 2013			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2014 distributable amount			
i Carryover from 2009 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4 Distributions for 2014 from Section D, line 7:			
a Applied to underdistributions of prior years			
b Applied to 2014 distributable amount			
c Remainder. Subtract lines 4a and 4b from 4.			
5 Remaining underdistributions for years prior to 2014, if any. Subtract lines 3g and 4a from line 2 (if amount greater than zero, see instructions).			
6 Remaining underdistributions for 2014. Subtract lines 3h and 4b from line 1 (if amount greater than zero, see instructions).			
7 Excess distributions carryover to 2015. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a			
b			
c			
d Excess from 2013			
e Excess from 2014			

Schedule A (Form 990 or 990-EZ) 2014

Schedule B

(Form 990, 990-EZ, or 990-PF)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

▶ Attach to Form 990, Form 990-EZ, or Form 990-PF.
▶ Information about Schedule B (Form 990, 990-EZ, or 990-PF) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2014

Name of the organization

THE YOUNG MENS CHRISTIAN ASSOCIATION OF
GREATER LOUISVILLE

Employer identification number



Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

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

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

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

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

501(c)(3) taxable private foundation

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

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

General Rule

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

Special Rules

For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000 or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1. Complete Parts I and II.

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

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

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

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990, 990-EZ, or 990-PF. Schedule B (Form 990, 990-EZ, or 990-PF) (2014)

Name of organization

**THE YOUNG MENS CHRISTIAN ASSOCIATION OF
GREATER LOUISVILLE**

Employer identification number



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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
<u>1</u>		\$ <u>5,800.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<u>2</u>		\$ <u>8,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<u>3</u>		\$ <u>5,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<u>4</u>		\$ <u>5,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<u>5</u>		\$ <u>11,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<u>6</u>		\$ <u>15,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization

THE YOUNG MENS CHRISTIAN ASSOCIATION OF
GREATER LOUISVILLE

Employer identification number

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
7		\$ 89,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
8		\$ 23,500.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
9		\$ 16,700.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
10		\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
11		\$ 24,951.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
12		\$ 6,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization

**THE YOUNG MENS CHRISTIAN ASSOCIATION OF
GREATER LOUISVILLE**

Employer identification number



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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
13		\$ 15,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
14		\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
15		\$ 34,500.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
16		\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
17		\$ 25,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
18		\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization

**THE YOUNG MENS CHRISTIAN ASSOCIATION OF
GREATER LOUISVILLE**

Employer identification number



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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
19		\$ 11,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
20		\$ 12,500.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
21		\$ 10,380.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
22		\$ 25,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
23		\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
24		\$ 100,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization

THE YOUNG MENS CHRISTIAN ASSOCIATION OF
GREATER LOUISVILLE

Employer identification number



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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
25		\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
26		\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
27		\$ 50,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
28		\$ 23,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
29		\$ 18,743.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
30		\$ 76,700.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization

**THE YOUNG MENS CHRISTIAN ASSOCIATION OF
GREATER LOUISVILLE**

Employer identification number



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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
31		\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
32		\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
33		\$ 8,200.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
34		\$ 6,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
35		\$ 100,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
36		\$ 11,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization

**THE YOUNG MENS CHRISTIAN ASSOCIATION OF
GREATER LOUISVILLE**

Employer identification number



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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
37		\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
38		\$ 25,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
39		\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
40		\$ 11,250.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
41		\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
42		\$ 170,813.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization

**THE YOUNG MENS CHRISTIAN ASSOCIATION OF
GREATER LOUISVILLE**

Employer identification number



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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
43		\$ 7,500.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
44		\$ 6,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
45		\$ 727,664.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
46		\$ 9,970.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
47		\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
48		\$ 5,500.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization THE YOUNG MENS CHRISTIAN ASSOCIATION OF GREATER LOUISVILLE	Employer identification number <div style="background-color: black; width: 100px; height: 20px; margin-top: 5px;"></div>
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Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
49		\$ 6,300.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
50		\$ 17,050.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
51		\$ 6,500.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
52		\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
53		\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
54		\$ 20,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization

**THE YOUNG MENS CHRISTIAN ASSOCIATION OF
GREATER LOUISVILLE**

Employer identification number



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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
55		\$ 9,788.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
56		\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
57		\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
58		\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
59		\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
60		\$ 6,100.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization THE YOUNG MENS CHRISTIAN ASSOCIATION OF GREATER LOUISVILLE	Employer identification number <div style="background-color: black; width: 100px; height: 20px; margin-top: 5px;"></div>
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Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
61		\$ 7,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
62		\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
63		\$ 10,250.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
64		\$ 11,100.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
65		\$ 20,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
66		\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization

**THE YOUNG MENS CHRISTIAN ASSOCIATION OF
GREATER LOUISVILLE**

Employer identification number



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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
67		\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
68		\$ 12,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
69		\$ 46,317.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
70		\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
71		\$ 23,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
72		\$ 184,587.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization

**THE YOUNG MENS CHRISTIAN ASSOCIATION OF
GREATER LOUISVILLE**

Employer identification number



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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
73		\$ 7,500.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
74		\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
75		\$ 8,500.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
76		\$ 203,909.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
77		\$ 217,051.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
78		\$ 15,240.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization

**THE YOUNG MENS CHRISTIAN ASSOCIATION OF
GREATER LOUISVILLE**

Employer identification number



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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
79		\$ 12,000.	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions.)
80		\$ 8,782.	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization THE YOUNG MENS CHRISTIAN ASSOCIATION OF GREATER LOUISVILLE	Employer identification number <div style="background-color: black; width: 100px; height: 20px;"></div>
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Part II Noncash Property (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
79	<u>CIRQUE DE SOLEIL -- MICHAEL JACKSON THE IMMORTAL TICKETS</u>	\$ <u>12,000.</u>	<u>04/25/14</u>
80	<u>CLOTHING</u>	\$ <u>8,782.</u>	<u>04/15/14</u>
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____

Name of organization THE YOUNG MENS CHRISTIAN ASSOCIATION OF GREATER LOUISVILLE	Employer identification number <div style="background-color: black; width: 100px; height: 20px; margin-top: 5px;"></div>
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Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this info. once.) \$ _____
 Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4

Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4

Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4

Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4

Relationship of transferor to transferee

SCHEDULE D
(Form 990)

Supplemental Financial Statements

OMB No. 1545-0047

2014

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

▶ Attach to Form 990.

▶ Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990.

Name of the organization **THE YOUNG MENS CHRISTIAN ASSOCIATION OF GREATER LOUISVILLE** Employer identification number **[REDACTED]**

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

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

Part II Conservation Easements. Complete if the organization answered "Yes" to Form 990, Part IV, line 7.

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

Preservation of land for public use (e.g., recreation or education) Preservation of a historically important land area

Protection of natural habitat Preservation of a certified historic structure

Preservation of open space

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

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register	2d

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

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

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?

Yes No

6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ▶ _____

7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ▶ \$ _____

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?

Yes No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included in Form 990, Part VIII, line 1

▶ \$ _____

(ii) Assets included in Form 990, Part X

▶ \$ _____

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items:

a Revenue included in Form 990, Part VIII, line 1

▶ \$ _____

b Assets included in Form 990, Part X

▶ \$ _____

**THE YOUNG MENS CHRISTIAN ASSOCIATION OF
GREATER LOUISVILLE**

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

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

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

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

Part V Endowment Funds. Complete if the organization answered "Yes" to 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	4,348,824.	3,800,247.	3,543,301.	3,639,737.	3,407,676.
b Contributions	7,150.	2,372.	12,390.		
c Net investment earnings, gains, and losses	315,456.	717,792.	398,922.	43,585.	368,082.
d Grants or scholarships					
e Other expenditures for facilities and programs	185,736.	171,587.	154,366.	140,021.	136,021.
f Administrative expenses					
g End of year balance	4,485,694.	4,348,824.	3,800,247.	3,543,301.	3,639,737.

- 2** Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a** Board designated or quasi-endowment **▶ 69.98 %**
 - b** Permanent endowment **▶ 30.02 %**
 - c** Temporarily restricted endowment **▶ _____ %**
- The percentages in lines 2a, 2b, and 2c should equal 100%.
- 3a** Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- | | Yes | No |
|------------------------------------|---------------|----------|
| (i) unrelated organizations | 3a(i) | X |
| (ii) related organizations | 3a(ii) | X |
- b** If "Yes" to 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" to 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		10,019,667.		10,019,667.
b Buildings		64,088,813.	29,243,239.	34,845,574.
c Leasehold improvements		189,545.	69,397.	120,148.
d Equipment		9,693,089.	6,990,611.	2,702,478.
e Other		2,101,740.		2,101,740.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				▶ 49,789,607.

**THE YOUNG MENS CHRISTIAN ASSOCIATION OF
GREATER LOUISVILLE**

Schedule D (Form 990) 2014

Page **3**

Part VII Investments - Other Securities.

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

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

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" to 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. (Col. (b) must equal Form 990, Part X, col. (B) line 13.)		

Part IX Other Assets.

Complete if the organization answered "Yes" to 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.)	

Part X Other Liabilities.

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) CUSTODIAL LIABILITIES	88,025.
(3) DERIVATIVE FINANCIAL INSTRUMENT	870,264.
(4) DONATED REAL ESTATE HELD FOR	
(5) OTHERS	3,261,554.
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.)	4,219,843.

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 FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII

Schedule D (Form 990) 2014

THE YOUNG MENS CHRISTIAN ASSOCIATION OF
GREATER LOUISVILLE

Schedule D (Form 990) 2014

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

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

1	Total revenue, gains, and other support per audited financial statements		1	42,798,642.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a	47,921.	
b	Donated services and use of facilities	2b	8,550.	
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d	288,734.	
e	Add lines 2a through 2d	2e	345,205.	
3	Subtract line 2e from line 1	3	42,453,437.	
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b	4c	0.	
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	42,453,437.	

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

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

1	Total expenses and losses per audited financial statements		1	39,360,130.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a	283,000.	
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d	61,213.	
e	Add lines 2a through 2d	2e	344,213.	
3	Subtract line 2e from line 1	3	39,015,917.	
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b	4c	0.	
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	39,015,917.	

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:

THE YMCA'S ENDOWMENT FUNDS CONSIST OF INVESTMENTS HELD IN VARIOUS INSTITUTIONS INVESTMENT ACCOUNTS. THESE INVESTMENTS CONSIST OF BOARD DESIGNATED FUNDS AND PERMANENTLY RESTRICTED FUNDS. THE BOARD DESIGNATED ENDOWMENT FUNDS ARE FOR FUNDING THE FUTURE OPERATIONS OF THE YMCA. AS REQUIRED BY GENERALLY ACCEPTED ACCOUNTING PRINCIPLES, NET ASSETS ASSOCIATED WITH ENDOWMENT FUNDS, INCLUDING FUNDS DESIGNATED BY THE BOARD OF DIRECTORS TO FUNCTION AS ENDOWMENTS, ARE CLASSIFIED AND REPORTED BASED ON THE EXISTENCE OR ABSENCE OF DONOR-IMPOSED RESTRICTIONS.

PART X, LINE 2:

INCOME TAX STATUS:

432054
10-01-14

Schedule D (Form 990) 2014

THE YOUNG MENS CHRISTIAN ASSOCIATION OF
GREATER LOUISVILLE

Schedule D (Form 990) 2014

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Part XIII Supplemental Information (continued)

THE YMCA IS EXEMPT FROM FEDERAL, STATE AND LOCAL INCOME TAXES AS NOT-FOR-PROFIT CORPORATIONS AS DESCRIBED UNDER INTERNAL REVENUE CODE SECTION 501(C)(3). THE YMCA FILES AN INFORMATIONAL TAX RETURN IN THE U.S. FEDERAL JURISDICTION AND WITH THE KENTUCKY OFFICE OF THE ATTORNEY GENERAL. HOWEVER, INCOME FROM CERTAIN ACTIVITIES NOT DIRECTLY RELATED TO THE YMCA TAX-EXEMPT PURPOSE MAY BE SUBJECT TO TAXATION AS UNRELATED BUSINESS INCOME.

AS OF DECEMBER 31, 2014, THE YMCA DID NOT HAVE ANY ACCRUED INTEREST OR PENALTIES RELATED TO INCOME TAX LIABILITIES, AND NO INTEREST OR PENALTIES HAVE BEEN CHARGED TO OPERATIONS FOR THE YEARS THEN ENDED. TAX YEARS ENDING ON OR AFTER DECEMBER 31, 2011, REMAIN SUBJECT TO IRS REVIEW AND CHANGE. TAX YEARS STILL OPEN UNDER STATE STATUTE OF LIMITATIONS REMAIN SUBJECT TO REVIEW AND CHANGE.

PART XI, LINE 2D - OTHER ADJUSTMENTS:

COST OF GOODS SOLD	31,612.
CHANGE IN FAIR VALUE OF DERIVATIVE FINANCIAL INSTRUMENT	227,521.
SPECIAL EVENT EXPENSES	29,601.
TOTAL TO SCHEDULE D, PART XI, LINE 2D	288,734.

PART XII, LINE 2D - OTHER ADJUSTMENTS:

COST OF GOODS SOLD	31,612.
SPECIAL EVENTS	29,601.
TOTAL TO SCHEDULE D, PART XII, LINE 2D	61,213.

THE YOUNG MENS CHRISTIAN ASSOCIATION OF

Schedule G (Form 990 or 990-EZ) 2014

GREATER LOUISVILLE

Page 2

Part II Fundraising Events. Complete if the organization answered "Yes" to 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	
		BLACK ACHIEVER'S BTURF (event type)	SAFE PLACE CLASSIC (event type)	1 (total number)	(add col. (a) through col. (c))	
Revenue	1	Gross receipts	209,555.	53,244.	35,826.	298,625.
	2	Less: Contributions	164,952.	43,942.	1,065.	209,959.
	3	Gross income (line 1 minus line 2)	44,603.	9,302.	34,761.	88,666.
Direct Expenses	4	Cash prizes				
	5	Noncash prizes				
	6	Rent/facility costs	1,524.			1,524.
	7	Food and beverages	35,419.			35,419.
	8	Entertainment	600.			600.
	9	Other direct expenses	36,661.	9,302.	34,761.	80,724.
	10	Direct expense summary. Add lines 4 through 9 in column (d)				118,267.
	11	Net income summary. Subtract line 10 from line 3, column (d)				-29,601.

Part III Gaming. Complete if the organization answered "Yes" to 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))
		1	Gross revenue		
Direct Expenses	2	Cash prizes			
	3	Noncash prizes			
	4	Rent/facility costs			
	5	Other direct expenses			
	6	Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No
7	Direct expense summary. Add lines 2 through 5 in column (d)				
8	Net gaming income summary. Subtract line 7 from line 1, column (d)				

9 Enter the state(s) in which the organization conducts gaming activities: _____
 a Is the organization licensed to conduct gaming activities in each of these states? Yes No
 b If "No," explain: _____

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? Yes No
 b If "Yes," explain: _____

THE YOUNG MENS CHRISTIAN ASSOCIATION OF

Schedule G (Form 990 or 990-EZ) 2014 GREATER LOUISVILLE

- 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 ► YMCA OF GREATER LOUISVILLE, INC.

Address ► 545 SOUTH SECOND STREET - LOUISVILLE, KY 40202

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

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

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

Name ► _____

Address ► _____

16 Gaming manager information:

Name ► _____

Gaming manager compensation ► \$ _____

Description of services provided ► _____

- Director/officer
- Employee
- Independent contractor

17 Mandatory distributions:

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

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

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

PART II, COLUMN C:

THE DATA IN THIS COLUMN REPRESENTS THE FESTIVAL OF RACES FUNDRAISING
EVENT HELD DURING THE YEAR.

SCHEDULE I
(Form 990)

Department of the Treasury
Internal Revenue Service

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

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

▶ Attach to Form 990.

▶ Information about Schedule I (Form 990) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2014

Open to Public
Inspection

Name of the organization

**THE YOUNG MENS CHRISTIAN ASSOCIATION OF
GREATER LOUISVILLE**

Employer identification number

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" to 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 non-cash assistance	(h) Purpose of grant or assistance
YMCA BLUERIDGE ASSEMBLY 84 BLUE RIDGE CIRCLE BLACK MOUNTAIN, NC 28711	56-0532130	501(C)(3)	26,700.	0.			\$25,000 DONATION FOR CAPITAL CAMPAIGN AND \$1,700 FOR SCHOLARSHIP

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

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

Schedule I (Form 990) (2014)

**THE YOUNG MENS CHRISTIAN ASSOCIATION OF
GREATER LOUISVILLE**

Part III Grants and Other Assistance to Domestic Individuals. Complete if the organization answered "Yes" to 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 non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
SCHOLARSHIPS	80	35,500.	0.		

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

PART I, LINE 2:

STEVE TARVER, PRESIDENT OF THE YMCA, IS ON THE LEADERS SCHOOL STAFF OF THE YMCA BLUERIDGE ASSEMBLY. HE IS ABLE TO WITNESS PERSONALLY THE EFFECT OF THE ASSISTANCE PROVIDED TO THE ORGANIZATION AND THE AFFILIATED MISSION GROUP.

THE CRITERIA USED FOR THE SCHOLARSHIP PROGRAM ARE: RECIPIENT MUST HAVE A MINIMUM GPA OF 2.5. MUST BE A HIGH SCHOOL GRADUATE. MUST ATTEND 80% OF CLUSTER ACTIVITIES, AND PREPARE AN ESSAY ON WHAT BLACK ACHIEVERS MEANT TO

THEM. THE PACKET IS SUBMITTED TO THE COMMITTEE WHICH IS MADE UP OF

THE YOUNG MENS CHRISTIAN ASSOCIATION OF
GREATER LOUISVILLE

Part IV Supplemental Information

VOLUNTEERS. RECIPIENT IS INTERVIEWED BY THE COMMITTEE AND SELECTION IS PERFORMED AFTER THE INTERVIEW PROCESS. RECIPIENT IS REQUIRED TO SUBMIT COLLEGE TRANSCRIPTS FOR TRACKING PURPOSES. THANK YOU LETTERS MUST BE WRITTEN BY THE RECIPIENT AND PROVIDED TO THE CORPORATION PROVIDING THE SCHOLARSHIP.

**SCHEDULE J
(Form 990)**

Compensation Information

OMB No. 1545-0047

2014

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

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

▶ Attach to Form 990.

▶ Information about Schedule J (Form 990) and its instructions is at www.irs.gov/form990.

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization **THE YOUNG MENS CHRISTIAN ASSOCIATION OF GREATER LOUISVILLE** Employer identification number [REDACTED]

Part I Questions Regarding Compensation

1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- | | |
|--|--|
| <input type="checkbox"/> First-class or charter travel | <input type="checkbox"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions | <input type="checkbox"/> Payments for business use of personal residence |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees |
| <input type="checkbox"/> Discretionary spending account | <input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef) |

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

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

3 Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

- | | |
|--|---|
| <input checked="" type="checkbox"/> Compensation committee | <input type="checkbox"/> Written employment contract |
| <input type="checkbox"/> Independent compensation consultant | <input checked="" type="checkbox"/> Compensation survey or study |
| <input type="checkbox"/> Form 990 of other organizations | <input checked="" type="checkbox"/> Approval by the board or compensation committee |

4 During the year, did any person listed in Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

- a** Receive a severance payment or change-of-control payment? **4a** Yes No
- b** Participate in, or receive payment from, a supplemental nonqualified retirement plan? **4b** Yes No
- c** Participate in, or receive payment from, an equity-based compensation arrangement? **4c** Yes No
- If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

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

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

- a** The organization? **5a** Yes No
- b** Any related organization? **5b** Yes No
- If "Yes" to line 5a or 5b, describe in Part III.

