

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

Applicant/Program: YMCA of Greater Louisville/YMCA Berrytown Signage

Executive Summary of Request: To purchase and install a single-sided internally illuminated monument style sign for YMCA Berrytown Family Branch, 1300 Heafer Road.

Is this program/project a fundraiser? Yes No
Is this applicant a faith based organization? Yes No
Does this application include funding for sub-grantee(s)? Yes 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.

\$19 \$9,019.00 28 Mar 2014
District # Primary Sponsor 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.
None

Approved by:

Appropriations Committee Chairman Date

Clerk's Office Only:
Request Amount: _____ Committee Amended Appropriation: _____
Original Appropriation: _____ Council Amended Appropriation: _____

0-291-14

APR 9 2014 PM 2:08 M.W.

NDF NON-PROFIT APPLICATION CHECKLIST

Legal Name of Applicant Organization:		
Program Name:	Request Amount:	Yes/No/NA
Request form: Is the NDF request form signed by all Council Member(s) appropriating funding?		Y
Request form: Is the funding proposed less than or equal to the request amount?		equal
Request form: Have all known Council or Staff relationships to the Agency been adequately disclosed on the cover sheet?		Y
Application Page 1: Has prior Metro funds committed/granted been disclosed?		Y
Application Page 1: Is the application properly signed and dated by authorized signatory?		Y
Application Page 3: Reimbursement funding – One or two boxes checked if any expenses are incurred before the grant award period. Is all required documentation included?		N/A
Application Pages 3 – 5: Is the proposed public purpose of the program well-documented?		Y
Application 4: Is there adequate documentation of how the proceeds of the fundraiser will be spent?		N/A
Application Budget Page 6: Does the application budget reflect only the revenue and expenses of the project/program (page 6) if the request is not an operating budget request? Is all detail schedules included for "Metro, Non Metro and Total" expense funds for client assistance, community events & festivals and other expenses? And does the Non-Metro Revenue equal the Non-Metro expenses?		Y
Faith Based Organizations: Is the signed Faith Based Form signed and included?		N/A
Jefferson County Only: Will all funding be spent in Louisville/Jefferson County?		Y
Capital Project(s) request: Is the cost estimate(s) from proposed vendor(s) included?		Y
Good Standing: Is the entity in good standing with:		
• Kentucky Secretary of State – include Secretary of State website information on organization		Y
• Louisville Metro Government – check OMB monthly report filed in Council Financial Reports		Y
• Internal Revenue Service – most recent Form 990 included		Y
Separate Taxing Districts: If Metro funding is for a separate taxing district, is the funding appropriated for a program outside the legal responsibility of that taxing district?		N/A
Small Cities: Is the resolution included agreeing to partner with Louisville Metro on the capital project? (IRS Determination letter not required, Form 990 not required, but KY SOS acknowledgement is)		N/A
Operating Requests: Is recommended operating funding less than or equal to 33% of total operating budget?		N/A
IRS Exempt Proof: Is proof of Tax Exempt status of 501(c) 3, 4, 6, 19, 1120-H included?		Y
Operating Budget: Is the organization's current fiscal year operating budget included?		Y
Ordinance Required: Is the amount committed by Council members greater than \$5,000 to any one project/program within an organization in this fiscal year.		Y
Board Members: Is the entity's board member list (with term length/term limits) included?		Y
Staff: Is a list of the highest paid staff included with their expected annual personnel costs?		Y
Annual Audit: Is the most recent annual audit (if required by organization) included?		Y
Rent Requests: Is a copy of signed lease included?		N/A
Articles of Incorporation: Are the Articles of Incorporation of the organization included?		Y
IRS Form W-9: Is the IRS Form W-9 included?		Y
Evaluation Forms: Are the evaluation forms (if program participants are given evaluation forms) included?		N/A
Affirmative Action: Affirmative Action/Equal Employment Opportunity plan and/or policy statement included (if required by the organization)?		Y
Prepared by: <i>Scott W. Harrington</i>		Date: 3-31-14



LOUISVILLE METRO COUNCIL

NEIGHBORHOOD DEVELOPMENT FUND APPLICATION



SECTION 1 - APPLICANT INFORMATION

Legal Name of Applicant Organization: **YMCA of Greater Louisville**
(as listed on: <http://www.sos.ky.gov/business/records/>)

Main Office Street & Mailing Address: **545 South 2nd Street; Louisville, KY 40202**

Website: **www.ymcalouisville.org**

Application Contact: **Kenny Hoerter**

Title: **District Executive Director**

Phone: **(502) 425 - 1271**

Email: **khoerter@ymcalouisville.org**

Financial Contact: **Jody Goins**

Title: **Accounting Manager**

Phone: **(502) 587 - 9622**

Email: **jgoins@ymcalouisville.org**

GEOGRAPHICAL AREA(S) WHERE PROGRAM ACTIVITIES ARE (WILL BE) PROVIDED

Program Facility Location(s): **Berrytown Family YMCA**

Council District(s): **19**

Zip Code(s): **40223**

SECTION 2 - PROGRAM REQUEST & FINANCIAL INFORMATION

Program Name: **Berrytown Family YMCA Signage**

Total Request: **\$9,019**

Total Metro Award (this program) in previous year : **\$0**

The following are required attachments:

- IRS Exempt Status Determination Letter
- Current Year Projected Budget
- List of Board of Directors (include term & term limits)
- Current financial statement
- Most recent IRS Form 990 or 1120-H
- Articles of Incorporation
- Cost estimates from proposed vendor if request is for capital expense
- Signed lease if rent costs are being requested
- IRS Form W9
- Evaluation forms if used in the proposed program
- Annual audit (if required by organization)
- Faith Based Organization Certification Form, if required
- Staff including the 3 highest paid staff

Agency Fiscal Yr Start Date: **January 1, 2014**

For the current fiscal year ending June 30, list all funds 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: External Agency Funding	Amount: \$8,500
Source: Arts Grant through Metro Department of Growth and Innovation	Amount: \$3,500
Source:	Amount: \$

Has the applicant contacted the BBB Charity Review for participation? Yes No

Has the applicant met the BBB Charity Review Standards? Yes No

SECTION 3 - SIGNATURE

I certify under the penalty of law the information in this application (including, without limitation, the "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.

Signature of Legal Signatory: *R. Stephen Tarver*

Date: **27 MARCH 2014**

Legal Signatory (please print): **R. Stephen Tarver**

Title: **CEO YMCA of Greater Louisville**

Phone: Extension: **(502) 587 - 9622**

Email: **starver@ymcalouisville.org**

SECTION 4 - AGENCY DETAILS

Describe Agency's Vision, Mission and Services:

YMCA of Greater Louisville Mission

To put Christian principles into practice through programs that build healthy spirit, mind and body for all

Our Cause

At the Y strengthening the community is our cause. We believe that lasting personal and social change can only come about when we all work together to invest in our kids, our health and our neighbors. Every day, we work side - by - side with our neighbors to make sure that everyone, regardless of age, income or background, has the opportunity to learn, grow and thrive. That's why we focus our work in three areas:

- Youth Development – Nurturing the potential of every child and teen
- Healthy Living – Improving the nation's health and well – being
- Social Responsibility – Giving back and providing support for our neighbors

Our Values

Character Development gives us the ability to meet our mission.. By holding ourselves accountable and building character around our core values – Caring, Honesty, Respect, Responsibility – we build healthy spirit, mind and body for all.

- Caring – to demonstrate a sincere concern for others, for their needs and well – building
- Honesty – to tell the truth, to demonstrate reliability and trustworthiness through actions that are keeping within my stated positions and beliefs
- Respect – to treat others as I would want them to treat me, to value the worth of every person, including myself
- Responsibility – to do what is right – what I ought to do, to be accountable for my choices of behavior and actions and my promises.

With the Y, you're not just a member of the facility; you're part of a cause. With a shared commitment to nurturing the potential of kids, improving health and well-being, and giving back and supporting our neighbors, involvement at the YMCA gives you and your community the opportunity to learn, grow and thrive. As a result, millions of youth, adults and families are receiving the support, guidance and resources needed to achieve greater health and well-being paid for their spirit, mind and body.

SECTION 5 - PROGRAM NARRATIVE

A: Purpose of Request (check all that apply):

- Operating Funds (generally cannot exceed 33% of agency's total operating budget)
- Programming/services/events for direct benefit to community or qualified individuals
- Capital Project of the organization (equipment, furnishing, building, etc)

B: 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):

Project Description:

Item 1: Single Sided internally illuminated monument style sign. Top of sign will be illuminated with embossed pan smooth face. Logo colors will follow guide brand specs. Sign will have 3 lines of 4" changeable track. Cabinet will be finished white. Reveal and bottom of cabinet will be finished following guide brand specs.

Cost: \$7,569.00

Item 2: Installation of single sided monument style sign. Cost included site prep (pole + concrete).

Cost: \$1,300.00

Item 3: Permit acquisition fees.

Cost: \$150.00

Total Requested for 3 Items: \$9,019

Project Timetable:

Upon receiving the funding, the project will be completed by the Fall of 2014.

C: Describe specifically how the funding will be spent including identification of funding to subgrantee(s):

The requested funding will be spent to cover the cost of the sign construction at the Berrytown Family YMCA as outlined in the project description. Quote information for itemization of the specific costs is included in the attachments.

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

- The funding request is a reimbursement of the following expenditures that have occurred prior to the application date:
 - ✓ 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 be incurred after the application date, but prior to the Metro Council approval date. This option will allow expenditures occurring within this time frame to be considered compliant with 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.

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

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 specifically.

The YMCA is seen as a leading agency that is engaged in community activities on many levels such as:

Jefferson County Public Schools (JCPS)

The YMCA of Greater Louisville has a long – standing relationship with JCPS relative to youth development programming. Since 1985, the YMCA in partnership with JCPS has delivered the Childcare Enrichment Program providing quality Out of School Time programs in a safe, supervised environment. The partnership is such that the YMCA provides the programming elements and JCPS provides the facilities needed. Another feature of the partnership relative to the YMCA youth sports program allows seasonal sports to be held on JCPS properties thus making the logistics of participation more geographically favorable. For this NDF grant request, the ability to visibly highlight program information will help broaden the base for communication with hopes of ultimately increasing the participation level.

Metro United Way

The YMCA is a collaborative partner with Metro United Way, providing resources for support as well as being a recipient of funds for quality childcare program initiatives.

Healthy Hometown

The YMCA is also a community partner in many of the Mayor's Healthy Hometown initiatives providing resource support and in some cases leading the implementation of the initiatives particularly in the area of healthy living (ie youth obesity, diabetes prevention, "healthy in a hurry" corner stores). The ability to display program opportunities would help promote these initiatives.

G: 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:

Benefits for having the signage include:

1. Opportunity to display branch activities, special events and announcements
2. Increased visibility for direction/location of facility for those who are unfamiliar with the area
3. Promotion of healthy lifestyle tips and activities
4. Increased community awareness of opportunities to engage in activities/programs at the facility
5. Opportunity to display important alerts or updates

The signage will improve the overall awareness of the on - going activities and opportunities for engagement at the facility.

SECTION 6 - PROGRAM BUDGET SUMMARY

The Program Budget should realistically estimate what amount is needed from Metro Government and what is expected from other sources. Enter whole-dollar amounts.

	Column 1	Column 2*	Column 3
Program Expenses	Proposed Metro Funds	Non- Metro Funds	Total Program Cost
A: Personnel Costs Including Benefits			
B: Rent/Utilities			
C: Office Supplies			
D: Telephone			
E: In-town Travel			
F: Client Assistance (Attach Detailed List)			
G: Professional Service Contracts			
H: Program Materials			
I: Community Events & Festivals (Attach Detailed List)			
J: Machinery & Equipment			
K: Capital Project	\$9,019	0	\$9,019
L: Other Expenses (Attach Detail List)			
SUBTOTAL	\$9,019	0	\$9,019
% of Program Budget –	100 %	0 %	100%
Value of volunteer services and how computed:	N/A		
Value of in-kind assets, such as donated space, supplies, use of equipment, etc. <i>(Detail on Next Page)</i>	N/A		
Total Program Funds	\$9,019	0	\$9,019

***List funding sources in Column 2 (do not include individual donor names):**

Other State, Federal or Local Government	
United Way	
Private Contributions	
Fees Collected from Program Participants	
Other (please specify)	
Total Revenues	

PROGRAM BUDGET SUMMARY (CONTINUED)

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
Total Value of In-Kind (to match Program Budget Line Item. Volunteer Contribution & Other In Kind)		

* 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)

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:

SECTION 7 - CERTIFICATIONS AND ASSURANCES

By signing the first page 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. 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. Return to Louisville Metro any unexpended funds by July 31 following the Metro Louisville's fiscal year end
8. 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.

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.

Jim King - Step Father of Branch Executive Director of Safe Place Services

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:
61-0444843

Dear Sir or Madam:

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

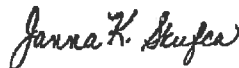
In January 1945 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

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

8705-F1
2/11/2014
16.38.58

YMCA OF GREATER LOUISVILLE
CURRENT UNRESTRICTED FUND
JANUARY 31, 2014

ANNUAL
BUDGET

0100 CONTRIBUTIONS	1,942,540
0300 SPECIAL EVENTS	78,163
0800 UNITED WAY	704,000
1000 GOVERNMENT GRANTS	3,192,178
1100 MEMBERSHIPS	18,110,522
1300 PROGRAM FEES	15,593,140
1400 MERCHANDISE SALES	328,261
1500 INVESTMENT INCOME	173,264
1600 MISCELLANEOUS	19,444
1800 INTRA Y ALLOCATIONS	4,473,940
TOTAL REVENUE	44,615,452
2100 SALARIES & WAGES	18,440,365
2200 EMPLOYEE BENEFITS	2,300,302
2300 PAYROLL TAXES	1,827,575
2400 PROFESSIONAL SERVICES	309,054
2500 SUPPLIES	3,602,830
2600 TELEPHONE	359,300
2700 POSTAGE	180,215
2800 OCCUPANCY	5,739,187
2900 EQUIPMENT	243,005
3100 PRINTING & PROMOTION	974,907
3200 TRAVEL & LOCAL EXPENSE	583,409
3300 ASSOC'N EVENTS/MEETINGS	383,108
3500 MEMBERSHIP DUES	421,677
3600 AWARDS & GRANTS	5,000
3700 FINANCING COST	7,000
3800 INSURANCE PREMIUMS	371,325
3900 MISCELLANEOUS	54,350
4800 INTRA Y ALLOCATION	4,320,977
5300 F/A PURCHASES & RESERVE	4,194,866
5900 JCPS BD PAYMENT	297,000
TOTAL EXPENSE	44,615,452

NET GAIN OR LOSS (-)

8605-F1
2/11/2014
16.39.01

BERRYTOWN

YMCA OF GREATER LOUISVILLE CURRENT UNRESTRICTED FUND JANUARY 31, 2014	ANNUAL BUDGET
0100 CONTRIBUTIONS	23,500
0800 UNITED WAY	12,700
1000 GOVERNMENT GRANTS	7,000
1100 MEMBERSHIPS	46,845
1300 PROGRAM FEES	2,000
1400 MERCHANDISE SALES	
TOTAL REVENUE	92,045
2100 SALARIES & WAGES	70,818
2200 EMPLOYEE BENEFITS	4,983
2300 PAYROLL TAXES	6,919
2400 PROFESSIONAL SERVICES	924
2500 SUPPLIES	13,238
2600 TELEPHONE	7,600
2700 POSTAGE	
2800 OCCUPANCY	76,429
2900 EQUIPMENT	5,100
3100 PRINTING & PROMOTION	700
3200 TRAVEL & LOCAL EXPENSE	40
3300 ASSOC'N EVENTS/MEETINGS	150
3500 MEMBERSHIP DUES	870
3800 INSURANCE PREMIUMS	8,200
4800 INTRA Y ALLOCATION	11,702
5300 F/A PURCHASES & RESERVE	63,361
TOTAL EXPENSE	271,034
NET GAIN OR LOSS (-)	178,989-

ASSOCIATION BOARD OF DIRECTORS

YMCA OF GREATER LOUISVILLE

March 21, 2014

Mr. Brad Smith *Association Board Chair*
Mountjoy Chilton Medley

Mr. James R. Allen
J.J.B. Hilliard, W.L. Lyons, Inc.

Mr. Barry Barker *National Safe Place Board Rep*
TARC

Mr. J. McFerran Barr *Emeritus*
Parthenon Capital Management

Mr. Billy Brewer *Downtown Board Chair*
Lithocraft

Ms. Cheryl Bruner *Southeast Board Chair*

Ms. Tricia Burke *Secretary*
Office Environment Company

Mr. Harley Butler
Retired

Mr. Charles H. Cassis *Norton Commons Board Chair*
Goldberg Simpson LLC

Mr. Tray E. Cockerell
Humana Inc.

Mr. Greg DeMuth
Republic Bank & Trust Company

Mr. Niels O. Ewing *Emeritus*

Mr. Courtney Giesel *Vice Chair/Treasurer*
Commonwealth Bank & Trust

Ms. Gaylee Gillim
Attorney

Mr. Charlie Hagerty *Safe Place Services Board Chair*
New Age Technologies, Inc.

Mr. Charlie Hall *Bullitt County Board Chair*
Allied Cleaning Solutions

Mr. Lee Hamilton *Oldham County Board Chair*

Mr. Theodore W. Hissey
Brown-Forman

Mr. Howard Holloman, Jr.
GE Consumer & Industrial

Mr. David Holobaugh
David Construction, Inc.

Mr. Robert L. Hook, Jr.
Bob Hook Chevrolet, Inc.

Mr. John W. Huggins *Berrytown Board Chair*

Mr. Stephen James *Southwest Board Chair*
Mortenson Family Dental

Ms. Betty Kinzer *Chestnut Street Board Chair*
Retired

Mr. Thomas D. Kmetz
Women's & Children's Services & Kosair Children's Hospital

Ms. Barbara N. Lankford
Kindred Healthcare

Ms. Rebecca Matheny *Camp Piomingo Board Chair*
Louisville Downtown Partnership

Mr. Joseph A. Paradis, III *Emeritus*
Bramco, Inc.

Ms. Michelle Pfeffer *Northeast Board Chair*

Ms. Alex Rohleder
Retired

Mr. Robert W. Rounsavall, III *Emeritus*
Dixie Properties

Ms. Dana Shumate
Jefferson County Public Schools

Mr. William M. Street *Emeritus*

Mr. James H. Taylor *Emeritus*
University of Louisville Hospital

Ms. Tracee Troutt

Mr. Jim Williamson
Stites & Harbison

Mr. Scott P. Zoppoth
The Zoppoth Law Firm

CLASS LIST

ASSOCIATION BOARD OF DIRECTORS YMCA OF GREATER LOUISVILLE

March, 2014

Class of 2014

- Harley Butler
- Greg DeMuth
- Gaylee Gillim
- David Holobaugh
- Barbara Lankford

Class of 2015

- Howard Holloman
- Bob Hook Jr.
- Alex Rohleder
- Jim Williamson
- Scott Zoppoth

Class of 2016

- Tray Cockerell
- Ted Hissey
- Tom Kmetz
- Dana Shumate
- Tracee Troutt

Officers (2013 - 2015)

Chairman – Brad Smith
Secretary – Tricia Burke
Treasurer – Courtney Giesel
Past-Chair – Jim Allen

At-Large Board Members on Executive Committee

Harley Butler
Gaylee Gillim
Howard Holloman

Emeritus

J. McFerran Barr
Niels O. Ewing
Joseph A. Paradis, III
Robert W. Rounsavall, III
William M. Street
James H. Taylor

**YMCA of Greater Louisville
Highest Compensated Employees**

1. Steve Tarver	President	\$278,367
2. David Heard	Sr. VP Operations	\$188,823
3. Becky Gamm	VP Operations	\$163,832

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 reported as deferred in prior Form 990
		(i) Base compensation	(ii) Bonus & Incentive compensation	(iii) Other reportable compensation				
(1) STEVE TARVER PRESIDENT	(i)	244,395.	0.	775.	29,234.	3,953.	278,357.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(2) DAVID HEARD SR. V. PRESIDENT OPERATIONS	(i)	165,392.	0.	0.	20,419.	3,012.	188,823.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(3) BECKY GAAM VICE PRESIDENT OPERATIONS	(i)	143,478.	0.	0.	17,217.	3,137.	163,832.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
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	(ii)							



**FOR YOUTH DEVELOPMENT®
FOR HEALTHY LIVING
FOR SOCIAL RESPONSIBILITY**

EEOC STATEMENT YMCA of Greater Louisville

Equal Employment Opportunity Program - It is the policy of the YMCA of Greater Louisville to implement federal, state, and local laws prohibiting employment discrimination and to enforce an Equal Employment Opportunity Program for all employees and applicants for employment without regard to race, color, religion, national origin, age, gender, or disability. Accordingly, the YMCA of Greater Louisville is committed to this Program, which is designed to achieve the following objectives:

1. Ensure that decisions regarding recruiting, hiring, and training for all job classifications are made without regard to race, color, religion, national origin, age, gender, or disability.
2. Ensure that employment decisions further the principle of Equal Employment Opportunity. YMCA of Greater Louisville.
3. Ensure that promotion and transfer decisions further the principle of Equal Employment Opportunity and those objective criteria for promotions and transfers are used.
4. Ensure that other personnel policies and procedures governing compensation, benefits, transfers, training, tuition assistance, and recreational programs are administered without regard to race, color, religion, national origin, age, gender, or disability.
5. Establish a reporting system to allow for evaluating the results of the program.
6. Analyze personnel actions periodically to ensure Equal Employment Opportunity.
7. Take affirmative action, through training and development, to ensure equal access to job opportunities.


