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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

2006

Department of the Treasury
Internal Revenue Service

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

Open to Public
Inspection

A For the 2006 calendar year, or tax year beginning 09-01, 2006, and ending 08-31, 2007

- B Check if applicable:
- ☐ Address change
 - ☐ Name change
 - ☐ Initial return
 - ☐ Final return
 - ☐ Amended return
 - ☒ Application pending

Please use IRS label or print or type. See Specific Instructions.

C Name of organization

YMCA

Number and street (or P O box if mail is not delivered to street address)

414 NORTH THIRD STREET

City or town, state or country, and ZIP + 4

OSKALOOSA

IA 52577

D Employer identification number

42-0741010

E Telephone number

(641) 673-8411

F Accounting method: ☒ Cash ☐ Accrual
☐ Other (specify) ▶

● Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

H and I are not applicable to section 527 organizations

H(a) Is this a group return for affiliates? ☐ Yes ☒ No

H(b) If "Yes," enter number of affiliates ▶

H(c) Are all affiliates included? ☐ Yes ☐ No

(If "No," attach a list. See instructions.)

H(d) Is this a separate return filed by an organization covered by a group ruling? ☐ Yes ☒ No

I Group Exemption Number ▶

M Check ☐ if the organization is not required to attach Sch B (Form 990, 990-EZ, or 990-PF).

G Website: ▶

J Organization type (check only one) ☒ 501(c) (3) (insert no) ☐ 4947(a)(1) or ☐ 527

K Check here ☐ if the organization is not a 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A return is not required, but if the organization chooses to file a return, be sure to file a complete return.

L Gross receipts. Add lines 6b, 8b, 9b, and 10b to line 12 ▶ 967,186

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See the instructions.)

1	Contributions, gifts, grants, and similar amounts received				
a	Contributions to donor advised funds	1a			
b	Direct public support (not included on line 1a)	1b	156,377		
c	Indirect public support (not included on line 1a)	1c	57,500		
d	Government contributions (grants) (not included on line 1a)	1d			
e	Total (add lines 1a through 1d) (cash \$ 213,877 noncash \$)	1e	213,877		
2	Program service revenue including government fees and contracts (from Part VII, line 93)	2	408,793		
3	Membership dues and assessments	3	321,879		
4	Interest on savings and temporary cash investments	4	277		
5	Dividends and interest from securities	5			
6a	Gross rents	6a	3,322		
b	Less rental expenses	6b			
c	Net rental income or (loss). Subtract line 6b from line 6a	6c	3,322		
7	Other investment income (describe ▶)	7			
8a	Gross amount from sales of assets other than inventory	(A) Securities		(B) Other	
b	Less cost or other basis and sales expenses	8a			
c	Gain or (loss) (attach schedule)	8b			
d	Net gain or (loss). Combine line 8c, columns (A) and (B)	8c			
9	Special events and activities (attach schedule). If any amount is from gaming, check here ☐	9d			
a	Gross revenue (not including \$ of contributions reported on line 1b)	9a			
b	Less direct expenses other than fundraising expenses	9b			
c	Net income or (loss) from special events. Subtract line 9b from line 9a	9c			
10a	Gross sales of inventory, less returns and allowances	10a			
b	Less cost of goods sold	10b			
c	Gross profit or (loss) from sales of inventory (attach schedule). Subtract line 10b from line 10a	10c			
11	Other revenue (from Part VII, line 103)	11	19,038		
12	Total revenue. Add lines 1e, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11	12	967,186		
13	Program services (from line 44, column (B))	13	619,905		
14	Management and general (from line 44, column (C))	14	283,624		
15	Fundraising (from line 44, column (D))	15	52,435		
16	Payments to affiliates (attach schedule)	16			
17	Total expenses. Add lines 16 and 44, column (A)	17	955,964		
18	Excess or (deficit) for the year. Subtract line 17 from line 12	18	11,222		
19	Net assets or fund balances at beginning of year (from line 73, column (A))	19	1,890,636		
20	Other changes in net assets or fund balances (attach explanation)	20			
21	Net assets or fund balances at end of year. Combine lines 18, 19, and 20	21	1,901,858		