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

- a** The organization? **6a** Yes No
- b** Any related organization? **6b** Yes No
- If "Yes" to line 6a or 6b, describe in Part III.

7 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III **7** Yes No

8 Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III **8** Yes No

9 If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)? **9** Yes No

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

Schedule J (Form 990) 2014

**THE YOUNG MENS CHRISTIAN ASSOCIATION OF
GREATER LOUISVILLE**

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

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

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

(A) Name and Title	(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred in prior Form 990
	(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) STEVE TARVER PRESIDENT	(i) 243,115. (ii) 0.	0.	0.	29,778. 0.	5,862. 0.	278,755. 0.	0. 0.
(2) DAVID HEARD SR.V.PRESIDENT OPERATIONS	(i) 178,594. (ii) 0.	0.	0.	21,520. 0.	1,418. 0.	201,532. 0.	0. 0.
(3) BECKY GANN VICE PRESIDENT OPERATIONS	(i) 151,314. (ii) 0.	0.	0.	18,322. 0.	4,429. 0.	174,065. 0.	0. 0.
(i)							
(ii)							
(i)							
(ii)							
(i)							
(ii)							
(i)							
(ii)							
(i)							
(ii)							
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(i)							
(ii)							
(i)							
(ii)							
(i)							
(ii)							
(i)							
(ii)							

THE YOUNG MENS CHRISTIAN ASSOCIATION OF
GREATER LOUISVILLE

Part III Supplemental Information

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

PART I, LINE 6:

ANNUAL PERFORMANCE BASED BONUSES ARE PROVIDED TO THE BRANCH EXECUTIVES AND
THE SENIOR MANAGEMENT TEAM. THE PERCENTAGE RANGES FROM 1 TO 3 PERCENT OF
THE EMPLOYEES SALARY. THE BONUS IS ALSO BASED ON FINANCIAL PERFORMANCE,
COMMUNITY RELATIONSHIPS AND THEIR LEADERSHIP ABILITIES. THE BONUSES ARE
APPROVED IN TOTAL BY THE EXECUTIVE COMMITTEE OF THE BOARD.

SCHEDULE K
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information on Tax-Exempt Bonds

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

▶ Attach to Form 990. ▶ Information about Schedule K (Form 990) and its instructions is at www.irs.gov/form990.

Name of the organization

THE YOUNG MENS CHRISTIAN ASSOCIATION OF
GREATER LOUISVILLE

OMB No. 1545-0047

2014

Open to Public
Inspection

Employer identification number

[REDACTED]

Part I Bond Issues SEE PART VI FOR COLUMNS (A) AND (F) CONTINUATIONS

(a) Issuer name	(b) Issuer EIN	(c) CUSIP #	(d) Date issued	(e) Issue price	(f) Description of purpose	(g) Defeased		(h) On behalf of issuer		(i) Pooled financing	
						Yes	No	Yes	No	Yes	No
CITY OF LYNDON CULTURAL AND EDUCATIONAL REVENUE	61-0662393603427647		12/14/07	8,000,000	BOND WITH PNC BAN INDUSTRIAL REV.		X		X		X
CITY OF LYNDON CULTURAL AND EDUCATIONAL REVENUE	61-0662393603427624		12/14/07	4,000,000	BOND WITH PNC BAN INDUSTRIAL REV.		X		X		X
CITY OF LYNDON CULTURAL AND RECREATIONAL DEVELOP	61-0662393605277551		12/16/11	1,000,000	BOND WITH PNC BAN INDUSTRIAL REV.		X		X		X

Part II Proceeds

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
1 Amount of bonds retired								
2 Amount of bonds legally defeased								
3 Total proceeds of issue		8,000,000.		4,000,000.		10,000,000.		
4 Gross proceeds in reserve funds								
5 Capitalized interest from proceeds								
6 Proceeds in refunding escrows								
7 Issuance costs from proceeds								
8 Credit enhancement from proceeds								
9 Working capital expenditures from proceeds								
10 Capital expenditures from proceeds		8,000,000.		4,000,000.		10,000,000.		
11 Other spent proceeds								
12 Other unspent proceeds								
13 Year of substantial completion	1999		2008		2013			
	Yes	No	Yes	No	Yes	No	Yes	No

14 Were the bonds issued as part of a current refunding issue?

15 Were the bonds issued as part of an advance refunding issue?

16 Has the final allocation of proceeds been made?

17 Does the organization maintain adequate books and records to support the final allocation of proceeds?

Part III Private Business Use

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
1 Was the organization a partner in a partnership, or a member of an LLC, which owned property financed by tax-exempt bonds?		X		X		X		X
2 Are there any lease arrangements that may result in private business use of bond-financed property?		X		X		X		X

THE YOUNG MENS CHRISTIAN ASSOCIATION OF
GREATER LOUISVILLE

Part III Private Business Use (Continued)

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
3a Are there any management or service contracts that may result in private business use of bond-financed property?		X		X		X		
b If "Yes" to line 3a, does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts relating to the financed property?		X		X		X		
c Are there any research agreements that may result in private business use of bond-financed property?		X		X		X		
d If "Yes" to line 3c, does the organization routinely engage bond counsel or other outside counsel to review any research agreements relating to the financed property?								
4 Enter the percentage of financed property used in a private business use by entities other than a section 501(c)(3) organization or a state or local government		%		%		%		%
5 Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government		%		%		%		%
6 Total of lines 4 and 5		%		%		%		%
7 Does the bond issue meet the private security or payment test?		X		X		X		
8a Has there been a sale or disposition of any of the bond-financed property to a non-governmental person other than a 501(c)(3) organization since the bonds were issued?		X		X		X		
b If "Yes" to line 8a, enter the percentage of bond-financed property sold or disposed of		%		%		%		%
c If "Yes" to line 8a, was any remedial action taken pursuant to Regulations sections 1.141-12 and 1.145-2?								
9 Has the organization established written procedures to ensure that all nonqualified bonds of the issue are remediated in accordance with the requirements under Regulations sections 1.141-12 and 1.145-2?		X		X		X		

Part IV Arbitrage

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
1 Has the issuer filed Form 8038-T, Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate?		X		X		X		
2 If "No" to line 1, did the following apply?								
a Rebate not due yet?		X		X		X		
b Exception to rebate?		X		X		X		
c No rebate due?		X		X		X		
If "Yes" to line 2c, provide in Part VI the date the rebate computation was performed								
3 Is the bond issue a variable rate issue?		X		X		X		
4a Has the organization or the governmental issuer entered into a qualified hedge with respect to the bond issue?		X		X		X		
b Name of provider						PNC BANK		
c Term of hedge		10.0000000		10.0000000		7.0000000		
d Was the hedge superintegrated?		X		X		X		
e Was the hedge terminated?		X		X		X		

THE YOUNG MENS CHRISTIAN ASSOCIATION OF
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Part IV Arbitrage (Continued)

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
5a Were gross proceeds invested in a guaranteed investment contract (GIC)?		X		X		X		
b Name of provider								
c Term of GIC								
d Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied?								
6 Were any gross proceeds invested beyond an available temporary period?		X		X		X		
7 Has the organization established written procedures to monitor the requirements of section 148?		X		X		X		

Part V Procedures To Undertake Corrective Action

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
Has the organization established written procedures to ensure that violations of federal tax requirements are timely identified and corrected through the voluntary closing agreement program if self-remediation is not available under applicable regulations?		X		X		X		

Part VI Supplemental Information. Provide additional information for responses to questions on Schedule K (see instructions).

SCHEDULE K, PART I, BOND ISSUES:

(A) ISSUER NAME:
CITY OF LYNDON CULTURAL AND EDUCATIONAL REVENUE DEPARTMENT

(F) DESCRIPTION OF PURPOSE: INDUSTRIAL REV. BOND WITH PNC BANK

(A) ISSUER NAME:
CITY OF LYNDON CULTURAL AND EDUCATIONAL REVENUE DEPARTMENT

(F) DESCRIPTION OF PURPOSE: INDUSTRIAL REV. BOND WITH PNC BANK

(A) ISSUER NAME:
CITY OF LYNDON CULTURAL AND RECREATIONAL DEVELOPMENT REVENUE DEPARTMENT

(F) DESCRIPTION OF PURPOSE: INDUSTRIAL REV. BOND WITH PNC BANK

THE YOUNG MENS CHRISTIAN ASSOCIATION OF

Schedule L (Form 990 or 990-EZ) 2014

GREATER LOUISVILLE



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
BOB HOOK	VOTING BOARD MEMBER	49,677.	INDIVIDUAL		X

Part V Supplemental Information

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

SCH L, PART IV, BUSINESS TRANSACTIONS INVOLVING INTERESTED PERSONS:

(A) NAME OF PERSON: BOB HOOK

(B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION:

VOTING BOARD MEMBER OF YMCA

(C) AMOUNT OF TRANSACTION \$ 49,677.

(D) DESCRIPTION OF TRANSACTION: INDIVIDUAL IS THE OWNER OF BOB HOOK

CHEVROLET. A CHEVY TAHOE WAS PURCHASED IN DECEMBER 2014 FROM BOB HOOK

CHEVROLET. BOB HOOK DID ABSTAIN FROM ANY BOARD VOTING THAT MAY HAVE

OCCURRED RELATED TO THIS PURCHASE, HOWEVER, THIS ITEM DID NOT REQUIRE A

BOARD VOTE.

(E) SHARING OF ORGANIZATION REVENUES? = NO

**SCHEDULE M
(Form 990)**

Noncash Contributions

OMB No. 1545-0047

2014

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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.
- ▶ Information about Schedule M (Form 990) and its instructions is at www.irs.gov/form990.

Name of the organization **THE YOUNG MENS CHRISTIAN ASSOCIATION OF GREATER LOUISVILLE** Employer identification number XXXXXXXXXX

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	X		21,358.	FAIR MARKET VALUE
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>CIRQUE DU SOL</u>)	X	1	12,000.	FAIR MARKET VALUE
26	Other ▶ (_____)				
27	Other ▶ (_____)				
28	Other ▶ (_____)				

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

	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 is not required to be used for exempt purposes for the entire holding period?		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 non-standard contributions?	X	
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?		X
b If "Yes," describe in Part II.		
33 If the organization did not report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.		

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990. Schedule M (Form 990) (2014)

THE YOUNG MENS CHRISTIAN ASSOCIATION OF

Schedule M (Form 990) (2014)

GREATER LOUISVILLE



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.

Lined area for supplemental information.

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.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2014

Open to Public
Inspection

Name of the organization

THE YOUNG MENS CHRISTIAN ASSOCIATION OF
GREATER LOUISVILLE

E [REDACTED] n number

FORM 990, PART III, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

BACKGROUND, HAS THE OPPORTUNITY TO LIVE LIFE TO ITS FULLEST. OUR MISSION IS TO PUT CHRISTIAN PRINCIPLES INTO PRACTICE THROUGH PROGRAMS THAT BUILD HEALTHY SPIRIT, MIND, AND BODY FOR ALL. WE HAVE THREE AREAS OF FOCUS: YOUTH DEVELOPMENT, HEALTHY LIVING AND SOCIAL RESPONSIBILITY. WE BELIEVE THAT LASTING PERSONAL AND SOCIAL CHANGE CAN ONLY COME ABOUT WHEN WE WORK TOGETHER TO INVEST IN OUR KIDS, OUR HEALTH AND OUR NEIGHBORS. AT THE ROOT OF OUR MOVEMENT IS OUR COMMITMENT TO CHARACTER DEVELOPMENT EMBODIED IN THE Y'S CORE VALUES OF CARING, HONESTY, RESPECT AND RESPONSIBILITY; EVERYTHING WE DO STEMS FROM THIS. WE HAVE AFFORDABLE MEMBERSHIP AND PROGRAM RATES FOR EVERYONE, AND WE PROVIDE FINANCIAL ASSISTANCE TO THOSE WHO NEED IT.

FORM 990, PART III, LINE 2, NEW PROGRAM SERVICES:

FUTURE PLAN FOR THE NORTON COMMONS BRANCH YMCA SITE IS TO COMBINE ON THE LOCATION WITH A JEFFERSON COUNTY PUBLIC ELEMENTARY SCHOOL FOR A COLLABORATIVE EFFORT IN SERVING THAT PARTICULAR POPULATION, AND JCPS HAS COMMITTED AS OF 2/23/2015 TO THEIR CONSTRUCTION AND THE PROJECT IS IN THE PLANNING PHASE. THE YMCA CONTINUES TO MOVE FORWARD AS PART OF OUR 3 PRONG APPROACH TO 1) BUILDING IN A SUBURBAN SETTING (NOW COMPLETE), 2) A WEST LOUISVILLE URBAN SETTING AND 3) IN AN OUTLYING COUNTY (SUCH AS HARDIN OR TAYLOR COUNTY).

NEW PROGRAM DEVELOPED IN CONJUNCTION WITH YMCA OF THE USA AND OFFERED IN 2014 WAS THE GROUP SWIM PROGRAM VIA AN INNOVATION GRANT WITH YMCA OF THE USA:

Name of the organization THE YOUNG MENS CHRISTIAN ASSOCIATION OF GREATER LOUISVILLE

EIN [REDACTED] number

TARGET POPULATION OF INNER CITY YOUTH AND OR ADULTS WHO HAVE NO ACCESS TO SWIMMING AND NO SWIMMING ABILITY AND WHO ARE MOST AT RISK TO DROWNING. PROGRAM INVOLVES BOTH YOUTH AND ADULTS IN A SERIES OF PROGRESSIVE LEARNING TECHNIQUES DESIGNED TO HELP PEOPLE SURFACE AND RETURN TO THE WATER'S EDGE WHICH STATISTICS SHOW IS USUALLY WITHIN 10 FEET OF DROWNED VICTIM.

FORM 990, PART III, LINE 4A, PROGRAM SERVICE ACCOMPLISHMENTS:

SUBSIDIES AND FINANCIAL ASSISTANCE OF \$2,237,956 THAT MAKE PARTICIPATION POSSIBLE FOR A TOTAL OF 32,372 (Y-USA ANNUAL CONSTITUENCY REPORT) YOUNG PEOPLE, UNDER THE AGE OF 18, WITH WHOM WE ENGAGED IN 2014.

PARENTS PLAY AN IMPORTANT ROLE IN THE POLICY AND PROGRAM DECISIONS OF PROGRAMS SUCH AS CHILD CARE. AS SUCH, SOCIAL EVENTS ARE SCHEDULED AT APPROPRIATE TIMES TO INCLUDE INTERACTION WITH AND BETWEEN THE CHILDREN AND THEIR PARENTS. OUTCOME BASED RESULTS INDICATE 88% OF BLACK ACHIEVER'S PARTICIPANTS MISSED LESS THAN 10 DAYS OF SCHOOL AND 99% DEMONSTRATED A DESIRE AND READINESS FOR POST SECONDARY EDUCATION BY TAKING THE ACT, PARTICIPATING IN COLLEGE VISITS AND APPLYING FOR SCHOLARSHIPS. 90% OF OUR BEFORE AND AFTERSCHOOL PARTICIPANTS MISSED LESS THAN 10 DAYS OF SCHOOL; 65% OF PARTICIPANTS INCREASED THEIR READING OR MATH SCORES AND YMCA PARTICIPANTS TEST SCORES WERE 7% HIGHER THAN THE OVERALL SCHOOL DISTRICT RESULTS.

FORM 990, PART III, LINE 4B, PROGRAM SERVICE ACCOMPLISHMENTS:

PROGRAMS ARE FAMILY ORIENTED AND OFFERED AT AFFORDABLE FEES, WITH FINANCIAL ASSISTANCE FOR THOSE THAT ARE UNABLE TO PAY THE FULL FEES. IN 2014 WE PROVIDED \$1,528,459 IN FINANCIAL ASSISTANCE TO PEOPLE SEEKING

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HEALTHY ACTIONS AND WHO OTHERWISE WOULD HAVE FACED ECONOMIC BARRIERS TO PARTICIPATION.

THE YMCA PROVIDES A VARIETY OF PROGRAMS THAT ASSIST OUR COMMUNITY WITH ATTAINING HEALTHIER HABITS AND INCLUDES ADVENTURE GUIDES, FAMILY CAMPS, FITNESS CLASSES, CPR AND FIRST AID, LIFEGUARD TRAINING, DIABETES PREVENTION, STARTER FITNESS PROGRAMS, AQUATIC EXERCISE, SPORTS AND SWIM LESSONS FOR ADULTS, INDOOR CYCLING AND SENIOR SOCIAL GROUPS. THE NATURE OF THESE PROGRAMS IS TO PROMOTE ONE'S OWN SELF WORTH BY EMPHASIZING SKILL ACQUISITION & DEVELOPMENT, SAFETY, COOPERATION AND SELF CONFIDENCE, LEADERSHIP & TEAMWORK. OUR HEALTHY KIDS DAY PROGRAM (DESIGNED TO FOSTER DAILY HEALTHY DECISIONS AND BEHAVIORS SO THAT IT BECOMES A NATURAL RESULT OF PLAY AND COMPETITION CULMINATES IN AN EXCITING ONE DAY EVENT ON THE LOUISVILLE SLUGGER BASEBALL FIELD) CONTINUED TO EXPAND, WITH OVER 745 YOUTH AND FAMILIES PARTICIPATING. WE HAD OVER 215 YOUTH AND FAMILIES COMPLETE THE KIDS FINISH FIRST MARATHON (WHERE EACH CHILD LOGS RUNNING SESSIONS THAT TOTAL 12 MILES OVER A 6 WEEK TIME PERIOD, BEFORE FINISHING THE FINAL 1.1 MILE CONCLUDING AT THE LOUISVILLE MINI-MARATHON FINISH LINE), LOGGING OVER 2700 TOTAL MILES AND HELPING TO INSTILL HEALTHY BEHAVIORS AT A YOUNG AGE. WE PROVIDED FREE SWIM LESSONS TO OVER 600 LOW INCOME CHILDREN WHO HAD NO PREVIOUS ACCESS TO SWIMMING.