Disabled Individuals

Pursuant to applicable statutes protecting the handicapped and individuals with a disability, the YMCA of Greater Louisville will not discriminate against individuals on the basis of any protected handicap or disability. A qualified individual with a handicap or disability must be able, with or without reasonable accommodation, to perform the essential functions of his/her position, or any position for which s/he may apply.

The YMCA of Greater Louisville recognizes its obligation to provide a safe and healthy environment for all employees and the public at large. Consequently, the YMCA requires that no applicants, employees, members, participants or volunteers pose a direct threat to the health or safety of him/her or others. This means that they must not pose a significant risk of substantial harm to the health or safety of the individual or others that cannot be eliminated or reduced by reasonable accommodation.



PROPERTY OF
Bottom Sign Company



Bottom Sign Company
Quality. Creativity. Service.
812.949.7446 | bottomsign.com

CLIENT: YMCA Berrytown

JOB DESCRIPTION:
MONUMENT SIGNAGE
INTERNALLY ILLUMINATED DOUBLE SIDED SIGN CABINET WITH REVEAL BETWEEN POLE SKIRT. CABINET WILL HAVE EMBOSSED PAN FACES WITH GRAPHICS APPLIED SECOND SURFACE. POLE SKIRT WILL HAVE CUT VINYL LETTERS APPLIED FIRST SURFACE. ALL COLORS AND SPECS WILL MATCH BRAND GUIDELINES.

OPTIONS:

- FLAT FACE
- PAN FACE
- ACRYLIC
- LEXAN
- FLEX FACE
- CUSTOM FLANGE
- ROUTED
- PVC
- HDU
- MDO
- WALL WRAP
- DIGITAL PRINT
- CUT VINYL
- HANGING BRACKET
- REMOVAL
- INSTALLATION

CONTINUED PAGE 2 >

DATE: 10/11/15 REVAL: 003 4

CLIENT SIGNATURE

DATE

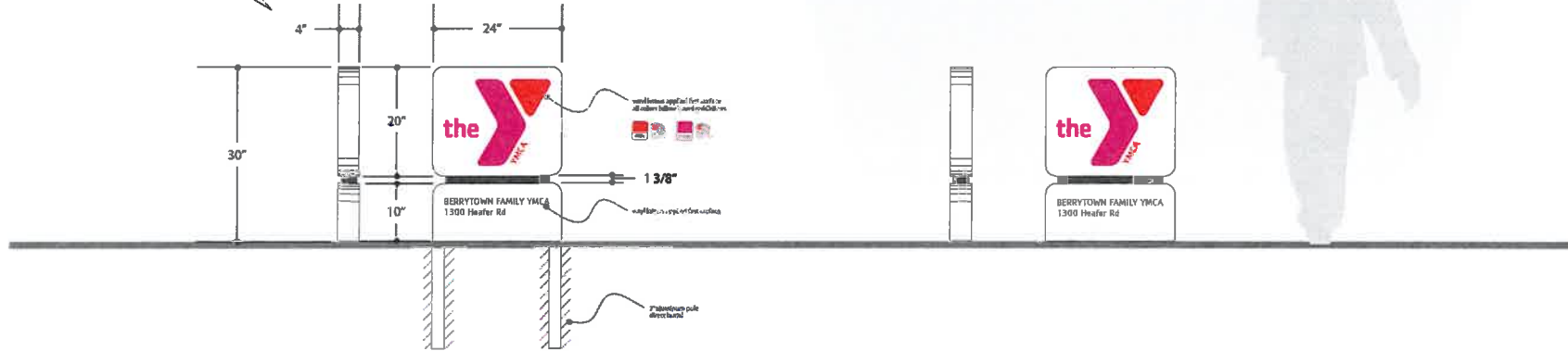
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PLEASE READ AND UNDERSTAND THE TERMS AND CONDITIONS OF THIS AGREEMENT BEFORE ANY QUOTES ARE FOR THE ADDITIONAL SERVICES.

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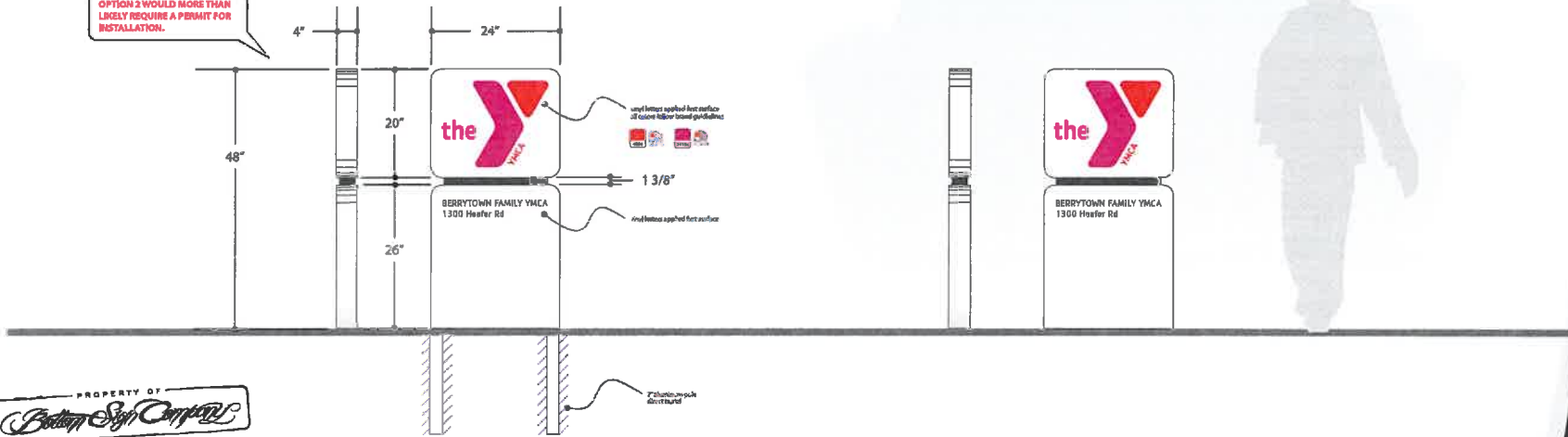
Size Option 1

OPTION 1 WOULD REQUIRE NO PERMIT FOR INSTALLATION.



Size Option 2

OPTION 2 WOULD MORE THAN LIKELY REQUIRE A PERMIT FOR INSTALLATION.



Bottom Sign Company

812.949.7446 | bottomsign.com

CLIENT: YMCA Berrytown

JOB DESCRIPTION:
WAYFINDING PANEL SIGNAGE
 DOUBLE SIDED ALUMINUM FABRICATED ARCHITECTURAL SIGNAGE. SIGNS WILL BE PAINTED WITH AN AUTOMOTIVE FINISH WITH VINYL GRAPHICS APPLIED FIRST SURFACE. ALL SPECS AND COLORS FOLLOW BRAND GUIDELINES.

OPTIONS:

- POLY-METAL
- ALUMINUM
- PVC
- COROPLAST
- ACRYLIC
- LEXAN
- OTHER
- PAN FACE
- CUSTOM FLANGE
- DIGITAL PRINT
- CUT VINYL
- POSTS
- PRE DRILLED HOLES
- INSTALLATION

CONTINUED PAGE 2 >

DATE: 12/17/13 REV#: 001 4

CLIENT SIGNATURE

DATE

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WE ARE PROUD TO BE YOUR SIGNAGE PARTNER. WE WILL BE RESPONSIBLE FOR THE QUALITY OF OUR WORK AND THE QUALITY OF OUR SERVICE. WE WILL BE RESPONSIBLE FOR THE QUALITY OF OUR WORK AND THE QUALITY OF OUR SERVICE. WE WILL BE RESPONSIBLE FOR THE QUALITY OF OUR WORK AND THE QUALITY OF OUR SERVICE.



JOB QUOTE

▀ **DATE:** 12/16/13

▀ **CUSTOMER:** YMCA - Berrytown

JOB DESCRIPTION

▀ **ITEM 1:** QTY 1 - SINGLE SIDED INTERNALLY ILLUMINATED MONUMENT STYLE SIGN. TOP OF SIGN WILL BE ILLUMINATED WITH EMBOSSED PAN SMOOTH FACE. LOGO COLORS WILL FOLLOW GUIDE BRAND SPECS. SIGN WILL HAVE 3 LINES OF 4" CHANGEABLE TRACK. CABINET WILL BE FINISHED WHITE. REVEAL AND BOTTOM OF CABINET WILL BE FINISHED FOLLOWING GUIDE BRAND SPECS.

COST: \$7,569.00 (COST DOES INCLUDE LETTERS FOR TRACK.)

▀ **ITEM 2:** - INSTALLATION OF SINGLE SIDED MONUMENT STYLE SIGN. COST INCLUDES SITE PREP POLE + CONCRETE.

COST: \$1,300.00

▀ **ITEM 3:** - PERMIT ACQUISITION FEES.

COST: \$150.00 + PERMIT

**BOTTOM SIGN COMPANY DOES REQUIRE A DEPOSIT ON ALL ORDERS OVER \$500.
RENDERINGS WILL BE SUBMITTED AFTER DEPOSIT HAS BEEN RECEIVED.**

Bottom Sign Company quotes are good for 30 days. Prices are subject to change based on material prices and additional artwork fees.

Customer Signature _____

Thank you for the opportunity.

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.

Name (as shown on your income tax return) <i>YMCA of Greater Louisville, Inc.</i>	
Business name/disregarded entity name, if different from above <i>The Young Men's Christian Association of Greater Louisville</i>	
Check appropriate box for federal tax classification: <input type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C Corporation <input checked="" 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) ▶ _____ <input type="checkbox"/> Other (see Instructions) ▶ _____	
<input checked="" type="checkbox"/> Exempt payee	
Address (number, street, and apt. or suite no.) <i>545 S. 2nd Street</i>	Requester's name and address (optional)
City, state, and ZIP code <i>Louisville, KY 40202</i>	
List account number(s) here (optional)	

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on the "Name" line to avoid backup withholding. For individuals, this is 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								

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

Employer identification number								
6	1	-	0	4	4	8	4	3

Part II 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).

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 4.

Sign Here Signature of U.S. person ▶ *[Signature]* Date ▶ *2/7/14*

General Instructions

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

Purpose of Form

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

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.

Note. If a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States,
- An estate (other than a foreign estate), or
- A domestic trust (as defined in Regulations section 301.7701-7).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax on any foreign partners' share of income from such business. Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid withholding on your share of partnership income.

Form **990**

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

OMB No. 1545-0047

2012

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

The organization may have to use a copy of this return to satisfy state reporting requirements.

A For the 2012 calendar year, or tax year beginning and ending

B Check if applicable:
 Address change
 Name change
 Initial return
 Terminated
 Amended return
 Application pending

C Name of organization
YMCA OF GREATER LOUISVILLE, INC.
 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, town, or post office, state, and ZIP code
LOUISVILLE, KY 40202

D Employer identification number
61-0444843

E Telephone number
502-587-9622

F Name and address of principal officer: KAY MANNING
SAME AS C ABOVE

G Gross receipts \$ **38,913,139.**

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

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

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

K Form of organization: Corporation Trust Association Other

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

H(c) Group exemption number

Part I Summary

1 Briefly describe the organization's mission or most significant activities: **SEE SCHEDULE O ATTACHED**

2 Check this box if the organization discontinued its operations or disposed of more than 25% of its net assets.

3 Number of voting members of the governing body (Part VI, line 1a)	3	32
4 Number of independent voting members of the governing body (Part VI, line 1b)	4	30
5 Total number of individuals employed in calendar year 2012 (Part V, line 2a)	5	2391
6 Total number of volunteers (estimate if necessary)	6	8130
7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	244,383.
b Net unrelated business taxable income from Form 990-T, line 34	7b	0.

	Prior Year	Current Year
8 Contributions and grants (Part VIII, line 1h)	11,015,888.	6,663,320.
9 Program service revenue (Part VIII, line 2g)	28,649,951.	29,889,416.
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	403,682.	201,205.
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	699,459.	819,698.
12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	40,768,980.	37,573,639.
13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	41,385.	36,850.
14 Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	19,291,856.	19,565,903.
16a Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
b Total fundraising expenses (Part IX, column (D), line 25)	360,411.	
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	15,752,624.	16,027,157.
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	35,085,865.	35,629,910.
19 Revenue less expenses. Subtract line 18 from line 12	5,683,115.	1,943,729.

	Beginning of Current Year	End of Year
20 Total assets (Part X, line 16)	56,053,547.	63,785,983.
21 Total liabilities (Part X, line 26)	17,590,795.	23,551,979.
22 Net assets or fund balances. Subtract line 21 from line 20	38,462,752.	40,234,004.

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, VICE PRESIDENT OF FINANCE**
 Date: _____
 Type or print name and title

Paid Preparer Use Only
 Print/Type preparer's name: **DARRELL L MORRIS**
 Preparer's signature: _____
 Date: _____
 Check if self-employed: PTIN: **P00942600**
 Firm's name: **DEMING MALONE LIVESAY & OSTROFF PSC**
 Firm's EIN: **61-1064249**
 Firm's address: **9300 SHELBYVILLE RD STE 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

Part III Statement of Program Service Accomplishments

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

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 [X] No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? [] Yes [X] No

If "Yes," describe these changes on Schedule O.

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

4a (Code:) (Expenses \$ 14,633,276. including grants of \$ 36,850.) (Revenue \$ 13,860,619.)

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 \$ 14,903,391. including grants of \$) (Revenue \$ 14,116,472.)

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 \$ 2,018,927. including grants of \$) (Revenue \$ 1,912,325.)

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 31,555,594.

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>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
b Did the organization report an amount for investments - other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
c Did the organization report an amount for investments - program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
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>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
14a Did the organization maintain an office, employees, or agents outside of the United States?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? <i>If "Yes," complete Schedule F, Parts II and IV</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? <i>If "Yes," complete Schedule F, Parts III and IV</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
b <i>If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?</i>	<input type="checkbox"/>	<input type="checkbox"/>

Part IV Checklist of Required Schedules (continued)

	Yes	No
21 Did the organization report more than \$5,000 of grants and other assistance to any government or organization in the United States 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 and other assistance to individuals in the United States 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 25	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) and 501(c)(4) 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 Was a loan to or by a current or former officer, director, trustee, key employee, highest compensated employee, or disqualified person outstanding as of the end of the organization's tax year? 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?	X	

Note. All Form 990 filers are required to complete Schedule O

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response to any question 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		
c	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		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <i>Note.</i> 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	
b	If "Yes," has it filed a Form 990-T for this year? If "No," 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
b	If "Yes," enter the name of the foreign country: See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	X	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	X	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
d	If "Yes," indicate the number of Forms 8282 filed during the year		
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		X
8	Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the organization make any taxable distributions under section 4966?		
b	Did the organization make a distribution to a donor, donor advisor, or related person?		
10	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12		
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities		
11	Section 501(c)(12) organizations. Enter:		
a	Gross income from members or shareholders		
b	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?		
b	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.		
a	Is the organization licensed to issue qualified health plans in more than one state? <i>Note.</i> See the instructions for additional information the organization must report on Schedule O.		
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans		
c	Enter the amount of reserves on hand		
14a	Did the organization receive any payments for indoor tanning services during the tax year?		X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O		

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

Check if Schedule O contains a response to any question 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 32		
	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 30		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? 2		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? 3		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? 4		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets? 5		X
6	Did the organization have members or stockholders? 6		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? 7a		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? 7b		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body? 8a	X	
b	Each committee with authority to act on behalf of the governing body? 8b	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 9		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? 10a	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? 10b	X	
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? 11a	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 12a	X	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? 12b	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 12c	X	
13	Did the organization have a written whistleblower policy? 13	X	
14	Did the organization have a written document retention and destruction policy? 14	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 15a	X	
b	Other officers or key employees of the organization 15b	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? 16a		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? 16b		

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, physical address, and telephone number of the person who possesses the books and records of the organization: ►
YMCA OF GREATER LOUISVILLE, INC. - 502-587-9622
545 SOUTH SECOND ST., LOUISVILLE, KY 40202

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

Check if Schedule O contains a response to any question 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) CHERYL BRUNER DIRECTOR	1.00	X						0.	0.	0.
(6) TRICIA BURKE DIRECTOR	1.00	X						0.	0.	0.
(7) DALE BURNHAM DIRECTOR	1.00	X						0.	0.	0.
(8) HARLEY BUTLER DIRECTOR	1.00	X						0.	0.	0.
(9) FRANK CHUMLEY DIRECTOR	1.00	X						0.	0.	0.
(10) TRAY COCKERELL DIRECTOR	1.00	X						0.	0.	0.
(11) LAVERNE DAVIS DIRECTOR	1.00	X						0.	0.	0.
(12) GREG DEMUTH DIRECTOR	1.00	X						0.	0.	0.
(13) BELINDA GATES DIRECTOR	1.00	X						0.	0.	0.
(14) COURTNEY GIESEL VICE CHAIR / TREASURER	1.00	X		X				0.	0.	0.
(15) LARISA E. GILBERT DIRECTOR	1.00	X						0.	0.	0.
(16) GAYLEE GILLIM DIRECTOR	1.00	X						0.	0.	0.
(17) CHARLIE HAGERTY DIRECTOR	1.00	X						0.	0.	0.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below 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) CHARLIE HALL DIRECTOR	1.00	X						0.	0.	0.
(19) TED HISSEY DIRECTOR	1.00	X						0.	0.	0.
(20) HOWARD HOLLOMAN, JR. DIRECTOR	1.00	X						0.	0.	0.
(21) DAVID HOLOBAUGH DIRECTOR	1.00	X						0.	0.	0.
(22) ROBERT L. HOOK, JR. SECRETARY	1.00	X		X				0.	0.	0.
(23) BETTY KINZER DIRECTOR	1.00	X						0.	0.	0.
(24) TOM KMETZ DIRECTOR	1.00	X						0.	0.	0.
(25) BARBARA N. LANKFORD DIRECTOR	1.00	X						0.	0.	0.
(26) LAURA RICE DIRECTOR	1.00	X						0.	0.	0.
1b Sub-total								0.	0.	0.
c Total from continuation sheets to Part VII, Section A								1,093,780.	0.	162,322.
d Total (add lines 1b and 1c)								1,093,780.	0.	162,322.

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 **8**

	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		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	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		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
CED INC PO BOX 221229, LOUISVILLE, KY 40252	CONSTRUCTION	366,652.
JEFFERSON COUNTY PUBLIC SCHOOLS 3332 NEWBURG ROAD, LOUISVILLE, KY 40218	LEASE PAYMENTS	265,205.
THE CUBERO GROUP, 609 WEST MAIN STREET, SUITE 400, LOUISVILLE, KY 40202	MARKETING	259,042.
ROOFING SUPPLY GROUP-KENTUCKY PO BOX 21635, LOUISVILLE, KY 40221	CONSTRUCTION	257,439.
LOUISVILLE MECHANICAL SERVICES 300 HIGH RISE DRIVE, LOUISVILLE, KY 40213	LABOR AND REPAIRS	252,612.

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 **5**

SEE PART VII, SECTION A CONTINUATION SHEETS

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) ALEX ROHLEDER DIRECTOR	1.00	X						0.	0.	0.
(28) DEAN SCHLADER DIRECTOR	1.00	X						0.	0.	0.
(29) DANA SHUMATE DIRECTOR	1.00	X						0.	0.	0.
(30) TRACEE TROUTT DIRECTOR	1.00	X						0.	0.	0.
(31) JOAN WAY DIRECTOR	1.00	X						0.	0.	0.
(32) JIM WILLIAMSON DIRECTOR	1.00	X						0.	0.	0.
(33) STEVE TARVER PRESIDENT	45.00 5.00			X				245,170.	0.	33,187.
(34) S. KAY MANNING VICE PRESIDENT FINANCE	45.00 5.00			X				121,420.	0.	20,095.
(35) DAVID HEARD SR.V.PRESIDENT OPERATIONS	50.00			X				165,392.	0.	23,431.
(36) BECKY GAAM VICE PRESIDENT OPERATIONS	50.00					X		143,478.	0.	20,354.
(37) WILLIAM A. PIERCE JR. VICE PRESIDENT PALN & DEV	50.00					X		106,363.	0.	16,529.
(38) LAURIE JACKSON BRANCH EXECUTIVE	5.00 40.00					X		106,952.	0.	10,363.
(39) KENNETH E HOERTER JR. BRANCH EXECUTIVE	50.00					X		105,000.	0.	23,350.
(40) RONNIE V MC KIERNAN BRANCH EXECUTIVE	50.00					X		100,005.	0.	15,013.
Total to Part VII, Section A, line 1c								1,093,780.		162,322.