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

EEA

Form 990 (2006)

C15

10b

SCANNED JUN 16 2010

E X P E N D I T U R E S

N E T A S S E T S

INTERNAL REVENUE SERVICE
RECEIVED
APR 12 2010
SERVICE CENTER DIRECTOR
COVINGTON, KY
MAIL UNIT #5

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

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising	
22 a	Grants paid from donor advised funds (attach schedule) (cash \$ _____ noncash \$ _____) If this amount includes foreign grants, check here ☐	22a				
22 b	Other grants and allocations (attach schedule) (cash \$ _____ noncash \$ _____) If this amount includes foreign grants, check here ☐	22b				
23	Specific assistance to individuals (attach schedule)	23				
24	Benefits paid to or for members (attach schedule)	24				
25 a	Compensation of current officers, directors, key employees, etc. listed in Part V-A (attach schedule)	25a	72,500	36,250	29,000	
b	Compensation of former officers, directors, key employees, etc. listed in Part V-B (attach schedule)	25b				
c	Compensation and other distributions, not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) (attach schedule)	25c				
26	Salaries and wages of employees not included on lines 25a, b, and c	26	445,549	311,884	111,387	
27	Pension plan contributions not included on lines 25a, b, and c	27	26,060	12,757	4,556	
28	Employee benefits not included on lines 25a - 27	28	41,188	28,832	10,297	
29	Payroll taxes	29	45,727	32,009	11,432	
30	Professional fundraising fees	30				
31	Accounting fees	31	7,800		7,800	
32	Legal fees	32				
33	Supplies	33	46,556	32,589	11,639	
34	Telephone	34	4,400	3,080	1,100	
35	Postage and shipping	35	1,033	723	258	
36	Occupancy	36	126,008	88,206	31,502	
37	Equipment rental and maintenance	37	68,699	51,524	17,175	
38	Printing and publications	38	6,098	4,268	915	
39	Travel	39	1,272	636	636	
40	Conferences, conventions, and meetings	40	6,606	3,303	3,303	
41	Interest	41	20,116	10,058	10,058	
42	Depreciation, depletion, etc. (attach schedule)	42				
43	Other expenses not covered above (itemize).					
a	<u>INS & TAX</u>	43a	30,977		30,977	
b		43b				
c	<u>LAUNDRY AND LINEN</u>	43c	3,786	3,786		
d	<u>BANK CHARGES</u>	43d	1,589		1,589	
e	<u>OTHER</u>	43e				
f		43f				
g		43g				
44	Total functional expenses. Add lines 22a through 43g. (Organizations completing columns (B)-(D), carry these totals to lines 13-15)	44	955,964	619,905	283,624	52,435

Joint Costs. Check ☐ if you are following SOP 98-2.

 Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services? ☐ Yes ☐ No

If "Yes," enter (i) the aggregate amount of these joint costs \$ _____, (ii) the amount allocated to Program services \$ _____;

(iii) the amount allocated to Management and general \$ _____, and (iv) the amount allocated to Fundraising \$ _____

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

Program Service Expenses

(Required for 501(c)(3) and (4) orgs., and 4947(a)(1) trusts, but optional for others.)

(Grants and allocations \$) If this amount includes foreign grants, check here ☐

455,238

(Grants and allocations \$) If this amount includes foreign grants, check here ☐

59,122

(Grants and allocations \$) If this amount includes foreign grants, check here ☐

29,561

(Grants and allocations \$) If this amount includes foreign grants, check here ☐

35,473

(Grants and allocations \$) If this amount includes foreign grants, check here ☐

f Total of Program Service Expenses (should equal line 44, column (B), Program services)

579.394

Part IV Balance Sheets (See the instructions.)**Note:** Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.