FORM 990, PART III, LINE 4C, PROGRAM SERVICE ACCOMPLISHMENTS:

THE OUTREACH SHELTER AND COUNSELING SERVICES OFFERED AT YMCA SAFE PLACE SERVICES ENABLE TROUBLED TEENS THAT MAY COME FROM ABUSIVE HOMES OR STRUGGLE WITH CHEMICAL DEPENDENCY A "SAFE PLACE" TO LAND. HERE, YOUTH ARE PROVIDED EMERGENCY SHELTER, INDIVIDUAL AND FAMILY COUNSELING, OPPORTUNITIES FOR SPIRITUAL ACTIVITIES, AND LIFE SKILLS LEARNING

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SESSIONS THAT AIM AT HEALING AND RE-UNITING FAMILIES. STREET OUTREACH AND PROGRAMS DIRECTED TOWARD CHILDREN OF PRISONERS -YNOW (YMCA'S NEW OUTLOOK WITHIN) PROVIDE MENTORS AND PEER EDUCATION GROUPS THAT STRESS PROBLEM PREVENTION AND PERSONAL FITNESS TO FAMILIES IN CRISIS. YMCA SAFE PLACE DOES NOT CHARGE A FEE FOR ANY OF THE SERVICES THAT ARE PROVIDED TO YOUTH FROM THE GREATER LOUISVILLE AREA, OR FROM ACROSS THE STATE OR NATION AS KIDS MAY RUN ACROSS STATE BORDERS. EXPENSES OF JUST UNDER \$1.528 MILLION ANNUALLY ARE OFFERED AS A FORM OF FINANCIAL ASSISTANCE TO ASSIST THESE TROUBLED YOUTH SINCE YMCA SAFE PLACE IS THE ONLY 24 HOUR FREE, NON SYSTEM CRISIS SHELTER FOR TEENS AND THE ONLY FREE CARE-BASED INTENSIVE CASE MANAGEMENT AND FAMILY MEDIATION PROGRAM FOR TEEN AND THEIR PARENTS IN THIS COMMUNITY. RESULTS ARE NOTEWORTHY AS 93% OF YOUTH DISCHARGED FROM SAFE PLACE SHELTER REPORT LEARNING AT LEAST ONE LIFE SKILL TO HELP THEM BE SUCCESSFUL IN FAMILY REUNIFICATION (415 YOUTH SURVEYED) WHILE 71% OF YNOW PARTICIPANTS IMPROVED THEIR GRADES AND ACADEMIC PERFORMANCE AND 85% ADVANCED SUCCESSFULLY TO THE NEXT GRADE, STAYING ON TRACK TO GRADUATE FROM HIGH SCHOOL. THE YMCA IS A WORLDWIDE MOVEMENT. INTERNATIONAL INVOLVEMENT OF TEENS HELP PROMOTE CROSS CULTURAL UNDERSTANDING THROUGH EDUCATIONAL DEVELOPMENT, OVERSEAS OPPORTUNITIES AND LEADERSHIP TRAINING WITH COOPERATION WITH YMCA'S IN A POTENTIAL OF OVER 130 COUNTRIES. LOUISVILLE YOUTH HAVE ENCOUNTERED SPECIFIC EXPERIENCES IN GERMANY AND INDIA. PARTICIPATING YOUTH RAISE SOME OF THEIR FINANCIAL SUPPORT THROUGH VARIOUS PROJECTS AND THE YMCA PROVIDES SCHOLARSHIPS AND ADULT SUPERVISION TO MAKE UP THE DIFFERENCE FOR THE OVERSEAS EXPERIENCE. IN 2014 WE ENGAGED 200,219 YMCA MEMBERS, PARTICIPANTS, VOLUNTEERS, AND DONORS IN ACTIVITIES THAT STRENGTHEN OUR COMMUNITY AND PAVE THE WAY FOR FUTURE GENERATIONS TO THRIVE.

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FORM 990, PART VI, SECTION B, LINE 11:

THE 990 IS MADE AVAILABLE TO THE FULL BOARD IN DRAFT VIEW AND AFTER A BRIEF TIME FOR REVIEW, QUESTIONS OR CLARIFICATIONS AND POTENTIAL CHANGES FOR CORRECTIONS, THE 990 IS FILED AND THEN RELEASED TO THE PUBLIC VIA POSTING ON OUR WEBSITE.

FORM 990, PART VI, SECTION B, LINE 12C:

THE BOARD MINUTES DETAILS WHEN A MEMBER IS ABSTAINING FROM VOTING DUE TO A CONFLICT OF INTEREST.

FORM 990, PART VI, SECTION B, LINE 15:

THE EXECUTIVE COMMITTEE (EC) OF THE ASSOCIATION BOARD SERVES AS THE REVIEW AND COMPENSATION COMMITTEE. THERE IS NO INDEPENDENT COMPENSATION CONSULTANT OTHER THAN WHAT THE YMCA NORTH AMERICAN NETWORK (YNAN) USES AND OUR EC DOES NOT USE THAT RESOURCE AT ANY SIGNIFICANT LEVEL HERE. THE EC IS PROVIDED WITH COMPARATIVE DATA FROM THE YNAN INCLUDING THEIR INDEPENDENT CONSULTANT REVIEW AND THE SOUTH METRO GROUP AND ANY LOCAL COMPARATIVE STUDIES PURCHASED THROUGH LOCAL MEANS. THE COMMITTEE THEN FILTERS THROUGH THEIR OWN EXPERIENCES FOR LOCAL BENCHMARKING. THERE IS NO WRITTEN EMPLOYMENT CONTRACT, THE CEO SERVES "AT-WILL". MODIFICATIONS TO COMPENSATION TO CEO ARE ACCOMPANIED BY DOCUMENTATION FROM BOARD CHAIR AND PASSED TO PERSONNEL FILES. THE EC ALSO REVIEWS SALARIES AND MAKES RECOMMENDED MERITS FOR SR. MGMT TEAM. THE EC REVIEWS AN EXECUTIVE LETTER FROM THE CEO AND USES A 360 DEGREE TOOL COMPILED BY THE BOARD CHAIR. THE EC MAKES THE FINAL REVIEW AND COMPENSATION DECISIONS IN "EXECUTIVE SESSION" ABSENT OF ANY STAFF. THE BOARD CHAIR REVIEWS THE RESULTS OF THE EVALUATION WITH THE CEO.

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[REDACTED]

FORM 990, PART VI, SECTION C, LINE 19:

THE GOVERNING DOCUMENTS OF THE ORGANIZATION AND THE CONFLICT OF INTEREST POLICY IS AVAILABE TO THE PUBLIC UPON REQUEST. THE ARTICLES OF INCORPORATION ARE ALSO AVAILABLE THROUGH THE SECRETARY OF STATE'S WEBSITE. THE ANNUAL FINANCIAL STATEMENT AUDIT AND FORM 990 AND 990T ARE PROVIDED TO THE PUBLIC THROUGH THE ORGANIZATION'S WEBSITE.

FORM 990, PART XI, LINE 9, CHANGES IN NET ASSETS:

CHANGE IN FAIR VALUE OF DERIVATIVE FINANCIAL INSTRUMENT 227,521.

FORM 990, PART XII, LINE 2C:

OVERSIGHT:

AUDIT COMMITTEE (AC) MADE UP OF AT LEAST 3-5 MEMBERS; SOME WITH FINANCIAL KNOWLEDGE AND YMCA BOARD EXPERIENCE AND WITH YMCA OPERATIONS KNOWLEDGE. THEY REVIEW THE ANNUAL AUDIT AND ANY MGMT LETTER WITH THE EXTERNAL AUDITORS. THE EXTERNAL AUDIT FIRM PRESENTS A DRAFT OF THE AUDIT TO THE AC AND WHICH TIME ANY QUESTIONS OR CLARIFICATIONS ARE MADE. IN EXECUTIVE SESSION (ABSENT ANY STAFF) ANY REMAINING ISSUES ARE ADDRESSED, IF ANY. AC WOULD THEN TYPICALLY ACCEPT THE AUDIT AND PRESENT THE AUDIT TO THE EXECUTIVE COMMITTEE OF THE YMCA OR TO THE FULL BOARD AT WHICH TIME THE INDEPENDENT AUDIT PARTNER MAKES A BRIEF REPORT TO THE FULL BOARD. THE EXECUTIVE COMMITTEE HAS AUTHORITY TO ACT ON BEHALF OF THE FULL BOARD IN THE INTERIM MONTHS WHERE THE BOARD DOESN'T CONVENE. COPIES OF THE AUDIT ARE AVAILABLE FOR PHYSICAL REVIEW AT THE BOARD MEETING. THE BOARD VOTES TO ACCEPT THE AUDIT IN ITS FINAL DRAFT FORM AND THIS IS CAPTURED IN THE MINUTES. AC ADDRESSES ANY NEED TO BID OUT AUDIT SERVICES ON A 5-10 YEAR CYCLE TYPICALLY. RECENT (2013) INDICATES A CHANGE IN PARTNER IN CHARGE OF ANNUAL AUDIT, KEPT WITHIN SAME FIRM.

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Multiple horizontal lines for supplemental information.

Related Organizations and Unrelated Partnerships

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

▶ Attach to Form 990.

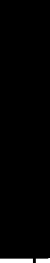
Department of the Treasury
Internal Revenue Service

Name of the organization

THE YOUNG MENS CHRISTIAN ASSOCIATION OF
GREATER LOUISVILLE

▶ Information about Schedule R (Form 990) and its instructions is at www.irs.gov/form990.

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

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

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
NATIONAL SAFE PLACE - 20-4343628 2429 CRITTENDEN DRIVE LOUISVILLE, KY 40217	SERVICE TEENS IN CRISIS AND SHELTER NATIONALLY FOR RUNAWAY TEENS.	KENTUCKY	501(C)(3)	9	YMCA OF GREATER LOUISVILLE, INC.		X

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

Schedule R (Form 990) 2014

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

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

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

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) NATIONAL SAFE PLACE, INC.	Q	1,237,653	MANAGEMENT CONTRACT
(2)			
(3)			
(4)			
(5)			
(6)			

Application for Extension of Time To File an Exempt Organization Return

OMB No. 1545-1709

Department of the Treasury
Internal Revenue Service

▶ **File a separate application for each return.**
▶ **Information about Form 8868 and its instructions is at www.irs.gov/form8868.**

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box
- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** (on page 2 of this form).

Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868.

Electronic filing (e-file) . You can electronically file Form 8868 if you need a 3-month automatic extension of time to file (6 months for a corporation required to file Form 990-T), or an additional (not automatic) 3-month extension of time. You can electronically file Form 8868 to request an extension of time to file any of the forms listed in Part I or Part II with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, which must be sent to the IRS in paper format (see Instructions). For more details on the electronic filing of this form, visit www.irs.gov/efile and click on *e-file for Charities & Nonprofits*.

Part I Automatic 3-Month Extension of Time. Only submit original (no copies needed).

A corporation required to file Form 990-T and requesting an automatic 6-month extension - check this box and complete

Part I only

All other corporations (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

		Enter filer's identifying number
Type or print	Name of exempt organization or other filer, see instructions. THE YOUNG MENS CHRISTIAN ASSOCIATION OF GREATER LOUISVILLE	Employer identification number (EIN) or <div style="background-color: black; width: 100px; height: 15px;"></div>
File by the due date for filing your return. See instructions.	Number, street, and room or suite no. If a P.O. box, see instructions. 545 SOUTH SECOND STREET	Social security number (SSN)
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. LOUISVILLE, KY 40202	

Enter the Return code for the return that this application is for (file a separate application for each return)

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

YMCA OF GREATER LOUISVILLE, INC.

• The books are in the care of ▶ **545 SOUTH SECOND ST. - LOUISVILLE, KY 40202**
Telephone No. ▶ **502-587-9622** Fax No. ▶ _____

- If the organization does not have an office or place of business in the United States, check this box
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box . If it is for part of the group, check this box and attach a list with the names and EINs of all members the extension is for.

1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until **AUGUST 15, 2015**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
▶ calendar year **2014** or
▶ tax year beginning _____, and ending _____

2 If the tax year entered in line 1 is for less than 12 months, check reason: Initial return Final return
 Change in accounting period

3a If this application is for Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$	0.
b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$	0.
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$	0.

Caution. If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

Exempt Organization Business Income Tax Return
(and proxy tax under section 6033(e))

2014

For calendar year 2014 or other tax year beginning _____, and ending _____

▶ Information about Form 990-T and its instructions is available at www.irs.gov/form990t.

▶ Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

Open to Public Inspection for 501(c)(3) Organizations Only

Department of the Treasury
Internal Revenue Service

A <input type="checkbox"/> Check box if address changed B Exempt under section <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 408(e) <input type="checkbox"/> 220(e) <input type="checkbox"/> 408A <input type="checkbox"/> 530(a) <input type="checkbox"/> 529(a)	Print or Type Name of organization (<input type="checkbox"/> Check box if name changed and see instructions.) THE YOUNG MENS CHRISTIAN ASSOCIATION OF GREATER LOUISVILLE Number, street, and room or suite no. If a P.O. box, see instructions. 545 SOUTH SECOND STREET City or town, state or province, country, and ZIP or foreign postal code LOUISVILLE, KY 40202	D Employer identification number (Employees' trust, see instructions.) [REDACTED]
		E Unrelated business activity codes (See instructions.) 531390

C Book value of all assets at end of year: **74,839,577.**

F Group exemption number (See instructions.) ▶ _____

G Check organization type ▶ 501(c) corporation 501(c) trust 401(a) trust Other trust

H Describe the organization's primary unrelated business activity. ▶ **SEE STATEMENT 1**

I During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? Yes No
If "Yes," enter the name and identifying number of the parent corporation. ▶ _____

J The books are in care of ▶ **YMCA OF GREATER LOUISVILLE, INC.** Telephone number ▶ **502-587-9622**

Part I Unrelated Trade or Business Income		(A) Income	(B) Expenses	(C) Net
1a Gross receipts or sales				
b Less returns and allowances	c Balance ▶	1c		
2 Cost of goods sold (Schedule A, line 7)		2		
3 Gross profit. Subtract line 2 from line 1c		3		
4a Capital gain net income (attach Schedule D)		4a		
b Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)		4b		
c Capital loss deduction for trusts		4c		
5 Income (loss) from partnerships and S corporations (attach statement)		5		
6 Rent income (Schedule C)		6		
7 Unrelated debt-financed income (Schedule E)		7		
8 Interest, annuities, royalties, and rents from controlled organizations (Sch. F)		8		
9 Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G)		9		
10 Exploited exempt activity income (Schedule I)		10		
11 Advertising income (Schedule J)		11		
12 Other income (See instructions; attach schedule) STATEMENT 2		12 215,851.		215,851.
13 Total. Combine lines 3 through 12		13 215,851.		215,851.

Part II Deductions Not Taken Elsewhere (See instructions for limitations on deductions.)
(Except for contributions, deductions must be directly connected with the unrelated business income.)

14 Compensation of officers, directors, and trustees (Schedule K)	14		
15 Salaries and wages	15		
16 Repairs and maintenance	16		33,058.
17 Bad debts	17		
18 Interest (attach schedule) SEE STATEMENT 3	18		61,700.
19 Taxes and licenses	19		
20 Charitable contributions (See instructions for limitation rules)	20		
21 Depreciation (attach Form 4562)	21	88,460.	
22 Less depreciation claimed on Schedule A and elsewhere on return	22a		88,460.
23 Depletion	23		
24 Contributions to deferred compensation plans	24		
25 Employee benefit programs	25		
26 Excess exempt expenses (Schedule I)	26		
27 Excess readership costs (Schedule J)	27		
28 Other deductions (attach schedule) SEE STATEMENT 4	28		70,804.
29 Total deductions. Add lines 14 through 28	29		254,022.
30 Unrelated business taxable income before net operating loss deduction. Subtract line 29 from line 13	30		-38,171.
31 Net operating loss deduction (limited to the amount on line 30) SEE STATEMENT 5	31		
32 Unrelated business taxable income before specific deduction. Subtract line 31 from line 30	32		-38,171.
33 Specific deduction (Generally \$1,000, but see line 33 instructions for exceptions)	33		1,000.
34 Unrelated business taxable income. Subtract line 33 from line 32. If line 33 is greater than line 32, enter the smaller of zero or line 32	34		-38,171.

THE YOUNG MENS CHRISTIAN ASSOCIATION OF
GREATER LOUISVILLE

Part III Tax Computation

35 Organizations Taxable as Corporations. See instructions for tax computation.
Controlled group members (sections 1561 and 1563) check here See instructions and:

a Enter your share of the \$50,000, \$25,000, and \$9,925,000 taxable income brackets (in that order):
(1) \$ _____ (2) \$ _____ (3) \$ _____

b Enter organization's share of: (1) Additional 5% tax (not more than \$11,750) \$ _____
(2) Additional 3% tax (not more than \$100,000) \$ _____

c Income tax on the amount on line 34 35c 0.

36 Trusts Taxable at Trust Rates. See instructions for tax computation. Income tax on the amount on line 34 from:
 Tax rate schedule or Schedule D (Form 1041) 36

37 Proxy tax. See instructions 37

38 Alternative minimum tax 38

39 Total. Add lines 37 and 38 to line 35c or 36, whichever applies 39 0.

Part IV Tax and Payments

40a Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116) 40a

b Other credits (see instructions) 40b

c General business credit. Attach Form 3800 40c

d Credit for prior year minimum tax (attach Form 8801 or 8827) 40d

e Total credits. Add lines 40a through 40d 40e

41 Subtract line 40e from line 39 41 0.

42 Other taxes. Check if from: Form 4255 Form 8611 Form 8697 Form 8866 Other (attach schedule) 42

43 Total tax. Add lines 41 and 42 43 0.

44a Payments: A 2013 overpayment credited to 2014 44a

b 2014 estimated tax payments 44b

c Tax deposited with Form 8868 44c

d Foreign organizations: Tax paid or withheld at source (see instructions) 44d

e Backup withholding (see instructions) 44e

f Credit for small employer health insurance premiums (Attach Form 8941) 44f

g Other credits and payments: Form 2439 Form 4136 Other _____ Total 44g

45 Total payments. Add lines 44a through 44g 45

46 Estimated tax penalty (see instructions). Check if Form 2220 is attached 46

47 Tax due. If line 45 is less than the total of lines 43 and 46, enter amount owed 47 0.

48 Overpayment. If line 45 is larger than the total of lines 43 and 46, enter amount overpaid 48 0.

49 Enter the amount of line 48 you want: **Credited to 2015 estimated tax** **Refunded** 49

Part V Statements Regarding Certain Activities and Other Information (see instructions)

1 At any time during the 2014 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If YES, the organization may have to file Form FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If YES, enter the name of the foreign country here Yes No

2 During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If YES, see instructions for other forms the organization may have to file. X

3 Enter the amount of tax-exempt interest received or accrued during the tax year \$

Schedule A - Cost of Goods Sold. Enter method of inventory valuation N/A

1 Inventory at beginning of year	1	6 Inventory at end of year	6
2 Purchases	2	7 Cost of goods sold. Subtract line 6 from line 5. Enter here and in Part I, line 2	7
3 Cost of labor	3	8 Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization?	Yes No
4a Additional section 263A costs (att. schedule)	4a		
b Other costs (attach schedule)	4b		
5 Total. Add lines 1 through 4b	5		

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 taxpayer) is based on all information of which preparer has any knowledge.