Part VII Statement of Revenue

Check if Schedule O contains a response to any question 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, 513, or 514	
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a	614,991.				
	b Membership dues	1b					
	c Fundraising events	1c	172,437.				
	d Related organizations	1d					
	e Government grants (contributions)	1e	4,070,206.				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	1,805,686.				
	g Noncash contributions included in lines 1a-1f: \$		33,310.				
	h Total. Add lines 1a-1f		6,663,320.				
	Program Service Revenue	Business Code					
2 a MEMBERSHIP DUES		713990	15,262,760.	15,262,760.			
b AFTER SCHOOL AND SUMMER FEES		624410	10,554,921.	10,554,921.			
c ACTIVITIES		711300	4,071,735.	4,071,735.			
d							
e							
f All other program service revenue							
g Total. Add lines 2a-2f			29,889,416.				
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		136,814.			136,814.	
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6 a Gross rents	(i) Real	36,606.				
		(ii) Personal					
		b Less: rental expenses	0.				
		c Rental income or (loss)	36,606.				
	d Net rental income or (loss)		36,606.			36,606.	
	7 a Gross amount from sales of assets other than inventory	(i) Securities	1,267,032.				
		(ii) Other	959.				
		b Less: cost or other basis and sales expenses	1,198,151.	5,449.			
		c Gain or (loss)	68,881.	-4,490.			
	d Net gain or (loss)		64,391.			64,391.	
	8 a Gross income from fundraising events (not including \$ 172,437. of contributions reported on line 1c). See Part IV, line 18	a	76,735.				
		b Less: direct expenses	103,493.				
c Net income or (loss) from fundraising events			-26,758.			-26,758.	
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	73,092.					
	b Less: cost of goods sold	32,407.					
	c Net income or (loss) from sales of inventory		40,685.			40,685.	
Miscellaneous Revenue		Business Code					
11 a CONTRACT SERVICES	561000	491,438.			491,438.		
b PARKING LOT	531190	267,528.		244,383.	23,145.		
c MISCELLANEOUS	900099	10,199.			10,199.		
d All other revenue							
e Total. Add lines 11a-11d		769,165.					
12 Total revenue. See instructions.		37,573,639.	29,889,416.	244,383.	776,520.		

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 to any question 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 governments and organizations in the United States. See Part IV, line 21				
2 Grants and other assistance to individuals in the United States. See Part IV, line 22	36,850.	36,850.		
3 Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	608,696.	123,678.	443,381.	41,637.
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	15,791,260.	14,259,645.	1,408,435.	123,180.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	1,098,294.	923,590.	159,908.	14,796.
9 Other employee benefits	703,113.	647,210.	50,365.	5,538.
10 Payroll taxes	1,364,540.	1,218,990.	126,929.	18,621.
11 Fees for services (non-employees):				
a Management				
b Legal	78,274.	69,288.	8,986.	
c Accounting	42,415.		42,415.	
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	973,647.	517,374.	371,170.	85,103.
13 Office expenses	5,494,004.	5,055,027.	432,962.	6,015.
14 Information technology	524,611.	524,611.		
15 Royalties				
16 Occupancy	3,659,179.	3,620,188.	38,640.	351.
17 Travel	599,028.	574,537.	20,540.	3,951.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	443,431.	254,597.	137,348.	51,486.
20 Interest	477,900.	467,340.	10,560.	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	2,305,584.	2,095,726.	205,358.	4,500.
23 Insurance	486,270.	467,415.	17,855.	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	602,777.	393,473.	205,721.	3,583.
b MEMBERSHIP DUES	325,113.	298,570.	25,893.	650.
c MISCELLANEOUS	14,924.	7,485.	7,439.	
d				
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	35,629,910.	31,555,594.	3,713,905.	360,411.
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)

Part X Balance Sheet

Check if Schedule O contains a response to any question in this Part X

		(A) Beginning of year		(B) End of year	
Assets	1	Cash - non-interest-bearing	5,195.	1	5,615.
	2	Savings and temporary cash investments	13,235,998.	2	10,630,007.
	3	Pledges and grants receivable, net	2,041,057.	3	1,768,053.
	4	Accounts receivable, net	405,162.	4	396,693.
	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	566.	8	256.
	9	Prepaid expenses and deferred charges	373,853.	9	360,961.
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 78,113,431.		
	b	Less: accumulated depreciation	10b 31,058,267.		
	11	Investments - publicly traded securities	36,662,729.	10c	47,055,164.
	12	Investments - other securities. See Part IV, line 11	3,328,987.	11	3,569,234.
	13	Investments - program-related. See Part IV, line 11		12	
	14	Intangible assets		13	
	15	Other assets. See Part IV, line 11		14	
16	Total assets. Add lines 1 through 15 (must equal line 34)	56,053,547.	15	63,785,983.	
Liabilities	17	Accounts payable and accrued expenses	1,486,536.	16	2,214,277.
	18	Grants payable		17	
	19	Deferred revenue		18	
	20	Tax-exempt bond liabilities	10,962,367.	19	16,038,741.
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		20	
	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		21	
	23	Secured mortgages and notes payable to unrelated third parties	232,965.	22	224,513.
	24	Unsecured notes and loans payable to unrelated third parties		23	
	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	4,908,927.	24	5,074,448.
	26	Total liabilities. Add lines 17 through 25	17,590,795.	25	23,551,979.
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	32,468,456.	26	34,554,361.
	28	Temporarily restricted net assets	4,663,190.	27	4,342,913.
	29	Permanently restricted net assets	1,331,106.	28	1,336,730.
	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		29	
	31	Paid-in or capital surplus, or land, building, or equipment fund		30	
	32	Retained earnings, endowment, accumulated income, or other funds		31	
33	Total net assets or fund balances	38,462,752.	32	40,234,004.	
34	Total liabilities and net assets/fund balances	56,053,547.	33	63,785,983.	

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response to any question in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	37,573,639.
2	Total expenses (must equal Part IX, column (A), line 25)	2	35,629,910.
3	Revenue less expenses. Subtract line 2 from line 1	3	1,943,729.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	38,462,752.
5	Net unrealized gains (losses) on investments	5	234,419.
6	Donated services and use of facilities	6	-247,711.
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	-159,185.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	40,234,004.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response to any question 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
2b	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	
2c	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	
3b	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 (2012)

SCHEDULE A
(Form 990 or 990-EZ)

Public Charity Status and Public Support

OMB No. 1545-0047

2012

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

Name of the organization **YMCA OF GREATER LOUISVILLE, INC.** Employer identification number **61-0444843**

Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 11, check only one box.)

- 1 A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i).
- 2 A school described in section 170(b)(1)(A)(ii). (Attach Schedule E.)
- 3 A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii).
- 4 A medical research organization operated in conjunction with a hospital described in section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state: _____
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in section 170(b)(1)(A)(iv). (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v).
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in section 170(b)(1)(A)(vi). (Complete Part II.)
- 8 A community trust described in section 170(b)(1)(A)(vi). (Complete Part II.)
- 9 An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Complete Part III.)
- 10 An organization organized and operated exclusively to test for public safety. See section 509(a)(4).
- 11 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See section 509(a)(3). Check the box that describes the type of supporting organization and complete lines 11e through 11h.
 - a Type I b Type II c Type III - Functionally integrated d Type III - Non-functionally integrated
- e By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).
- f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box
- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

	Yes	No
(i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization? 11g(i)		
(ii) A family member of a person described in (i) above? 11g(ii)		
(iii) A 35% controlled entity of a person described in (i) or (ii) above? 11g(iii)		
- h Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above or IRC section (see instructions))	(iv) Is the organization in col. (i) listed in your governing document?		(v) Did you notify the organization in col. (i) of your support?		(vi) Is the organization in col. (i) organized in the U.S.?		(vii) Amount of monetary support
			Yes	No	Yes	No	Yes	No	
Total									

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ. Schedule A (Form 990 or 990-EZ) 2012

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) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(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) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(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 IV.)						
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 2012 (line 6, column (f) divided by line 11, column (f))	14	%
15 Public support percentage from 2011 Schedule A, Part II, line 14	15	%
16a 33 1/3% support test - 2012. 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 - 2011. 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 - 2012. 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 IV 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 - 2011. 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 IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions		<input type="checkbox"/>

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

(Complete only if you checked the box on line 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) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	7379745.	6224537.	7351047.	7365438.	6663320.	34984087.
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	27735608.	27705350.	27799450.	28691790.	29939949.	141872147
3 Gross receipts from activities that are not an unrelated trade or business under section 513	31,235.	34,806.	36,245.	29,569.	33,344.	165,199.
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	35146588.	33964693.	35186742.	36086797.	36636613.	177021433
7a Amounts included on lines 1, 2, and 3 received from disqualified persons	60,718.	99,121.	9,335.	30,688.	27,000.	226,862.
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	60,718.	99,121.	9,335.	30,688.	27,000.	226,862.
8 Public support (Subtract line 7c from line 6.)						176794571

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
9 Amounts from line 6	35146588.	33964693.	35186742.	36086797.	36636613.	177021433
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	343,229.	121,834.	113,083.	211,611.	136,814.	926,571.
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b	343,229.	121,834.	113,083.	211,611.	136,814.	926,571.
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on	2,260.	23,620.			11,833.	37,713.
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)	35492077.	34110147.	35299825.	36298408.	36785260.	177985717

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

Section C. Computation of Public Support Percentage

15 Public support percentage for 2012 (line 8, column (f) divided by line 13, column (f))	15	99.33 %
16 Public support percentage from 2011 Schedule A, Part III, line 15	16	99.11 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2012 (line 10c, column (f) divided by line 13, column (f))	17	.52 %
18 Investment income percentage from 2011 Schedule A, Part III, line 17	18	.70 %

19a 33 1/3% support tests - 2012. 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 - 2011. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

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

Schedule 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.

OMB No. 1545-0047

2012

Name of the organization

Employer identification number

YMCA OF GREATER LOUISVILLE, INC.

61-0444843

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, \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II.

Special Rules

For a section 501(c)(3) organization 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) and received from any one contributor, during the year, a contribution 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 a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. Complete Parts I, II, and III.

For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions for use *exclusively* for religious, charitable, etc., purposes, but these contributions did not total to 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 of \$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 Part I, line 2 of its Form 990-PF, 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) (2012)

Name of organization

Employer identification number

YMCA OF GREATER LOUISVILLE, INC.

61-0444843

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1		\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
2		\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
3		\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
4		\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
5		\$ 10,250.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
6		\$ 5,300.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)

Name of organization YMCA OF GREATER LOUISVILLE, INC.	Employer identification number 61-0444843
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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
7		\$ <u>86,500.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
8		\$ <u>5,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
9		\$ <u>12,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
10		\$ <u>20,500.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
11		\$ <u>10,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
12		\$ <u>32,500.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)

Name of organization

Employer identification number

YMCA OF GREATER LOUISVILLE, INC.

61-0444843

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		\$ 5,500.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
14		\$ 5,067.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
15		\$ 6,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
16		\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
17		\$ 14,325.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
18		\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)

Name of organization

Employer identification number

YMCA OF GREATER LOUISVILLE, INC.

61-0444843

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		\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
20		\$ 6,364.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
21		\$ 10,255.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
22		\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
23		\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
24		\$ 87,750.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)

Name of organization

Employer identification number

YMCA OF GREATER LOUISVILLE, INC.

61-0444843

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		\$ 55,350.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
26		\$ 9,500.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
27		\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
28		\$ 5,500.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
29		\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
30		\$ 100,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)

Name of organization

Employer identification number

YMCA OF GREATER LOUISVILLE, INC.

61-0444843

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 if there is a noncash contribution.)
32		\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
33		\$ 466,927.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
34		\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
35		\$ 13,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
36		\$ 5,900.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)

Name of organization

Employer identification number

YMCA OF GREATER LOUISVILLE, INC.

61-0444843

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		\$ 7,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
38		\$ 23,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
39		\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
40		\$ 87,089.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
41		\$ 5,500.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
42		\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)

Name of organization

Employer identification number

YMCA OF GREATER LOUISVILLE, INC.

61-0444843

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		\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
44		\$ 20,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
45		\$ 6,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
46		\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
47		\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
48		\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)

Name of organization

Employer identification number

YMCA OF GREATER LOUISVILLE, INC.

61-0444843

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		\$ 5,250.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
50		\$ 30,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
51		\$ 7,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
52		\$ 25,631.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
53		\$ 15,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
54		\$ 5,500.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)

Name of organization

Employer identification number

YMCA OF GREATER LOUISVILLE, INC.

61-0444843

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		\$ 7,500.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
56		\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
57		\$ 45,504.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
58		\$ 29,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
59		\$ 120,800.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
60		\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)

Name of organization

Employer identification number

YMCA OF GREATER LOUISVILLE, INC.

61-0444843

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>61</u>		\$ <u>7,500.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
<u>62</u>		\$ <u>15,000.</u>	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II if there is a noncash contribution.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)

Name of organization

Employer identification number

YMCA OF GREATER LOUISVILLE, INC.

61-0444843

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
62	DONATION OF A VAN	\$ 15,000.	11/30/12

Name of organization

Employer identification number

YMCA OF GREATER LOUISVILLE, INC.

61-0444843

Part III Exclusively religious, charitable, etc., individual contributions to section 501(c)(7), (8), or (10) organizations that total more than \$1,000 for the year. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this information once.) ▶ \$ _____
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	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements
▶ 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. ▶ See separate instructions.

OMB No. 1545-0047

2012

Open to Public
Inspection

Name of the organization

YMCA OF GREATER LOUISVILLE, INC.

Employer identification number

61-0444843

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 contributions to (during year)		
3 Aggregate 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.

- Purpose(s) of conservation easements held by the organization (check all that apply).
 - Preservation of land for public use (e.g., recreation or education)
 - Protection of natural habitat
 - Preservation of open space
 - Preservation of an historically important land area
 - Preservation of a certified historic structure
- 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
- Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ _____
- Number of states where property subject to conservation easement is located ▶ _____
- Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?
- Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ▶ _____
- Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ▶ \$ _____
- 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)?
- 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.

- 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.
- 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) Revenues included in Form 990, Part VIII, line 1
 - (ii) Assets included in Form 990, Part X
- 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 Revenues included in Form 990, Part VIII, line 1
 - b Assets included in Form 990, Part X

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? 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	3,543,301.	3,639,737.	3,407,676.	2,825,563.	4,088,241.
b Contributions	12,390.			550.	32,000.
c Net investment earnings, gains, and losses	398,922.	43,585.	368,082.	705,590.	-1,085,414.
d Grants or scholarships					
e Other expenditures for facilities and programs	154,366.	140,021.	136,021.	124,027.	209,264.
f Administrative expenses					
g End of year balance	3,800,247.	3,543,301.	3,639,737.	3,407,676.	2,825,563.

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment 64.82 %
 - b Permanent endowment 35.18 %
 - 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 | | X |
| (ii) related organizations | | 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. 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		47,410,330.	24,729,597.	22,680,733.
c Leasehold improvements		67,046.	58,204.	8,842.
d Equipment		8,234,118.	6,270,466.	1,963,652.
e Other		12,382,270.		12,382,270.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				47,055,164.

Part VII Investments - Other Securities. 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)		
(I)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ▶		

Part VIII Investments - Program Related. See Form 990, Part X, line 13.

(a) Description of investment type	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.) ▶		

Part IX Other Assets. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	

Part X Other Liabilities. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	61,966.
(2) CUSTODIAL LIABILITIES	1,750,928.
(3) DERIVATIVE FINANCIAL INSTRUMENT	
(4) DONATED REAL ESTATE HELD FOR	3,261,554.
(5) OTHERS	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	5,074,448.

2. FIN 48 (ASC 740) Footnote. 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

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return			
1	Total revenue, gains, and other support per audited financial statements		1 37,743,327.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains on investments	2a 234,419.	
b	Donated services and use of facilities	2b 35,289.	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d -100,020.	
e	Add lines 2a through 2d		2e 169,688.
3	Subtract line 2e from line 1		3 37,573,639.
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 37,573,639.

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return			
1	Total expenses and losses per audited financial statements		1 35,972,075.
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 59,165.	
e	Add lines 2a through 2d		2e 342,165.
3	Subtract line 2e from line 1		3 35,629,910.
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 35,629,910.

Part XIII Supplemental Information

Complete this part to 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 XIII Supplemental Information (continued)**PART X, LINE 2: INCOME TAX STATUS:**

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 FILE'S 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 TAX-EXEMPT PURPOSE ARE (MAY BE) SUBJECT TO TAXATION AS UNRELATED BUSINESS INCOME.

AS OF DECEMBER 31, 2012, 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 STILL OPEN UNDER FEDERAL AND STATE STATUTE OF LIMITATIONS REMAIN SUBJECT TO REVIEW AND CHANGE.

PART XI, LINE 2D - OTHER ADJUSTMENTS:

COST OF GOODS SOLD	32,407.
CHANGE IN FAIR VALUE OF DERIVATIVE FINANCIAL INSTRUMENT	-159,185.
SPECIAL EVENT EXPENSES	26,758.
TOTAL TO SCHEDULE D, PART XI, LINE 2D	-100,020.

PART XII, LINE 2D - OTHER ADJUSTMENTS:

COST OF GOODS SOLD	32,407.
SPECIAL EVENTS	26,758.
TOTAL TO SCHEDULE D, PART XII, LINE 2D	59,165.

SCHEDULE G
(Form 990 or 990-EZ)

Supplemental Information Regarding Fundraising or Gaming Activities

OMB No. 1545-0047

2012

Department of the Treasury
Internal Revenue Service

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

Open To Public Inspection

Name of the organization

YMCA OF GREATER LOUISVILLE, INC.

Employer identification number
61-0444843

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

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

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

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

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

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
Total				▶		

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

Part II Fundraising Events. Complete if the organization answered "Yes" 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 BLACK ACHIEVER'S B TURF CLASSIC (event type)	(b) Event #2 SAFE PLACE CLASSIC (event type)	(c) Other events 2 (total number)	(d) Total events (add col. (a) through col. (c))	
Revenue	1	Gross receipts	179,585.	59,914.	9,673.	249,172.
	2	Less: Contributions	117,430.	49,468.	5,540.	172,438.
	3	Gross income (line 1 minus line 2)	62,155.	10,446.	4,133.	76,734.
Direct Expenses	4	Cash prizes				
	5	Noncash prizes				
	6	Rent/facility costs	3,820.			3,820.
	7	Food and beverages	51,134.			51,134.
	8	Entertainment	225.			225.
	9	Other direct expenses	33,734.	10,447.	6,473.	50,654.
	10	Direct expense summary. Add lines 4 through 9 in column (d)				(105,833.)
	11	Net income summary. Combine line 3, column (d), and line 10				-29,099.

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))
Revenue	1	Gross revenue			
Direct Expenses	2	Cash prizes			
	3	Noncash prizes			
	4	Rent/facility costs			
	5	Other direct expenses			
	6	Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No
	7	Direct expense summary. Add lines 2 through 5 in column (d)			(_____)
	8	Net gaming income summary. Combine line 1, column d, and line 7			

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

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

b If "No," explain: _____

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

b If "Yes," explain: _____

- 11 Does the organization operate 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 operated in:
- | | | |
|-------------------------------|--|---|
| a The organization's facility | | % |
| b An outside facility | | % |
- 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. Complete this part to 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 complete this part to provide any additional information (see instructions).

**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.

OMB No. 1545-0047

2012

Open to Public
Inspection

Name of the organization **YMCA OF GREATER LOUISVILLE, INC.** Employer identification number **61-0444843**

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 Governments and Organizations in the United States. 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

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

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

Schedule I (Form 990) (2012)

Part III Grants and Other Assistance to Individuals in the United States. 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	70	36,850.	0.		

Part IV Supplemental Information. Complete this part to provide the information required in Part I, line 2, Part III, column (b), and any other additional information.

SCHEDULE I, PART I, LINE 2: 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 ACHEIVERS MEANT TO THEM. THE PACKET IS SUBMITTED TO THE

COMMITTEE WHICH IS MADE UP OF 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)**

Department of the Treasury
Internal Revenue Service

Compensation Information

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

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

▶ Attach to Form 990. ▶ See separate instructions.

OMB No. 1545-0047

2012

Open to Public Inspection

Name of the organization

YMCA OF GREATER LOUISVILLE, INC.

Employer identification number

61-0444843

Part I Questions Regarding Compensation

	Yes	No
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"/> Travel for companions <input type="checkbox"/> Tax indemnification and gross-up payments <input type="checkbox"/> Discretionary spending account <input type="checkbox"/> Housing allowance or residence for personal use <input type="checkbox"/> Payments for business use of personal residence <input type="checkbox"/> Health or social club dues or initiation fees <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	1b	
2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all officers, directors, trustees, and the CEO/Executive Director, regarding the items checked in line 1a?	2	
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"/> Independent compensation consultant <input type="checkbox"/> Form 990 of other organizations <input type="checkbox"/> Written employment contract <input checked="" type="checkbox"/> Compensation survey or study <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	X
b Participate in, or receive payment from, a supplemental nonqualified retirement plan?	4b	X
c Participate in, or receive payment from, an equity-based compensation arrangement?	4c	X
If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.		
Only section 501(c)(3) and 501(c)(4) 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	X
b Any related organization?	5b	X
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	X
b Any related organization?	6b	X
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	X
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	X
9 If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?	9	

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

Schedule J (Form 990) 2012

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 reported as deferred in prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) STEVE TARVER PRESIDENT	(i)	244,395.	0.	775.	29,234.	3,953.	278,357.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(2) DAVID HEARD SR. V. PRESIDENT OPERATIONS	(i)	165,392.	0.	0.	20,419.	3,012.	188,823.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(3) BECKY GAAM VICE PRESIDENT OPERATIONS	(i)	143,478.	0.	0.	17,217.	3,137.	163,832.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
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	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

Part III Supplemental Information

Complete this part to 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 MANAGMENT 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.

