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Form **990**
 Department of the Treasury
 Internal Revenue Service

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

OMB No 1545-0047
2010
Open to Public Inspection

A For the 2010 calendar year, or tax year beginning 01-01-2010 and ending 12-31-2010

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization FROST VALLEY YMCA Doing Business As Number and street (or P O box if mail is not delivered to street address) Room/suite 2000 FROST VALLEY ROAD City or town, state or country, and ZIP + 4 CLARYVILLE, NY 12725 F Name and address of principal officer GERALD HUNCOSKY 2000 FROST VALLEY ROAD CLARYVILLE, NY 12725	D Employer identification number 22-1625176 E Telephone number (845) 985-2291 G Gross receipts \$ 12,054,334
I Tax-exempt status <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (Insert no) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		H(a) Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all affiliates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list (see instructions) H(c) Group exemption number ▶
J Website: ▶ WWW.FROSTVALLEY.ORG		
K Form of organization <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		L Year of formation 1954 M State of legal domicile NJ

Part I Summary

1	Briefly describe the organization's mission or most significant activities DELIVER PROGRAMS THAT BUILD A HEALTHY SPIRIT, MIND AND BODY FOR ALL		
2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets		
3	Number of voting members of the governing body (Part VI, line 1a)	3	28
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	28
5	Total number of individuals employed in calendar year 2010 (Part V, line 2a)	5	465
6	Total number of volunteers (estimate if necessary)	6	75
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
7b	Net unrelated business taxable income from Form 990-T, line 34	7b	0
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	1,424,634	997,802
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	8,650,731	9,401,445
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	329,467	246,797
	12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	336,754	325,416
		10,741,586	10,971,460
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)	0	0
	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)	4,881,855	4,923,325
	16a Professional fundraising fees (Part IX, column (A), line 11e)	0	0
	b Total fundraising expenses (Part IX, column (D), line 25) ▶ 345,268		
	17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24f)	6,143,712	6,232,120
18 Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	11,025,567	11,155,445	
19 Revenue less expenses Subtract line 18 from line 12	-283,981	-183,985	
Net Assets or Fund Balances		Beginning of Current Year	End of Year
	20 Total assets (Part X, line 16)	32,736,769	33,178,016
	21 Total liabilities (Part X, line 26)	7,081,458	7,177,807
22 Net assets or fund balances Subtract line 21 from line 20	25,655,311	26,000,209	

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	2011-09-15 Date			
	GERALD HUNCOSKY CEO/PRESIDENT Type or print name and title				
Paid Preparer Use Only	Print/Type preparer's name DEBORAH A HOPKINS	Preparer's signature DEBORAH A HOPKINS	Date	Check if self-employed <input type="checkbox"/>	PTIN
	Firm's name ▶ KAHN LITWIN RENZA & CO LTD				Firm's EIN ▶
	Firm's address ▶ 951 NORTH MAIN STREET PROVIDENCE, RI 02904				Phone no ▶ (401) 274-2001

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

1 Briefly describe the organization's mission

TO PUT JUDEO-CHRISTIAN PRINCIPLES INTO PRACTICE THROUGH PROGRAMS THAT BUILD HEALTHY SPIRIT, MIND AND BODY FOR ALL ALL FROST VALLEY PROGRAMS INCORPORATE THE VALUES OF CARING, DIVERSITY, HONESTY, INCLUSIVENESS, RESPECT, RESPONSIBILITY, STEWARDSHIP, AND COMMUNITY FROST VALLEY PROVIDES FOUR SEASONS OF OUTDOOR EDUCATIONAL OPPORTUNITIES FOR APPROXIMATELY 33,000 CHILDREN AND ADULTS EACH YEAR MORE THAN 75% OF THOSE IT SERVES COME FROM SCHOOLS, COMMUNITY ORGANIZATIONS, AND FAMILIES RESIDING IN THE NEW YORK METROPOLITAN AREA