Sign Here

Signature of officer _____ Date _____ Title **VICE PRESIDENT OF FINANCE**

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

Paid Preparer Use Only

Print/Type preparer's name: **JEFFREY K MCCAFFREY** Preparer's signature: _____ Date: _____ Check if self-employed PTIN: _____

Firm's name: **DEMING MALONE LIVESAY & OSTROFF PSC** Firm's EIN: _____

Firm's address: **9300 SHELBYVILLE ROAD SUITE 1100 LOUISVILLE, KY 40222-5187** Phone no.: **(502) 426-9660**

Schedule C - Rent Income (From Real Property and Personal Property Leased With Real Property) (see instructions)

1. Description of property

(1)
(2)
(3)
(4)

2. Rent received or accrued

(a) From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%)	(b) From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income)	3(a) Deductions directly connected with the income in columns 2(a) and 2(b) (attach schedule)
(1)		
(2)		
(3)		
(4)		
Total	0.	Total 0.

(c) Total income. Add totals of columns 2(a) and 2(b). Enter here and on page 1, Part I, line 6, column (A) **0.**

(b) Total deductions. Enter here and on page 1, Part I, line 8, column (B) **0.**

Schedule E - Unrelated Debt-Financed Income (see instructions)

1. Description of debt-financed property	2. Gross income from or allocable to debt-financed property	3. Deductions directly connected with or allocable to debt-financed property	
		(a) Straight line depreciation (attach schedule)	(b) Other deductions (attach schedule)
(1)			
(2)			
(3)			
(4)			

4. Amount of average acquisition debt on or allocable to debt-financed property (attach schedule)	5. Average adjusted basis of or allocable to debt-financed property (attach schedule)	6. Column 4 divided by column 5	7. Gross income reportable (column 2 x column 6)	8. Allocable deductions (column 8 x total of columns 3(a) and 3(b))
(1)		%		
(2)		%		
(3)		%		
(4)		%		

Totals **0.** Enter here and on page 1, Part I, line 7, column (A). **0.** Enter here and on page 1, Part I, line 7, column (B).

Total dividends-received deductions included in column 8 **0.**

Schedule F - Interest, Annuities, Royalties, and Rents From Controlled Organizations (see instructions)

1. Name of controlled organization	2. Employer identification number	Exempt Controlled Organizations			
		3. Net unrelated income (loss) (see instructions)	4. Total of specified payments made	5. Part of column 4 that is included in the controlling organization's gross income	6. Deductions directly connected with income in column 5
(1)					
(2)					
(3)					
(4)					

Nonexempt Controlled Organizations

7. Taxable income	8. Net unrelated income (loss) (see instructions)	9. Total of specified payments made	10. Part of column 9 that is included in the controlling organization's gross income	11. Deductions directly connected with income in column 10
(1)				
(2)				
(3)				
(4)				

Totals **0.** Add columns 5 and 10. Enter here and on page 1, Part I, line 8, column (A). **0.** Add columns 6 and 11. Enter here and on page 1, Part I, line 8, column (B).

THE YOUNG MENS CHRISTIAN ASSOCIATION OF

Form 990-T (2014) **GREATER LOUISVILLE**

Schedule G - Investment Income of a Section 501(c)(7), (9), or (17) Organization
(see instructions)

1. Description of income	2. Amount of income	3. Deductions directly connected (attach schedule)	4. Set-asides (attach schedule)	5. Total deductions and set-asides (col. 3 plus col. 4)
(1)				
(2)				
(3)				
(4)				
Totals		0.		0.

Schedule I - Exploited Exempt Activity Income, Other Than Advertising Income
(see instructions)

1. Description of exploited activity	2. Gross unrelated business income from trade or business	3. Expenses directly connected with production of unrelated business income	4. Net income (loss) from unrelated trade or business (column 2 minus column 3). If a gain, compute cols. 5 through 7.	5. Gross income from activity that is not unrelated business income	6. Expenses attributable to column 5	7. Excess exempt expenses (column 6 minus column 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						
Totals		0.	0.			0.

Schedule J - Advertising Income (see instructions)

Part I Income From Periodicals Reported on a Consolidated Basis

1. Name of periodical	2. Gross advertising income	3. Direct advertising costs	4. Advertising gain or (loss) (col. 2 minus col. 3). If a gain, compute cols. 5 through 7.	5. Circulation income	6. Readership costs	7. Excess readership costs (column 6 minus column 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						
Totals (carry to Part II, line (5))		0.	0.			0.

Part II Income From Periodicals Reported on a Separate Basis (For each periodical listed in Part II, fill in columns 2 through 7 on a line-by-line basis.)

1. Name of periodical	2. Gross advertising income	3. Direct advertising costs	4. Advertising gain or (loss) (col. 2 minus col. 3). If a gain, compute cols. 5 through 7.	5. Circulation income	6. Readership costs	7. Excess readership costs (column 6 minus column 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						
Totals from Part I		0.	0.			0.
Totals, Part II (lines 1-5)		0.	0.			0.

Schedule K - Compensation of Officers, Directors, and Trustees (see instructions)

1. Name	2. Title	3. Percent of time devoted to business	4. Compensation attributable to unrelated business
(1)		%	
(2)		%	
(3)		%	
(4)		%	
Total. Enter here and on page 1, Part II, line 14			0.



FORM 990-T DESCRIPTION OF ORGANIZATION'S PRIMARY UNRELATED BUSINESS ACTIVITY STATEMENT 1

YMCA'S PRIMARY UNRELATED BUSINESS ACTIVITIES ARE DERIVED FROM PARKING LOT CHARGES. THE YMCA OWNS A PARKING LOT IN WHICH GUESTS ARE CHARGED A NOMINAL FEE FOR ITS USE.

TO FORM 990-T, PAGE 1

FORM 990-T OTHER INCOME STATEMENT 2

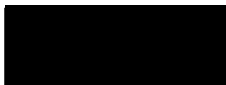
DESCRIPTION	AMOUNT
NON-MEMBER GARAGE RECEIPTS	215,851.
TOTAL TO FORM 990-T, PAGE 1, LINE 12	215,851.

FORM 990-T INTEREST PAID STATEMENT 3

DESCRIPTION	AMOUNT
INTEREST PAID	61,700.
TOTAL TO FORM 990-T, PAGE 1, LINE 18	61,700.

FORM 990-T OTHER DEDUCTIONS STATEMENT 4

DESCRIPTION	AMOUNT
UTILITIES	29,489.
SUPPLIES	7,490.
OTHER ADMINISTRATIVE	33,825.
TOTAL TO FORM 990-T, PAGE 1, LINE 28	70,804.



FORM 990-T

NET OPERATING LOSS DEDUCTION

STATEMENT 5

TAX YEAR	LOSS SUSTAINED	LOSS PREVIOUSLY APPLIED	LOSS REMAINING	AVAILABLE THIS YEAR
12/31/02	332,998.	190,804.	142,194.	142,194.
12/31/10	21,716.	0.	21,716.	21,716.
12/31/11	32,980.	0.	32,980.	32,980.
12/31/13	3,437.	0.	3,437.	3,437.
NOL CARRYOVER AVAILABLE THIS YEAR			200,327.	200,327.

Depreciation and Amortization (Including Information on Listed Property) 990-T

Department of the Treasury Internal Revenue Service (99)

Attach to your tax return.

Information about Form 4562 and its separate instructions is at www.irs.gov/form4562.

Name(s) shown on return

Business or activity to which this form relates

Identifying number

THE YOUNG MENS CHRISTIAN ASSOCIATION OF GREATER LOUISVILLE

FORM 990-T PAGE 1

Part I Election To Expense Certain Property Under Section 179 Note: If you have any listed property, complete Part V before you complete Part I.

Table with 13 rows for Section 179 election details, including maximum amount, total cost, threshold cost, reduction in limitation, and dollar limitation.

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.)

Table with 3 rows for Special Depreciation Allowance and Other Depreciation, including lines 14, 15, and 16.

Part III MACRS Depreciation (Do not include listed property.) (See instructions.)

Section A

Table with 2 rows for Section A, including lines 17 and 18 regarding MACRS deductions and election to group assets.

Section B - Assets Placed in Service During 2014 Tax Year Using the General Depreciation System

Table with 7 columns (a-g) and 7 rows (19a-19g) for Section B, detailing assets placed in service during 2014.

Section C - Assets Placed in Service During 2014 Tax Year Using the Alternative Depreciation System

Table with 6 columns and 3 rows (20a-20c) for Section C, detailing assets placed in service during 2014 using the alternative system.

Part IV Summary (See instructions.)

Table with 3 rows (21-23) for Part IV Summary, including listed property amounts and total depreciation.

**THE YOUNG MENS CHRISTIAN ASSOCIATION OF
GREATER LOUISVILLE**

Form 4562 (2014)

Page 2

Part V Listed Property (Include automobiles, certain other vehicles, certain aircraft, certain computers, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A - Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? <input type="checkbox"/> Yes <input type="checkbox"/> No				24b If "Yes," is the evidence written? <input type="checkbox"/> Yes <input type="checkbox"/> No				
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use							25	
26 Property used more than 50% in a qualified business use:								
		%						
		%						
		%						
27 Property used 50% or less in a qualified business use:								
		%				S/L -		
		%				S/L -		
		%				S/L -		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1							28	
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1								29

Section B - Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

30 Total business/investment miles driven during the year (do not include commuting miles)	(a) Vehicle		(b) Vehicle		(c) Vehicle		(d) Vehicle		(e) Vehicle		(f) Vehicle	
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year. Add lines 30 through 32												
34 Was the vehicle available for personal use during off-duty hours?	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons.

37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	Yes	No
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use?		

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2014 tax year:					
43 Amortization of costs that began before your 2014 tax year					43
44 Total. Add amounts in column (f). See the instructions for where to report					44

Application for Extension of Time To File an Exempt Organization Return

OMB No. 1545-1709

Department of the Treasury
Internal Revenue Service

▶ **File a separate application for each return.**
▶ Information about Form 8868 and its instructions is at www.irs.gov/form8868.

- If you are filing for an **Automatic 3-Month Extension**, complete only Part I and check this box
- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only Part II (on page 2 of this form).

Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868.

Electronic filing (e-file) - You can electronically file Form 8868 if you need a 3-month automatic extension of time to file (6 months for a corporation required to file Form 990-T), or an additional (not automatic) 3-month extension of time. You can electronically file Form 8868 to request an extension of time to file any of the forms listed in Part I or Part II with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, which must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit www.irs.gov/efile and click on *e-file for Charities & Nonprofits*.

Part I Automatic 3-Month Extension of Time. Only submit original (no copies needed).

A corporation required to file Form 990-T and requesting an automatic 6-month extension - check this box and complete

Part I only

All other corporations (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Type or print	Name of exempt organization or other filer, see instructions. THE YOUNG MENS CHRISTIAN ASSOCIATION OF GREATER LOUISVILLE	Enter filer's identifying number Employer identification number (EIN) or <div style="background-color: black; width: 100px; height: 15px; margin: 5px 0;"></div>
File by the due date for filing your return. See instructions.	Number, street, and room or suite no. If a P.O. box, see instructions. 545 SOUTH SECOND STREET	Social security number (SSN)
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. LOUISVILLE, KY 40202	

Enter the Return code for the return that this application is for (file a separate application for each return) 07

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
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Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

YMCA OF GREATER LOUISVILLE, INC.

• The books are in the care of ▶ **545 SOUTH SECOND ST. - LOUISVILLE, KY 40202**
Telephone No. ▶ **502-587-9622** Fax No. ▶ _____

• If the organization does not have an office or place of business in the United States, check this box

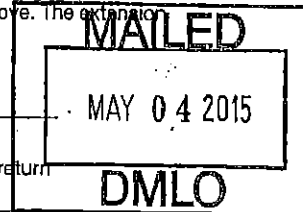
• If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box . If it is for part of the group, check this box and attach a list with the names and EINs of all members the extension is for.

1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until **NOVEMBER 15, 2015**, to file the exempt organization return for the organization named above.

Is for the organization's return for:

▶ calendar year **2014** or

▶ tax year beginning _____, and ending _____



2 If the tax year entered in line 1 is for less than 12 months, check reason: Initial return Final return

Change in accounting period

3a If this application is for Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$	0.
3b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$	0.
3c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$	0.

Caution. If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

**YOUNG MEN'S CHRISTIAN ASSOCIATION
OF GREATER LOUISVILLE, INC. AND
AFFILIATE**

**CONSOLIDATED FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION**

Years Ended December 31, 2014 and 2013

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Independent Auditors' Report

To the Board of Directors
Young Men's Christian Association of Greater Louisville, Inc. and Affiliate
Louisville, Kentucky

Report on the Financial Statements

We have audited the accompanying consolidated financial statements of Young Men's Christian Association of Greater Louisville, Inc. (YMCA) and National Safe Place, Inc. (Affiliate) (not-for-profit organizations), which comprise the consolidated statements of financial position as of December 31, 2014 and 2013, and the related consolidated statements of activities, functional expenses and cash flows for the years then ended, and the related notes to the consolidated financial statements.

Management's Responsibility for the Consolidated Financial Statements

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

Auditors' Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the consolidated financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Organizations' preparation and fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organizations' internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the consolidated financial position of the YMCA and Affiliate as of December 31, 2014 and 2013, and the consolidated changes in net assets and cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Other Information

Our audits were conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The consolidating statements of financial position, consolidating statements of activities, and consolidating statements of functional expenses on pages 30-35 are presented for purposes of additional analysis and are not a required part of the consolidated financial statements. The accompanying schedules of expenditures of federal awards on pages 36 and 37, as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*, is presented for purposes of additional analysis and is not a required part of the consolidated financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation the consolidated financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated May 13, 2015 on our consideration of the YMCA and Affiliate internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering YMCA and Affiliate's internal control over financial reporting and compliance.



Louisville, Kentucky
May 13, 2014

**YOUNG MEN'S CHRISTIAN ASSOCIATION OF GREATER LOUISVILLE, INC.
AND AFFILIATE**

CONSOLIDATED STATEMENTS OF FINANCIAL POSITION

December 31, 2014 and 2013

Assets	<u>2014</u>	<u>2013</u>
Cash and cash equivalents	\$ 17,349,463	\$ 16,951,058
Grants and accounts receivable	1,171,055	1,178,625
Pledges receivable	1,396,237	1,093,395
Prepaid expenses and inventories	453,434	478,953
Certificates of deposit	1,056,151	1,053,579
Investments	4,237,868	4,115,299
Property and equipment, net	46,553,523	44,603,884
Real estate held for others	<u>3,261,554</u>	<u>3,261,554</u>
 Total assets	 <u>\$ 75,479,285</u>	 <u>\$ 72,736,347</u>
 Liabilities and Net Assets		
Accounts payable and accrued expenses	\$ 2,198,747	\$ 2,218,796
Custodial liabilities	88,025	70,071
Debt	19,422,722	20,166,376
Capital lease obligations	621,631	416,520
Real estate held for others	3,261,554	3,261,554
Derivative financial instruments	<u>870,264</u>	<u>1,097,785</u>
 Total liabilities	 <u>26,462,943</u>	 <u>27,231,102</u>
 Net Assets		
Unrestricted:		
Board designated reserves	15,949,402	15,642,646
Board designated endowment	3,134,261	3,011,691
Undesignated	<u>24,998,616</u>	<u>22,270,984</u>
	44,082,279	40,925,321
Temporarily restricted	3,589,780	3,242,791
Permanently restricted	<u>1,344,283</u>	<u>1,337,133</u>
 Total net assets	 <u>49,016,342</u>	 <u>45,505,245</u>
 Total liabilities and net assets	 <u>\$ 75,479,285</u>	 <u>\$ 72,736,347</u>

See Notes to Consolidated Financial Statements.

**YOUNG MEN'S CHRISTIAN ASSOCIATION OF GREATER LOUISVILLE, INC.
AND AFFILIATE**

CONSOLIDATED STATEMENTS OF ACTIVITIES

Years Ended December 31, 2014 and 2013

	2014			Total
	Unrestricted	Temporarily Restricted	Permanently Restricted	
Public Support, Revenues and Gains				
Public support:				
Contributions	\$ 965,003	\$ 1,146,098	\$ 7,150	\$ 2,118,251
Special events (net of cost of direct benefits to donors of \$88,666 and \$70,376)	34,669			34,669
Government grants	4,513,436			4,513,436
In-kind donations	329,074	8,550		337,624
Metro United Way grant	141,949	615,303		757,252
Other grants	310,514			310,514
Total public support	<u>6,294,645</u>	<u>1,769,951</u>	<u>7,150</u>	<u>8,071,746</u>
Revenues and gains:				
Membership dues	18,800,126			18,800,126
Programs	16,658,124			16,658,124
Sales of merchandise	96,669			96,669
Investment income	199,172			199,172
Net realized and unrealized gain on investments	129,193			129,193
Change in fair value of derivative financial instrument	227,521			227,521
Garage and rental income	230,531			230,531
Loss on impairment of building				
Gain on sale of property and equipment	69,464			69,464
Miscellaneous	16,294			16,294
Total revenues and gains	<u>36,427,094</u>			<u>36,427,094</u>
Net assets released from restriction	1,422,962	(1,422,962)		
Total public support, revenues, and gains	<u>44,144,701</u>	<u>346,989</u>	<u>7,150</u>	<u>44,498,840</u>
Expenses				
Program services	35,521,904			35,521,904
Management and general	5,007,844			5,007,844
Fund-raising	457,995			457,995
Total expenses	<u>40,987,743</u>			<u>40,987,743</u>
Changes in net assets before changes related to acquisition of Youth and Family Services Network, Inc.	3,156,958	346,989	7,150	3,511,097
Excess of assets acquired over liabilities assumed in the acquisition of Youth and Family Services Network, Inc.				
Increase (decrease) in total net assets	3,156,958	346,989	7,150	3,511,097
Net assets at beginning of year	40,925,321	3,242,791	1,337,133	45,505,245
Net assets at end of year	<u>\$ 44,082,279</u>	<u>\$ 3,589,780</u>	<u>\$ 1,344,283</u>	<u>\$ 49,016,342</u>

See Notes to Consolidated Financial Statements.