Supplemental Information on Tax-Exempt Bonds

▶ **Complete if the organization answered "Yes" to Form 990, Part IV, line 24a. Provide descriptions, explanations, and any additional information in Part VI.**
▶ **Attach to Form 990.** ▶ **See separate instructions.**

Name of the organization: **YMCA OF GREATER LOUISVILLE, INC.**
Employer identification number: **61-0444843**

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
A CITY OF LYNDON CULTURAL AND EDUCATIONAL REVENUE	61-0662393	603427647	12/14/07	8,000,000.	INDUSTRIAL REV. BOND WITH PNC BAN		X		X		X
B CITY OF LYNDON CULTURAL AND EDUCATIONAL REVENUE	61-0662393	603427624	12/14/07	4,000,000.	INDUSTRIAL REV. BOND WITH PNC BAN		X		X		X
C CITY OF LYNDON CULTURAL AND RECREATIONAL DEVELOP	61-0662393	605277551	12/16/11	10000000.	INDUSTRIAL REV. BOND WITH PNC BAN		X		X		X
D											

Part II Proceeds

	A		B		C		D	
1 Amount of bonds retired								
2 Amount of bonds legally defeased								
3 Total proceeds of issue	8,000,000.		4,000,000.		5,470,434.			
4 Gross proceeds in reserve funds								
5 Capitalized interest from proceeds					40,422.			
6 Proceeds in refunding escrows								
7 Issuance costs from proceeds					70,434.			
8 Credit enhancement from proceeds								
9 Working capital expenditures from proceeds								
10 Capital expenditures from proceeds	8,000,000.		4,000,000.		5,359,578.			
11 Other spent proceeds								
12 Other unspent proceeds								
13 Year of substantial completion	1999		2008					
	Yes	No	Yes	No	Yes	No	Yes	No
14 Were the bonds issued as part of a current refunding issue?		X		X		X		
15 Were the bonds issued as part of an advance refunding issue?		X		X		X		
16 Has the final allocation of proceeds been made?	X		X			X		
17 Does the organization maintain adequate books and records to support the final allocation of proceeds?	X		X		X			

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		
2 Are there any lease arrangements that may result in private business use of bond-financed property?		X		X		X		

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?								
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?		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 you checked "No rebate due" in 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		PNC BANK		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		

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. Complete this part to 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

SCHEDULE K, LINE 3, COLUMN C:

TOTAL PROCEEDS OF ISSUE VERSUS ISSUE PRICE:
THE CITY OF LYNDON CULTURAL AND RECREATIONAL DEVELOPMENT REVENUE DEPARTMENT ISSUED A BOND ON DECEMBER 16, 2011 FOR \$10,000,000 (SCHEDULE K, PART I, LINE C, COLUMN E). THE PROCEEDS OF THIS BOND ARE BEING USED TO FUND THE CONSTRUCTION OF A NEW BRANCH. AS OF DECEMBER 31, 2012 ONLY \$5,470,434 (SCHEDULE K, PART II, LINE 3, COLUMN C) OF THE BOND PROCEEDS HAD BEEN DRAWN DOWN FOR THE CONSTRUCTION PROJECT. THE REMAINING BOND PROCEEDS ON THE BOND WILL BE REQUESTED IN MARCH 2013.

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
DAVID HOLOBAUGH	VOTING BOARD MEMBER	121,050.	INDIVIDUAL		X
TRICIA BURKE	VOTING BOARD MEMBER	13,191.	INDIVIDUAL		X

Part V Supplemental Information

Complete this part to 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: DAVID HOLOBAUGH

(B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION:

VOTING BOARD MEMBER OF YMCA

(C) AMOUNT OF TRANSACTION \$ 121,050.

(D) DESCRIPTION OF TRANSACTION: INDIVIDUAL IS THE OWNER OF DAVID

CONTRACTORS. DAVID CONTRACTORS WAS THE GENERAL CONTRACTOR FOR THE

CHESTNUT STREET TOWER PROJECT FOR SPALLING CONCRETE IN TOWER. DAVID

HOLOBAUGH DID ABSTAIN FROM VOTING PROCESS WHEN SELECTING THE GENERAL

CONTRACTOR FOR THESE PROJECTS FROM COMPETITIVE BIDS.

(E) SHARING OF ORGANIZATION REVENUES? = NO

(A) NAME OF PERSON: TRICIA BURKE

(B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION:

VOTING BOARD MEMBER OF YMCA

(C) AMOUNT OF TRANSACTION \$ 13,191.

(D) DESCRIPTION OF TRANSACTION: INDIVIDUAL IS THE OWNER OF OEC. THE YMCA

PURCHASED OFFICE EQUIPMENT AND SUPPLIES FROM OEC DURING THE YEAR. TRICIA

BURKE DID ABSTAIN FROM VOTING PROCESS WHEN AN OFFICE EQUIPMENT AND

SUPPLIES VENDOR WAS BEING SELECTED.

Part V Supplemental Information

Complete this part to provide additional information for responses to questions on Schedule L (see instructions).

(E) SHARING OF ORGANIZATION REVENUES? = NO

Lined area for supplemental information.

**SCHEDULE M
(Form 990)**

Noncash Contributions

OMB No. 1545-0047

2012

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

▶ **Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.**
▶ **Attach to Form 990.**

Name of the organization **YMCA OF GREATER LOUISVILLE, INC.** Employer identification number **61-0444843**

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		18,310.	FAIR MARKET VALUE
6 Cars and other vehicles	X	1	15,000.	COMPARABLE SALES
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 ▶ (_____)				
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** 0

	Yes	No
30a During the year, did the organization receive by contribution any property reported in Part I, lines 1-28 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) (2012)

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.

OMB No. 1545-0047

2012

Open to Public
Inspection

Name of the organization

YMCA OF GREATER LOUISVILLE, INC.

Employer identification number

61-0444843

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 4A, PROGRAM SERVICE ACCOMPLISHMENTS:

SUBSIDIES AND FINANCIAL ASSISTANCE OF \$1,580,984 THAT MAKE PARTICIPATION POSSIBLE FOR A TOTAL OF 29,899 YOUNG PEOPLE, UNDER THE AGE OF 18, WITH WHOM WE ENGAGED IN 2012.

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. TEST RESULTS SHOW 80% OF THE CHILDREN PARTICIPATING IN THE YMCA AFTERSCHOOL PROGRAM ARE READING AT PROFICIENT OR DISTINGUISHED LEVEL, COMPARED WITH THE OVERALL JEFFERSON COUNTY PUBLIC SCHOOLS ELEMENTARY PERCENTAGE OF 65%. SURVEY RESULTS SHOW THAT 90% OF BLACK ACHIEVERS REPORT PARTICIPATION IN THE YMCA HAS HELPED THEM MAKE

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.
232211
01-04-13

Schedule O (Form 990 or 990-EZ) (2012)

Name of the organization

YMCA OF GREATER LOUISVILLE, INC.

Employer identification number

61-0444843

BETTER DECISIONS AND RESIST NEGATIVE PEER PRESSURE AND DANGEROUS SITUATIONS (MEASURED ON THE ASSET SURVEY, 406 SURVEYED).

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 2012 WE PROVIDED \$1,669,305 IN FINANCIAL ASSISTANCE TO PEOPLE SEEKING HEALTHY ACTIONS AND WHO OTHERWISE WOULD HAVE FACED ECONOMIC BARRIERS TO PARTICIPATION, AN INCREASE OF 16% OVER 2011.

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. AS AN EXAMPLE, IN OUR AFTERSCHOOL Y5210 YOUTH PROGRAMS 62% OF PARTICIPANTS DEMONSTRATED BEHAVIOR CHANGE IN THE AREAS OF INCREASED FRUITS AND VEGETABLES AND 79% DEMONSTRATED INCREASED PHYSICAL ACTIVITY (839 PARTICIPANTS SURVEYED).

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 SESSIONS THAT AIM AT HEALING AND RE-UNITING FAMILIES. STREET OUTREACH

Name of the organization

YMCA OF GREATER LOUISVILLE, INC.

Employer identification number

61-0444843

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 \$1.5 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 (498 YOUTH SURVEYED) WHILE 79% OF YNOW PARTICIPANTS IMPROVED THEIR GRADES AND ACADEMIC PERFORMANCE AND 97% OF PARTICIPANTS REMAINED ARREST AND/OR ADJUDICATION FREE (62 YOUTH SURVEYED).

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 2012 WE ENGAGED JUST OVER 203,000 YMCA MEMBERS/PARTICIPANTS/VOLUNTEERS/DONORS IN ACTIVITIES THAT STRENGTHEN OUR COMMUNITY AND PAVE THE WAY FOR FUTURE GENERATIONS TO THRIVE.

Name of the organization

YMCA OF GREATER LOUISVILLE, INC.

Employer identification number

61-0444843

FORM 990, PART V, LINE 7H:

EXCEPTION FOR FILING OF FORM 1098-C:

THE VEHICLE WAS DONATED BY AN EXEMPT CHARITABLE ENTITY AND WILL BE EXCLUSIVELY USED FOR THE SAFE PLACE SERVICES PROGRAM.

FORM 990, PART VI, SECTION B, LINE 11: THE AUDIT COMMITTEE REVIEWS THE 990 WITH THE AUDITOR. THE AUDIT COMMITTEE WILL PRESENT THE 990 TO THE BOARD OF DIRECTORS. THE 990 IS ALSO MADE AVAILABLE TO EVERYONE THROUGH THE ORGANIZATION'S 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 NORTH AMERICAN URBAN GROUP (NAUG), NOW CALLED NORTH AMERICAN NETWORK (NAN), USES AND OUR EC DOES NOT USE THAT RESOURCE AT ANY SIGNIFICANT LEVEL HERE. THE EC IS PROVIDED WITH COMPARATIVE DATA FROM THE Y-USA, THE NAUG (NOW NAN) INCLUDING THEIR INDEPENDENT CONSULTANT REVIEW AND THE SOUTH METRO GROUP. 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

Name of the organization

YMCA OF GREATER LOUISVILLE, INC.

Employer identification number

61-0444843

DECISIONS IN 'EXECUTIVE SESSION' ABSENT OF ANY STAFF. THE BOARD CHAIR
REVIEWS THE RESULTS OF THE EVALUATION WITH THE CEO.

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 -159,185.

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

Name of the organization

YMCA OF GREATER LOUISVILLE, INC.

Employer identification number

61-0444843

AUDIT SERVICES ON A 5-10 YEAR CYCLE TYPICALLY.

Lined area for additional information or notes.

Related Organizations and Unrelated Partnerships
▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 33, 34, 35, 36, or 37.
▶ Attach to Form 990. ▶ See separate instructions.

Name of the organization **YMCA OF GREATER LOUISVILLE, INC.** Employer identification number **61-0444843**

Part I Identification of Disregarded Entities (Complete if the organization answered "Yes" to 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" to 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	

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

Note. Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

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

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 other organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) NATIONAL SAFE PLACE, INC.	Q	493,338.	MANAGEMENT CONTRACT
(2) NATIONAL SAFE PLACE, INC.	A	18,000.	LEASE CONTRACT
(3) NATIONAL SAFE PLACE, INC.	J	18,000.	LEASE CONTRACT
(4)			
(5)			
(6)			

Part VII Supplemental Information

Complete this part to provide additional information for responses to questions on Schedule R (see instructions).

Lined area for supplemental information.

Application for Extension of Time To File an Exempt Organization Return

OMB No. 1545-1709

▶ **File a separate application for each return.**

- 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. YMCA OF GREATER LOUISVILLE, INC.	Employer identification number (EIN) or 61-0444843
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) 01

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	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, 2013**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
 ▶ calendar year **2012** 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 Form 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 Form 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 fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

LHA For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Form 8868 (Rev. 1-2013)

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 laws; 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, 1966
Thelma L. Stovall
Secretary of State
Francis M. Lavin
Assistant Secretary of State



SECRETARY OF STATE

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

ARTICLES OF ASSOCIATION

10

ARTICLES OF ASSOCIATION

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 273.350 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 Keith Perry</u>	<u>James W. Penick</u>
<u>John Brockman</u>	<u>William H. Huff</u>
<u>J. Calvin Hiel</u>	<u>William McHarris</u>
<u>Paul Lawrence</u>	<u>James W. Caldwell</u>
<u>Paul Crestant</u>	<u>John W. [unclear]</u>
<u>Arthur A. Rest</u>	<u>Dean M. [unclear]</u>
<u>Henry [unclear]</u>	<u>James W. [unclear]</u>
<u>Lawrence W. Guth</u>	<u>Franklin F. [unclear]</u>

Wm. D. Jones Frank G. Howard
George F. Jackson John P. Jackson
Carlisle O. Dettler John B. Jones
Carlisle Jones John B. Jones
Richard S. Jones John B. Jones

ORIGINAL COPY
FILED AND RECORDED

FEB 25 1966

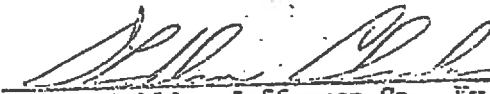
John F. Brown
SECRETARY OF STATE OF MARYLAND
ASSISTANT SECRETARY OF STATE

STATE OF KENTUCKY)
) SS:
COUNTY OF JEFFERSON)

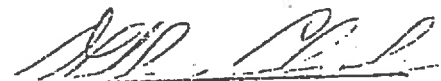
I, a Notary Public, in and for the state and county aforesaid, hereby certify that the foregoing Articles of Amendment to Articles of Incorporation were this day produced to me in said state and county by William Kendrick Ewing, Leo K. Broecker, J. Calvin Kieb, Dave Lawrence, Paul Ahlstedt, Dillman A. Bash, Henry Scheirich, Lauren W. Guth, James H. Pence, William Hayburn II, William M. Marvin, James H. Caldwell, John F. Rabbitt, Oscar G. Stoll, Larry D. Jones, Franklin F. Starks, Jr., J. Fryor Wise, Royce F. Martin, Jr., Clifford C. Vatter, Jr., E. A. Silverman, Arthur P. Evans, Jr., Gayle C. Bush, E. R. Peterson, L. M. Bann, 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.

This instrument prepared by:


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

PAID
300
JAN 23 1967

JAMES HALLAHAN, Clerk
By 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 EXISTENCE

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. Dilica, 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 Clark William A. Rahn
William Clark William A. Rahn

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

Herbert Hikes Ralph H. Much
Herbert Hikes Ralph H. Much

Larry D. Jones Henry J. Scheirich
Larry D. Jones Henry J. Scheirich

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

Dulanoy Logan W. S. Sacker
Dulanoy Logan W. S. Sacker

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

Ruga L. Nevin W. Gavin Whitsett
Ruga L. Nevin W. Gavin Whitsett

Sam V. Noe
Sam V. Noe

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

**CONSOLIDATED FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION**

Years Ended December 31, 2012 and 2011

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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 statements of Young Men's Christian Association of Greater Louisville, Inc. (YMCA) and National Safe Place, Inc. (Affiliate) (not-for-profit organizations), which comprise of the consolidated statement of financial position as of December 31, 2012 and 2011, and the related consolidated statements of activities, functional expenses and cash flows for the years then ended.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of the 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 financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the 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 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 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, 2012 and 2011, 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

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 32-37 are presented for purposes of additional analysis and are not a required part of the financial statements. The schedule of expenditures of federal awards on pages 38 and 39, 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 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 financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 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 20, 2013 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.

Deming, Malone, Lussary & Petroff

Louisville, Kentucky
May 20, 2013

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

CONSOLIDATED STATEMENTS OF FINANCIAL POSITION
December 31, 2012 and 2011

ASSETS	<u>2012</u>	<u>2011</u>
Cash and cash equivalents	\$ 9,937,786	\$ 12,766,873
Grants and accounts receivable	1,137,659	1,169,448
Pledges receivable	1,221,780	1,271,687
Prepaid expenses and inventories	441,515	384,756
Certificates of deposit	1,053,579	1,056,659
Investments	3,569,234	3,328,987
Property and equipment, net	43,802,125	33,401,175
Real estate held for others	<u>3,261,554</u>	<u>3,261,554</u>
 Total assets	 <u>\$ 64,425,232</u>	 <u>\$ 56,641,139</u>
 LIABILITIES AND NET ASSETS		
Accounts payable and accrued expenses	\$ 2,393,957	\$ 1,497,201
Custodial liabilities	61,966	55,630
Debt	16,038,741	10,962,367
Capital lease obligations	224,513	232,965
Real estate held for others	3,261,554	3,261,554
Derivative financial instruments	<u>1,750,928</u>	<u>1,591,743</u>
 Total liabilities	 <u>23,731,659</u>	 <u>17,601,460</u>
 NET ASSETS		
Unrestricted:		
Board designated reserves	14,018,999	12,544,859
Board designated endowment	2,463,517	2,212,195
Undesignated	<u>18,531,414</u>	<u>18,241,329</u>
	35,013,930	32,998,383
Temporarily restricted	4,342,913	4,710,190
Permanently restricted	<u>1,336,730</u>	<u>1,331,106</u>
 Total net assets	 <u>40,693,573</u>	 <u>39,039,679</u>
 Total liabilities and net assets	 <u>\$ 64,425,232</u>	 <u>\$ 56,641,139</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, 2012 and 2011

	2012			Total
	Unrestricted	Temporarily Restricted	Permanently Restricted	
Public support, revenues and gains:				
Public support:				
Contributions	\$ 802,149	\$ 362,581	\$ 5,624	\$ 1,170,354
Special events (net of cost of direct benefits to donors of \$76,735 and \$72,214)	32,968			32,968
Government grants	4,214,993			4,214,993
In-kind donations	33,310	35,289		68,599
Metro United Way grant	29,418	585,573		614,991
Other grants	337,119			337,119
Total public support	<u>5,449,957</u>	<u>983,443</u>	<u>5,624</u>	<u>6,439,024</u>
Revenues and gains:				
Membership dues	15,377,711			15,377,711
Programs	15,759,228			15,759,228
Sales of merchandise	119,534			119,534
Investment income	139,141			139,141
Net realized and unrealized gain (loss) on investments	303,300			303,300
Change in fair value of derivative financial instrument	(159,185)			(159,185)
Garage and rental income	277,727			277,727
Miscellaneous	18,777			18,777
Total revenues and gains	<u>31,836,233</u>			<u>31,836,233</u>
Net assets released from restriction	<u>1,350,720</u>	<u>(1,350,720)</u>		
Total public support, revenues, and gains	<u>38,636,910</u>	<u>(367,277)</u>	<u>5,624</u>	<u>38,275,257</u>
Expenses:				
Program services	32,475,151			32,475,151
Management and general	3,748,964			3,748,964
Fund-raising	397,248			397,248
Total expenses	<u>36,621,363</u>			<u>36,621,363</u>
Increase (decrease) in total net assets	2,015,547	(367,277)	5,624	1,653,894
Net assets at beginning of year, restated	<u>32,998,383</u>	<u>4,710,190</u>	<u>1,331,106</u>	<u>39,039,679</u>
Net assets at end of year	<u>\$ 35,013,930</u>	<u>\$ 4,342,913</u>	<u>\$ 1,336,730</u>	<u>\$ 40,693,573</u>

See Notes to Consolidated Financial Statements.

2011

<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Permanently Restricted</u>	<u>Total</u>
\$ 734,205	\$ 351,524		\$ 1,085,729
45,725			45,725
4,374,456			4,374,456
1,036,526	3,090,268		4,126,794
12,190	593,841		606,031
255,336	195,928		451,264
<u>6,458,438</u>	<u>4,231,561</u>		<u>10,689,999</u>
15,028,963			15,028,963
14,725,950			14,725,950
133,624			133,624
216,053			216,053
(45,806)			(45,806)
(496,419)			(496,419)
263,599			263,599
6,821			6,821
<u>29,832,785</u>			<u>29,832,785</u>
<u>1,301,281</u>	<u>(1,301,281)</u>		
<u>37,592,504</u>	<u>2,930,280</u>		<u>40,522,784</u>
31,559,277			31,559,277
3,769,759			3,769,759
388,810			388,810
<u>35,717,846</u>			<u>35,717,846</u>
1,874,658	2,930,280		4,804,938
<u>31,123,725</u>	<u>1,779,910</u>	<u>\$ 1,331,106</u>	<u>34,234,741</u>
<u>\$ 32,998,383</u>	<u>\$ 4,710,190</u>	<u>\$ 1,331,106</u>	<u>\$ 39,039,679</u>

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

CONSOLIDATED STATEMENTS OF FUNCTIONAL EXPENSES

Years Ended December 31, 2012 and 2011

	2012				2011			
	<u>Program Services</u>	<u>Management and General</u>	<u>Fund - Raising</u>	<u>Total</u>	<u>Program Services</u>	<u>Management and General</u>	<u>Fund - Raising</u>	<u>Total</u>
Salaries and wages	\$ 14,368,164	\$ 1,797,341	\$ 159,839	\$ 16,325,344	\$ 14,230,941	\$ 1,703,723	\$ 143,722	\$ 16,078,386
Employee benefits	1,585,959	263,974	25,312	1,875,245	1,565,358	269,112	23,366	1,857,836
Payroll taxes	1,218,990	126,929	18,621	1,364,540	1,216,339	121,771	16,744	1,354,854
Professional fees and contract services	1,109,590	280,432	7,160	1,397,182	800,531	241,649	6,445	1,048,625
Supplies	3,879,449	228,064	23,546	4,131,059	3,783,367	252,571	21,556	4,057,494
Telephone	252,727	44,346	1,050	298,123	224,017	65,816	358	290,191
Postage	162,959	69,839	2,710	235,508	163,109	25,554	4,060	192,723
Occupancy	3,913,184	39,653	1,702	3,954,539	3,668,868	49,358	880	3,719,106
Equipment rental and maintenance	849,989	86,739	425	937,153	852,940	109,204	360	962,504
Printing and promotion	595,324	371,170	93,685	1,060,179	831,799	433,431	91,387	1,356,617
Travel and employee expenses	640,028	21,315	3,951	665,294	612,494	18,357	9,646	640,497
Conferences, conventions and meetings	437,365	140,386	52,617	630,368	307,002	162,123	61,445	530,570
Conference stipends	106,552			106,552				
Membership dues	276,052	30,300	650	307,002	263,735	46,410	275	310,420
Insurance	470,575	18,215	1,480	490,270	490,373	38,304	1,514	530,191
Interest	467,340	10,560		477,900	425,420	10,560		435,980
Miscellaneous	45,033	14,343		59,376	44,605	26,174	2,737	73,516
Depreciation	<u>2,095,871</u>	<u>205,358</u>	<u>4,500</u>	<u>2,305,729</u>	<u>2,078,379</u>	<u>195,642</u>	<u>4,315</u>	<u>2,278,336</u>
Total functional expenses	\$ 32,475,151	\$ 3,748,964	\$ 397,248	\$ 36,621,363	\$ 31,559,277	\$ 3,769,759	\$ 388,810	\$ 35,717,846