		(A) Beginning of year		(B) End of year
45	Cash - non-interest-bearing	29,049	45	68,407
46	Savings and temporary cash investments	6,700	46	9,160
47 a	Accounts receivable	798	47a	
b	Less: allowance for doubtful accounts		47b	
		247	47c	798
48 a	Pledges receivable		48a	
b	Less: allowance for doubtful accounts		48b	
			48c	
49	Grants receivable		49	
50 a	Receivables from current and former officers, directors, trustees, and key employees (attach schedule)		50a	
b	Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) (attach schedule)		50b	
51 a	Other notes and loans receivable (attach schedule)		51a	
b	Less: allowance for doubtful accounts		51b	
			51c	
52	Inventories for sale or use		52	
53	Prepaid expenses and deferred charges	16,199	53	15,552
54 a	Investments - publicly-traded securities		54a	
b	Investments - other securities (attach schedule)		54b	
55 a	Investments - land, buildings, and equipment basis		55a	
b	Less: accumulated depreciation (attach schedule)		55b	
			55c	
56	Investments - other (attach schedule)		56	
57 a	Land, buildings, and equipment basis	1,968,146	57a	
b	Less: accumulated depreciation (attach schedule)		57b	
		1,979,437	57c	1,968,146
58	Other assets, including program-related investments (describe)		58	
59	Total assets (must equal line 74). Add lines 45 through 58	2,031,632	59	2,062,063
60	Accounts payable and accrued expenses	17,782	60	23,078
61	Grants payable		61	
62	Deferred revenue		62	
63	Loans from officers, directors, trustees, and key employees (attach schedule)		63	
64 a	Tax-exempt bond liabilities (attach schedule)		64a	
b	Mortgages and other notes payable (attach schedule)	123,214	64b	137,127
65	Other liabilities (describe)		65	
66	Total liabilities. Add lines 60 through 65	140,996	66	160,205
Organizations that follow SFAS 117, check here ☒ and complete lines 67 through 69 and lines 73 and 74.				
67	Unrestricted	1,890,636	67	1,901,858
68	Temporarily restricted	0	68	0
69	Permanently restricted	0	69	0
Organizations that do not follow SFAS 117, check here ☐ and complete lines 70 through 74.				
70	Capital stock, trust principal, or current funds		70	
71	Paid-in or capital surplus, or land, building, and equipment fund		71	
72	Retained earnings, endowment, accumulated income, or other funds		72	
73	Total net assets or fund balances. Add lines 67 through 69 or lines 70 through 72. (Column (A) must equal line 19 and column (B) must equal line 21)	1,890,636	73	1,901,858
74	Total liabilities and net assets/fund balances. Add lines 66 and 73	2,031,632	74	2,062,063

(See the instructions)

Part IV-B	Reconciliation of Expenses per Audited Financial Statements With Expenses per Return
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Part V-A **Current Officers, Directors, Trustees, and Key Employees** (List each person who was an officer, director, trustee, or key employee at any time during the year even if they were not compensated) (See the instructions.)

EEA

Yes	No
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	Yes	No
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Form 990 (2006)