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? Yes No

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

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

If "Yes," describe these changes on Schedule O

4 Describe the exempt purpose achievements for each of the organization's three largest program services by expenses Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts 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 \$ 2,939,996 including grants of \$) (Revenue \$ 3,098,401)

CAMP - SUMMER CAMP IS AN AFFORDABLE AND SUPERIOR SUMMER CAMP FOR CHILDREN RESIDENT CAMPERS AGES 7-15 LIVE IN ONE OF THE MOST BREATHTAKING SETTINGS IN THE COUNTRY, WHERE CHOICES RANGE FROM TRADITIONAL RESIDENT CAMP TO ADVENTURE VILLAGE, HORSE AND RANCH CAMPS, FARM CAMP AND OFF-SITE ADVENTURE AND SERVICE LEARNING TRIPS DURING 2010, FROST VALLEY PROVIDED 2,308 CHILDREN OF ALL BACKGROUNDS AND ABILITIES WITH THE CHANCE TO DISCOVER OUR LIFE-CHANGING COMMUNITY AT SUMMER CAMP

4b (Code) (Expenses \$ 2,695,295 including grants of \$) (Revenue \$ 2,833,926)

RETREATS - FAMILIES AND GROUPS ARE WELCOMED TO JOIN RETREATS, CONFERENCES AND TEAMBUILDING WORKSHOPS FROM SEPTEMBER THROUGH JUNE CAMPERS RANGE FROM YMCA ADVENTURE GUIDES AND GIRL SCOUTS ON WEEKEND RETREAT TO WEEK-LONG PROGRAMS AT FROST VALLEY'S STRAUS CENTER, WHERE ELDERHOSTEL OFFERINGS HIGHLIGHT THE ARTS AND OUTDOORS STRAUS CENTER ALSO OFFERS A HOME BASE IN THE CATSKILLS FOR CASTING FOR RECOVERY, WHICH PROVIDES FREE THERAPEUTIC FLY-FISHING WEEKENDS TO BREAST CANCER SURVIVORS DURING 2010, FROST VALLEY HOSTED 15,403 PARTICIPANTS IN THESE VARIOUS RETREAT PROGRAMS

4c (Code) (Expenses \$ 3,168,109 including grants of \$) (Revenue \$ 2,530,864)

ENVIRONMENTAL EDUCATION - IS OFFERED TO SCHOOLS THROUGHOUT THE TRI-STATE AREA FOR DAY-LONG AND THREE-DAY PROGRAMS IN ENVIRONMENTAL EDUCATION, TEAMBUILDING AND CONFLICT RESOLUTION LEARNING ACTIVITIES ARE BASED ON NEW YORK AND NEW JERSEY STATE CURRICULUM STANDARDS AND COMPLEMENT CLASSROOM LESSONS WITH HANDS-ON EXPLORATION AND FIELD STUDY OF SCIENCE PRINCIPLES TEAMBUILDING ACTIVITIES ON LOW AND HIGH ROPES, CABLE BRIDGES AND THE NEW Y CLIMBING TOWER HELP SET THE TONE FOR THE POSITIVE SOCIAL INTERACTIONS AMONG THE STUDENTS THAT TODAY'S CLASSROOM TEACHERS ARE STRIVING TO BRING TO THEIR SCHOOLS AND COMMUNITIES DURING 2010, FROST VALLEY PROVIDED 16,620 STUDENTS INCLUDING TEACHERS AND CHAPERONS WITH ENVIRONMENTAL EDUCATIONAL EXPERIENCE

4d Other program services (Describe in Schedule O) **See also Additional Data for Description**
(Expenses \$ 1,289,995 including grants of \$) (Revenue \$ 1,027,542)