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, 2012 and 2011

	2012	2011
Cash flows from operating activities:		
Cash received from contributions and grants	\$ 6,243,732	\$ 7,456,262
Cash received from services	31,590,858	29,979,848
Cash paid to suppliers and employees	(33,057,146)	(33,033,513)
Interest paid	(478,095)	(416,112)
Interest received	136,156	211,400
Net cash provided by operating activities	4,435,505	4,197,885
Cash flows from investing activities:		
Purchase of property and equipment	(6,904,275)	(2,465,499)
Proceeds from sale of property and equipment	959	5,000
Decrease in custodial accounts	6,336	8,498
Reinvested earnings from certificates of deposit	(3,579)	(2,587)
Proceeds from sale of certificates of deposit	6,659	2,010,642
Proceeds from sale of investments	1,267,032	1,294,667
Purchase of investments	(1,203,979)	(1,219,908)
Net cash used in investing activities	(6,830,847)	(369,187)
Cash flows from financing activities:		
Contributions for long-term purposes	5,624	
Payments on debt	(323,625)	(285,539)
Payments on capital leases	(115,744)	(140,810)
Net cash used in financing activities	(433,745)	(426,349)
Net (decrease) increase in cash and cash equivalents	(2,829,087)	3,402,349
Cash and cash equivalents at beginning of year	12,766,873	9,364,524
Cash and cash equivalents at end of year	\$ 9,937,786	\$ 12,766,873

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, 2012 and 2011

	<u>2012</u>	<u>2011</u>
RECONCILIATION OF INCREASE IN TOTAL NET ASSETS TO NET CASH PROVIDED BY OPERATING ACTIVITIES		
Increase in total net assets	\$ 1,653,894	\$ 4,804,938
Adjustments to reconcile increase in total net assets to net cash provided by operating activities:		
Depreciation	2,305,729	2,278,336
Contributions for long term purposes	(5,624)	
Loss on disposal of property and equipment	4,490	3,786
Net realized and unrealized (gain) loss on investments	(303,300)	45,806
Change in fair value of derivative financial instrument	159,185	496,419
Provision for doubtful accounts and discounts	16,204	(1,581)
In-kind donations of property and equipment	(15,000)	(3,980,495)
In-kind donations for use of facilities	(35,289)	(44,821)
In-kind rent expense	283,000	283,000
Changes in assets and liabilities:		
(Increase) decrease in:		
Grants and accounts receivable	34,774	(113,354)
Accrued interest	(2,985)	27,792
Pledges receivable	(214,008)	21,468
Prepaid expenses and inventories	(56,759)	128,842
Increase in:		
Accounts payable and accrued expenses	611,194	247,749
Total adjustments	<u>2,781,611</u>	<u>(607,053)</u>
Net cash provided by operating activities	<u>\$ 4,435,505</u>	<u>\$ 4,197,885</u>
SUPPLEMENTAL SCHEDULE OF NON-CASH INVESTING AND FINANCING ACTIVITIES:		
Bond obligation for facility construction	<u>\$ 5,400,000</u>	<u>\$ 70,434</u>
Capital lease obligation for fitness equipment	<u>\$ 107,292</u>	<u>\$ 81,057</u>
Purchases of property and equipment in accounts payable	<u>\$ 516,132</u>	<u>\$ 230,570</u>

See Notes to Consolidated Financial Statements.

**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 twelve 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 program 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' financial statements. The financial statements and notes are representations of the Organizations' management who is responsible for the integrity and objectivity of the 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 financial statements.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Principles of consolidation:

The accompanying consolidated financial statements, as of and for the years ended December 31, 2012 and 2011, 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.

Basis of presentation:

The accompanying financial statements have been prepared on the accrual basis in accordance with accounting principles generally accepted in the United States of America. The YMCA and National Safe Place, Inc. report in accordance with the American Institute of Certified Public Accountants' Industry Audit and Accounting Guide for Not-for-Profit Organizations.

Use of estimates:

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the 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.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Investments and credit risk:

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

The YMCA has significant investments in equity securities held by an investment manager and is, therefore, subject to concentrations of credit risk. 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, or in the case of donated property and equipment, at fair value at the time received. 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 2012 and 2011 were \$1,059,807 and \$1,356,617, 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 statement of activities as net assets released from restriction. A donor restricted contribution that is restricted by the donor 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.

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, 2012 and 2011, 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 statement of financial position at their fair value. The total negative fair value represented on the statement 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 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, 2012 and 2011, 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 still open under federal and state statute of limitations remain subject to review and change.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Subsequent events:

Subsequent events have been evaluated through May 20, 2013 which is the date the 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>2012</u>	<u>2011</u>
Metro United Way	\$ 292,837	\$ 296,921
Federal grants	465,763	342,653
Program services	184,008	224,775
Other	<u>195,051</u>	<u>305,099</u>
	<u>\$1,137,659</u>	<u>\$1,169,448</u>

Note 3. Pledges Receivable

The YMCA had outstanding unconditional pledges to give for operations and a capital campaign totaling \$576,378, net of allowance of \$21,856, and net of discount of \$13,976 for 2012. The YMCA had outstanding unconditional pledges to give for operations and a capital campaign totaling \$378,573, net of allowance of \$18,510, and net of discount of \$1,119 for 2011.

The YMCA has also 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 \$645,402, net of discount of \$33,931 for 2012 and \$893,113, net of discount of \$69,220 for 2011.

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, 2012 and 2011 were as follows:

	<u>2012</u>	<u>2011</u>
Due less than one year	\$ 773,074	\$ 667,928
Due one to five years	<u>518,469</u>	<u>692,608</u>
	1,291,543	1,360,536
Less discount to net present value	(47,907)	(70,339)
Less allowance for doubtful accounts	<u>(21,856)</u>	<u>(18,510)</u>
 Net unconditional promises to give	 <u>\$1,221,780</u>	 <u>\$1,271,687</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. The lease payments are \$1 per year. The lease fair market value of \$735,000 has been recorded in the statement of financial position as a pledge receivable and discounted accordingly over the term of the lease.

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 statement of financial position as a pledge receivable and discounted accordingly over the term of the lease.

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

Year ending December 31, 2013	\$283,000
2014	283,000
2015	<u>113,333</u>
	 <u>\$679,333</u>

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Note 4. Certificates of Deposit

Certificates of deposit for the YMCA and National Safe Place, Inc. consist of nine certificates of deposit, with financial institutions located in Kentucky, with original maturities greater than three months. The interest rates on the certificates of deposit range from of 0.40% to 1.50% and maturity dates vary from May 2013 to May 2014.

Note 5. Investments

Accounting principles generally accepted in the United States of America, establish a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value.

- 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.
- Level 3 - Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

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, 2012 and 2011.

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.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Investments consisted of the following as of December 31, 2012 and 2011:

	2012		
	Cost	Fair Value	Unrealized Appreciation (Depreciation)
Level 1 investments:			
Cash equivalents	\$ 32,635	\$ 32,635	
Common stocks:			
Consumer discretionary	6,343	8,745	\$ 2,402
Consumer staples	16,221	27,940	11,719
Energy	11,580	21,258	9,678
Financial	4,982	6,998	2,016
Healthcare	7,792	11,254	3,462
Industrials	5,687	5,455	(232)
Information technology	9,059	14,616	5,557
Materials	5,198	5,213	15
Other	4,600	400	(4,200)
Mutual funds:			
Fixed income	982,959	1,053,062	70,103
Equity funds	<u>2,041,262</u>	<u>2,324,464</u>	<u>283,202</u>
Total level 1 investments	3,128,318	3,512,040	383,722
Level 2 investments:			
Louisville Community Foundation	<u>54,040</u>	<u>57,194</u>	<u>3,154</u>
Total investments	<u>\$3,182,358</u>	<u>\$3,569,234</u>	<u>\$386,876</u>

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

	2011		
	Cost	Fair Value	Unrealized Appreciation (Depreciation)
Level 1 investments:			
Cash equivalents	\$ 28,415	\$ 28,415	
Common stocks:			
Consumer discretionary	33,260	40,016	\$ 6,756
Consumer staples	62,974	93,679	30,705
Energy	55,978	78,894	22,916
Financial	103,409	108,466	5,057
Healthcare	44,793	53,716	8,923
Industrials	23,018	24,140	1,122
Information technology	32,570	46,323	13,753
Materials	21,556	19,109	(2,447)
Telecommunications services	1,237	681	(556)
Utilities	12,342	14,411	2,069
Other	4,600	400	(4,200)
Mutual funds:			
Fixed income	883,206	938,022	54,816
Equity funds	1,732,138	1,767,647	35,509
Other funds	<u>82,994</u>	<u>61,028</u>	<u>(21,966)</u>
Total level 1 investments	3,122,490	3,274,947	152,457
Level 2 investments:			
Louisville Community Foundation	<u>56,430</u>	<u>54,040</u>	<u>(2,390)</u>
Total investments	<u>\$3,178,920</u>	<u>\$3,328,987</u>	<u>\$150,067</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

In-kind tangible assets received and liabilities incurred during 2012 and 2011 that are measured at their fair market value on a non-recurring basis are as follows:

	<u>2012</u> <u>Fair Value</u>	<u>2011</u> <u>Fair Value</u>
Level 2 in-kinds:		
Norton Commons real estate		\$ 6,275,000
West Louisville real estate		920,000
Airline tickets		32,000
Vehicle	<u>\$15,000</u>	<u>15,049</u>
Total in-kind tangible assets	15,000	7,242,049
Norton Commons real estate held for others	_____	<u>(3,261,554)</u>
Total in-kind contribution	<u>\$15,000</u>	<u>\$ 3,980,495</u>

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.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

The endowment net asset composition by type of fund and changes in endowment net assets as of and for the years ended December 31, 2012 and 2011 are as follows:

	2012		
	Unrestricted – Board Designated Endowment	Donor Permanently Restricted	Total
Endowment net assets, beginning of year	\$2,212,195	\$1,331,106	\$3,543,301
Contributions	6,766	5,624	12,390
Investment income	95,622		95,622
Unrealized gain	234,419		234,419
Realized gain	68,881		68,881
Transfers to operations	<u>(154,366)</u>		<u>(154,366)</u>
Endowment net assets, end of year	<u>\$2,463,517</u>	<u>\$1,336,730</u>	<u>\$3,800,247</u>
	2011		
	Unrestricted – Board Designated Endowment	Donor Permanently Restricted	Total
Endowment net assets, beginning of year	\$2,308,631	\$1,331,106	\$3,639,737
Investment income	89,391		89,391
Unrealized loss	(241,613)		(241,613)
Realized gain	195,807		195,807
Transfers to operations	<u>(140,021)</u>		<u>(140,021)</u>
Endowment net assets, end of year	<u>\$2,212,195</u>	<u>\$1,331,106</u>	<u>\$3,543,301</u>

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Interpretation of relevant laws:

The Board of Directors of the Corporation 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 7 percent annually. Actual returns in any given year may vary from this amount.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

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.

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>2012</u>	<u>2011</u>
Land and improvements	\$ 8,521,074	\$ 8,506,780
Buildings	45,647,369	45,008,739
Furniture and equipment	7,970,061	7,392,453
Vehicles	311,609	287,398
Leasehold improvements	67,046	67,046
Construction in progress (Note 12)	<u>12,382,269</u>	<u>1,106,774</u>
	74,899,428	62,369,190
Less accumulated depreciation	<u>31,097,303</u>	<u>28,968,015</u>
	<u>\$43,802,125</u>	<u>\$33,401,175</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, 2012):

	<u>2012</u>	<u>2011</u>
<p>Industrial Revenue Bond 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 \$8,116,246. A balloon payment of \$5,758,453 is due in December 2017.</p>	\$ 6,991,976	\$ 7,210,983
<p>Industrial Revenue Bond 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 \$3,884,592. A balloon payment of \$2,949,087 is due in December 2017.</p>	3,576,331	3,680,950
<p>Construction draws from the Industrial Revenue Bond with PNC Bank due in December 2018. Draws will be made over the initial 18 month period to fund construction of a new facility up to \$10,000,000, with interest only monthly payments due through December 2013 at a variable rate of 65% of the Libor-Bloomberg rate through May 31, 2012 and an effective swap interest rate of 2.5% thereafter. Principal and interest payments will begin in January 2014. Additional draws on the bond of approximately \$4.5 million were made in 2013. 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.</p>	<u>5,470,434</u>	<u>70,434</u>
	<u>\$ 16,038,741</u>	<u>\$10,962,367</u>

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 A) with a remaining notional amount as of December 31, 2012, of approximately \$6,995,000. 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 matures on December 14, 2017.

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, 2012 of approximately \$3,607,000. 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 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, 2012 of \$5,400,000. Under this swap agreement, a fixed interest rate of 2.5% will be charged effective June 1, 2012 instead of a floating rate of 65% of the Libor-Bloomberg Index rate. 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 statement of financial position. The total negative 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 assumptions rather than actual market value. The third party uses the market's current 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 \$244,928 and \$239,994 for the years ended December 31, 2012 and 2011, respectively. The losses are included in interest expense and are reported in the statement 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.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

The future principal maturities of all debt are as follows:

Year ending December 31, 2013	\$ 363,158
2014	716,638
2015	774,866
2016	801,106
2017	9,501,211
Thereafter	<u>3,881,762</u>
	<u>\$16,038,741</u>

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 (JCPS) 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 shall exercise their option by providing written notice to the YMCA no later than March 1, 2015. In the event that JCPS does not exercise the Option, the YMCA agrees to record a restrictive covenant agreement that includes the restriction on the sale of the 6.494 acres without prior written consent of Norton Commons and a restriction that the property must be used only for civic use as contemplated by the applicable restrictions as approved by Norton Commons.

Note 10. Capital Leases

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

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

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

Year ending December 31, 2013	\$103,079
2014	60,697
2015	42,439
2016	23,733
2017	<u>11,866</u>
Total minimum lease payments	241,814
Less amount representing interest	<u>(17,301)</u>
Present value of minimum lease payments	<u>\$224,513</u>

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

	<u>2012</u>	<u>2011</u>
Equipment	\$ 508,399	\$ 635,922
Accumulated amortization	<u>(295,084)</u>	<u>(430,117)</u>
	<u>\$ 213,315</u>	<u>\$ 205,805</u>

Note 11. Changes in Temporarily and Permanently Restricted Net Assets

Temporarily restricted:

Program	Balance 12-31-11	Revenues	Released from Restrictions	Balance 12-31-12
Comprehensive Youth Development (MUW)	\$ 58,314	\$ 114,858	\$ (115,741)	\$ 57,431
Day Care Programs (MUW)	67,225	132,358	(133,404)	66,179
Housing Programs (MUW)	135,138	266,135	(268,205)	133,068
Berrytown After School Program (MUW)	6,130	12,056	(12,159)	6,027
Berrytown Corner Store	14,000		(8,000)	6,000
Oldham County summer camp (MUW)	5,701	11,965	(11,685)	5,981
Bullitt Co. capital	16,322			16,322
Black Achiever program	6,375			6,375
Annual Giving Campaign	321,524	362,581	(321,524)	362,581
Black Achievers (MUW)	4,379	8,538	(8,648)	4,269
Safe Place Services	15,000		(15,000)	
Project NOW (MUW)	20,033	39,663	(39,865)	19,831
Financial Education Initiative	86,489		(86,489)	
Heroes Program	47,000		(47,000)	
Berrytown – In-kind use of facility	479,521	18,971	(136,000)	362,492
Bullitt County – In-kind use of facility	413,592	16,318	(147,000)	282,910
Norton Commons land donation	<u>3,013,447</u>			<u>3,013,447</u>
	<u>\$4,710,190</u>	<u>\$983,443</u>	<u>\$(1,350,720)</u>	<u>\$4,342,913</u>

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Temporarily restricted:

<u>Program</u>	Balance <u>12-31-10</u>	Revenues	Released from <u>Restrictions</u>	Balance <u>12-31-11</u>
Comprehensive Youth Development (MUW)	\$ 60,117	\$ 116,624	\$ (118,427)	\$ 58,314
Day Care Programs (MUW)	69,304	134,451	(136,530)	67,225
Housing Programs (MUW)	139,317	270,274	(274,453)	135,138
Berrytown After School Program (MUW)	6,320	12,261	(12,451)	6,130
Berrytown Corner Store	33,000		(19,000)	14,000
Oldham County summer camp (MUW)	5,829	11,405	(11,533)	5,701
Bullitt Co. capital	16,322			16,322
Black Achiever program	23,875		(17,500)	6,375
Spirit Campaign	267,731	321,524	(267,731)	321,524
Black Achievers (MUW)	4,515	8,758	(8,894)	4,379
Safe Place Services		15,000		15,000
Project NOW (MUW)	20,653	40,068	(40,688)	20,033
Financial Education Initiative		195,928	(109,439)	86,489
Heroes Program		47,000		47,000
Berrytown - In-kind use of facility	592,044	23,477	(136,000)	479,521
Bullitt County - In-kind use of facility	539,248	21,344	(147,000)	413,592
Norton Commons land donation		3,013,447		3,013,447
Scholarships	<u>1,635</u>		<u>(1,635)</u>	
	<u>\$1,779,910</u>	<u>\$4,231,561</u>	<u>\$(1,301,281)</u>	<u>\$4,710,190</u>

Permanently restricted:

<u>Program</u>	Balance <u>12-31-11</u>	Contributions	Balance <u>12-31-12</u>
Endowments	\$1,228,897	\$5,624	\$1,234,521
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>1,233</u>
	<u>\$1,331,106</u>	<u>\$5,624</u>	<u>\$1,336,730</u>

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

There were no changes to the permanently restricted balance during 2011. 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.

Note 12. Construction in Progress

At December 31, 2012, the YMCA had expended approximately \$12.1 million toward the construction of a new facility at Norton Commons. Total costs related to the construction project were approximately \$12.2 million, which included \$40,422 of capitalized interest. The facility was completed and opened in January 2013. The project was financed by a \$10 million industrial bond through PNC bank. The remaining funds were provided from operations.

At December 31, 2012, the YMCA had expended approximately \$300,000 in planning and demolition costs for a new facility at West Louisville. Costs related to the project have not been estimated and a timetable has not been established as to when construction may begin.

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 \$289,000 in 2012 and \$283,000 in 2011 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 \$1,162,517 for 2012 and \$1,139,075 for 2011.

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. Non-interest bearing accounts are guaranteed by the FDIC under the Dodd-Frank Deposit Insurance Provision for the full amount. Effective January 1, 2013, non-interest bearing accounts are insured up to FDIC limit of \$250,000. At December 31, 2012, the YMCA and National Safe Place, Inc.'s uninsured cash balances totaled approximately \$11.4 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 6-year lease for approximately 12,900 square feet of space located at the Middletown Plaza, 12330 Shelbyville Road, Middletown, Kentucky 40243. In September 2010, the term of the lease was extended for an additional three years. The monthly lease payments are \$9,200 for the first two years, and \$9,675 for the last year. 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 statement of activities as occupancy expense for 2012 and 2011.

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 statement of activities as occupancy expense for 2012 and 2011.

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.

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 Park, 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 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 both years 2012 and 2011.

In December 2012, National Safe Place, Inc. committed to a five year lease with BJ Real Estate, LLC, for a buildings located at 2429 Crittenden Drive, Louisville, Kentucky to be utilized for their administrative offices. The lease payments are \$5,000 month.

The YMCA has committed to four leases for fitness equipment to be used at various facilities. The leases start dates range from January 2009 through June 2012 and are over periods ranging from 24 to 36 months. The leases are structured as operating leases with monthly payments ranging from \$700 to \$16,510 per lease.

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

December 31, 2013	\$774,941
2014	536,935
2015	413,105
2016	325,758
2017	62,900

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Note 17. Litigation

The YMCA is a defendant in three litigations relating to 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 Organization's 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 approximately \$2.1 million a year. As part of the grant agreement National Safe Place, Inc. is required to provide \$233,333 a year in non-federal matching contributions to the program.

Note 19. Subsequent Events

The YMCA committed to two operating leases for fitness equipment in October 2012 with effective dates of January 2013. The terms of the operating leases are 24 and 36 months with monthly lease payments of \$1,277 and \$7,709, respectively. Following is the future minimum operating lease payments pertaining to the leases described above:

December 31, 2013	\$107,832
2014	107,832
2015	92,508

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

The YMCA also committed to a capital lease for fitness equipment in October 2012 with an effective date of January 2013. The term of the capital lease is for 60 months with monthly lease payments of \$2,670. The future annual minimum lease payments and their net present value of the lease will be as follows:

Year ending December 31, 2013	\$26,700
2014	32,040
2015	32,040
2016	32,040
2017	32,040
2018	<u>2,670</u>
Total minimum lease payments	157,530
Less amount representing interest	<u>(14,537)</u>
Present value of minimum lease payments	<u>\$142,993</u>

National Safe Place, Inc. is in negotiations with Youth and Family Services Network, Inc. for the potential merger of the two organizations. Youth and Family Services Network, Inc. is a 501(C)(3) organization based in Georgia that offers training and technical assistance to its youth and family service member organizations. The merged organization will continue to offer these services to members and licensed Safe Place organizations.