Part VI Other Information (continued)		Yes	No
82 a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?		X
b	If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions in Part III.)		
83 a	Did the organization comply with the public inspection requirements for returns and exemption applications?	X	
b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	X	
84 a	Did the organization solicit any contributions or gifts that were not tax deductible?		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	N/A	
85	501(c)(4), (5), or (6) organizations. a Were substantially all dues nondeductible by members?		
b	Did the organization make only in-house lobbying expenditures of \$2,000 or less? If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year.		
c	Dues, assessments, and similar amounts from members		
d	Section 162(e) lobbying and political expenditures		
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices		
f	Taxable amount of lobbying and political expenditures (line 85d less 85e)		
g	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?		
h	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?		
86	501(c)(7) orgs. Enter a Initiation fees and capital contributions included on line 12		
b	Gross receipts, included on line 12, for public use of club facilities		
87	501(c)(12) orgs. 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)		
88 a	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX		
b	At any time during the year, did the organization, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Part XI		
89 a	501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under section 4911 ▶ _____, section 4912 ▶ _____, section 4955 ▶ _____		
b	501(c)(3) and 501(c)(4) orgs. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction		
c	Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶ _____		
d	Enter: Amount of tax on line 89c, above, reimbursed by the organization ▶ _____		
e	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction?		
f	All organizations. Did the organization acquire a direct or indirect interest in any applicable insurance contract?		
g	For supporting organizations and sponsoring organizations maintaining donor advised funds. Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		
90 a	List the states with which a copy of this return is filed ▶ _____		
b	Number of employees employed in the pay period that includes March 12, 2006 (See instructions.)		
91 a	The books are in care of ▶ <u>% AARON PHILLIPS</u> Telephone no. ▶ <u>641-673-8411</u> Located at ▶ _____ ZIP + 4 ▶ <u>52577</u>		
b	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)?	Yes	No
	If "Yes," enter the name of the foreign country ▶ _____		X
	See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		

Part VI Other Information (continued)

Yes No

c At any time during the calendar year, did the organization maintain an office outside of the United States?

91c

X

If "Yes," enter the name of the foreign country ▶

92 Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041 - Check here

and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 92

Part VII Analysis of Income-Producing Activities (See the instructions.)

Note: Enter gross amounts unless otherwise indicated.

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
93 Program service revenue:					
a DAYCARE PRESCHOOL					319,238
b GYMNASTICS					29,437
c SPORTS ADULT AND YOUT					32,702
d SWIMMING					21,994
e OTHER					5,422
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments . .					321,879
95 Interest on savings & temporary cash investments			14	277	
96 Dividends and interest from securities .					
97 Net rental income or (loss) from real estate					
a debt-financed property					
b not debt-financed property			16	3,600	
98 Net rental income or (loss) from personal property					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory					
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory . .					
103 Other revenue a MISC					19,038
b					
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))				3,877	749,710
105 Total (add line 104, columns (B), (D), and (E)) ▶					753,587

Note: Line 105 plus line 1e, Part I, should equal the amount on line 12, Part I.

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See the instructions.)

Line No. Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes).

- 1 OUR YMCA IS HERE TO PROVIDE A SAFE CHRISTIAN FACILITY FOR THE
 2 PRUPOSE OF PHYSICAL FITNESS PROGRAMS FOR ALL AGES TO TEACH THE
 3 MEMBERS THE IMPORTANCE OF EXCERISE AND HEALTHY HABITS REGARDLESS
 4 OF ANYONES FINANCIAL STATUS

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See the instructions.)

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
	%			
	%			
	%			
	%			

Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See the instructions.)(a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? ☐ Yes ☒ No(b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? ☐ Yes ☒ No

Note: If "Yes" to (b), file Form 8870 and Form 4720 (see instructions).

Part XI **Information Regarding Transfers To and From Controlled Entities** Complete only if the organization is a controlling organization as defined in section 512(b)(13).

106 Did the reporting organization **make** any transfers to a controlled entity as defined in section 512(b)(13) of the Code? If "Yes," complete the schedule below for each controlled entity.

Yes	No

	(A) Name, address, of each controlled entity	(B) Employer Identification Number	(C) Description of transfer	(D) Amount of transfer
a				
b				
c				
Totals				

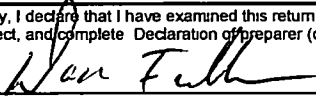
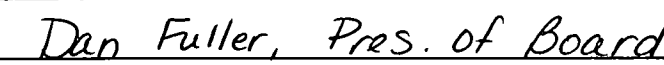
107 Did the reporting organization **receive** any transfers from a controlled entity as defined in section 512(b)(13) of the Code? If "Yes," complete the schedule below for each controlled entity.

Yes	No

	(A) Name, address, of each controlled entity	(B) Employer Identification Number	(C) Description of transfer	(D) Amount of transfer
a				
b				
c				
Totals				

108 Did the organization have a binding written contract in effect on August 17, 2006, covering the interest, rents, royalties, and annuities described in question 107 above?