2013

<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Permanently Restricted</u>	<u>Total</u>
\$ 691,496	\$ 2,536,156	\$ 403	\$ 3,228,055
40,462			40,462
4,574,639			4,574,639
185,802	25,381		211,183
95,952	592,310		688,262
<u>328,927</u>	<u> </u>	<u> </u>	<u>328,927</u>
<u>5,917,278</u>	<u>3,153,847</u>	<u>403</u>	<u>9,071,528</u>
17,881,240			17,881,240
15,936,173			15,936,173
114,490			114,490
134,137			134,137
599,393			599,393
653,143			653,143
295,548			295,548
(120,000)			(120,000)
<u>19,393</u>	<u> </u>	<u> </u>	<u>19,393</u>
<u>35,513,517</u>	<u> </u>	<u> </u>	<u>35,513,517</u>
<u>4,253,969</u>	<u>(4,253,969)</u>	<u> </u>	<u> </u>
<u>45,684,764</u>	<u>(1,100,122)</u>	<u>403</u>	<u>44,585,045</u>
34,996,231			34,996,231
4,429,713			4,429,713
429,286			429,286
<u>39,855,230</u>	<u> </u>	<u> </u>	<u>39,855,230</u>
5,829,534	(1,100,122)	403	4,729,815
<u>81,857</u>	<u> </u>	<u> </u>	<u>81,857</u>
5,911,391	(1,100,122)	403	4,811,672
<u>35,013,930</u>	<u>4,342,913</u>	<u>1,336,730</u>	<u>40,693,573</u>
<u>\$ 40,925,321</u>	<u>\$ 3,242,791</u>	<u>\$ 1,337,133</u>	<u>\$ 45,505,245</u>

YOUNG MEN'S CHRISTIAN ASSOCIATION OF GREATER LOUISVILLE, INC. AND AFFILIATE

CONSOLIDATED STATEMENTS OF FUNCTIONAL EXPENSES

Years Ended December 31, 2014 and 2013

	2014			2013			
	Program Services	Management and General	Fund - Raising	Program Services	Management and General	Fund - Raising	Total
Salaries and wages	\$ 14,889,013	\$ 2,601,179	\$ 168,852	\$ 17,659,044	\$ 2,220,950	\$ 167,396	\$ 17,483,263
Employee benefits	1,575,862	425,170	30,169	2,031,201	331,563	23,859	2,043,390
Payroll taxes	1,157,831	181,501	19,671	1,359,003	142,645	19,502	1,328,671
Professional fees and contract services	1,552,789	517,404	43,215	2,113,408	374,631	12,524	1,668,863
Supplies	3,560,292	151,345	24,197	3,735,834	157,161	21,446	3,923,437
Telephone	302,408	77,718	687	380,813	62,625	1,214	352,925
Postage	159,871	53,794	2,146	215,811	34,462	724	177,174
Occupancy	4,972,774	73,460	4,237	5,050,471	53,434	9,236	4,522,302
Equipment rental and maintenance	1,018,566	64,531	586	1,083,683	54,736	364	1,070,992
Printing and promotion	606,937	263,257	96,037	966,231	418,600	113,071	1,221,649
Travel and employee expenses	697,801	24,073	962	722,836	32,065	2,369	703,877
Conferences, conventions and meetings	726,184	131,340	61,221	918,745	192,403	49,855	758,244
Conference stipends	185,017			185,017			145,398
Membership dues	299,059	77,716	275	377,050	41,408	275	323,948
Insurance	540,244	34,272	1,240	575,756	34,417	1,540	564,699
Interest	583,373	66,061		649,434	10,560		654,481
Miscellaneous	25,332	38,294		63,626	34,401	1,411	94,026
Depreciation	2,668,551	226,729	4,500	2,899,780	233,652	4,500	2,817,891
Total functional expenses	\$ 35,521,904	\$ 5,007,844	\$ 457,995	\$ 40,987,743	\$ 4,429,713	\$ 429,286	\$ 39,855,230

See Notes to Consolidated Financial Statements.

**YOUNG MEN'S CHRISTIAN ASSOCIATION OF GREATER LOUISVILLE, INC.
AND AFFILIATE**

CONSOLIDATED STATEMENTS OF CASH FLOWS

Years Ended December 31, 2014 and 2013

	2014	2013
Cash Flows from Operating Activities		
Cash received from contributions and grants	\$ 7,238,346	\$ 6,798,683
Cash received from services	35,810,798	34,179,040
Cash paid to suppliers and employees	(37,318,551)	(35,886,966)
Interest paid	(648,981)	(672,651)
Interest received	197,688	144,008
	<u>5,279,300</u>	<u>4,562,114</u>
Net cash provided by operating activities		
Cash Flows from Investing Activities		
Purchase of property and equipment	(4,107,620)	(3,016,061)
Proceeds from sale of property and equipment	82,344	
Increase in custodial accounts	17,954	8,105
Proceeds from sale of investments	990,540	3,334,944
Purchase of investments	(983,916)	(3,281,616)
Reinvested earnings from certificates of deposit	(2,572)	
Cash received through acquisition of Youth and Family Services Network, Inc.		81,857
	<u>(4,003,270)</u>	<u>(2,872,771)</u>
Net cash used in investing activities		
Cash Flows from Financing Activities		
Proceeds from debt		3,861,227
Contributions for long-term purposes	7,150	2,002,803
Payments on debt	(743,654)	(401,930)
Payments on capital leases	(141,121)	(138,171)
	<u>(877,625)</u>	<u>5,323,929</u>
Net cash (used in) provided by financing activities		
Net increase in cash and cash equivalents	398,405	7,013,272
Cash and cash equivalents at beginning of year	<u>16,951,058</u>	<u>9,937,786</u>
Cash and cash equivalents at end of year	<u>\$ 17,349,463</u>	<u>\$ 16,951,058</u>

See Notes to Consolidated Financial Statements.

	<u>2014</u>	<u>2013</u>
Reconciliation of Increase in Total Net Assets to Net Cash Provided by Operating Activities		
Increase in total net assets	<u>\$ 3,511,097</u>	<u>\$ 4,811,672</u>
Adjustments to reconcile increase in total net assets to net cash provided by operating activities:		
Depreciation	2,899,780	2,817,891
Contributions for long term purposes	(7,150)	(2,002,803)
Gain on disposal of property and equipment	(69,464)	
Loss on impairment of building		120,000
Net realized and unrealized gain on investments	(129,193)	(599,393)
Change in fair value of derivative financial instrument	(227,521)	(653,143)
Provision for doubtful accounts and discounts	2,539	6,336
In-kind donations for use of facilities	274,449	257,620
Cash received through acquisition of Youth and Family Services Network, Inc.		(81,857)
Changes in assets and liabilities:		
(Increase) decrease in:		
Grants and accounts receivable	9,054	(50,837)
Accrued interest	(1,484)	9,871
Pledges receivable	(579,830)	(135,571)
Prepaid expenses and inventories	25,519	(37,438)
Increase (decrease) in:		
Accounts payable and accrued expenses	<u>(428,496)</u>	<u>99,766</u>
Total adjustments	<u>1,768,203</u>	<u>(249,558)</u>
Net cash provided by operating activities	<u>\$ 5,279,300</u>	<u>\$ 4,562,114</u>
Supplemental Schedule of Non-Cash Investing and Financing Activities		
Bond obligation for facility construction	<u>\$</u>	<u>\$ 668,339</u>
Capital lease obligation for fitness equipment	<u>\$ 346,232</u>	<u>\$ 330,178</u>
Purchases of property and equipment in accounts payable	<u>\$ 649,652</u>	<u>\$ 241,205</u>

**YOUNG MEN’S CHRISTIAN ASSOCIATION OF GREATER LOUISVILLE, INC.
AND AFFILIATE**

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Note 1. Nature of Operations and Summary of Significant Accounting Policies

Nature of operations:

Young Men’s Christian Association of Greater Louisville, Inc. (YMCA) is a not-for-profit, charitable organization dedicated to providing services that are based on Judeo-Christian principles and that enable all persons, regardless of race, religion, income, gender, or physical ability, to achieve their full potential in spirit, mind and body. Within available resources, the YMCA provides services for any youth or adult who desires to participate, regardless of their ability to pay the established membership, class or program fees. The YMCA operates thirteen branches throughout Jefferson, Bullitt, Meade, and Oldham counties in Kentucky.

National Safe Place, Inc. is a not-for-profit, charitable organization that is a controlled affiliate of the YMCA. National Safe Place, Inc. services teens in crisis and shelters nationally for runaway teens through the implementation of the Safe Place Program. Their primary activities include promotional efforts to help shelters seek local businesses to serve as a Safe Place location and as sponsors of the program, training of those business employees as volunteers in the Safe Place program, training shelter staff in understanding best practices in communicating the availability of the concept to teens both in and out of school systems, providing support services to shelters in expanding the local knowledge of the shelter services provided and helping secure accessibility to shelters by teens in crisis. National Safe Place has also undertaken the activity of providing training and technical assistance, through funding from a federal grant, to all federally funded runaway and homeless youth service programs across the United States and its territories. This training is in the form of national grantee meetings, technical assistance clinics, one day trainings, web based training and on-site training visits.

Summary of significant accounting policies:

This summary of significant accounting policies of YMCA and National Safe Place, Inc. is presented to assist in understanding the Organizations’ consolidated financial statements. The consolidated financial statements and notes are representations of the Organizations’ management who is responsible for the integrity and objectivity of the consolidated financial statements. These accounting policies conform to accounting principles generally accepted in the United States of America and have been consistently applied in the preparation of the consolidated financial statements.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Principles of consolidation:

The accompanying consolidated financial statements, as of and for the years ended December 31, 2014 and 2013, include the accounts of the YMCA and National Safe Place, Inc. Consolidation is required based on the YMCA's majority voting interest in National Safe Place, Inc. All inter-company balances and transactions have been eliminated in the consolidation.

Use of estimates:

The preparation of consolidated financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the consolidated financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Cash and cash equivalents:

For purposes of the statement of cash flows, the YMCA and National Safe Place, Inc. considers undesignated cash and investments with original maturities of three months or less, to be cash and cash equivalents excluding those amounts held as part of the investment portfolio.

Inventories:

Inventories of merchandise are stated at the lower of cost or market. Cost is determined by the first-in, first-out (FIFO) method.

Investments and credit risk:

Investments are stated at fair market value as of the date of the consolidated statements of financial position, which is determined based upon the most recent quoted price of the security.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

The YMCA has significant investments in equity securities held by an investment manager and is, therefore, subject to concentrations of credit risk. Due to the level of risk associated with certain investment securities, it is reasonably possible that changes in the value of investments will occur in the near term and that such changes could materially affect the financial condition of the Organizations. Investments are made by the investment manager and the investments are monitored by the Board of Directors. Though the market value of investments is subject to fluctuations on a year-to-year basis, management believes the investment policy is prudent for the long-term welfare of the Organization.

Property and equipment:

Property and equipment are stated at cost if purchased, or in the case of donated property and equipment, at fair value at the date of donation. The YMCA's policy is to capitalize expenditures greater than \$5,000 with an estimated life greater than one year. Depreciation is recorded on a straight-line method over the following estimated useful lives:

	<u>Years</u>
Buildings	10-40
Furniture and equipment	5-10
Vehicles	3-6
Leasehold improvements	3
Software	3

Designation of unrestricted net assets:

It is the policy of the Board of Directors of the Organization to designate appropriate sums of unrestricted net assets for future maintenance and operations.

Advertising and promotion:

Advertising and promotion costs are expensed as incurred. Advertising and promotion costs for 2014 and 2013 were approximately \$966,000 and \$1,222,000, respectively.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Temporarily and permanently restricted net assets:

Temporarily restricted net assets are those whose uses by the YMCA and National Safe Place, Inc. have been limited by donors to a specific time period or purpose. When the donor restriction expires, or a purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the consolidated statement of activities as net assets released from restriction. A donor restricted contribution is reported as an increase in unrestricted net assets if the restriction expires in the fiscal year in which the entire contribution is received.

Permanently restricted net assets have been restricted by donors to be maintained by the YMCA in perpetuity.

Donations other than cash:

Donations other than cash are recorded at their fair market value as of the date of donation. Donated services must meet the specific expertise requirements and would normally have been purchased before they are recorded. Donations of long-lived assets with explicit restrictions that specify how the assets are to be used and donations of cash or other assets that must be used to acquire long-lived assets are reported as temporarily restricted support. Absent explicit donor stipulations about how long those long-lived assets must be maintained, the YMCA reports expirations of donor restrictions when the donated or acquired long-lived assets are placed in service.

Donated services are measured at their fair values as determined by management. During the year ended December 31, 2014 and 2013, the value of contributed services meeting the requirements for recognition totaled \$297,252 and \$118,155, respectively and were recorded as a program expense, most of which consisted of marketing and consulting services.

Derivative financial instruments:

The YMCA makes limited use of derivative instruments for the purpose of managing interest rate risks. Interest rate swap agreements are used to convert the YMCA's floating rate long-term debt to a fixed rate (see Note 8). The differentials paid or received on interest rate swap agreements are accrued and recognized as adjustments to interest expense; gains and losses realized upon settlement of these agreements are deferred until the underlying hedged instrument is settled.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

At December 31, 2014 and 2013, the YMCA's derivative financial instruments consisted of three interest rate swap agreements entered into with PNC Bank for the purpose of hedging against the risk of interest rate increases on certain variable rate bonds. These derivative financial instruments are recorded on the consolidated statements of financial position at their fair value. The fair value represented on the consolidated statements of financial position is the estimated amount the YMCA would have to pay to cancel the swap agreements. The difference between the floating rate and the swap rate is recognized as a component of interest expense on the consolidated statements of activities. If these interest rate swap agreements are held to maturity, as management intends to do, the cumulative effect of this recognized liability on the change in net assets will be zero.

Compensated absences:

Compensated absences for sick pay and vacation time have not been accrued since they are not accumulated past their calendar year end. The YMCA's policy is to recognize these costs when actually paid.

Income tax status:

The YMCA and National Safe Place, Inc. are exempt from federal, state and local income taxes as not-for-profit corporations as described under Internal Revenue Code Section 501(c)(3). The YMCA and National Safe Place, Inc. file informational tax returns in the U.S. federal jurisdiction and with the Kentucky Office of the Attorney General. However, income from certain activities not directly related to the YMCA and National Safe Place, Inc.'s tax-exempt purpose may be subject to taxation as unrelated business income.

As of December 31, 2014 and 2013, the YMCA and National Safe Place, Inc. did not have any accrued interest or penalties related to income tax liabilities, and no interest or penalties have been charged to operations for the years then ended. Tax years ending on or after December 31, 2011, remain subject to IRS review and change. Tax years still open under state statute of limitations remain subject to review and change.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Impairment of property and equipment:

Management evaluates the recoverability of property and equipment on an ongoing basis and recognizes any impairment in the year of determination. In the opinion of management, a donated building received in 2012 valued at \$120,000 was determined to be impaired and subsequently demolished. The impairment was recorded on the consolidated statements of activities for the year ended December 31, 2013.

Subsequent events:

Subsequent events have been evaluated through May 13, 2015 which is the date the consolidated financial statements were available to be issued.

Note 2. Grants and Accounts Receivable

Grants and accounts receivable for the YMCA consist of the following:

	<u>2014</u>	<u>2013</u>
Metro United Way	\$ 303,852	\$ 303,302
Federal grants	590,801	531,613
Program services	149,580	189,486
Other	<u>126,822</u>	<u>154,224</u>
	<u>\$1,171,055</u>	<u>\$1,178,625</u>

Note 3. Pledges Receivable

The YMCA had outstanding unconditional pledges to give for operations and a capital campaign totaling \$1,282,904, net of allowance of \$32,970, and net of discount of \$11,738 for 2014. The YMCA had outstanding unconditional pledges to give for operations and a capital campaign totaling \$705,612, net of allowance of \$29,677, and net of discount of \$12,493 for 2013.

The YMCA entered into two in-kind lease contracts for future use of facilities, as described in detail below. The YMCA had outstanding pledge receivables for the future use of the facilities of \$113,333, for 2014 and \$387,783, net of discount of \$8,550 for 2013.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Pledge receivables after one year from date of pledge were discounted using interest rates ranging from four to five percent. The pledges receivable related to the campaigns and contracts for future use of facilities as of December 31, 2014 and 2013 were as follows:

	<u>2014</u>	<u>2013</u>
Due less than one year	\$ 1,333,020	\$ 905,504
Due one to five years	<u>107,925</u>	<u>238,611</u>
	1,440,945	1,144,115
Less discount to net present value	(32,970)	(21,043)
Less allowance for doubtful accounts	<u>(11,738)</u>	<u>(29,677)</u>
Net unconditional promises to give	<u>\$1,396,237</u>	<u>\$1,093,395</u>

In January 2010, the YMCA committed to a 5-year lease with Simons Publishing Company for land and building located at 409 Joe B. Hall Avenue, Shepherdsville, Kentucky 40165, which expired in December 2014. The lease was renewed in January 2015 for an additional five years with no change in the terms of the lease. The lease payments are \$1 per year. The lease fair market value has been determined to be \$735,000 and will be recorded in the 2015 consolidated statements of financial position as a pledge receivable and discounted accordingly over the term of the lease. The expected pledge receivable and discount for 2015 will be as follows:

Due less than one year	\$147,000
Due one to five years	<u>588,000</u>
	735,000
Less discount to net present value	<u>(74,928)</u>
Net unconditional promises to give	<u>\$660,072</u>

On November 1, 2010, the YMCA committed to a 5-year lease with Jefferson County Fiscal Court for land and building located in Berrytown Park. The lease payments are \$1 per year. The lease fair market value of \$680,000 has been recorded in the consolidated statements of financial position as a pledge receivable and discounted accordingly over the term of the lease.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Future in-kind lease expense related to the pledges receivable included above are as follows:

Year ending December 31, 2015	\$260,333
2016	147,000
2017	147,000
2018	147,000
2019	147,000

Note 4. Certificates of Deposit

Certificates of deposit for the YMCA and National Safe Place, Inc. are with financial institutions located in Kentucky, with original maturities greater than three months. The interest rates on the certificates of deposit range from of 0.50% to 1.39% and maturity dates vary from February 2015 to April 2016.

Note 5. Investments and Fair Value Measurements

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1) and the lowest priority to unobservable inputs (level 3). The three levels of the fair value hierarchy are described as follows:

- Level 1 - Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Organization has the ability to access.
- Level 2 - Inputs to the valuation methodology include: quoted prices for similar assets or liabilities in active or inactive markets; inputs other than quoted prices that are observable for the asset or liability; inputs that are derived principally from or corroborated by observable market data by correlation or other means. If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.
- Level 3 - Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of an input that is significant to the fair value measurement. Valuation techniques maximize the use of observable inputs and minimize the use of unobservable inputs.

All assets have been valued using a market approach. Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in methodologies used at December 31, 2014 and 2013.

Common stocks - valued at the closing price reported on the active market on which the individual securities are traded.

Mutual funds - valued at the closing price reported on the active market on which the individual securities are traded.

Louisville Community Foundation - valued at net asset value per share based on quoted prices for assets held by the fund.

In-kind assets and liabilities – valued based on independent appraisal reports or on similar like assets.

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Organizations believe their valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

The following table sets forth the level, within the fair value hierarchy, the Organizations investments at fair value as of December 31, 2014 and 2013:

	2014		
	<u>Cost</u>	<u>Fair Value</u>	<u>Unrealized Appreciation (Depreciation)</u>
Level 1 investments:			
Cash equivalents	\$ 32,180	\$ 32,180	
Common stocks	4,600	400	\$ (4,200)
Mutual funds:			
Fixed income funds	999,861	990,340	(9,521)
Equity funds	<u>2,573,971</u>	<u>3,148,633</u>	<u>574,662</u>
Total level 1 investments	3,610,612	4,171,553	560,941
Level 2 investments:			
Louisville Community Foundation	<u>64,888</u>	<u>66,315</u>	<u>1,427</u>
Total investments	<u>\$3,675,500</u>	<u>\$4,237,868</u>	<u>\$562,368</u>
	2013		
	<u>Cost</u>	<u>Fair Value</u>	<u>Unrealized Appreciation (Depreciation)</u>
Level 1 investments:			
Cash equivalents	\$ 32,916	\$ 32,916	
Common stocks	4,600	400	\$ (4,200)
Mutual funds:			
Fixed income funds	910,290	898,720	(11,570)
Equity funds	<u>2,588,157</u>	<u>3,118,375</u>	<u>530,218</u>
Total level 1 investments	3,535,963	4,050,411	514,448
Level 2 investments:			
Louisville Community Foundation	<u>57,194</u>	<u>64,888</u>	<u>7,694</u>
Total investments	<u>\$3,593,157</u>	<u>\$4,115,299</u>	<u>\$522,142</u>

The Louisville Community Foundation account has no unfunded commitment and can be redeemed daily, with no redemption notice period, without specific terms or conditions at the underlying investments' net asset value (NAV). The NAV is updated daily.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Note 6. Endowment Funds

The YMCA's endowment funds consist of investments and cash and cash equivalents held in various institutions investment accounts (see Note 5). These investments consist of board designated funds and permanently restricted funds. The board designated endowment funds are for funding the future operations of the YMCA. As required by generally accepted accounting principles, net assets associated with endowment funds, including funds designated by the Board of Directors to function as endowments, are classified and reported based on the existence or absence of donor-imposed restrictions.