4e Total program service expenses \$ 10,093,395

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)? If "Yes," complete Schedule A <input checked="" type="checkbox"/>	Yes	
2 Is the organization required to complete Schedule B, Schedule of Contributors (see instruction)? <input checked="" type="checkbox"/>	Yes	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I		No
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? If "Yes," complete Schedule C, Part II		No
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? If "Yes," complete Schedule C, Part III		
6 Did the organization maintain any donor advised funds or any similar funds or accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I <input checked="" type="checkbox"/>		No
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas or historic structures? If "Yes," complete Schedule D, Part II <input checked="" type="checkbox"/>		No
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III <input checked="" type="checkbox"/>		No
9 Did the organization report an amount in Part X, line 21, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV <input checked="" type="checkbox"/>		No
10 Did the organization, directly or through a related organization, hold assets in term, permanent, or quasi-endowments? If "Yes," complete Schedule D, Part V <input checked="" type="checkbox"/>	Yes	
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? If "Yes," complete Schedule D, Part VI. <input checked="" type="checkbox"/>	Yes	
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? If "Yes," complete Schedule D, Part VII. <input checked="" type="checkbox"/>	Yes	
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? If "Yes," complete Schedule D, Part VIII. <input checked="" type="checkbox"/>		No
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? If "Yes," complete Schedule D, Part IX. <input checked="" type="checkbox"/>		No
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X. <input checked="" type="checkbox"/>	Yes	
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)? If "Yes," complete Schedule D, Part X. <input checked="" type="checkbox"/>		No
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI, XII, and XIII <input checked="" type="checkbox"/>	Yes	
b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered 'No' to line 12a, then completing Schedule D, Parts XI, XII, and XIII is optional <input checked="" type="checkbox"/>		No
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		No
14a Did the organization maintain an office, employees, or agents outside of the United States?		No
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the United States? If "Yes," complete Schedule F, Parts I and IV		No
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 U S? If "Yes," complete Schedule F, Parts II and IV		No
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 U S? If "Yes," complete Schedule F, Parts III and IV		No
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? If "Yes," complete Schedule G, Part I (see instructions)		No
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II		No
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III		No
20a Did the organization operate one or more hospitals? If "Yes," complete Schedule H		No
b If "Yes" to line 20a, did the organization attach its audited financial statement to this return? Note. Some Form 990 filers that operate one or more hospitals must attach audited financial statements (see instructions)		

Part IV Checklist of Required Schedules *(continued)*

21 Did the organization report more than \$5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>	21		No
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? <i>If "Yes," complete Schedule I, Parts I and III</i>	22		No
23 Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	23	Yes	
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b-24d and complete Schedule K. If "No," go to line 25</i>	24a		No
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
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?	24c		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
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? <i>If "Yes," complete Schedule L, Part I</i>	25a		No
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>	25b		No
26 Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? <i>If "Yes," complete Schedule L, Part II</i>	26		No
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor, or a grant selection committee member, or to a person related to such an individual? <i>If "Yes," complete Schedule L, Part III</i>	27		No
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? <i>If "Yes," complete Schedule L, Part IV</i>	28a		No
b A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	28b		No
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? <i>If "Yes," complete Schedule L, Part IV</i>	28c		No
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	29		No
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>	30		No
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>	31		No
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>	32		No
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>	33		No
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1</i>	34		No
35 Is any related organization a controlled entity within the meaning of section 512(b)(13)?	35		No
a Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>			<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>	36		No
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>	37		No
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? Note. All Form 990 filers are required to complete Schedule O	38	Yes	

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

Table with columns for question ID, question text, and Yes/No response boxes. Includes rows for 1a-1b, 2a-2b, 3a-3b, 4a-4b, 5a-5c, 6a-6b, 7a-7h, 8, 9a-9b, 10a-10b, 11a-11b, 12a-12b, 13a-13c, and 14a-14b.