Yes	No

Please Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.			
	 Signature of officer		Date 4-7-10	
Paid Preparer's Use Only	 Type or print name and title.			
	Preparer's signature	Date	Check if self-employed ☐	Preparer's SSN or PTIN (See Gen. Inst. X)
	Firm's name (or yours if self-employed) address, and ZIP + 4	EIN	Phone no	
	BOYLE & HENDERONS, P.C. 113 NORTH MARKET OSKALOOSA, IA 52577		641-673-4571	

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Name of the organization

Organization Exempt Under Section 501(c)(3)

(Except Private Foundation) and Section 501(e), 501(f), 501(k), 501(n),
or 4947(a)(1) Nonexempt Charitable Trust

Supplementary Information – (See separate instructions.)

▶ **MUST be completed by the above organizations and attached to their Form 990 or 990-EZ**

OMB No 1545-0047

2006

YMCA

Employer identification number

42-0741010

Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees
(See page 2 of the instructions. List each one. If there are none, enter "None.")

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
NONE		0	0	0
Total number of other employees paid over \$50,000 ▶				

Part II-A Compensation of the Five Highest Paid Independent Contractors for Professional Services
(See page 2 of the instructions. List each one (whether individuals or firms). If there are none, enter "None.")

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		
Total number of others receiving over \$50,000 for professional services ▶		

Part II-B Compensation of the Five Highest Paid Independent Contractors for Other Services
(List each contractor who performed services other than professional services, whether individuals or firms. If there are none, enter "None." See page 2 of the instructions.)

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		
Total number of other contractors receiving over \$50,000 for other services ▶		

Part III Statements About Activities (See page 2 of the instructions.)

	Yes	No
1 During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities ▶\$ <u>0</u> (Must equal amounts on line 38, Part VI-A, or line I of Part VI-B.)	1	
Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking "Yes" must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities.		
2 During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? (If the answer to any question is "Yes," attach a detailed statement explaining the transactions.)		
a Sale, exchange, or leasing of property?	2a	X
b Lending of money or other extension of credit?	2b	X
c Furnishing of goods, services, or facilities?	2c	X
d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?	2d	X
e Transfer of any part of its income or assets?	2e	X
3a Did the organization make grants for scholarships, fellowships, student loans, etc.? (If "Yes," attach an explanation of how the organization determines that recipients qualify to receive payments.)	3a	X
b Did the organization have a section 403(b) annuity plan for its employees?	3b	X
c Did the organization receive or hold an easement for conservation purposes, including easements to preserve open space, the environment, historic land areas or historic structures? If "Yes," attach a detailed statement	3c	X
d Did the organization provide credit counseling, debt management, credit repair, or debt negotiation services?	3d	
4a Did the organization maintain any donor advised funds? If "Yes," complete lines 4b through 4g. If "No," complete lines 4f and 4g	4a	X
b Did the organization make any taxable distributions under section 4966?	4b	X
c Did the organization make a distribution to a donor, donor advisor, or related person?	4c	
d Enter the total number of donor advised funds owned at the end of the tax year ▶		
e Enter the aggregate value of assets held in all donor advised funds owned at the end of the tax year ▶		
f Enter the total number of separate funds or accounts owned at the end of the tax year (excluding donor advised funds included on line 4d) where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts ▶		
g Enter the aggregate value of assets held in all funds or accounts included on line 4f at the end of the tax year ▶		

Part IV Reason for Non-Private Foundation Status (See pages 4 through 7 of the instructions.)

I certify that the organization is not a private foundation because it is (Please check only **ONE** applicable box.)