The endowment net asset composition by type of fund and changes in endowment net assets as of and for the years ended December 31, 2014 and 2013 are as follows:

	2014		
	Unrestricted – Board Designated <u>Endowment</u>	Donor Permanently <u>Restricted</u>	<u>Total</u>
Endowment net assets, beginning of year	\$3,011,691	\$1,337,133	\$4,348,824
Contributions		7,150	7,150
Investment income	179,113		179,113
Unrealized gain	47,921		47,921
Realized gain	81,272		81,272
Transfers to operations	<u>(185,736)</u>		<u>(185,736)</u>
Endowment net assets, end of year	<u>\$3,134,261</u>	<u>\$1,344,283</u>	<u>\$4,478,544</u>
	2013		
	Unrestricted – Board Designated <u>Endowment</u>	Donor Permanently <u>Restricted</u>	<u>Total</u>
Endowment net assets, beginning of year	\$2,463,517	\$1,336,730	\$3,800,247
Contributions	1,969	403	2,372
Investment income	118,405		118,405
Unrealized gain	138,420		138,420
Realized gain	460,967		460,967
Transfers to operations	<u>(171,587)</u>		<u>(171,587)</u>
Endowment net assets, end of year	<u>\$3,011,691</u>	<u>\$1,337,133</u>	<u>\$4,348,824</u>

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Interpretation of relevant laws:

The Board of Directors of the Organization has interpreted the Uniform Prudent Management of Institutional Funds Act (UPMIFA) as requiring the preservation of the fair value of the original gift as of the gift date of the donor restricted endowment funds absent explicit donor stipulations to the contrary. As a result of this interpretation, the YMCA classifies as permanently restricted net assets (a) the original value of gifts donated to the permanent endowment, (b) the original value of subsequent gifts to the permanent endowment, and (c) accumulations to the permanent endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund. In accordance with UPMIFA, the YMCA considers the following factors in making a determination to appropriate or accumulate donor restricted endowment funds:

- (1) The duration and preservation of the fund
- (2) The purpose of the YMCA's and the donor restricted endowment fund
- (3) General economic conditions
- (4) The possible effect of inflation and deflation
- (5) The expected total return from income and the appreciation of investments
- (6) Other resources of the YMCA
- (7) The investment policies of the YMCA

Return objectives and risk parameters:

The YMCA has adopted investment and spending policies for endowment assets that attempt to provide a predictable stream of funding to programs supported by its endowment while seeking to maintain the purchasing power of the endowment assets. Endowment assets include those assets of donor restricted funds that the YMCA must hold in perpetuity as well as board designated funds. Under this policy, the endowment assets are invested in a manner that is intended to produce results that are comparable to price and yield a total return in excess of the Barclays Intermediate Government/Corporate Index and S&P 500 Index. The YMCA expects its endowment funds, over time, to provide an average rate of return of approximately seven percent annually. Actual returns in any given year may vary from this amount.

Strategies employed for achieving objectives:

To satisfy long-term rate-of-return objectives, the YMCA relies on a total return strategy in which investment returns are achieved through both capital appreciation (realized and unrealized) and current yield (interest and dividends). The YMCA targets a diversified asset allocation.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Spending policy and how investment objectives relate to spending policy:

The YMCA has a policy of appropriating for distribution an amount each year as deemed necessary to support their mission. In establishing this policy, the YMCA has considered the long term expected return on its Endowment. Accordingly over the long term, the YMCA expects the current spending policy to allow its Endowment to grow at a rate to cover the annually approved spending policy plus an amount that allows assets over time to keep pace with the long term inflation rate. This is consistent with the YMCA's objective to maintain the purchasing power of the endowment assets held in perpetuity or for a specified term as well as to provide additional real growth through new gifts and investment returns.

Note 7. Property and Equipment, Net

A summary of property and equipment and accumulated depreciation at December 31 is as follows:

	<u>2014</u>	<u>2013</u>
Land and improvements	\$ 8,672,638	\$ 8,643,296
Buildings	62,174,286	58,896,608
Furniture and equipment	9,481,619	9,075,524
Vehicles	310,212	322,309
Leasehold improvements	189,545	189,545
Construction in progress (Note 12)	<u>2,101,740</u>	<u>1,216,962</u>
	82,930,040	78,344,244
Less accumulated depreciation	<u>36,376,517</u>	<u>33,740,360</u>
	<u>\$46,553,523</u>	<u>\$44,603,884</u>

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Note 8. Debt

Debt consisted of the following (all terms, collateral and interest rates are presented as of December 31, 2014):

	<u>2014</u>	<u>2013</u>
Industrial Revenue Bond (Note A) with PNC Bank, due in December 2017, with a monthly payment of \$43,205 which includes principal and interest, with an effective swap interest rate of 4.22%. Collateralized by a mortgage on real estate located on Mill Brook Road, Crittenden Drive, S. Second Street, and Quality Place with a net book value of \$7,813,734. A balloon payment of \$5,786,063 is due in December 2017.	\$ 6,525,287	\$ 6,763,546
Industrial Revenue Bond (Note B) with PNC Bank, due in December 2017, with a monthly payment of \$22,042 which includes principal and interest, with an effective swap interest rate of 4.22%. Collateralized by a mortgage on real estate located on Mill Brook Road, with a net book value of \$3,437,843. A balloon payment of \$2,976,053 is due in December 2017.	3,353,397	3,467,211
Industrial Revenue Bond (Note C) with PNC Bank, due in December 2018, with a monthly payment of \$53,357 which includes principal and interest, with an effective swap interest rate of 2.5%. Collateralized by a mortgage on real estate located at Norton Commons and the personal property located or pertaining to the property. Also collateralized by the gross revenues of the YMCA. A balloon payment of \$7,947,083 is due in November 2018.	<u>9,544,038</u>	<u>9,935,619</u>
	<u>\$19,422,722</u>	<u>\$20,166,376</u>

In 2007, the YMCA entered into an interest rate swap agreement with PNC Bank concerning the City of Lyndon, Kentucky Cultural and Educational Development Revenue Bonds, Series 2007 (Note A) with a remaining notional amount as of December 31, 2014, of approximately \$6,525,000. Under this swap agreement, a fixed swap interest rate of 4.22% is charged instead of a floating rate of 65% of the Bank's Index Rate. The swap agreement has a liability of \$473,963 recognized on the consolidated statements of financial position at December 31, 2014. The swap agreement matures on December 14, 2017.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

In 2007, the YMCA entered into an interest rate swap agreement with PNC Bank concerning the City of Lyndon, Kentucky Cultural and Educational Development Revenue Bonds, Series 2007 (Note B) with a remaining notional amount as of December 31, 2014 of approximately \$3,353,000. Under this swap agreement, a fixed swap interest rate of 4.22% is charged instead of a floating rate of 65% of the Bank's Index Rate. The swap agreement has a liability of \$246,594 recognized on the consolidated statements of financial position at December 31, 2014. The swap agreement matures on December 14, 2017.

In 2011, the YMCA entered into an interest rate swap agreement with PNC Bank concerning the City of Lyndon, Kentucky Cultural and Recreational Development Revenue Bonds, Series 2011 (Note C) with a current notional amount as of December 31, 2014 of approximately \$9,544,000. Under this swap agreement, a fixed interest rate of 2.5% is charged instead of a floating rate of 65% of the Libor-Bloomberg Index rate. The swap agreement has a liability of \$149,707 recognized on the consolidated statements of financial position at December 31, 2014. The swap agreement matures on December 1, 2018.

The above interest rate swaps are considered derivative financial instruments and are classified as level 2 (fair value hierarchy as described in Note 5) and are included in liabilities on the consolidated statements of financial position. The fair value represents the estimated amount the YMCA would have to pay to cancel the swap agreements. The fair values of the derivatives have been estimated by an independent third party. The third party estimates are based upon models and forward rate assumptions in order to predict future cash flows on the floating side. The cash flows are then compared to the cash flows on the fixed side. The model then takes the net of the future payment amounts and uses the net present value to derive all values. Losses relating to their swap contracts totaled \$351,693 and \$336,755 for the years ended December 31, 2014 and 2013, respectively. The losses are included in interest expense and are reported in the consolidated statements of functional expenses.

As the YMCA makes its monthly installment payments, if the bank's rate is below the swap rate, then the YMCA pays the difference. If the bank's rate exceeds the swap rate, the YMCA is reimbursed from the bank. These arrangements effectively provide a fixed rate component of the total interest rate charged on these loans.

The future principal maturities of all debt are as follows:

Year ending December 31, 2015	\$ 791,609
2016	799,839
2017	9,523,993
2018	<u>8,307,281</u>
	<u>\$19,422,722</u>

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Note 9. Donated Land Held for Others

The YMCA entered into an agreement with Norton Commons, LLC in 2011 to receive 12.494 acres of land. As part of this agreement with Norton Commons, the YMCA agreed to provide the Board of Education of Jefferson County, Kentucky an exclusive and irrevocable option to receive 6.494 acres of the tract of land, until March 1, 2015. The Board of Education of Jefferson County exercised this option by providing written notice to the YMCA in 2015. As a result, the YMCA recorded the elimination of the real estate held for others (asset and offsetting liability) valued at \$3,261,554.

In February 2015, based on the final school architectural footprint, the YMCA donated .956 acre of land valued at approximately \$480,000 to the Board of Education of Jefferson County restricted for the future construction of the school. This results in a reduction of assets and a reduction in previously donated income being recorded in 2015.

Note 10. Capital Leases

The YMCA has several fitness equipment leases and one lease for computer equipment and software that have been classified as capital leases. The economic substance of the leases is that the YMCA is financing the acquisition of equipment through leases and, accordingly, the leases are recorded in the Company's assets and liabilities.

The future annual minimum lease payments and their net present value are as follows:

Year ending December 31, 2015	\$202,197
2016	183,491
2017	158,854
2018	76,956
2019	<u>45,061</u>
Total minimum lease payments	666,559
Less amount representing interest	<u>(44,928)</u>
Present value of minimum lease payments	<u>\$621,631</u>

The following is an analysis of the leased assets included in property and equipment:

Equipment	\$ 864,759
Accumulated amortization	<u>(243,141)</u>
	<u>\$ 628,618</u>

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Note 11. Changes in Temporarily and Permanently Restricted Net Assets

Temporarily restricted:

Program	Balance 12-31-13	Revenues	Released from Restrictions	Balance 12-31-14
Comprehensive Youth Development (MUW)	\$ 58,047	\$ 120,609	\$ (118,351)	\$ 60,305
Day Care Programs (MUW)	66,931	138,977	(136,419)	69,489
Housing Programs (MUW)	134,454	279,401	(274,155)	139,700
Berrytown After School Program (MUW)	6,220	12,643	(12,541)	6,322
Oldham County summer camp (MUW)	6,220	13,198	(12,818)	6,600
Black Achievers (MUW)	4,443	9,053	(8,969)	4,527
Project NOW (MUW)	19,840	41,422	(40,553)	20,709
Bullitt Co. capital	16,322			16,322
Black Achiever program	6,375			6,375
Annual Giving Campaign	496,156	611,098	(496,156)	611,098
Safe Place Services	15,000	35,000	(15,000)	35,000
Shelter House	25,000		(25,000)	
West Louisville project	2,000,000	500,000		2,500,000
Berrytown – In-kind use of facility	240,783	8,550	(136,000)	113,333
Bullitt County – In-kind use of facility	147,000		(147,000)	
	<u>\$3,242,791</u>	<u>\$1,769,951</u>	<u>\$(1,422,962)</u>	<u>\$3,589,780</u>

Program	Balance 12-31-12	Revenues	Released from Restrictions	Balance 12-31-13
Comprehensive Youth Development (MUW)	\$ 57,431	\$ 116,093	\$ (115,477)	\$ 58,047
Day Care Programs (MUW)	66,179	133,862	(133,110)	66,931
Housing Programs (MUW)	133,068	268,909	(267,523)	134,454
Berrytown After School Program (MUW)	6,027	12,439	(12,246)	6,220
Oldham County summer camp (MUW)	5,981	12,439	(12,200)	6,220
Black Achievers (MUW)	4,269	8,885	(8,711)	4,443
Project NOW (MUW)	19,831	39,683	(39,674)	19,840
Berrytown Corner Store	6,000		(6,000)	
Bullitt Co. capital	16,322			16,322
Black Achiever program	6,375			6,375
Annual Giving Campaign	362,581	496,156	(362,581)	496,156
Safe Place Services		15,000		15,000
Shelter House		25,000		25,000
West Louisville project		2,000,000		2,000,000
Berrytown – In-kind use of facility	362,492	14,291	(136,000)	240,783
Bullitt County – In-kind use of facility	282,910	11,090	(147,000)	147,000
Norton Commons land donation	3,013,447		(3,013,447)	
	<u>\$4,342,913</u>	<u>\$3,153,847</u>	<u>\$(4,253,969)</u>	<u>\$3,242,791</u>

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Permanently restricted:

<u>Program</u>	<u>Balance</u> <u>12-31-13</u>	<u>Contributions</u>	<u>Balance</u> <u>12-31-14</u>
Endowments	\$1,234,924	\$7,150	\$1,242,074
Bob Hook, Sr. Memorial	11,779		11,779
Bill Ewing Memorial	7,000		7,000
Safe Place Services:			
Joan Cralle Day Fund	41,000		41,000
Joyce Skees Memorial	8,101		8,101
Camp Piomingo:			
Boyce Greer Memorial	30,715		30,715
Roy Griffin Fund	870		870
William Early Fund	1,211		1,211
Chestnut Street:			
Robert Lee Christman Fund	300		300
Reela O. Alexander Fund	<u>1,233</u>	<u> </u>	<u>1,233</u>
	<u>\$1,337,133</u>	<u>\$7,150</u>	<u>\$1,344,283</u>
<u>Program</u>	<u>Balance</u> <u>12-31-12</u>	<u>Contributions</u>	<u>Balance</u> <u>12-31-13</u>
Endowments	\$1,234,521	\$403	\$1,234,924
Bob Hook, Sr. Memorial	11,779		11,779
Bill Ewing Memorial	7,000		7,000
Safe Place Services:			
Joan Cralle Day Fund	41,000		41,000
Joyce Skees Memorial	8,101		8,101
Camp Piomingo:			
Boyce Greer Memorial	30,715		30,715
Roy Griffin Fund	870		870
William Early Fund	1,211		1,211
Chestnut Street:			
Robert Lee Christman Fund	300		300
Reela O. Alexander Fund	<u>1,233</u>	<u> </u>	<u>1,233</u>
	<u>\$1,336,730</u>	<u>\$403</u>	<u>\$1,337,133</u>

The majority of the permanent endowments have no specific use restrictions; therefore, the interest income from these assets is utilized for general operations of the YMCA. Gains and losses (net appreciation and depreciation) on permanent endowment fund investments will be recorded as an increase (decrease) in unrestricted board designated endowment net assets unless the donor has explicitly restricted the use of the net appreciation and depreciation.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Note 12. Construction in Progress

At December 31, 2014, the YMCA had expended approximately \$2,077,000 in planning and demolition costs for a new facility located in West Louisville. For the years ended December 31, 2014 and 2013, \$42,055 and \$21,182, respectively, of interest was capitalized for this project. Total costs for the project, are estimated to be approximately \$26 million and construction is anticipated to begin in late 2015. The project will be financed with \$4 million in donations, \$6 million in cash provided by the YMCA, and the remainder from other sources. The estimated completion is late 2016.

During 2014, the YMCA entered into a contract for the option to purchase a 14-acre tract of land in Hardin County, as a future site of a fitness facility. The YMCA has expended \$25,000 as a good faith deposit on the contract. The YMCA must obtain and fulfill certain contingencies to exercise its option to purchase the land. The seller must obtain an appraisal of the property. If the appraisal of the property indicates a fair market value of less than \$1.26 million, either party in the contract may elect to terminate the contract. If the property appraises for more than \$1.75 million, the purchase price of the property will be \$1.75 million, and the donation to the YMCA by the seller will be \$490,000 plus the excess over the \$1.75 million. If the property appraises for less than \$1.75 million the amount of the donation shall be reduced proportionately.

Note 13. Memorandum of Agreement Commitment

As the result of a Memorandum of Agreement with the Board of Education for the Jefferson County Public School District (JCPS), the YMCA paid \$297,000 in 2014 and \$295,000 in 2013 to offset JCPS's expenses for hosting the Childcare Enrichment Program and to assure its continuation and expansion.

Note 14. Retirement Plan

The YMCA is a member of the National YMCA Retirement Fund, a separate corporation that administers the retirement plan. The plan is a co-contributory, defined contribution, individual account, money purchase retirement plan for the benefit of virtually all full-time and qualified part-time YMCA employees. The YMCA vesting periods are a two year waiting period and immediate vesting, qualified employee contributions are voluntary. The YMCA contributed 12% of the employee's compensation. The YMCA's contributions were \$1,176,926 for 2014 and \$1,168,502 for 2013.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Note 15. Concentration of Cash

The YMCA and National Safe Place, Inc. maintain cash balances at several financial institutions located in the Louisville, Kentucky area. Accounts at each institution are insured by the Federal Deposit Insurance Corporation up to \$250,000. At December 31, 2014, the YMCA and National Safe Place, Inc.'s uninsured cash balances totaled approximately \$17.1 million. Cash balances fluctuate based upon operating needs and the timing of deposit and check clearing activity. Management believes that these financial institutions are of sufficient size to provide financial security of uninsured balances and does not believe the Organizations are exposed to any significant credit risk.

Note 16. Operating Leases

In November 2004, the YMCA committed to a long-term lease for space located at the Middletown Plaza, 12330 Shelbyville Road, Middletown, Kentucky 40243. In February 2013, the term of lease was extended for an additional three years, however the amount of square footage was reduced from 12,900 square feet to approximately 11,500 square feet. The monthly lease payments are \$8,000. The facility is used for health, fitness, and youth services.

In December 2001, the YMCA entered into a contract with Jefferson County Fiscal Court, whereby the YMCA operates a facility located in Berrytown Park as a YMCA branch. The land and building is owned by Jefferson County and will be leased to the YMCA for a term of three years at a cost of \$1 per year with three five-year renewal options. The YMCA supplied equipment and furnishings for this facility at an estimated cost of \$187,000. The lease agreement was effective November 1, 2002 and the second five-year renewal option was exercised on November 1, 2010. The lease fair market value of \$136,000 has been recorded in the consolidated statements of activities as occupancy expense for 2014 and 2013.