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to lines 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 28		
b	Enter the number of voting members included in line 1a, above, who are independent		
	1b 28		
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?		No
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?		No
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		No
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		No
6	Does the organization have members or stockholders?		No
7a	Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?		No
b	Are any decisions of the governing body subject to approval by members, stockholders, or other persons?		No
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following		
a	The governing body?	Yes	
b	Each committee with authority to act on behalf of the governing body?	Yes	
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		No

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

		Yes	No
10a	Does the organization have local chapters, branches, or affiliates?		No
b	If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?		
11a	Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form?	Yes	
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990		
12a	Does the organization have a written conflict of interest policy? If "No," go to line 13	Yes	
b	Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	Yes	
c	Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done	Yes	
13	Does the organization have a written whistleblower policy?	Yes	
14	Does the organization have a written document retention and destruction policy?	Yes	
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	Yes	
b	Other officers or key employees of the organization		No
	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?		No
b	If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?		

Section C. Disclosure

17	List the States with which a copy of this Form 990 is required to be filed <input checked="" type="checkbox"/> NY, NJ
18	Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply. <input type="checkbox"/> Own website <input type="checkbox"/> Another's website <input checked="" type="checkbox"/> Upon request
19	Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public. See Additional Data Table.
20	State the name, physical address, and telephone number of the person who possesses the books and records of the organization <input checked="" type="checkbox"/> JAMES TISCH 2000 FROST VALLEY ROAD CLARYVILLE, NY 12725 (845) 985-2291

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, and **current** key employees 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 (describe hours for related organizations in Schedule O)	(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			
(1) R FENN PUTMAN CHAIRMAN	3 00	X		X			0	0	0	
(2) JAMES S VAUGHAN VICE CHAIRMAN	3 00	X		X			0	0	0	
(3) ROBERT B HAINES SECRETARY/VICE PRESIDENT	2 00	X		X			0	0	0	
(4) AL FILREIS VICE PRESIDENT	2 00	X		X			0	0	0	
(5) MICHAEL P LAHUE VICE PRESIDENT	2 00	X		X			0	0	0	
(6) CATHERINE M HARVEY VICE PRESIDENT	2 00	X		X			0	0	0	
(7) PETER E SUNDMAN VICE PRESIDENT	2 00	X		X			0	0	0	
(8) DOUGLAS G SMITH TREASURER	2 00	X		X			0	0	0	
(9) DR R MARK GHOBRIAL TRUSTEE	1 00	X					0	0	0	
(10) JOHN O'BRIEN TRUSTEE	1 00	X					0	0	0	
(11) DR DEAN DENT TRUSTEE	1 00	X					0	0	0	
(12) VERNELL FARRAND TRUSTEE	1 00	X					0	0	0	
(13) WILLIAM ABBOTT TRUSTEE	1 00	X					0	0	0	
(14) DR GEORGE J HILL TRUSTEE	1 00	X					0	0	0	
(15) JAMES KELLOGG JR TRUSTEE	1 00	X					0	0	0	
(16) GERALD H MCGINLEY TRUSTEE	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 (describe hours for related organizations in Schedule O)	(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			
(17) THOMAS M MORIARTY TRUSTEE	1 00	X					0	0	0	
(18) JUDITH L PASNIK TRUSTEE	1 00	X					0	0	0	
(19) C P ROBINSON TRUSTEE	1 00	X					0	0	0	
(20) STEPHEN C ROEHM TRUSTEE	1 00	X					0	0	0	
(21) MARY T WHEELER TRUSTEE	1 00	X					0	0	0	
(22) SHIGEKO WOOLFALK TRUSTEE	1 00	X					0	0	0	
(23) ROBERT MESSICK TRUSTEE	1 00	X					0	0	0	
(24) CHENG ONG TRUSTEE	1 00	X					0	0	0	
(25) TED B HILTON TRUSTEE	1 00	X					0	0	0	
(26) DR FREDERICK J KASKEL TRUSTEE	1 00	X					0	0	0	
(27) ANDREW CHAPMAN TRUSTEE	1 00	X					0	0	0	
(28) ROBIN WACHENFELD TRUSTEE	1 00	X					0	0	0	
(29) JAMES TISCH CFO	40 00			X			102,589	0	5,836	
(30) GERALD HUNCOSKY CEO/PRESIDENT	40 00			X			185,724	0	10,676	
1b Sub-Total										
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)							288,313	0	16,512	