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

**CONSOLIDATING STATEMENT OF FINANCIAL POSITION
December 31, 2012**

ASSETS	YMCA of Greater Louisville, Inc.	National Safe Place, Inc.	Eliminations	Consolidated
Cash and cash equivalents	\$ 9,882,043	\$ 55,743		\$ 9,937,786
Grants and accounts receivable	984,485	227,828	\$ (74,654)	1,137,659
Pledges receivable	1,180,261	41,519		1,221,780
Prepaid expenses and inventories	361,217	80,631	(333)	441,515
Certificates of deposit	753,579	300,000		1,053,579
Investments	3,569,234			3,569,234
Property and equipment, net	43,793,610	8,515		43,802,125
Real estate held for others	<u>3,261,554</u>			<u>3,261,554</u>
Total assets	<u>\$ 63,785,983</u>	<u>\$ 714,236</u>	<u>\$ (74,987)</u>	<u>\$ 64,425,232</u>
 LIABILITIES AND NET ASSETS				
Accounts payable and accrued expenses	\$ 2,214,277	\$ 179,064	\$ 616	\$ 2,393,957
Due to YMCA		75,603	(75,603)	
Custodial liabilities	61,966			61,966
Debt	16,038,741			16,038,741
Capital lease obligations	224,513			224,513
Real estate held for others	3,261,554			3,261,554
Derivative financial instruments	<u>1,750,928</u>			<u>1,750,928</u>
Total liabilities	<u>23,551,979</u>	<u>254,667</u>	<u>(74,987)</u>	<u>23,731,659</u>
 NET ASSETS				
Unrestricted:				
Board designated reserves	13,672,018	346,981		14,018,999
Board designated endowment	2,463,517			2,463,517
Undesignated	<u>18,418,826</u>	<u>112,588</u>		<u>18,531,414</u>
	34,554,361	459,569		35,013,930
Temporarily restricted	4,342,913			4,342,913
Permanently restricted	<u>1,336,730</u>			<u>1,336,730</u>
Total net assets	<u>40,234,004</u>	<u>459,569</u>		<u>40,693,573</u>
Total liabilities and net assets	<u>\$ 63,785,983</u>	<u>\$ 714,236</u>	<u>\$ (74,987)</u>	<u>\$ 64,425,232</u>

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

**CONSOLIDATING STATEMENT OF FINANCIAL POSITION
December 31, 2011**

ASSETS	YMCA of Greater Louisville, Inc.	National Safe Place, Inc.	Eliminations	Consolidated
Cash and cash equivalents	\$ 12,491,193	\$ 275,680		\$ 12,766,873
Grants and accounts receivable	1,174,532	51,537	\$ (56,621)	1,169,448
Pledges receivable	1,271,687			1,271,687
Prepaid expenses and inventories	374,419	10,712	(375)	384,756
Certificates of deposit	750,000	306,659		1,056,659
Investments	3,328,987			3,328,987
Property and equipment, net	33,401,175			33,401,175
Real estate held for others	<u>3,261,554</u>			<u>3,261,554</u>
Total assets	<u>\$ 56,053,547</u>	<u>\$ 644,588</u>	<u>\$ (56,996)</u>	<u>\$ 56,641,139</u>
 LIABILITIES AND NET ASSETS				
Accounts payable and accrued expenses	\$ 1,486,536	\$ 10,207	\$ 458	\$ 1,497,201
Due to YMCA		57,454	(57,454)	
Custodial liabilities	55,630			55,630
Debt	10,962,367			10,962,367
Capital lease obligations	232,965			232,965
Real estate held for others	3,261,554			3,261,554
Derivative financial instruments	<u>1,591,743</u>			<u>1,591,743</u>
Total liabilities	<u>17,590,795</u>	<u>67,661</u>	<u>(56,996)</u>	<u>17,601,460</u>
 NET ASSETS				
Unrestricted:				
Board designated reserves	12,226,594	318,265		12,544,859
Board designated endowment	2,212,195			2,212,195
Undesignated	<u>18,029,667</u>	<u>211,662</u>		<u>18,241,329</u>
	32,468,456	529,927		32,998,383
Temporarily restricted	4,663,190	47,000		4,710,190
Permanently restricted	<u>1,331,106</u>			<u>1,331,106</u>
Total net assets	<u>38,462,752</u>	<u>576,927</u>		<u>39,039,679</u>
Total liabilities and net assets	<u>\$ 56,053,547</u>	<u>\$ 644,588</u>	<u>\$ (56,996)</u>	<u>\$ 56,641,139</u>

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

CONSOLIDATING STATEMENT OF ACTIVITIES

Year Ended December 31, 2012

	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	\$ 414,107	\$ 362,581	\$ 5,624	\$ 782,312	\$ 388,042		388,042		\$ 802,149	\$ 362,581	\$ 5,624	\$ 1,170,354
Special events (net of cost of direct benefits to donors of \$76,735)	32,968			32,968					32,968			32,968
Government grants	3,804,436			3,804,436	410,557		410,557		4,214,993			4,214,993
In-kind donations	33,310	35,289		68,599					33,310	35,289		68,599
Metro United Way grant	29,418	585,573		614,991					29,418	585,573		614,991
Other grants	337,119			337,119					337,119			337,119
Total public support	4,651,358	983,443	5,624	5,640,425	798,599		798,599		5,449,957	983,443	5,624	6,439,024
Revenues and gains:												
Membership dues	15,262,760			15,262,760	115,751		115,751	\$ (800)	15,377,711			15,377,711
Programs	15,678,072			15,678,072	81,156		81,156		15,759,228			15,759,228
Sales of merchandise	73,092			73,092	46,442		46,442		119,534			119,534
Investment income	136,814			136,814	2,327		2,327		139,141			139,141
Management fees	491,438			491,438				(491,438)				
Net realized and unrealized gains on investments	303,300			303,300					303,300			303,300
Change in fair value of derivative financial instrument	(159,185)			(159,185)					(159,185)			(159,185)
Garage and rental income	277,727			277,727					277,727			277,727
Miscellaneous	38,884			38,884				(20,107)	18,777			18,777
Total revenues and gains	32,102,902			32,102,902	245,676		245,676	(512,345)	31,836,233			31,836,233
Not assets released from restriction	1,303,720	(1,303,720)			47,000	\$ (47,000)			1,350,720	(1,350,720)		
Total public support, revenues, and gains	38,057,980	(320,277)	5,624	37,743,327	1,091,275		1,044,275	(512,345)	38,636,910	(367,277)	5,624	38,275,257
Expenses:												
Program services	31,871,001			31,871,001	975,423		975,423	(371,273)	32,475,151			32,475,151
Management and general	3,713,905			3,713,905	118,900		118,900	(83,841)	3,748,964			3,748,964
Fund-raising	387,169			387,169	67,310		67,310	(57,231)	397,248			397,248
Total expenses	35,972,075			35,972,075	1,161,633		1,161,633	(512,345)	36,621,363			36,621,363
Increase (decrease) in total net assets	2,085,905	(320,277)	5,624	1,771,252	(70,358)	(47,000)	(117,358)		2,015,547	(367,277)	5,624	1,653,894
Not assets at beginning of year	32,468,456	4,663,190	1,331,106	38,462,752	529,927	47,000	576,927		32,998,383	4,710,190	1,331,106	39,039,679
Not assets at end 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

YOUNG MEN'S CHRISTIAN ASSOCIATION OF GREATER LOUISVILLE, INC. AND AFFILIATE
CONSOLIDATING STATEMENT OF ACTIVITIES
Year Ended December 31, 2011

	YMCA of Greater Louisville, Inc.				National Safe Place, Inc.			Eliminations	Consolidated			
	Unrestricted	Temporarily Restricted	Permanently Restricted	Total	Unrestricted	Temporarily Restricted	Total		Unrestricted	Temporarily Restricted	Permanently Restricted	Total
Public support, revenues and gains:												
Public support:												
Contributions	\$ 266,383	\$ 336,524		\$ 602,907	\$ 467,822	\$ 15,000	\$ 482,822		\$ 734,205	\$ 351,524		\$ 1,085,729
Special events (net of cost of direct benefits to donors of \$72,714)		45,725		45,725					45,725			45,725
Government grants	4,353,431			4,353,431	21,025		21,025		4,374,456			4,374,456
In-kind donations	935,796	3,058,268		4,014,064	80,730	32,000	112,730		1,036,526	3,090,268		4,126,794
Metro United Way grant	12,190	593,841		606,031					12,190	593,841		606,031
Other grants	253,336	195,928		451,264					253,336	195,928		451,264
Total public support	5,848,861	4,184,561		10,073,422	569,577	47,000	616,577		6,458,438	4,231,561		10,689,999
Revenues and gains:												
Membership dues	14,919,263			14,919,263	109,700		109,700		15,028,963			15,028,963
Programs	14,717,974			14,717,974	7,976		7,976		14,725,950			14,725,950
Sales of merchandise	70,523			70,523	63,101		63,101		133,624			133,624
Investment income	211,661			211,661	4,392		4,392		216,053			216,053
Management fees	393,849			393,849				\$ (393,849)				
Net realized and unrealized gains on investments	(45,806)			(45,806)					(45,806)			(45,806)
Change in fair value of derivative financial instrument	(496,419)			(496,419)					(496,419)			(496,419)
Garage and rental income	263,599			263,599					263,599			263,599
Miscellaneous	26,865			26,865				(20,044)	6,821			6,821
Total revenues and gains	30,061,509			30,061,509	185,169		185,169	(413,893)	29,832,785			29,832,785
Net assets released from restriction	1,301,281	(1,301,281)							1,301,281	(1,301,281)		
Total public support, revenues, and gains	37,251,651	2,883,280		40,134,931	754,746		801,746	(413,893)	37,592,504	2,990,280		40,522,784
Expenses:												
Program services	31,306,835			31,306,835	549,870		549,870	(297,428)	31,559,277			31,559,277
Management and general	3,740,283			3,740,283	102,650		102,650	(73,174)	3,769,759			3,769,759
Fund-raising	380,913			380,913	51,188		51,188	(43,291)	388,818			388,818
Total expenses	35,428,031			35,428,031	703,708		703,708	(413,893)	35,717,846			35,717,846
Increase in total net assets	1,823,620	2,883,280		4,706,900	51,038	47,000	98,038		1,874,658	2,990,280		4,804,938
Net assets at beginning of year	30,644,836	1,779,910	1,331,106	33,755,852	478,889		478,889		31,123,725	1,779,910	1,331,106	34,234,741
Net assets at end of year	\$ 32,468,456	\$ 4,663,190	\$ 1,331,106	\$ 38,462,752	\$ 529,927	\$ 47,000	\$ 576,927		\$ 32,998,383	\$ 4,710,190	\$ 1,331,106	\$ 39,039,679

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

CONSOLIDATING STATEMENT OF FUNCTIONAL EXPENSES
Year Ended December 31, 2012

	YMCA of Greater Louisville, Inc.				National Safe Place, Inc.				Eliminations	Consolidated			
	Program Services	Management and General	Fund - Raising	Total	Program Services	Management and General	Fund - Raising	Total		Program Services	Management and General	Fund - Raising	Total
Salaries and wages	\$ 14,368,164	\$ 1,797,341	\$ 159,839	\$ 16,325,344						\$ 14,368,164	\$ 1,797,341	\$ 159,839	\$ 16,325,344
Employee benefits	1,585,959	263,974	25,312	1,875,245						1,585,959	263,974	25,312	1,875,245
Payroll taxes	1,218,990	126,929	18,621	1,364,540						1,218,990	126,929	18,621	1,364,540
Management fees					\$ 356,253	\$ 42,221	\$ 55,071	\$ 453,545	\$ (453,545)				
Professional fees and contract services	989,221	257,122	4,083	1,250,426	120,369	63,310	3,077	186,756	(40,000)	1,109,590	280,432	7,160	1,397,182
Supplies	3,859,670	226,620	21,620	4,107,910	19,779	1,444	1,926	23,149		3,879,449	228,064	23,546	4,131,059
Telephone	244,178	43,558		287,736	8,549	788	1,050	10,387		252,727	44,346	1,050	298,123
Postage	157,263	69,492	2,015	228,770	5,696	347	695	6,738		162,959	69,839	2,710	235,508
Occupancy	3,904,293	38,640	351	3,943,284	23,111	2,633	3,511	29,255	(18,000)	3,913,184	39,653	1,702	3,954,539
Equipment rental and maintenance	847,563	86,463	56	934,082	2,426	276	369	3,071		849,989	86,739	425	937,153
Printing and promotion	517,374	371,170	93,685	982,229	77,950			77,950		595,324	371,170	93,685	1,060,179
Travel and employee expenses	574,537	21,315	3,951	599,803	65,491			65,491		640,028	21,315	3,951	665,294
Conferences, conventions and meetings	254,597	137,348	51,486	443,431	182,768	3,038	1,131	186,937		437,365	140,386	52,617	630,368
Conference stipends					106,552			106,552		106,552			106,552
Membership dues	275,480	25,893	650	302,023	1,372	4,407		5,779	(800)	276,052	30,300	650	307,002
Insurance	467,415	17,855	1,000	486,270	3,160	360	480	4,000		470,575	18,215	1,480	490,270
Interest	467,340	10,560		477,900						467,340	10,560		477,900
Miscellaneous	43,231	14,267		57,498	1,802	76		1,878		45,033	14,343		59,376
Depreciation	2,095,726	205,358	4,500	2,305,584	145			145		2,095,871	205,358	4,500	2,305,729
Total functional expenses	\$ 31,871,001	\$ 3,713,905	\$ 387,169	\$ 35,972,075	\$ 975,423	\$ 118,900	\$ 67,310	\$ 1,161,633	\$ (512,345)	\$ 32,475,151	\$ 3,748,964	\$ 397,248	\$ 36,621,363

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

CONSOLIDATING STATEMENT OF FUNCTIONAL EXPENSES
Year Ended December 31, 2011

	YMCA of Greater Louisville, Inc.				National Safe Place, Inc.				Eliminations	Consolidated			
	Program Services	Management and General	Fund - Raising	Total	Program Services	Management and General	Fund - Raising	Total		Program Services	Management and General	Fund - Raising	Total
Salaries and wages	\$ 14,230,941	\$ 1,703,723	\$ 143,722	\$ 16,078,386						\$ 14,230,941	\$ 1,703,723	\$ 143,722	\$ 16,078,386
Employee benefits	1,565,358	269,112	23,366	1,857,836						1,565,358	269,112	23,366	1,857,836
Payroll taxes	1,216,339	121,771	16,744	1,354,854						1,216,339	121,771	16,744	1,354,854
Management fees					\$ 283,208	\$ 32,554	\$ 41,131	\$ 356,893	\$ (356,893)				
Professional fees and contract services	747,196	222,370	4,677	974,243	53,335	58,279	1,768	113,382	(39,000)	800,531	241,649	6,445	1,048,625
Supplies	3,778,920	252,294	21,187	4,052,401	4,447	277	369	5,093		3,783,367	252,571	21,556	4,057,494
Telephonic	219,720	65,547		285,267	4,297	269	358	4,924		224,017	65,816	358	290,191
Postage	157,201	25,084	3,119	185,404	5,908	470	941	7,319		163,109	25,554	4,060	192,723
Occupancy	3,666,212	49,055	477	3,715,744	16,876	1,923	2,563	21,362	(18,000)	3,668,868	49,358	880	3,719,106
Equipment rental and maintenance	850,571	108,934		959,505	2,369	270	360	2,999		852,940	109,204	360	962,504
Printing and promotion	733,794	433,431	91,387	1,258,612	98,005			98,005		831,799	433,431	91,387	1,356,617
Travel and employee expenses	591,428	18,357	9,646	619,431	21,066			21,066		612,494	18,357	9,646	640,497
Conferences, conventions and meetings	262,347	160,932	60,459	483,738	44,655	1,191	986	46,832		307,002	162,123	61,445	530,570
Membership dues	263,525	40,910	275	304,710	210	5,500		5,710		263,735	46,410	275	310,420
Insurance	486,818	37,899	974	525,691	3,555	405	540	4,500		490,373	38,304	1,514	530,191
Interest	425,420	10,560		435,980						425,420	10,560		435,980
Miscellaneous	41,308	24,662	565	66,535	3,297	1,512	2,172	6,981		44,605	26,174	2,737	73,516
Depreciation	2,069,737	195,642	4,315	2,269,694	8,642			8,642		2,078,379	195,642	4,315	2,278,336
Total functional expenses	\$ 31,306,835	\$ 3,740,283	\$ 380,913	\$ 35,428,031	\$ 349,870	\$ 102,650	\$ 51,188	\$ 703,708	\$ (413,893)	\$ 31,559,277	\$ 3,769,759	\$ 388,810	\$ 35,717,846

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

**SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS
Years Ended December 31, 2012 and 2011**

<u>Federal Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Federal Expenditures</u>	
		<u>2012</u>	<u>2011</u>
U.S. Department of Health and Human Services:			
Basic Center Grant: RHYTTAC Program Three months ended December 31		\$ 396,137	
Runaway & Homeless Youth Program: Eight months ended August 31 Four months ended December 31		50,339 <u>167,562</u> <u>217,901</u>	\$ 26,554 <u>149,661</u> <u>176,215</u>
Runaway & Homeless Youth Program	93.623	<u>14,720</u> <u>628,758</u>	<u>11,410</u> <u>187,625</u>
Street Outreach: Ten months ended October 31 Two months ended December 31		50,892 <u>50,892</u>	46,538 <u>49,108</u> <u>95,646</u>
Community Transformation Grant	93.531	<u>135,000</u>	
NOW Grant: Mentoring Children of Prisoners	93.616	_____	<u>34,502</u>
Pass through The Y-USA: Center for Disease Control and Prevention and Tech Assistance	93.283	_____	<u>20,000</u>
Pass through Louisville Public Health and Wellness Department: Prevention and Wellness Grant	ARRA- 93.724	<u>159,455</u>	<u>521,003</u>
U.S. Department of Agriculture:			
Pass through Kentucky Department of Education Child Care Food Program	10.558	<u>175,024</u>	<u>180,827</u>
U.S. Department of Housing and Urban Development:			
Pass through Louisville Metro Housing Department Rent Supplement	14.249	<u>216,855</u>	<u>220,914</u>
Pass through Kentucky Housing Corporation Emergency Assistance Reaching Homeless	ARRA-14.257	<u>4,367</u>	<u>55,212</u>
U.S. Department of Education:			
Fund for Improvement of Education Program	84.215	<u>55,350</u>	<u>80,350</u>
Corporation for National and Community Service:			
VISTA Grant	94.013	_____	<u>9,615</u>
Total expenditures of federal awards		<u>\$1,425,701</u>	<u>\$1,405,694</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 schedule of expenditures of federal awards includes 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 year ended December 31, 2012 and 2011. The expenditures reported on the schedule are reported on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*. Because the schedule presents 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.



**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**

Independent Auditors' Report

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), which comprise the consolidated statement of financial positions as of December 31, 2012, and the related consolidated statement of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated May 20, 2013.

Internal Control over Financial Reporting

In planning and performing our audit, 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 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 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. 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. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs that we consider to be significant deficiencies as items 2012-01 and 2012-02.

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 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.

We noted other matters that we reported to management of the YMCA in a separate letter dated May 20, 2013.

YMCA's Response to Findings

YMCA and Affiliate's responses to the findings identified in our audit are described in the accompanying correction action plan. YMCA and Affiliate's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

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, Lussay & Petroff

Louisville, Kentucky
May 20, 2013



**REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM
AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE
REQUIRED BY OMB CIRCULAR A-133**

Independent Auditors' Report

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. (YMCA) and National Safe Place, Inc. (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's major federal programs for the year ended December 31, 2012. YMCA and Affiliate's major federal programs are identified in the summary of auditor's 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.

Auditor's 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, 2012.

Report on Internal Control Over Compliance

Management of YMCA of Greater Louisville, Inc. 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.

Deming, Malone, Liscany & Petroff

Louisville, Kentucky
May 20, 2013

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

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended December 31, 2012**

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

1. The auditor's report expresses an unqualified opinion on the consolidated financial statements of the YMCA and Affiliate for the year ended December 31, 2012.
2. Internal control over financial reporting:
 - Material weakness identified? ___ Yes X No
 - Significant deficiency identified? X Yes ___ None reported
3. The audit did not disclose any noncompliance which is material to the financial statements of YMCA.
4. Internal control over major programs:
 - Material weakness identified? ___ Yes X No
 - Significant deficiency identified? ___ Yes X None reported
5. An unqualified opinion was issued on compliance for the major federal program of the YMCA and Affiliate for the year ended December 31, 2012.
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:

Federal CFDA Number

Name of Major Federal Program

U.S. Department of Health and
Human Services:

93.623

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, 2012**

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

Department of Health and Human Services

Finding No. 2012-01: Basic Center Program –Runaway Homeless Youth Training and Technical Assistance Center, CFDA 93.623

Statement of Condition: Several transactions of the affiliate which were incurred during the year ended December 31, 2012 were not posted in the correct accounting period. Both payables and federal grant receivables required adjustment to record the related expenses incurred and federal grant revenues earned during the year.

Criteria: Recording transactions in accordance with generally accepted accounting principles. Expenses should be recorded in the period when the expense had been incurred and the corresponding cost reimbursement grant revenues should be recorded when earned.

Effect of Condition: The effect is the undervaluing of accounts payable and receivables and the potential unfavorable cash flows relating to cost reimbursement grants. This could directly affect the determination of major federal programs.

Cause of Condition: The accounting department did not receive invoices from the affiliate on a timely basis nor were there communications to the vendors to request items that had been incurred during the year but not invoiced as of December 31, 2012.

Recommendation: The Organization should review the process over the recording of transactions at or near year end to ensure all expenses that have been incurred have been properly accounted for in the correct accounting period and corresponding cost reimbursement revenues recognized.