In January 2010, the YMCA committed to a five-year lease with Simons Publishing Company for land and building located at 409 Joe B. Hall Avenue, Shepherdsville, Kentucky 40165. The lease payments are \$1 per year. The facility is used for health, fitness and youth services. The lease fair market value of \$147,000 has been recorded in the consolidated statements of activities as occupancy expense for 2014 and 2013. In January 2015, the YMCA renewed this lease for a five-year period, with no changes in the terms of the lease.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

In February 1975, the YMCA committed to a 20 year lease with an option to extend the term of the lease for six five-year renewal options with the Louisville Water Company. The lease for the land located at the Southwest Branch is in its fourth renewal option period. The lease payments are \$100 per month with additional consideration to erect and maintain on the premise leasehold improvements. The Lessor may terminate the lease with a nine month written notice. In the event that the Lessor should reoccupy the entire leased premises the Lessor shall pay the Lessee a sum equal to the depreciated cost of the improvements surrendered. The fifth renewal option period for the lease began in February 2015.

In February 1987, the YMCA committed to a fifty year lease with Metro Louisville Government, to operate Camp Piomingo. Camp Piomingo is located inside Otter Creek Outdoor Recreational Area, in Meade County Kentucky. Under the lease agreement, the YMCA is responsible for the maintenance of all buildings, swimming pools and structures on the property and the general maintenance of the grounds, utilities, and maintaining insurance. Quarterly lease payments are \$1,975 for the duration of the lease. In 2011 the Park was acquired by the Commonwealth of Kentucky Fish and Wildlife Department. In May 2014, the YMCA committed to a 20-year lease with the Kentucky Fish and Wildlife Department with the option to extend the lease for an additional twenty-five years. The YMCA responsibilities indicated above continues to be in effect in the new lease with the Commonwealth of Kentucky Fish and Wildlife Department. Annual lease payments are \$6,000.

In January 2002, the YMCA committed to a 15-year lease with Jewish Hospital and St. Mary Elizabeth, Inc. for a 15,342 square feet facility located at 6801 Dixie Highway, Louisville, Kentucky to be utilized for health, fitness and youth services. Monthly lease payments were approximately \$21,000 for each of the years 2014 and 2013.

In December 2012, National Safe Place, Inc. committed to a five-year lease with BJ Real Estate, LLC, for a building located at 2429 Crittenden Drive, Louisville, Kentucky to be utilized for their administrative offices. Monthly lease payments were \$5,000 for each of the years 2014 and 2013.

In January 2014, Nation Safe Place, Inc. committed to a 45 month lease with Country Road Properties, for a building located at 251 South Peters Road, Knoxville, Tennessee to be utilized for offices. Monthly lease payments were \$995 for 2014.

The YMCA has committed to nine leases for fitness equipment to be used at various facilities. The leases start date ranges from June 2012 through December 2014 and are over periods ranging from 24 to 37 months. The leases are structured as operating leases with monthly payments ranging from \$758 to \$20,224 per lease.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Following is the future minimum operating lease payments pertaining to the leases described above:

December 31, 2015	\$1,074,349
2016	1,087,583
2017	487,547
2018	6,000
2019	6,000

Note 17. Litigation

The YMCA is a defendant in litigation relating to three personal injury claims. While the final outcome cannot be determined at this time, management is of the opinion that the ultimate liability, if any, from the final resolution of these matters will not have a material effect on the Organizations' consolidated financial statements.

Note 18. Long-Term Grant for Runaway and Homeless Youth Program

National Safe Place, Inc. was awarded a five year grant from the U.S. Department of Health and Human Services in September 2012 for approximately \$10.5 million to conduct the Runaway and Homeless Youth Training and Technical Assistance Center program. The grant will be payable to the Organization over a five year period of up to \$2.1 million a year. As part of the grant agreement National Safe Place, Inc. is required to provide 10% a year in non-federal matching contributions to the program. For the years ended December 31, 2014 and 2013, \$1,900,073 and \$1,280,189, respectively, were recognized in grant revenue.

Note 19. Acquisition of Youth and Family Services Network, Inc.

National Safe Place, Inc. acquired Youth and Family Services Network, Inc. in June 2013. Youth and Family Services Network, Inc. is a 501(c)(3) organization based in Florida that offers training and technical assistance to its youth and family service member organizations. Through this acquisition, National Safe Place, Inc. seeks to further its mission by increasing their services to members and licensed Safe Place organizations. As part of the acquisition, National Safe Place, Inc. received \$81,857 in cash from Youth and Family Services Network, Inc. National Safe Place, Inc. incurred \$10,213 in acquisition related costs, which is included in management and general professional fees in the Organization's consolidated statements of activities for the year ended December 31, 2013.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Note 20. Partially Self-Funded Health Insurance Program

Effective September 1, 2013, the YMCA adopted a partially self-funded health insurance program for its employees' health care costs. Prior to this, the YMCA had a fully insured health care plan. Under the partially self-funded health insurance program, the YMCA is liable for losses up to a fixed dollar amount per covered participant per plan year of \$100,000 with any excess benefit claims being paid by the third-party insurance company under the contract up to a maximum aggregate stop loss limit of \$1,000,000 per participant. The liability for the partially self-funded health insurance program included in the accrued expenses was approximately \$50,000 and \$165,000 at December 31, 2014 and 2013, respectively.

**YOUNG MEN'S CHRISTIAN ASSOCIATION OF GREATER LOUISVILLE, INC.
AND AFFILIATE**

CONSOLIDATING STATEMENT OF FINANCIAL POSITION

December 31, 2014

Assets	YMCA of Greater Louisville, Inc.	National Safe Place, Inc.	Eliminations	Consolidated
Cash and cash equivalents	\$ 17,294,503	\$ 54,960		\$ 17,349,463
Grants and accounts receivable	981,301	320,160	\$ (130,406)	1,171,055
Pledges receivable	1,350,178	46,059		1,396,237
Prepaid expenses and inventories	432,541	21,293	(400)	453,434
Certificates of deposit	753,579	302,572		1,056,151
Investments	4,237,868			4,237,868
Property and equipment, net	46,528,053	25,470		46,553,523
Real estate held for others	<u>3,261,554</u>	<u> </u>	<u> </u>	<u>3,261,554</u>
Total assets	<u>\$ 74,839,577</u>	<u>\$ 770,514</u>	<u>\$ (130,806)</u>	<u>\$ 75,479,285</u>
 Liabilities and Net Assets				
Accounts payable and accrued expenses	\$ 2,177,948	\$ 18,645	\$ 2,154	\$ 2,198,747
Due to YMCA		132,960	(132,960)	
Custodial liabilities	88,025			88,025
Debt	19,422,722			19,422,722
Capital lease obligations	621,631			621,631
Real estate held for others	3,261,554			3,261,554
Derivative financial instruments	<u>870,264</u>	<u> </u>	<u> </u>	<u>870,264</u>
Total liabilities	<u>26,442,144</u>	<u>151,605</u>	<u>(130,806)</u>	<u>26,462,943</u>
 Net Assets				
Unrestricted:				
Board designated reserves	15,559,032	390,370		15,949,402
Board designated endowment	3,134,261			3,134,261
Undesignated	<u>24,786,351</u>	<u>212,265</u>	<u> </u>	<u>24,998,616</u>
	43,479,644	602,635		44,082,279
Temporarily restricted	3,573,506	16,274		3,589,780
Permanently restricted	<u>1,344,283</u>	<u> </u>	<u> </u>	<u>1,344,283</u>
Total net assets	<u>48,397,433</u>	<u>618,909</u>	<u> </u>	<u>49,016,342</u>
Total liabilities and net assets	<u>\$ 74,839,577</u>	<u>\$ 770,514</u>	<u>\$ (130,806)</u>	<u>\$ 75,479,285</u>

**YOUNG MEN'S CHRISTIAN ASSOCIATION OF GREATER LOUISVILLE, INC.
AND AFFILIATE**

CONSOLIDATING STATEMENT OF FINANCIAL POSITION
December 31, 2013

Assets	<u>YMCA of Greater Louisville, Inc.</u>	<u>National Safe Place, Inc.</u>	<u>Eliminations</u>	<u>Consolidated</u>
Cash and cash equivalents	\$ 16,951,058			\$ 16,951,058
Grants and accounts receivable	992,683	\$ 310,625	\$ (124,683)	1,178,625
Pledges receivable	1,041,388	52,007		1,093,395
Prepaid expenses and inventories	449,029	30,298	(374)	478,953
Certificates of deposit	753,579	300,000		1,053,579
Investments	4,115,299			4,115,299
Property and equipment, net	44,560,565	43,319		44,603,884
Real estate held for others	<u>3,261,554</u>	<u> </u>	<u> </u>	<u>3,261,554</u>
Total assets	<u>\$ 72,125,155</u>	<u>\$ 736,249</u>	<u>\$ (125,057)</u>	<u>\$ 72,736,347</u>
 Liabilities and Net Assets				
Accounts payable and accrued expenses	\$ 2,153,928	\$ 63,674	\$ 1,194	\$ 2,218,796
Due to YMCA		126,251	(126,251)	
Custodial liabilities	70,071			70,071
Debt	20,166,376			20,166,376
Capital lease obligations	416,520			416,520
Real estate held for others	3,261,554			3,261,554
Derivative financial instruments	<u>1,097,785</u>	<u> </u>	<u> </u>	<u>1,097,785</u>
Total liabilities	<u>27,166,234</u>	<u>189,925</u>	<u>(125,057)</u>	<u>27,231,102</u>
 Net Assets				
Unrestricted:				
Board designated reserves	15,252,276	390,370		15,642,646
Board designated endowment	3,011,691			3,011,691
Undesignated	<u>22,125,872</u>	<u>145,112</u>	<u> </u>	<u>22,270,984</u>
	40,389,839	535,482		40,925,321
Temporarily restricted	3,231,949	10,842		3,242,791
Permanently restricted	<u>1,337,133</u>	<u> </u>	<u> </u>	<u>1,337,133</u>
Total net assets	<u>44,958,921</u>	<u>546,324</u>	<u> </u>	<u>45,505,245</u>
Total liabilities and net assets	<u>\$ 72,125,155</u>	<u>\$ 736,249</u>	<u>\$ (125,057)</u>	<u>\$ 72,736,347</u>

YOUNG MEN'S CHRISTIAN ASSOCIATION OF GREATER LOUISVILLE, INC. AND AFFILIATE
CONSOLIDATING STATEMENT OF ACTIVITIES
Year Ended December 31, 2014

	YMCA of Greater Louisville, Inc.			National Safe Place, Inc.			Consolidated					
	Unrestricted	Temporarily Restricted	Permanently Restricted	Total	Unrestricted	Temporarily Restricted	Total	Eliminations	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
Public Support, Revenues and Gains												
Public support:												
Contributions	\$ 541,545	\$ 1,129,824	\$ 7,150	\$ 1,678,519	\$ 423,458	\$ 16,274	\$ 439,732		\$ 965,003	\$ 1,146,098	\$ 7,150	\$ 2,118,251
Special events (net of cost of direct benefits to donors of \$88,666)	34,669			34,669					34,669			34,669
Government grants	2,613,363			2,613,363	1,900,073		1,900,073		4,513,436			4,513,436
In-kind donations	33,358	8,550		41,908	312,886		312,886	\$ (17,170)	329,074	8,550		337,624
Metro United Way grant	141,949	615,303		757,252					141,949	615,303		757,252
Other grants	310,514			310,514					310,514			310,514
Total public support	3,675,398	1,753,677	7,150	5,436,225	2,636,417	16,274	2,652,691	(17,170)	6,294,645	1,769,951	7,150	8,071,746
Revenues and gains:												
Membership dues	18,638,941			18,638,941	161,985		161,985	(800)	18,800,126			18,800,126
Programs	16,557,082			16,557,082	101,042		101,042		16,658,124			16,658,124
Sales of merchandise	60,706			60,706	35,963		35,963		96,669			96,669
Investment income	197,423			197,423	1,749		1,749		199,172			199,172
Management fees	1,235,272			1,235,272				(1,235,272)	129,193			129,193
Net realized and unrealized gains on investments	129,193			129,193								
Change in fair value of derivative financial instrument	227,521			227,521					227,521			227,521
Garage and rental income	230,531			230,531					230,531			230,531
Gain on disposal of property and equipment	69,464			69,464					69,464			69,464
Miscellaneous	16,284			16,284	10		10		16,294			16,294
Total revenues and gains	37,362,417			37,362,417	300,749	10	300,749	(1,236,072)	36,427,094			36,427,094
Net assets released from restriction	1,412,120	(1,412,120)			10,842	(10,842)			1,422,962	(1,422,962)		
Total public support, revenues, and gains	42,449,935	341,557	7,150	42,798,642	2,948,008	5,432	2,953,440	(1,253,242)	44,144,701	346,989	7,150	44,498,840
Expenses												
Program services	34,013,613			34,013,613	2,405,781		2,405,781	(897,490)	35,521,904			35,521,904
Management and general	4,898,462			4,898,462	422,843		422,843	(313,461)	5,007,844			5,007,844
Fund-raising	448,055			448,055	52,231		52,231	(42,291)	457,995			457,995
Total expenses	39,360,130			39,360,130	2,880,855		2,880,855	(1,253,242)	40,987,743			40,987,743
Increase in total net assets	3,089,805	341,557	7,150	3,438,512	67,153	5,432	72,585		3,156,958	346,989	7,150	3,511,097
Net assets at beginning of year	40,389,839	3,231,949	1,337,133	44,958,921	535,482	10,842	546,324		40,925,321	3,242,791	1,337,133	45,505,245
Net assets at end of year	\$ 43,479,644	\$ 3,573,506	\$ 1,344,283	\$ 48,397,433	\$ 602,635	\$ 16,274	\$ 618,909	\$	\$ 44,082,279	\$ 3,589,780	\$ 1,344,283	\$ 49,016,342

YOUNG MEN'S CHRISTIAN ASSOCIATION OF GREATER LOUISVILLE, INC. AND AFFILIATE
CONSOLIDATING STATEMENT OF ACTIVITIES
Year Ended December 31, 2013

	YMCA of Greater Louisville, Inc.		National Safe Place, Inc.		Consolidated							
	Unrestricted	Temporarily Restricted	Unrestricted	Temporarily Restricted	Total	Eliminations	Unrestricted	Temporarily Restricted	Permanently Restricted	Total		
Public Support, Revenues and Gains												
Contributions	\$ 255,156	\$ 2,525,314	\$ 403	\$ 2,780,873	\$ 436,340	\$ 10,842	\$ 447,182		\$ 691,496	\$ 2,536,156	\$ 403	\$ 3,228,055
Special events (net of cost of direct benefits to donors of \$72,714)	40,462			40,462	1,280,189		1,280,189		40,462			40,462
Government grants	3,294,450			3,294,450	146,340		146,340		4,574,639			4,574,639
In-kind donations	39,462	25,381		64,843	185,802		185,802		185,802	25,381		211,183
Metro United Way grant	95,952	592,310		688,262	95,952		95,952		95,952	592,310		688,262
Other grants	328,927			328,927	328,927		328,927		328,927			328,927
Total public support	4,054,409	3,143,005	403	7,197,817	1,862,869	10,842	1,873,711		5,917,278	3,153,847	403	9,071,528
Revenues and gains:												
Membership dues	17,746,356			17,746,356	135,684		135,684	\$ (800)	17,881,240			17,881,240
Programs	15,932,388			15,932,388	3,785		3,785		15,936,173			15,936,173
Sales of merchandise	61,410			61,410	53,080		53,080		114,490			114,490
Investment income	131,857			131,857	2,280		2,280		134,137			134,137
Management fees	1,029,638			1,029,638				(1,029,638)	599,393			599,393
Net realized and unrealized gains on investments	599,393			599,393								
Change in fair value of derivative financial instrument	653,143			653,143					653,143			653,143
Garage and rental income	295,548			295,548					295,548			295,548
Loss on impairment of building	(120,000)			(120,000)					(120,000)			(120,000)
Miscellaneous	19,445			19,445	468		468	(520)	19,393			19,393
Total revenues and gains	36,349,178			36,349,178	195,297		195,297	(1,030,958)	35,513,517			35,513,517
Net assets released from restriction	4,253,969	(4,253,969)							4,253,969	(4,253,969)		
Total public support, revenues and gains	44,657,556	(1,110,964)	403	43,546,995	2,058,166	10,842	2,069,008	(1,030,958)	45,684,764	(1,100,122)	403	44,585,045
Expenses												
Program services	34,051,808			34,051,808	1,602,412		1,602,412	(657,989)	34,996,231			34,996,231
Management and general	4,368,002			4,368,002	359,778		359,778	(298,067)	4,429,713			4,429,713
Fund-raising	402,268			402,268	101,920		101,920	(74,902)	429,286			429,286
Total expenses	38,822,078			38,822,078	2,064,110		2,064,110	(1,030,958)	39,855,230			39,855,230
Changes in net assets before changes related to Acquisition of Youth and Family Services Network, Inc.	5,835,478	(1,110,964)	403	4,724,917	(5,944)	10,842	4,898		5,829,534	(1,100,122)	403	4,729,815
Excess of assets acquired over liabilities assumed in the acquisition of Youth and Family Services Network, Inc.					81,857		81,857		81,857			81,857
Increase (decrease) in total net assets	5,835,478	(1,110,964)	403	4,724,917	75,913	10,842	86,755		5,911,391	(1,100,122)	403	4,811,672
Net assets at beginning of year	34,554,361	4,342,913	1,336,730	40,234,004	459,569		459,569		35,013,930	4,342,913	1,336,730	40,693,573
Net assets at end of year	\$ 40,389,839	\$ 3,231,949	\$ 1,337,133	\$ 44,958,921	\$ 535,482	\$ 10,842	\$ 546,324		\$ 40,925,321	\$ 3,242,791	\$ 1,337,133	\$ 45,505,245