- 5 ☐ A church, convention of churches, or association of churches. Section 170(b)(1)(A)(i).
- 6 ☐ A school. Section 170(b)(1)(A)(ii). (Also complete Part V.)
- 7 ☒ A hospital or a cooperative hospital service organization. Section 170(b)(1)(A)(iii).
- 8 ☐ A federal, state, or local government or governmental unit. Section 170(b)(1)(A)(v).
- 9 ☐ A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(iii) Enter the hospital's name, city, and state ► _____
- 10 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit. Section 170(b)(1)(A)(iv). (Also complete the **Support Schedule** in Part IV-A.)
- 11a ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)
- 11b ☐ A community trust. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)
- 12 ☒ 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 charitable, etc., 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). (Also complete the **Support Schedule** in Part IV-A.)
- 13 ☐ An organization that is not controlled by any disqualified persons (other than foundation managers) and otherwise meets the requirements of section 509(a)(3). Check the box that describes the type of supporting organization
☐ Type I ☐ Type II ☐ Type III-Functionally Integrated ☐ Type III-Other

Provide the following information about the supported organizations. (See page 7 of the instructions.)

(a) Name(s) of supported organization(s)	(b) Employer identification number (EIN)	(c) Type of organization (described in lines 5 through 12 above or IRC section)	(d) Is the supported organization listed in the supporting organization's governing documents?		(e) Amount of support
			Yes	No	
Total					►

- 14 ☐ An organization organized and operated to test for public safety. Section 509(a)(4). (See page 7 of the instructions.)

Part IV-A Support Schedule (Complete only if you checked a box on line 10, 11, or 12.) Use cash method of accounting.

Note: You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting.

Calendar year (or fiscal year beginning in) . . . ▶	(a) 2005	(b) 2004	(c) 2003	(d) 2002	(e) Total
15 Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.) . . .		163,097	260,594	193,820	617,511
16 Membership fees received		235,232	220,008	172,100	627,340
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc., purpose		304,596	260,594	204,995	770,185
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975		775	4,686	19,091	24,552
19 Net income from unrelated business activities not included in line 18					0
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					0
21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge					0
22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets					0
23 Total of lines 15 through 22		703,700	745,882	590,006	2,039,588
24 Line 23 minus line 17		399,104	485,288	385,011	1,269,403
25 Enter 1% of line 23		7,037	7,459	5,900	
26 Organizations described on lines 10 or 11: a Enter 2% of amount in column (e), line 24 ▶					26a 0
b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 2002 through 2005 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts . . ▶					26b
c Total support for section 509(a)(1) test Enter line 24, column (e) ▶					26c
d Add. Amounts from column (e) for lines 18 _____ 19 _____					
22 _____ 26b _____ ▶					26d
e Public support (line 26c minus line 26d total) ▶					26e
f Public support percentage (line 26e (numerator) divided by line 26c (denominator)) ▶					26f %
27 Organizations described on line 12: a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," prepare a list for your records to show the name of, and total amounts received in each year from, each "disqualified person." Do not file this list with your return. Enter the sum of such amounts for each year					
(2005) _____ (2004) _____ (2003) _____ (2002) _____					
b For any amount included in line 17 that was received from each person (other than "disqualified persons"), prepare a list for your records to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000. (Include in the list organizations described in lines 5 through 11b, as well as individuals.) Do not file this list with your return. After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year					
(2005) _____ (2004) _____ (2003) _____ (2002) _____					
c Add Amounts from column (e) for lines 15 <u>617,511</u> 16 <u>627,340</u>					
17 <u>770,185</u> 20 <u>0</u> 21 <u>0</u> ▶					27c 2,015,036
d Add Line 27a total and line 27b total ▶					27d
e Public support (line 27c total minus line 27d total) ▶					27e 2,015,036
f Total support for section 509(a)(2) test: Enter amount from line 23, column (e) ▶					27f 2,039,588
g Public support percentage (line 27e (numerator) divided by line 27f (denominator)) ▶					27g 98.80%
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator)) ▶					27h 1.20%
28 Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 2002 through 2005, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not file this list with your return. Do not include these grants in line 15.					