Finding No. 2012-02: Basic Center Program – Runaway Homeless Youth Training and Technical Assistance Center, CFDA 93.623

Statement of Condition: Classification of expenses on the YMCA and Affiliate general ledger relating to a new program implemented during the year ended December 31, 2012 did not convey accurate descriptions concerning the expenditures made. Also several account classification errors were noted during our test of controls relating to disbursements. The misclassification of expenses over the grant period could potentially result in increased line item budgets and overbilling on specific line items of federal grant awards.

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

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended December 31, 2012**

Criteria: The Organization tracks their expenses by their natural classification therefore expenses should be classified in the general ledger based on the types of costs incurred.

Effect of Condition: The board of directors and management focus significant attention on natural expense classifications, and organizational budgets are also prepared on natural expense classifications. Misclassification of expenses could increase the organizations budget line items as well as create overbillings on specific line items relating to the federal grant awards.

Cause of Condition: The Organization process is in place to review the account coding of the invoice. Sign offs are required by the directors and management to approve the invoice and coding before the invoice is recorded onto the general ledger. During our audit all invoices were properly approved however, several invoices were approved with incorrect account coding's.

Recommendation: The individuals coding the invoices should be aware of all the natural classifications available. The Organization should consider additional communications to their staff, directors and management the importance of correctly coding the invoices based on their natural classification and the importance of reviewing the codification before approval. Chart of accounts should be reviewed to ensure all transaction types can be recorded into their proper natural classifications.

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).

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

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
Year Ended December 31, 2012

There were no prior audit findings under Government Auditing Standards or required to be reported by OMB Circular A-133.



FOR YOUTH DEVELOPMENT
FOR HEALTHY LIVING
FOR SOCIAL RESPONSIBILITY

CORRECTIVE ACTION PLAN April 9, 2013

Department of Health and Human Services

YMCA respectfully submits the following corrective action plan for the year ended December 31, 2012.

Name and address of independent public accounting firm: Deming, Malone, Livesay & Ostroff, PSC, 9300 Shelbyville Road, Suite 1100, Louisville, Kentucky 40222

Audit period: January 1, 2012 through December 31, 2012

The findings from the December 31, 2012 schedule of findings and questioned costs are discussed below. The findings are numbered consistently with the number assigned in the schedule. Section I of the schedule, Summary of Auditors' Results and Section III of the schedule, Federal Award Findings and Questioned Costs, do not include findings and are not addressed.

Finding – Financial Statement Audit

Finding No. 2012-01: Basic Center Program –Runaway Homeless Youth Training and Technical Assistance Center, CFDA 93.623

Recommendation: The YMCA should review the process over the recording of transactions at or near year end to ensure all expenses that have been incurred have been properly accounted for in the correct accounting period and corresponding cost reimbursement revenues are recognized.

Action Taken: The YMCA understands and accepts the above recommendation, and has a process in place that specifically seeks identification of any outstanding invoices at a year-end review meeting between the CFO and Branch Executives.

Finding No. 2012-02: Basic Center Program – Runaway Homeless Youth Training and Technical Assistance Center, CFDA 93.623

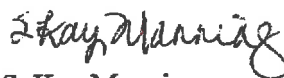
Recommendation: The individuals coding the invoices should be aware of all the natural classifications available. The YMCA should consider additional communications to their staff, directors and management the importance of correctly coding the invoices based on their natural classification and the importance of reviewing the codification before approval. The chart of

accounts should be reviewed to ensure all transaction types can be recorded into their proper natural classifications.

Action Taken: The YMCA understands and accepts the above recommendation, and has made the chart of accounts available on its intranet site for staff, directors and management ease of review and use. A review of this practice will be undertaken with Branch Executives at an Executive Cabinet meeting.

If the United States Department of Health and Human Services has questions regarding this plan, please call Kay Manning at (502) 587-9622.

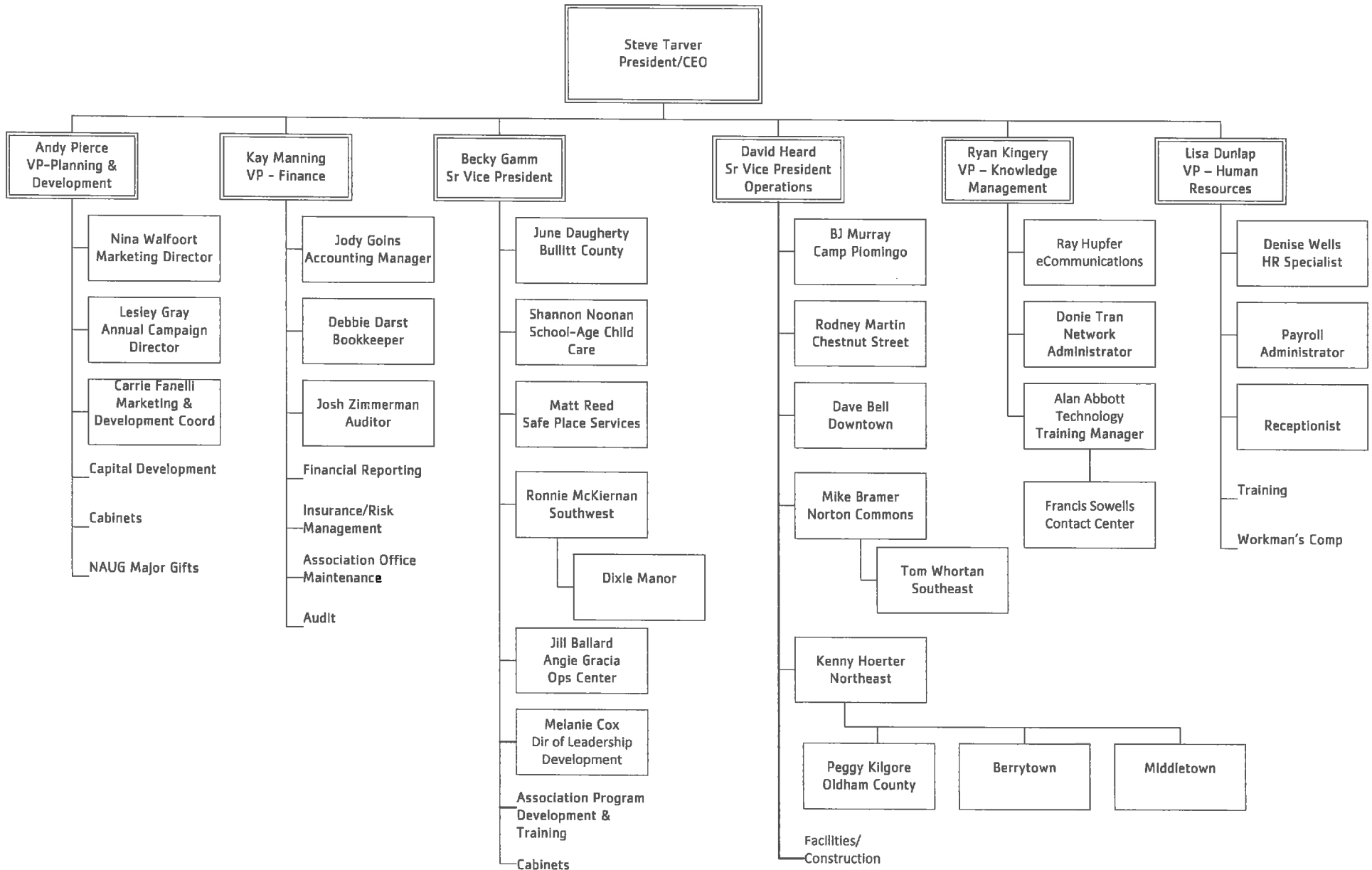
Sincerely,



S. Kay Manning
VP-Finance/CFO
YMCA of Greater Louisville, Inc.



YMCA OF GREATER LOUISVILLE



LEASE AGREEMENT

THIS LEASE is made and entered into by and between:

JEFFERSON COUNTY FISCAL COURT, 527 W. Jefferson Street, Louisville, Kentucky 40202.
(hereafter LESSOR)

and

YMCA OF GREATER LOUISVILLE, 545 S. Second Street, Louisville, Kentucky 40202.
(hereafter LESSEE),

WITNESSETH:

WHEREAS: LESSOR desires to increase the recreational, cultural and educational programs available to the area of the County served by the Berrytown Community Center and

WHEREAS: LESSEE has proposed operating a YMCA / Community Center and

WHEREAS: LESSOR has agreed to construct a New Community Center building (1300 Heafer Road) in Berrytown Park and make public improvements to the Watson Powell Center (12424 Park Field Road) adjacent to Berrytown Park in Eastern Jefferson County and

WHEREAS: LESSEE has agreed to operate and maintain all improvements made to the Leased Premises, as that term is defined herein, by the LESSOR for the benefit of the public in general, and

WHEREAS: LESSEE will provide, for the benefit of LESSOR and the public, recreational, cultural and educational programs for the citizens in the area served by the center.

NOW, THEREFORE: in consideration of the recitals above, rents to be paid, and agreements to be performed as herein provided, LESSOR leases to LESSEE and LESSEE leases from LESSOR the Leased Premises herein described, and the parties further agree as follows:

I. LEASED PREMISES:

The Leased Premises is limited to a new center building to be constructed by the Lessor, new adjoining parking lot, the grounds immediately surrounding the center building, and existing Watson-Powell facility, all of which is hereafter referred to as the "Leased Premises". Leased Premises are located in Berrytown Park and the adjoining parcel at Heafer and Park Field Roads in Eastern Jefferson County Kentucky as shown on Exhibit A. The Leased Premises includes all buildings, fixtures and appurtenances now or in the future situated at or upon the leased premises.

II. ADMINISTRATION

The Jefferson County Department of Facilities Management will administer this contract on behalf of LESSOR.

III. IMPROVEMENTS AND MODIFICATIONS:

LESSOR currently plans improvements and modifications to the Leased Premises described above. The LESSEE shall operate and maintain the center building and the Watson-Powell facility. At no time shall any improvement, deletion, alteration, addition, construction, renovation, removal or destruction of the center building or surrounding land, including elimination of trees or plant material, be made to or upon the Leased Premises by LESSEE without the prior, express, written consent of the LESSOR.

IV. TERM AND RENEWALS:

- A. The term of this lease is three (3) years beginning with the date Lessor notifies Lessee the premises are ready for occupancy and ending at midnight, thirty-six months later.
- B. If not in default in the performance of its covenants under this Lease during the initial term or any option period, LESSEE is hereby granted three five year options on the leased premises subject to the same terms and conditions set forth herein.
- C. If not in default in the performance of its covenants under this Lease, either Party hereto may provide written notice to the other Party of its decision to not renew at least one-hundred eighty (180) days prior to the expiration of the term of this Lease, or any renewal thereof. If the LESSEE otherwise terminates the Lease without cause, all furniture, fixtures, and equipment will remain at the site and become the property of the LESSOR. If the LESSOR otherwise terminates the Lease without cause, LESSEE will be reimbursed, based on depreciated value, for all furniture, fixtures, and equipment that will remain at the site.

V. RENT:

- A. Rent for these premises shall be One Dollar (\$1.00) per year. Rent shall be payable in full at the end of each year by check made payable to Jefferson County and mailed or delivered to the Director of Facilities Management, or as otherwise directed by the LESSOR in writing.
- B. LESSEE is to provide and is responsible for all equipment, furniture, fixtures and supplies necessary for the operation of the Center.

VI. UTILITIES:

LESSOR shall, at its sole expense maintain all utility systems and lines on or in the Leased Premises, normal wear and tear excepted, which shall be handled by LESSEE. LESSEE shall be solely responsible for costs and expenses of any and all utilities used on the Leased Premises, including but not limited to electrical, water, gas, tele/data and cable, during the term of this lease.

VII. OPERATION OF FACILITY:

- A. The YMCA will establish a committee to work with YMCA staff to determine policy decisions of the facility. This committee will include residents of Berrytown and Griffytown, community business owners, other individuals with an interest in the Berrytown-Griffytown area, and the Director of Facilities Management or his designee. Residents shall comprise not less than 33% of the Board Membership. This committee in turn will become the local Berrytown YMCA Branch Board of Directors for the facility. In doing so, specific programs and services can be determined by using the YMCA's experience and expertise along with the needs, desires, and knowledge of the community. The Board will be represented on and accountable to the Metropolitan Board of Directors of the YMCA of Greater Louisville with all rights and duties of Branch YMCAs chartered by the YMCA of Greater Louisville.
- B. The hours of operation are flexible and the YMCA will look to the local Branch Board of Directors to help determine the hours based on community needs.
- C. The existing Watson-Powell facility located on site will be used for additional evening meetings or group services.
- D. LESSEE is responsible for staffing the center. Staffing levels for the facility will be determined by the programs offered and membership size. Typical staff will include a full-time salaried Center Director and a full and part-time program and clerical staff. Staff coverage will be consistent with normal operation of similar YMCA facilities.
- E. All facilities governed by this lease would be made available to community groups as schedule permits, subject to review and policies of the YMCA of Berrytown Board.
- F. It is the intent of this agreement that no one be denied access to membership or program services due to religion, gender, physical ability, race or ability to pay. Therefore, all fees will be available on a sliding scale based on ability to pay and subject to review by the Board.
- G. LESSOR will contribute \$55,000 to the LESSEE for start up costs and costs associated with operating the facility through June 2002. The entire amount will be paid in one lump sum upon submission of invoice to LESSOR but not before the LESSEE occupies the new facility.

City of Louisville/Jefferson County Revenue Commission Number: _____

Fax Number _____

VIII. REPAIRS AND MAINTENANCE:

LESSEE shall, at its sole expense, keep in good order, condition and state of repair all portions of the Leased Premises based on normal wear and tear. This shall include maintaining in watertight condition the exterior of the premises, including the exterior walls, roof, flashing, guttering, downspouts, foundation, & any & all paved driveways & parking areas. This shall also include maintaining in excellent condition all heating, ventilating & air conditioning (HVAC) equipment. This equipment shall have, at a minimum, quarterly preventative maintenance work performed, including lubrication, calibration, cleaning & inspection of equipment & changing of filters. LESSEE shall keep written records of all such service work performed & shall provide to LESSOR upon request. LESSEE shall also keep in excellent condition the interior of the premises, including interior walls, plumbing fixtures & piping, light fixtures, floor coverings, & ceilings. LESSEE shall also keep in excellent condition all sprinkler system equipment & shall ensure that annual inspections of such system are performed by an appropriate sprinkler company. Written records shall be kept of such annual inspections.

- A. LESSEE shall repair or replace any and all fixtures and appurtenances in the Leased Premises, which have been damaged due to the negligence of LESSEE or its invitees.
- B. LESSEE shall, at its sole expense, be responsible for garbage and trash collection and disposal from the Leased Premises. In addition, LESSEE shall be responsible for maintenance of the dumpster area.
- C. LESSEE shall be responsible for maintenance of the grounds from the exterior walls of the two facilities including the two parking areas and adjacent grounds, and LESSOR, through the Department of Metro Parks, shall be responsible for maintenance of the remainder of the premises owned by LESSOR as shown on Exhibit B.

IX. SIGNS:

LESSEE shall not attach, affix or permit to be attached or affixed to or upon the Leased Premises, without the prior consent of the Director of Facilities Management, any permanent flags, placards, signs, poles, wires, aerials, antennae or fixtures of any kind.

X. HOLDING OVER:

In the event LESSEE remains in possession of the Leased Premises after the expiration of the term and any renewals thereof and without the execution of a new lease, it shall be deemed to be occupying the Leased Premises as a tenant from month to month, subject to all conditions, provisions and obligations of this Lease insofar as the same are applicable to a month to month tenancy.

XI. OCCUPANCY:

- A. LESSEE shall enjoy the use of the Leased Premises primarily as a recreation center for youth and other social and civic activities. The Leased Premises may be used for other purposes only with the prior written consent of the Director of Facilities Management.

- B. LESSEE shall use, occupy and maintain said Leased Premises exclusively in accordance with the terms of this Agreement. Moreover, at all times during the tenure of this Lease or any extension thereof, LESSEE shall conduct operations on the premises in a safe, prudent, orderly lawful and businesslike manner in full compliance with all laws, ordinances or regulations which may be applicable to the premises or LESSEE's use thereof. LESSEE shall not reserve any athletic and recreational facilities not located on the Leased Premises without prior written approval of the Metro Parks Director. Further, LESSEE shall not commit or suffer waste therein or allow any-part thereof to become a nuisance.
- C. LESSOR agrees that, so long as LESSEE complies with the covenants and conditions herein contained, LESSEE shall quietly hold and occupy the Leased Premises during the term of this Lease.
- D. Alcoholic beverages or tobacco products shall not be sold, consumed/utilized or permitted on or within the Leased Premises.

XII. ASSIGNMENT AND SUBLEASING:

LESSEE hereunder shall not assign this Lease and/or the rights or obligations either voluntarily or by operation of law. Any attempt or attempts to accomplish the foregoing shall confer no rights upon any third party, assignees, or SUBLESSEES. However, LESSEE agrees, upon occupancy of leased premises, to provide space to the Jefferson County Department for Human Services Nutrition Program under the same terms and conditions of the current Memorandum of Understanding between the Department for Human Services and the Louisville and Jefferson County Parks Department, a copy is which is attached hereto as Exhibit C.

XIII. DEFAULT:

- A. LESSOR may terminate this Lease and term by thirty (30) days written notice to LESSEE upon the happening of any one of the following events, and the same are not remedied within a reasonable and adequate time after receipt of notice to LESSEE:
 - 1. the making by LESSEE of an assignment for the benefit of its creditors;
 - 2. the levying of a writ of execution or attachment on or against the property of LESSEE;
 - 3. In the event proceedings are instituted in a court of competent jurisdiction for the reorganization, liquidation, or involuntary dissolution of LESSEE, or for its adjudication as a bankrupt or insolvent, or the appointment of a receiver of the property of LESSEE, and said proceedings are not dismissed and any receiver, trustee, or liquidator appointed therein discharged within thirty (30) days after the institution of said proceedings;
 - 4. the doing, or permitting to be done by LESSEE of any act which creates a mechanics lien or claim against the land or building of which the Leased Premises are a part; and which mechanics lien or claim is not bonded or released within thirty (30) days;

5. the abandonment or vacation by LESSEE of the Leased Premises or any part thereof before the end of the demised term; and,
6. the failure of LESSEE to perform any of its other covenants under this lease.

LESSEE agrees that covenants and agreements made by LESSEE herein shall be deemed conditions as well as covenants.

- B. Upon termination of the estate as aforesaid, LESSOR may reenter the Leased Premises with process of law using such force as may be reasonably necessary, expel all persons and chattels therefrom, and thus repossess and enjoy the premises as LESSOR's former estate; and LESSOR may distrain for any rent that may be due on any property belonging to the LESSEE, whether the same be exempt from execution and distress by law or not; and the LESSEE covenants that in case of such termination it will indemnify the LESSOR against all loss of rent which LESSOR may incur by reason of such termination during the remainder of the term. LESSOR shall not be liable in damages or otherwise by reason of reentry or termination of this lease, unless by a breach of the peace.
- C. In the event of any breach hereunder by LESSEE and the passage of any cure period, LESSOR may immediately, or at any time thereafter, without notice, cure such breach for the account and at the expense of LESSEE. If LESSOR at any time, by reason of such uncured breach, is compelled to pay, or elects to pay, any sum of money or do any act which will require the payment of any sum of money, or is compelled to incur any expense, including reasonable attorney's fees, in instituting or prosecuting any action or proceeding to enforce LESSOR's rights hereunder, the sum or sums so reasonably paid by LESSOR, with interest thereon at the rate of six percent (6%) per annum from the date of payment thereof, shall be deemed to be additional rent hereunder and shall be due from LESSEE to LESSOR on the first day of the month following the payment of such respective sums or expenses.
- D. All rights and remedies of LESSOR herein enumerated shall be cumulative and none shall exclude any other right or remedy allowed by law, and said rights and remedies may be exercised and enforced concurrently and whenever and as often as occasion therefore arises. In case LESSOR shall file any action or proceeding for default of LESSEE hereunder, LESSOR shall be entitled to recover attorney's fees, as well as all other costs and expenses allowable by law.
- E. Should LESSOR be in default under the terms of this lease, LESSOR shall have reasonable and adequate time in which to cure the same after written notice to LESSOR by LESSEE of such default.

F. The receipt of money by the LESSOR from the LESSEE after the LESSOR has given notice to the LESSEE of its intention to terminate the lease, or after the termination thereof, shall not operate in any way to reinstate, continue or extend the term of this lease, or affect any notice given prior thereto, it being agreed that after service of notice, or the commencement of a suit, or after final judgment for possession of said premises, the LESSOR may recover and collect any monies due, and the payment of said monies shall not waive or affect said notice, suite or judgment.

LIENS: LESSEE shall keep the Leased Premises free from any liens or claims of lien arising out of work performed, materials furnished or obligations incurred by, for or at the instance of LESSEE. In the event that any liens are filed arising out of work performed, materials furnished or obligations incurred by, for or at the insistence of LESSEE and LESSEE fails to bond, pay or otherwise release such liens within thirty (30) days after LESSOR notifies LESSEE of the existence thereof, LESSOR may, without waiver of any other rights or remedies, bond, pay or otherwise release such liens and any expenses incurred by LESSOR in connection therewith shall be paid by LESSEE to LESSOR upon demand as additional rent hereunder.

XIV. SURRENDER:

Upon expiration or cancellation of the term or any renewals of this Lease, LESSEE shall at once surrender possession of the Leased Premises to LESSOR along with all modifications, improvements, and fixtures, excluding equipment and kids gym apparatus, in as good condition as received, ordinary wear and tear excepted.