YOUNG MEN'S CHRISTIAN ASSOCIATION OF GREATER LOUISVILLE, INC. AND AFFILIATE

CONSOLIDATING STATEMENT OF FUNCTIONAL EXPENSES

Year Ended December 31, 2014

	YMCA of Greater Louisville, Inc.				National Safe Place, Inc.				Consolidated				
	Program Services	Management and General	Fund - Raising	Total	Program Services	Management and General	Fund - Raising	Total	Eliminations	Program Services	Management and General	Fund - Raising	Total
Salaries and wages	\$14,889,013	\$ 2,601,179	\$ 168,852	\$17,659,044						\$14,889,013	\$ 2,601,179	\$ 168,852	\$ 17,659,044
Employee benefits	1,575,862	425,170	30,169	2,031,201						1,575,862	425,170	30,169	2,031,201
Payroll taxes	1,157,831	181,501	19,671	1,359,003						1,157,831	181,501	19,671	1,359,003
Management fees					\$ 879,520	\$ 79,057	\$ 42,291	\$ 1,000,868	\$ (1,000,868)	1,552,789	517,404	43,215	2,113,408
Professional fees and contract services	1,060,533	447,624	43,215	1,551,372	492,256	306,566	1,231	798,822	(236,786)	3,560,292	151,345	24,197	3,735,834
Supplies	3,506,212	148,883	22,966	3,678,061	54,080	2,462	1,231	57,773		302,408	77,718	687	380,813
Telephone	290,729	76,344		367,073	11,679	1,374	687	13,740		159,871	53,794	2,146	215,811
Postage	149,914	53,724	2,005	205,643	9,957	70	141	10,168		4,972,774	73,460	4,237	5,050,471
Occupancy	4,908,526	65,928	471	4,974,925	64,248	7,532	3,766	75,546		1,018,566	64,531	586	1,083,683
Equipment rental and maintenance	1,016,351	64,270	456	1,081,077	2,215	261	130	2,606		606,937	263,257	96,037	966,231
Printing and promotion	573,406	263,257	96,037	932,700	33,531			33,531		697,801	24,073	962	722,836
Travel and employee expenses	524,394	14,946	962	540,302	173,407	9,127	3,745	182,534		726,184	131,340	61,221	918,745
Conferences, conventions and meetings	251,346	123,734	57,476	432,556	474,838	7,606		486,189		299,059	77,716	275	377,050
Conference stipends					185,017			185,017	(800)	540,244	34,272	1,240	575,756
Membership dues	298,774	71,813	275	370,862	1,085	5,903		6,988		583,373	66,061		649,434
Insurance	536,164	33,792	1,000	570,956	4,080	480	240	4,800		25,332	38,294	4,500	63,626
Interest	583,373	66,061		649,434	2,020	2,405		4,425		2,668,551	226,729		2,899,780
Miscellaneous	40,482	33,507		73,989	17,848			17,848					
Depreciation	2,650,703	226,729	4,500	2,881,932									
Total Functional expenses	\$34,013,613	\$ 4,898,462	\$ 448,055	\$39,360,130	\$ 2,405,781	\$ 422,843	\$ 52,231	\$ 2,880,855	\$ (1,253,242)	\$35,521,904	\$ 5,007,844	\$ 457,995	\$ 40,987,743

YOUNG MEN'S CHRISTIAN ASSOCIATION OF GREATER LOUISVILLE, INC. AND AFFILIATE
CONSOLIDATING STATEMENT OF FUNCTIONAL EXPENSES
 Year Ended December 31, 2013

	YMCA of Greater Louisville, Inc.				National Safe Place, Inc.				Consolidated				
	Program Services		Management and General		Program Services		Management and General		Program Services		Management and General		
		Fund - Raising		Total		Fund - Raising		Total		Fund - Raising	Total		
Salaries and wages	\$ 15,094,917	\$ 167,396	\$ 17,483,263		\$ 657,189	\$ 61,567	\$ 74,902	\$ 793,658		\$ 15,094,917	\$ 2,220,950	\$ 167,396	\$ 17,483,263
Employee benefits	1,687,968	23,859	2,043,390		214,585	277,300	6,978	498,863	(793,658)	1,687,968	331,563	23,859	2,043,390
Payroll taxes	1,166,524	19,502	1,328,671		47,729	2,763	3,684	54,176		1,166,524	142,645	19,502	1,328,671
Management fees													
Professional fees and contract services	1,067,123	5,546	1,406,500		5,360	173	1,214	5,879		1,281,708	374,631	12,524	1,668,863
Supplies	3,697,101	17,762	3,869,261		1,015,892	54,736	364	1,070,992		3,744,830	157,161	21,446	3,923,437
Telephone	277,886	61,715	339,601		289,086	62,625	1,214	352,925		289,086	62,625	1,214	352,925
Postage	136,628	34,289	171,295		141,988	34,462	724	177,174		141,988	34,462	724	177,174
Occupancy	4,401,351	46,794	4,448,528		4,459,632	53,434	9,236	4,522,302		4,459,632	53,434	9,236	4,522,302
Equipment rental and maintenance	1,014,916	54,625	1,069,757		1,015,892	54,736	364	1,070,992		1,015,892	54,736	364	1,070,992
Printing and promotion	567,295	418,600	1,098,966		689,978	418,600	113,071	1,221,649		689,978	418,600	113,071	1,221,649
Travel and employee expenses	584,724	32,065	619,158		669,443	32,065	2,369	703,877		669,443	32,065	2,369	703,877
Conferences, conventions and meetings	302,085	188,202	534,887		515,986	192,403	49,855	758,244		515,986	192,403	49,855	758,244
Conference stipends					145,398			145,398					
Membership dues	281,724	35,795	317,794		282,265	41,408	275	323,948		282,265	41,408	275	323,948
Insurance	525,187	34,012	560,199		528,742	34,417	1,540	564,699		528,742	34,417	1,540	564,699
Interest	643,921	10,560	654,481		643,921	10,560		654,481		643,921	10,560		654,481
Miscellaneous	39,107	34,306	74,824		58,214	34,401	1,411	94,026		58,214	34,401	1,411	94,026
Depreciation	2,563,351	233,652	2,801,503		2,579,739	233,652	4,500	2,817,891		2,579,739	233,652	4,500	2,817,891
Total functional expenses	\$ 34,051,808	\$ 4,368,002	\$ 402,268	\$ 38,822,078	\$ 1,602,412	\$ 359,778	\$ 101,920	\$ 2,064,110	\$ (1,030,958)	\$ 34,996,231	\$ 4,429,713	\$ 429,286	\$ 39,855,230

**YOUNG MEN'S CHRISTIAN ASSOCIATION OF GREATER LOUISVILLE, INC.
AND AFFILIATE**

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

Years Ended December 31, 2014 and 2013

<u>Federal Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Federal Expenditures</u>	
		<u>2014</u>	<u>2013</u>
U.S. Department of Health and Human Services:			
Basic Center Grant:			
RHYTTAC Program			
Nine months ended September 30		\$ 1,263,723	\$ 772,674
Three months ended December 31		<u>636,350</u>	<u>507,515</u>
		<u>1,900,073</u>	<u>1,280,189</u>
Runaway & Homeless Youth Program:			
Eight months ended August 31		23,102	32,438
Four months ended December 31		<u>180,807</u>	<u>164,058</u>
		<u>203,909</u>	<u>196,496</u>
	93.623	<u>2,103,982</u>	<u>1,476,685</u>
Street Outreach:			
Ten months ended October 31		139,306	
Two months ended December 31		<u>77,746</u>	<u>47,854</u>
	93.557	<u>217,052</u>	<u>47,854</u>
Community Transformation Grant	93.531	<u>139,761</u>	<u>11,848</u>
U.S. Department of Agriculture:			
Pass through Kentucky Department of Education			
Child Care Food Program	10.558	<u>169,821</u>	<u>169,072</u>
U.S. Department of Housing and Urban Development:			
Pass through Louisville Metro Housing Department			
Rent Supplement	14.249	<u>233,892</u>	<u>230,392</u>
Pass through Louisville Metro Department of Community Services			
Community Block Development	14.218	<u>11,994</u>	<u>38,950</u>
Pass through Louisville Metro Housing Department			
Emergency Solutions	12.231	<u>9,188</u>	
U.S. Department of Education:			
Fund for Improvement of Education Program	84.215	<u> </u>	<u>63,725</u>
Total expenditures of federal awards		<u>\$2,885,690</u>	<u>\$2,038,526</u>

**YOUNG MEN’S CHRISTIAN ASSOCIATION OF GREATER LOUISVILLE, INC.
AND AFFILIATE**

NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

Note 1. Basis of Presentation

The accompanying schedules of expenditures of federal awards (the “Schedules”) include the federal grant activity of YMCA of Greater Louisville, Inc. (YMCA) and National Safe Place, Inc. (Affiliate) under programs of the federal government for the years ended December 31, 2014 and 2013. The information in these schedules are presented in accordance with the requirements of the Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*. Because the schedules present only a selected portion of the operations of YMCA and Affiliate, it is not intended to and does not present the financial position, changes in net assets, or cash flows of YMCA and Affiliate.

Note 2. Summary of Significant Accounting Policies

Expenditures reported in the Schedules are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in OMB Circular A-122, *Cost Principles for Non-profit Organizations*, wherein certain types of expenditures are not allowable or are limited as to reimbursement.



Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards

To the Board of Directors
Young Men's Christian Association of
Greater Louisville, Inc. and Affiliate
Louisville, Kentucky

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Young Men's Christian Association of Greater Louisville, Inc. (YMCA) and National Safe Place, Inc. (Affiliate) (not-for-profit organizations), which comprise the consolidated statement of financial position as of December 31, 2014, and the related consolidated statements of activities, and cash flows for the year then ended, and the related consolidated notes to the financial statements, and have issued our report thereon dated May 13, 2015.

Internal Control over Financial Reporting

In planning and performing our audit of the consolidated financial statements, we considered YMCA and Affiliate's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the consolidated financial statements, but not for the purpose of expressing an opinion on the effectiveness of the YMCA and Affiliate's internal control. Accordingly, we do not express an opinion on the effectiveness of the YMCA and Affiliate's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's consolidated financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the YMCA and Affiliate's consolidated financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of consolidated financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Deming, Malone, Linsay & Petroff

Louisville, Kentucky
May 13, 2015



**Independent Auditors' Report on Compliance for Each Major Program and
on Internal Control Over Compliance Required by OMB Circular A-133**

The Board of Directors
Young Men's Christian Association of
Greater Louisville, Inc. and Affiliate
Louisville, Kentucky

Report on Compliance for Each Major Federal Program

We have audited Young Men's Christian Association of Greater Louisville, Inc.'s (YMCA) and National Safe Place, Inc.'s (Affiliate) compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of YMCA and Affiliate's major federal programs for the year ended December 31, 2014. YMCA and Affiliate's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of YMCA and Affiliate's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about YMCA and Affiliate's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination for YMCA and Affiliate's compliance.

Opinion on Each Major Federal Program

In our opinion, YMCA and Affiliate complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2014.

Report on Internal Control Over Compliance

Management of YMCA of Greater Louisville, Inc. and Affiliate is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered YMCA and Affiliate's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of YMCA and Affiliate's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the result of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Denning, Malone, Lussary & Ostroff

Louisville, Kentucky
May 13, 2015

**YOUNG MEN'S CHRISTIAN ASSOCIATION OF GREATER LOUISVILLE, INC.
AND AFFILIATE**

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended December 31, 2014

Section I – Summary of Auditors' Results (Under Section 505(d)(1) of OMB Circular A-133)

1. The auditors' report expresses an unmodified opinion on the consolidated financial statements of the YMCA and Affiliate for the year ended December 31, 2014.
2. Internal control over financial reporting:
 - Material weakness identified? ___ Yes X No
 - Significant deficiency identified? ___ Yes X None reported
3. The audit did not disclose any noncompliance which is material to the consolidated financial statements of the YMCA and Affiliate.
4. Internal control over major programs:
 - Material weakness identified? ___ Yes X No
 - Significant deficiency identified? ___ Yes X None reported
5. An unmodified opinion was issued on compliance for the major federal program of the YMCA and Affiliate for the year ended December 31, 2014.
6. The audit disclosed no audit findings required to be reported under Section 510(a) OMB Circular A-133.
7. The program audited as a major program was:

<u>Federal CFDA Number</u>	<u>Name of Major Federal Program</u>
93.623	U.S. Department of Health and Human Services: Basic Center Program

8. The threshold used to distinguish between Type A and Type B programs was \$300,000.
9. The auditee did qualify as a low-risk auditee.

**YOUNG MEN'S CHRISTIAN ASSOCIATION OF GREATER LOUISVILLE, INC.
AND AFFILIATE**

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended December 31, 2014

Section II – Financial Statement Findings (Under Section 505(d)(2) of OMB Circular A-133)

There are no findings relating to consolidated financial statements, which are required to be reported in accordance with Government Auditing Standards.

Section III – Federal Award Findings and Questioned Costs (Under Section 505(d)(3) of OMB Circular A-133)

There are no findings required to be reported by OMB Circular A-133 Section 510(a).

THE YOUNG MENS CHRISTIAN ASSOCIATION OF GREATER LOUISVILLE

General Information

Organization Number	0056860
Name	THE YOUNG MENS CHRISTIAN ASSOCIATION OF GREATER LOUISVILLE
Profit or Non-Profit	N - Non-profit
Company Type	KCO - Kentucky Corporation
Status	A - Active
Standing	G - Good
State	KY
File Date	4/3/1878
Organization Date	4/3/1878
Last Annual Report	4/3/2015
Principal Office	545 SOUTH SECOND ST LOUISVILLE, KY 40202
Registered Agent	R. STEPHEN TARVER 545 SOUTH SECOND ST. LOUISVILLE, KY 40202

Current Officers

Chairman	G. BRADLEY SMITH
President	R STEPHEN TARVER
Vice President	S KAY MANNING
Vice President	DAVID HEARD
Vice President	BECKY GAMM
Director	JAMES R ALLEN
Director	G. BRADLEY SMITH
Director	TRICIA BURKE
Director	COURTNEY GIESEL
Director	HOWARD L HOLLOMAN, JR
Director	HARLEY BUTLER
Director	GAYLEE GILLIM

Individuals / Entities listed at time of formation

Director	PAUL ALSTEDT
Director	WM KENDRICK EWING
Director	LEO K BROECKER
Director	J CALVIN HIEB
Director	DAVE LAWRENCE
Incorporator	HELM BRUCE
Incorporator	EMMET O'NEAL
Incorporator	H J SCHEIRICH

Incorporator[DAVID A KELLER](#)**Incorporator**[JAMES D JACOBS](#)**Images available online**

Documents filed with the Office of the Secretary of State on September 15, 2004 or thereafter are available as scanned images or PDF documents. Documents filed prior to September 15, 2004 will become available as the images are created.

Annual Report	4/3/2015	1 page	PDF	
Amendment	11/18/2014	1 page	tiff	PDF
Annual Report	1/23/2014	1 page	PDF	
Annual Report	2/7/2013	1 page	PDF	
Annual Report	2/13/2012	1 page	PDF	
Annual Report	3/4/2011	1 page	PDF	
Name Renewal	11/3/2010	1 page	tiff	PDF
Name Renewal	11/3/2010	1 page	tiff	PDF
Name Renewal	11/3/2010	1 page	tiff	PDF
Annual Report	3/29/2010	1 page	PDF	
Annual Report	5/6/2009	1 page	PDF	
Annual Report	1/21/2008	1 page	PDF	
Annual Report	1/8/2007	1 page	PDF	
Annual Report	3/14/2006	1 page	tiff	PDF
Name Renewal	11/2/2005	1 page	tiff	PDF
Name Renewal	11/2/2005	1 page	tiff	PDF
Name Renewal	11/2/2005	1 page	tiff	PDF
Annual Report	2/28/2005	1 page	PDF	
Annual Report	4/29/2003	1 page	tiff	PDF
Annual Report	4/11/2002	1 page	tiff	PDF
Annual Report	4/17/2001	1 page	tiff	PDF
Certificate of Assumed Name	4/9/2001	1 page	tiff	PDF
Certificate of Assumed Name	4/9/2001	1 page	tiff	PDF
Certificate of Assumed Name	4/9/2001	1 page	tiff	PDF
Statement of Change	7/14/2000	1 page	tiff	PDF
Annual Report	5/17/2000	6 pages	tiff	PDF
Annual Report	6/3/1999	5 pages	tiff	PDF
Annual Report	4/22/1998	6 pages	tiff	PDF
Annual Report	7/1/1997	5 pages	tiff	PDF
Annual Report	7/1/1996	5 pages	tiff	PDF
Annual Report	7/1/1995	5 pages	tiff	PDF
Annual Report	4/7/1994	1 page	tiff	PDF
Annual Report	3/23/1993	1 page	tiff	PDF
Annual Report	3/18/1992	1 page	tiff	PDF
Annual Report	7/1/1991	1 page	tiff	PDF
Annual Report	7/1/1990	3 pages	tiff	PDF
Annual Report	7/1/1989	1 page	tiff	PDF
Amendment	12/27/1966	4 pages	tiff	PDF
Amendment	12/30/1950	4 pages	tiff	PDF
Amendment	2/12/1913	2 pages	tiff	PDF
Amendment	2/10/1880	2 pages	tiff	PDF

Assumed Names[CAMP PIOMINGO](#)

Active

[THE YMCA OF GREATER LOUISVILLE](#)

Active

[YMCA CAMP PIOMINGO](#)

Active

Activity History

Filing	File Date	Effective Date	Org. Referenced
Annual report	4/3/2015 1:17:48 PM	4/3/2015 1:17:48 PM	
Amendment - Miscellaneous amendments	11/18/2014 3:16:52 PM	11/18/2014	
Annual report	1/23/2014 4:38:12 PM	1/23/2014 4:38:12 PM	
Annual report	2/7/2013 2:15:46 PM	2/7/2013 2:15:46 PM	
Annual report	2/13/2012 1:34:34 PM	2/13/2012 1:34:34 PM	
Annual report	3/4/2011 2:52:53 PM	3/4/2011 2:52:53 PM	
Annual report	3/29/2010 3:46:54 PM	3/29/2010 3:46:54 PM	
Annual report	5/6/2009 8:28:33 AM	5/6/2009 8:28:33 AM	
Annual report	1/21/2008 11:19:05 AM	1/21/2008 11:19:05 AM	
Annual report	1/8/2007 8:16:15 PM	1/8/2007 8:16:15 PM	
Annual report	3/14/2006 3:03:17 PM	3/14/2006	
Annual report	2/28/2005	2/28/2005	
Added assumed name	4/9/2001 2:27:47 PM	4/9/2001	CAMP PIOMINGO
Added assumed name	4/9/2001 2:26:43 PM	4/9/2001	THE YMCA OF GREATER LOUISVILLE
Added assumed name	4/9/2001 2:25:35 PM	4/9/2001	YMCA CAMP PIOMINGO
Registered agent address change	7/14/2000 9:40:01 AM	7/14/2000	
Principal office change	4/24/2000 2:17:41 PM	4/24/2000	
Amendment previous name	12/27/1966	12/27/1966	THE YOUNG MEN'S CHRISTIAN ASSOCIATION OF LOUISVILLE AND JEFFERSON COUNTY, KENTUCKY

Microfilmed Images

Microfilm images are not available online. They can be ordered by faxing a [Request For Corporate Documents](#) to the Corporate Records Branch at 502-564-5687.

Annual Report	6/21/2004	1 page
Annual Report	4/29/2003	1 page
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Annual Report	4/7/1994	1 page
Annual Report	3/23/1993	1 page
Annual Report	3/18/1992	1 page
Annual Report	7/1/1991	1 page
Annual Report	7/1/1990	3 pages
Annual Report	7/1/1989	1 page
Statement of Change	5/30/1986	2 pages
Statement of Change	6/3/1976	2 pages
Amendment	12/27/1966	4 pages
Amendment	12/30/1950	4 pages
Statement of Change	7/1/1946	2 pages
Annual Report	11/3/1941	40 pages
Statement of Change	10/28/1941	2 pages
Amendment	2/12/1913	2 pages
Amendment	2/10/1880	2 pages
Articles of Incorporation	4/3/1878	3 pages