Part V Private School Questionnaire(See page 9 of the instructions.)**(To be completed ONLY by schools that checked the box on line 6 in Part IV)**

	Yes	No
29 Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?	29	
30 Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?	30	
31 Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe, if "No," please explain. (If you need more space, attach a separate statement)	31	
32 Does the organization maintain the following		
a Records indicating the racial composition of the student body, faculty, and administrative staff?	32a	
b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	32b	
c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	32c	
d Copies of all material used by the organization or on its behalf to solicit contributions?	32d	
If you answered "No" to any of the above, please explain. (If you need more space, attach a separate statement.)		
33 Does the organization discriminate by race in any way with respect to		
a Students' rights or privileges?	33a	
b Admissions policies?	33b	
c Employment of faculty or administrative staff?	33c	
d Scholarships or other financial assistance?	33d	
e Educational policies?	33e	
f Use of facilities?	33f	
g Athletic programs?	33g	
h Other extracurricular activities?	33h	
If you answered "Yes" to any of the above, please explain (If you need more space, attach a separate statement.)		
34a Does the organization receive any financial aid or assistance from a governmental agency?	34a	
b Has the organization's right to such aid ever been revoked or suspended?	34b	
If you answered "Yes" to either 34a or b, please explain using an attached statement.		
35 Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," attach an explanation	35	

Part VI-A Lobbying Expenditures by Electing Public Charities (See page 10 of the instructions.)
(To be completed **ONLY** by an eligible organization that filed Form 5768)

Check **a** if the organization belongs to an affiliated group. Check **b** if you checked "a" and "limited control" provisions apply.

Limits on Lobbying Expenditures

(The term "expenditures" means amounts paid or incurred.)

		(a) Affiliated group totals	(b) To be completed for all electing organizations
36 Total lobbying expenditures to influence public opinion (grassroots lobbying)	36		
37 Total lobbying expenditures to influence a legislative body (direct lobbying)	37		
38 Total lobbying expenditures (add lines 36 and 37)	38		
39 Other exempt purpose expenditures	39		
40 Total exempt purpose expenditures (add lines 38 and 39)	40		
41 Lobbying nontaxable amount. Enter the amount from the following table-			
If the amount on line 40 is- The lobbying nontaxable amount is-			
Not over \$500,000 20% of the amount on line 40			
Over \$500,000 but not over \$1,000,000 \$100,000 plus 15% of the excess over \$500,000			
Over \$1,000,000 but not over \$1,500,000 \$175,000 plus 10% of the excess over \$1,000,000	41		
Over \$1,500,000 but not over \$17,000,000 \$225,000 plus 5% of the excess over \$1,500,000			
Over \$17,000,000 \$1,000,000			
42 Grassroots nontaxable amount (enter 25% of line 41)	42		
43 Subtract line 42 from line 36. Enter -0- if line 42 is more than line 36	43		
44 Subtract line 41 from line 38. Enter -0- if line 41 is more than line 38	44		0

Caution: If there is an amount on either line 43 or line 44, you must file Form 4720

4-Year Averaging Period Under Section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below
See the instructions for lines 45 through 50 on page 13 of the instructions.)

Calendar year (or fiscal year beginning in) ▶	Lobbying Expenditures During 4-Year Averaging Period				
	(a) 2006	(b) 2005	(c) 2004	(d) 2003	(e) Total
45 Lobbying nontaxable amount					
46 Lobbying ceiling amount (150% of line 45(e))					
47 Total lobbying expenditures					
48 Grassroots nontaxable amount					
49 Grassroots ceiling amount (150% of line 48(e))					
50 Grassroots lobbying expenditures					

Part VI-B Lobbying Activity by Nonelecting Public Charities

(For reporting only by organizations that did not complete Part VI-A) (See page 13 of the instructions)

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of	Yes	No	Amount
a Volunteers			
b Paid staff or management (Include compensation in expenses reported on lines c through h.)			
c Media advertisements			0
d Mailings to members, legislators, or the public			
e Publications, or published or broadcast statements			
f Grants to other organizations for lobbying purposes			
g Direct contact with legislators, their staffs, government officials, or a legislative body			
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means			
i Total lobbying expenditures (Add lines c through h.)			0

If "Yes" to any of the above, also attach a statement giving a detailed description of the lobbying activities.