XV. HOLD HARMLESS:

LESSEE shall indemnify and hold harmless LESSOR, its agents and employees from and against all claims, damages, losses and expenses including attorney's fees, to the extent they arise out of or result from this Lease provided that such claim, damage, loss or expense (1) is attributable to personal injury, bodily injury, sickness, disease or death, or to injury to or destruction of property, including the loss of use resulting therefrom, and/or breach of contract, and (2) is caused by any negligent act or omission or willful misconduct of LESSEE or its employees or agents acting within the scope of their employment.

XVI. INSURANCE:

Prior to LESSEE entering the Leased Premises for purposes of commencing this Lease period, LESSEE shall obtain at its own cost and expense and, without limiting LESSEE's indemnification requirements, LESSEE shall maintain in force at all times during this Lease Agreement the following policy or policies of insurance covering its operations through insurance companies licensed in the State of Kentucky. LESSEE shall not commence operations on Leased Premises under this Lease Agreement until all insurance required under this Document has been obtained and until copies of policies or certificates thereof are submitted to and approved by the LESSOR.

INSURANCE AND WORKMEN'S COMPENSATION

LESSEE shall be required to provide the following insurance coverage. LESSEE must furnish and deliver to the owner, insurance policies or certificates for the amounts shown before starting any work whatsoever.

Minimum Limits of Liability
Workmen's Compensation including:
Occupational
Disease
Statutory

LESSEE shall be required to furnish Liability Insurance with minimum limit of \$1,000,000 and \$250,000 property damage. Jefferson County Fiscal Court, the Department of Facilities Management, and its officers and employees are added as "Additional Insured" as respects operations of the named insured performed relative to this contract.

XVII. MISCELLANEOUS:

- A. LESSEE shall procure and maintain insurance policies as described herein and for which LESSOR shall be furnished Certificates of Insurance upon the execution of the Lease Agreement. The Certificates shall include provisions stating that the policies may not be canceled or non-renewed, without LESSOR having been provided at least (30) days written notice. The Certificates shall identify the Contract to which they apply and shall include the name and address of the person executing the Certificate of Insurance as well as the person's signature. If policies expire before the completion of the Lease Agreement, renewal Certificates of Insurance shall be furnished to LESSOR before the expiration date.
- B. Certificates of Insurance as required above shall be furnished to the Louisville/Jefferson County Division of Purchasing, 306 Fiscal Court Building, Louisville, Kentucky 40202.
- C. Approval of the insurance by LESSOR shall not in any way relieve or decrease the liability of LESSEE hereunder. It is expressly understood that LESSOR does not in any way represent that the specified Limits of Liability or coverage or policy forms are sufficient or adequate to protect the interest or liabilities of LESSEE.

XVIII. RIGHT OF ENTRY:

LESSOR retains the full right and authority to enter, inspect and view the Leased Premises at all reasonably anticipated hours, provided that at no time LESSOR conducts such activities so as to interfere with or otherwise frustrate LESSEE's use and occupancy.

XIX. WAIVER OF TERMS, CONDITIONS, COVENANTS:

The parties to this Lease agree that the LESSOR may waive the performance of any term, condition and covenant contained herein, provided that such waiver shall not be construed or deemed a continuing waiver of the same or any subsequent conduct which may constitute a default of any provision.

XX. NOTICE:

All notices required hereunder will be in writing and served by first-class mail or in person to the persons named below until change of such names or addresses. Any Notice shall be effective three (3) days after mailing. LESSOR shall notify LESSEE and LESSEE shall notify LESSOR immediately, in writing, of change in name or address of the persons named below.

To LESSEE: Chief Executive Officer
YMCA of Greater Louisville
545 S. Second Street
Louisville, Kentucky 40202

To LESSOR: Judge/Executive
Jefferson County Fiscal Court
527 West Jefferson Street
Louisville, Kentucky 40202

cc: Department of Facilities Management
801 Fiscal Court Building
Louisville, Kentucky 40202

Division of Purchasing
306 Fiscal Court Building
Louisville, Kentucky 40202

XXI. LESSOR'S CONSENT:

Wherever in this Lease, the consent of the LESSOR is required, such consent shall not be unreasonably withheld or delayed.

XXII. AUTHORITY:

LESSOR and LESSEE, by execution of this Lease, do hereby warrant and represent to each other that they are duly organized and validly existing entities, are qualified to do business in the State of Kentucky, have full right, power and authority to enter into this Lease, and that each person signing on behalf of LESSOR and LESSEE is authorized to do so.

XXIII. SEVERABILITY:

If any provision of this Lease shall be declared invalid or unenforceable, the remainder of the Lease shall continue in full force and effect.

XXIV. ENTIRE UNDERSTANDING:

This Lease represents the entire understanding and agreement between the parties relating to the subject matter hereof and supersedes all prior negotiations and agreements relative thereto. The language in all parts of this Lease shall in all cases be construed as a whole according to its fair meaning and not strictly for or against either LESSOR or LESSEE. This lease may be amended only in writing and only by mutual agreement of LESSOR and LESSEE.

XXV. NON-DISCRIMINATION IN EMPLOYMENT:

The LESSEE shall not discriminate against any employee or applicant for employment or against any person seeking to utilize the facilities or services provided under the provisions of this Lease on the basis of race, creed, color, ancestry, national origin or political affiliation. Such action shall include, but not be limited to, the following employment, promotion, demotion, transfer, recruitment, training, rate of pay, or other forms of compensation and in the services provided to the public. Provisions of this section shall apply and be included in any construction contract entered into by and between the LESSEE and third party.

LESSOR: Jefferson County Fiscal Court

LESSEE: YMCA of Greater Louisville

By *Levee Jackson*
County Judge/Executive

By *A. Stephen James*
Chief Executive Officer

Date 7/24/01

Date 27 JUNE 2001

By *Sandra A. Moore*
Fiscal Court Clerk

Date 7/24/01

By *Janet D. Riffe*
Director of Facilities Management

Date 29 Jun. 2001

By *Craig A. Brown*
Director of Purchasing

Date 8/1/01

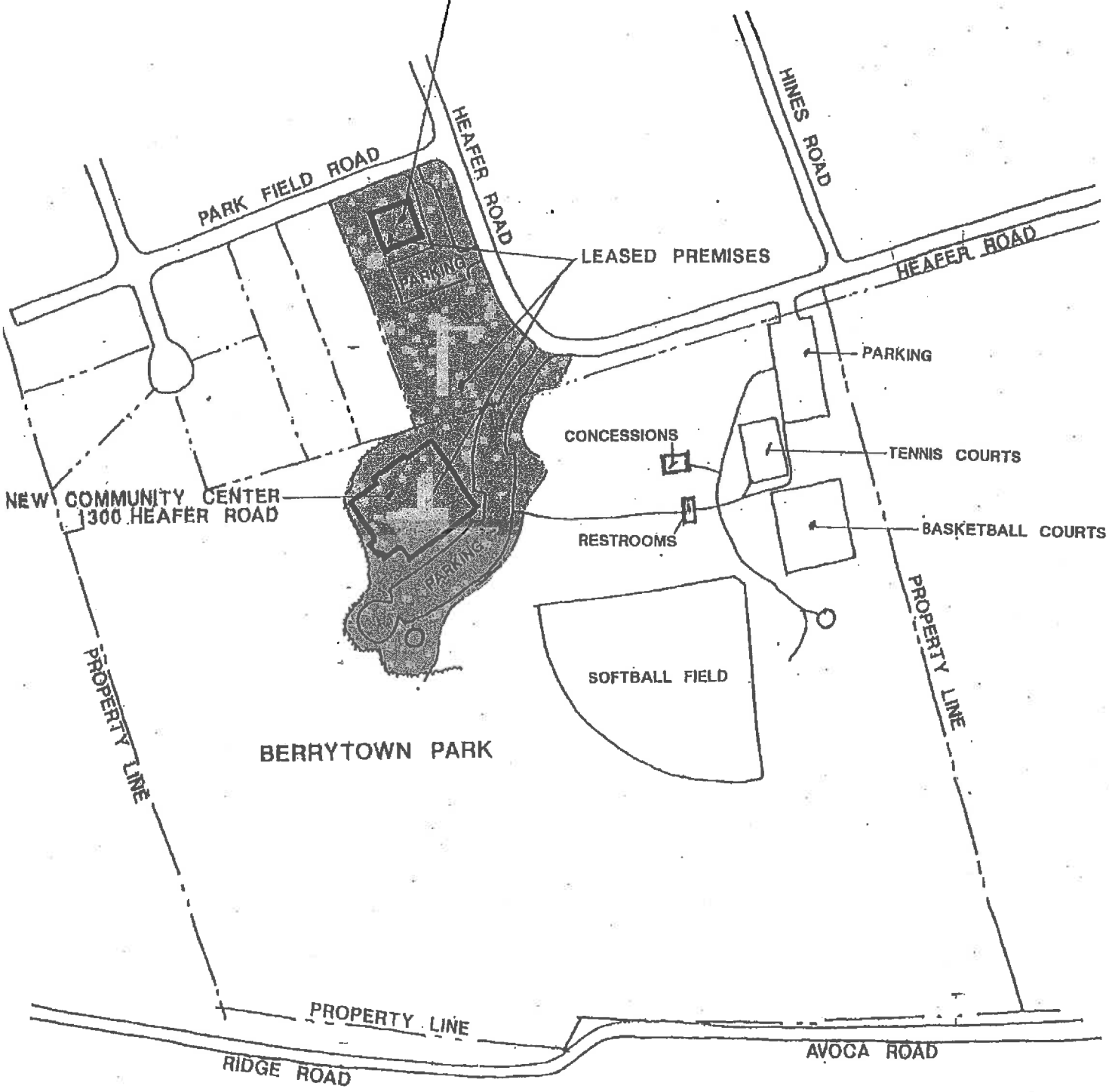
APPROVED AS TO FORM AND LEGALITY

By *Scott Kelly*
Assistant County Attorney

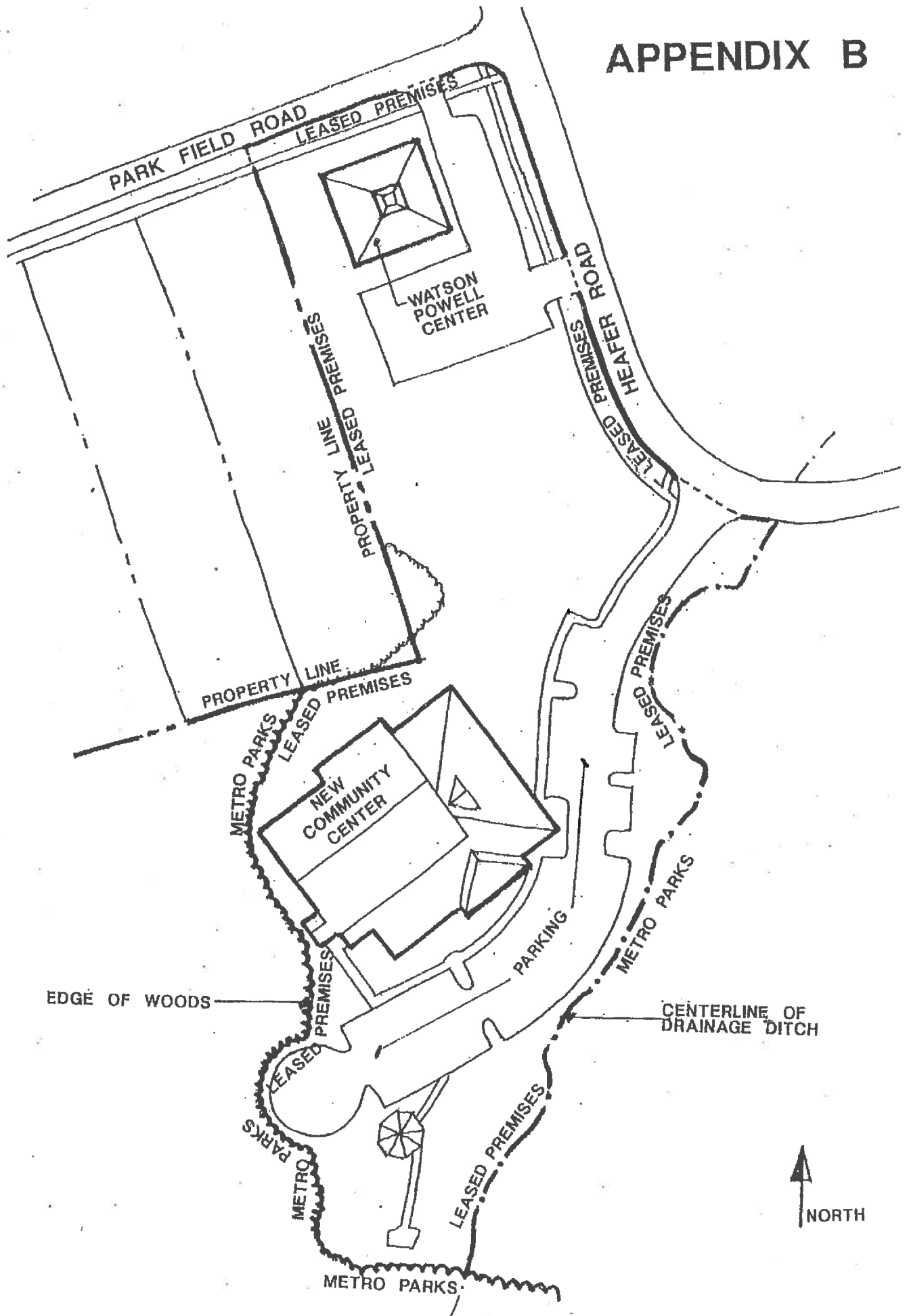
Date: 6/27/01

APPENDIX A

WATSON POWELL CENTER
12424 PARK FIELD ROAD



APPENDIX B



EDGE OF WOODS

CENTERLINE OF DRAINAGE DITCH



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[Charity Reports Index](#) [Human Services \(i.e. assistance to individuals & families\)](#)
YMCA of Greater Louisville

**Better Business Bureau Report for
YMCA of Greater Louisville**

Better Business Bureau Report **issued** February 2013
Better Business Bureau Report **expires** February 2015

This BBB Accredited charity meets all 20 Standards for Charity Accountability and is a Seal Holder. [Find out more...](#)

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- [BBB Wise Giving Alliance](#)
- [Governance](#)
- [Comments](#)
- [Fund Raising](#)
- [Programs](#)
- [Financial](#)

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Charity Contact Information

Name: YMCA of Greater Louisville
Address: 545 S. 2nd Street
 Louisville, KY 40202
Phone: 502-587-9622
Web Address: www.ymcalsouthern.org

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Better Business Bureau Comments

Year, State Incorporated: 1853, Kentucky
Affiliates: None
Stated Purpose: The mission of the YMCA of Greater Louisville is to put Christian principles into practice through programs that build healthy spirit, mind, and body for all.

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Evaluation Conclusions

YMCA of Greater Louisville meets the 20 Standards for Charity Accountability.

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Programs

The Y is an organization of men, women and children of all ages and from all walks of life joined together by a shared passion to strengthen the foundations of community. with a commitment to nurturing the potential of kids, promoting healthy living and fostering a sense of social responsibility, the Y ensures that every individual has access to the essentials needed to learn , grow and thrive. Through multiple community-base facilities, the organization's programs and services are designed and delivered to instill the values of caring, honesty, respect and responsibility. The Y is and always will be dedicated to building healthy, confident, connected and secure children, adults, families and communities.

For the fiscal year ended December 31, 2012, YMCA of Greater Louisville's program expenses were:

Program Services	32,475,151
Total Program Expenses:	\$32,475,151

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Governance

Chief Executive : R. Stephen Tarver, President & CEO
Compensation*: \$266,841

Chair of the Board: G. Bradley Smith
Chair's Profession / Business Affiliation: Partner, Mountjoy Chilton Medley LLP

Board Size: 19

Paid Staff Size: 1250

*Compensation includes annual salary and, if applicable, benefit plans, expense accounts, and other allowances.

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Fund Raising

Method(s) Used:

Fund raising methods include direct mail, telephone, invitations to fund raising events, grant proposals, internet appeals, planned giving arrangements, and membership.

In addition, the YMCA of Greater Louisville is a Metro United Way member agency.

Fund raising costs were 6% of related contributions. (Related contributions, which totaled \$6,439,024, are donations received as a result of fund raising activities.)

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Tax Status

This organization is tax-exempt under section 501(c)(3) of the Internal Revenue Code. It is eligible to receive contributions deductible as charitable donations for federal income tax purposes.

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Financial

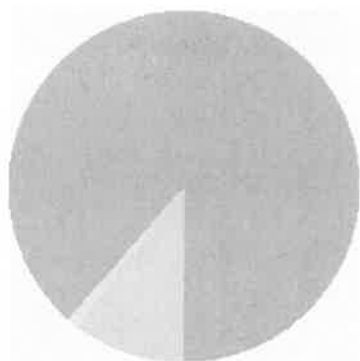
The following information is based on YMCA of Greater Louisville's audited financial statements - consolidated for the fiscal year ended December 31, 2012.

Ending net assets as reported below include \$35,013,930 in unrestricted net assets, \$4,342,913 in temporarily restricted net assets, and \$1,336,730 in permanently restricted net assets.

Unrestricted net assets include \$14,018,999 in Board designated reserves, \$2,463,517 in a Board designated endowment, and \$18,531,414 in undesignated assets.

Total assets as reported include \$43,802,125 invested in property and equipment, net.

Source of Funds	
Program Fees	15,759,228
Membership Dues	15,377,711
Government Grants	4,214,993
Contributions	1,170,354
Metro United Way	614,991
Other Grants	337,119
Net Realized/Unrealized Gains	303,300
Garage/Rental income	277,727
Investment income	139,141
Merchandise sales	119,534
In kind Donations	68,599
Special Events, net	32,968
Misc Other	18,777
Change in fair value of derivative financial instrument	-159,185
Total Income	\$38,275,257



Uses of Funds as a % of Total Expenses

Programs: 89% Fund Raising: 1% Administrative: 10%

Total income	\$38,275,257
Program expenses	\$32,475,151
Fund raising expenses	397,248
Administrative expenses	3,748,964
Total expenses	\$36,621,363
Income in Excess of Expenses	1,653,894
Beginning net assets	39,039,679
Ending net assets	40,693,573
Total liabilities	23,731,659

Total assets \$64,425,232

This report was originally issued in February 2013. Financial information was updated in March 2014.

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An organization may change its practices at any time without notice. A copy of this report has been shared with the organization prior to publication. It is not intended to recommend or deprecate, and is furnished solely to assist you in exercising your own judgment. If the report is about a charity and states the charity meets or does not meet the BBB Standards for Charity Accountability, it reflects the results of an evaluation of information and materials provided voluntarily by the charity. The name Better Business Bureau is a registered service mark of the Council of Better Business Bureaus, Inc.

This report is not to be used for fund raising or promotional purposes.

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THE YMCA OF GREATER LOUISVILLE

General Information

Organization Number	0056860
Name	THE YMCA OF GREATER LOUISVILLE
Company Type	ASC - Assumed Name Corporation
Status	A - Active
State	KY
File Date	4/9/2001
Expiration Date	4/9/2016
Renewal Date	10/9/2005
Principal Office	545 SOUTH SECOND ST LOUISVILLE, KY 40202

Current Officers

Individuals / Entities listed at time of formation

Director	<u>PAUL ALSTEDT</u>
Director	<u>WM. KENDRICK EWING</u>
Director	<u>LEO K. BROECKER</u>
Director	<u>I. CALVIN HIEB</u>
Director	<u>DAVE LAWRENCE</u>
Incorporator	<u>HELM BRUCE</u>
Incorporator	<u>EMMET O'NEAL</u>
Incorporator	<u>H. J. SCHEIRICH</u>
Incorporator	<u>DAVID A. KELLER</u>
Incorporator	<u>JAMES D. JACOBS</u>

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.

<u>Annual Report</u>	1/23/2014	1 page	<u>PDF</u>	
<u>Annual Report</u>	2/7/2013	1 page	<u>PDF</u>	
<u>Annual Report</u>	2/13/2012	1 page	<u>PDF</u>	
<u>Annual Report</u>	3/4/2011	1 page	<u>PDF</u>	
<u>Name Renewal</u>	11/3/2010	1 page	<u>tiff</u>	<u>PDF</u>
<u>Name Renewal</u>	11/3/2010	1 page	<u>tiff</u>	<u>PDF</u>
<u>Name Renewal</u>	11/3/2010	1 page	<u>tiff</u>	<u>PDF</u>
<u>Annual Report</u>	3/29/2010	1 page	<u>PDF</u>	
<u>Annual Report</u>	5/6/2009	1 page	<u>PDF</u>	
<u>Annual Report</u>	1/21/2008	1 page	<u>PDF</u>	
<u>Annual Report</u>	1/8/2007	1 page	<u>PDF</u>	
<u>Annual Report</u>	3/14/2006	1 page	<u>tiff</u>	<u>PDF</u>
<u>Name Renewal</u>	11/2/2005	1 page	<u>tiff</u>	<u>PDF</u>

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

Assumed Name of

THE YOUNG MENS CHRISTIAN ASSOCIATION OF GREATER LOUISVILLE	Active
THE YOUNG MEN'S CHRISTIAN ASSOCIATION OF LOUISVILLE AND JEFFERSON COUTNY, KENTUCKY	Inactive
THE YOUNG MEN'S CHRISTIAN ASSOCIATION OF LOUISVILLE, KENTUCKY	Inactive

Activity History

Filing	File Date	Effective Date	Org. Referenced
Renewal of assumed name	11/3/2010 11:47:10 AM	11/3/2010	
Renewal of assumed name	11/2/2005 9:06:31 AM	11/2/2005	
Add	4/9/2001 2:26:43 PM	4/9/2001	

Microfilmed Images