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

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

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

(A) Name and business address	(B) Description of services	(C) Compensation
UNIQUE SYSTEMS 1687 WOODLANDS DRIVE MAUMEE, OH 43537	SOFTWARE MODIFICATION	145,336

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 in compensation from the organization **1**

Part VIII Statement of Revenue

		(A)	(B)	(C)	(D)	
		Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512, 513, or 514	
Contributions, gifts, grants and other similar amounts	1a Federated campaigns 1a					
	b Membership dues 1b					
	c Fundraising events 1c					
	d Related organizations 1d					
	e Government grants (contributions) 1e					
	f All other contributions, gifts, grants, and similar amounts not included above 1f		947,442			
	g Noncash contributions included in lines 1a-1f \$					
	h Total. Add lines 1a-1f ▼		997,802			
	Program Service Revenue		Business Code			
2a CAMP		713940	3,098,401	3,098,401		
b RETREATS		713940	2,833,926	2,833,926		
c ENVIRONMENTAL		611600	2,530,864	2,530,864		
d TOKYO PARTNERSHIPS		713940	566,526	566,526		
e OTHER		900099	371,728	371,728		
f All other program service revenue						
g Total. Add lines 2a-2f ▼			9,401,445			
Other Revenue	3 Investment income (including dividends, interest and other similar amounts) ▼		147,430		147,430	
	4 Income from investment of tax-exempt bond proceeds ▼					
	5 Royalties ▼					
	6a Gross Rents	(i) Real				
		(ii) Personal				
		b Less rental expenses				
		c Rental income or (loss)				
	d Net rental income or (loss) ▼					
	7a Gross amount from sales of assets other than inventory	(i) Securities	897,808			15,500
		(ii) Other				15,500
		b Less cost or other basis and sales expenses	807,295			6,646
		c Gain or (loss)	90,513			8,854
	d Net gain or (loss) ▼		99,367			99,367
	8a Gross income from fundraising events (not including \$ 7,955 of contributions reported on line 1c) See Part IV, line 18 a					
		b Less direct expenses b		450		
c Net income or (loss) from fundraising events ▼			434		434	
9a Gross income from gaming activities See Part IV, line 19 a						
	b Less direct expenses b					
	c Net income or (loss) from gaming activities ▼					
10a Gross sales of inventory, less returns and allowances a						
	b Less cost of goods sold b		268,483			
	c Net income or (loss) from sales of inventory ▼		235,694		235,694	
Miscellaneous Revenue		Business Code				
11a MISCELLANEOUS		900099	89,288	89,288		
	b					
	c					
	d All other revenue					
e Total. Add lines 11a-11d ▼		89,288				
12 Total revenue. See Instructions ▼		10,971,460	9,490,733	0	482,925	

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) but are not required to complete columns (B), (C), and (D).