Current Officers, Directors, Trustees, and Key Employees**1** List all officers, directors, trustees, and key employees for the year even if they were not compensated.

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (if not paid, enter -0-)	(d) Contributions to employee benefit plans deferred compensation	(e) Expense account, other allowances
AARON PHILLIPS	DIRECTOR	0	0	0
RYAN ROWLEY	PRESIDENT	0	0	0
GREG GORDY	VICE PRESIDEN	0	0	0
TIM BLACKWELL	P PRESIDENT	0	0	0
LORI OAKS	SECRETARY	0	0	0
DON CRALL	TREASURER	0	0	0
BILL TVEDT	BOARD MEMBER	0	0	0
SCOTT FELDT	BOARD MEMBER	0	0	0
TACI SLOCUM	BOARD MEMBER	0	0	0
JIM OSWEILER	BOARD MEMBER	0	0	0
ERICH PFALZGRAF	BOARD MEMBER	0	0	0
SHAWN RICHMOND	BOARD MEMBER	0	0	0
BILL VANDEVENDER	BOARD MEMBER	0	0	0
TIM KURTZ	BOARD MEMBER	0	0	0
DARREN DYKSRTA	BOARD MEMBER	0	0	0
EVIE FAULKNER	BOARD MEMBER	0	0	0
JANE KELDERMAN	BOARD MEMBER	0	0	0
RICHARD SOURS	BOARD MEMBER	0	0	0
RICHARD SCOTT	BOARD MEMBER	0	0	0
JERRY ALAN	DIRECTOR MAIN	0	0	0
LAURA SARVER	DIRECTOR MEMB	0	0	0
MEGAN SLAY	DIRECTOR GYM	0	0	0
HOLLY THOMAS	DIR CHILDCARE	0	0	0
KRISTY FOSTER	DIR SWIMMING	0	0	0
TERRANCE WHITE	SPORTS	0	0	0

Federal Supporting Statements

2006 PG 01

Name(s) as shown on return

FEIN

YMCA42-0741010FORM 990, SCH FOR PART IV, LINE 57
LAND ETC. SCHEDULE

Statement #116

Category or Item	Basis	Accumulated Depreciation	End of Year
FIXED ASSETS	<u>1,968,146</u>	<u></u>	<u>1,968,146</u>
TOTAL	<u><u>1,968,146</u></u>	<u><u></u></u>	<u><u>1,968,146</u></u>

Statement of Program Service Accomplishments**2006 01**

Name(s) as shown on return

Your Social Security Number

YMCA42-0741010**FORM 990, PART III (a)**

Grants and Allocations \$0
Program Service Expenses \$455238
Includes Foreign Grants NO

Explanation

DAYCARE/PRESCHOOL SEE ATTACHED DESCRIPTION

Statement of Program Service Accomplishments**2006 01**

Name(s) as shown on return

Your Social Security Number

YMCA42-0741010**FORM 990, PART III (b)**

Grants and Allocations \$0
Program Service Expenses \$59122
Includes Foreign Grants NO

Explanation

GYMNASTICS SEE ATTACHED DESCRIPTION

Statement of Program Service Accomplishments**2006 01**

Name(s) as shown on return

Your Social Security Number

YMCA42-0741010**FORM 990, PART III (c)**

Grants and Allocations \$0
Program Service Expenses \$29561
Includes Foreign Grants NO

Explanation

SPORTS ADULT AND YOUTH SEE ATTACHED DESCRIPTION

Statement of Program Service Accomplishments**2006 01**

Name(s) as shown on return

Your Social Security Number

YMCA42-0741010**FORM 990, PART III (d)**

Grants and Allocations \$0
Program Service Expenses \$35473
Includes Foreign Grants NO

Explanation

SWIMMING SEE ATTACHED DESCRIPTION