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 U S See Part IV, line 21				
2	Grants and other assistance to individuals in the U S See Part IV, line 22				
3	Grants and other assistance to governments, organizations, and individuals outside the U S See Part IV, lines 15 and 16				
4	Benefits paid to or for members				
5	Compensation of current officers, directors, trustees, and key employees	304,825	252,396	33,988	18,441
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	3,705,904	3,059,921	409,625	236,358
8	Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	140,558	111,468	20,399	8,691
9	Other employee benefits	498,957	414,558	62,259	22,140
10	Payroll taxes	273,081	232,044	24,254	16,783
a	Fees for services (non-employees)				
	Management				
b	Legal	13,839	10,516	3,323	
c	Accounting	34,796		34,796	
d	Lobbying				
e	Professional fundraising services See Part IV, line 17				
f	Investment management fees				
g	Other	2,145,769	2,132,323	12,843	603
12	Advertising and promotion	182,926	178,672		4,254
13	Office expenses	683,342	622,908	38,467	21,967
14	Information technology	56,411	56,411		
15	Royalties				
16	Occupancy	1,459,816	1,424,949	31,450	3,417
17	Travel	277,128	260,135	12,824	4,169
18	Payments of travel or entertainment expenses for any federal, state, or local public officials				
19	Conferences, conventions, and meetings				
20	Interest	28,839	28,839		
21	Payments to affiliates	75,470	75,470		
22	Depreciation, depletion, and amortization	819,321	804,071	13,500	1,750
23	Insurance				
24	Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24f If line 24f amount exceeds 10% of line 25, column (A) amount, list line 24f expenses on Schedule O)				
a	MISCELLANEOUS	246,717	236,482	7,860	2,375
b	DONATIONS	153,500	153,500		
c	PROFESSIONAL DEVELOPMEN	54,246	38,732	11,194	4,320
d					
e					
f	All other expenses				
25	Total functional expenses. Add lines 1 through 24f	11,155,445	10,093,395	716,782	345,268
26	Joint costs. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720) Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

Part X Balance Sheet

		(A)		(B)
		Beginning of year		End of year
Assets	1 Cash—non-interest-bearing	125,435	1	346,379
	2 Savings and temporary cash investments	399,675	2	536,146
	3 Pledges and grants receivable, net	1,079,756	3	678,889
	4 Accounts receivable, net	722,300	4	748,166
	5 Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6 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 instructions) Schedule L		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use	470,667	8	479,720
	9 Prepaid expenses and deferred charges	361,109	9	438,853
	10a Land, buildings, and equipment cost or other basis. Complete Part VI of Schedule D	31,843,044		
	b Less accumulated depreciation	12,238,034	19,792,145	10c 19,605,010
	11 Investments—publicly traded securities	4,122,293	11	4,082,149
	12 Investments—other securities. See Part IV, line 11	5,602,296	12	6,198,434
	13 Investments—program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	61,093	15	64,270
16 Total assets. Add lines 1 through 15 (must equal line 34)	32,736,769	16	33,178,016	
Liabilities	17 Accounts payable and accrued expenses	810,758	17	640,419
	18 Grants payable		18	
	19 Deferred revenue	554,489	19	491,837
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties	4,428,283	23	3,966,431
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities. Complete Part X of Schedule D	1,287,928	25	2,079,120
	26 Total liabilities. Add lines 17 through 25	7,081,458	26	7,177,807
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	16,750,351	27	16,614,622
	28 Temporarily restricted net assets	1,257,353	28	1,215,263
	29 Permanently restricted net assets	7,647,607	29	8,170,324
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
	33 Total net assets or fund balances	25,655,311	33	26,000,209
34 Total liabilities and net assets/fund balances	32,736,769	34	33,178,016	

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	10,971,460
2	Total expenses (must equal Part IX, column (A), line 25)	2	11,155,445
3	Revenue less expenses Subtract line 2 from line 1	3	-183,985
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	25,655,311
5	Other changes in net assets or fund balances (explain in Schedule O)	5	528,883
6	Net assets or fund balances at end of year Combine lines 3, 4, and 5 (must equal Part X, line 33, column (B))	6	26,000,209

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?		No
b	Were the organization's financial statements audited by an independent accountant?	Yes	
c	If "Yes," to 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	Yes	
d	If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a separate basis, consolidated basis, or both <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separated basis		
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?		No
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits		

SCHEDULE A
(Form 990 or 990EZ)

Public Charity Status and Public Support

OMB No 1545-0047

2010

Open to Public Inspection

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

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

Department of the Treasury
Internal Revenue Service

Name of the organization
FROST VALLEY YMCA

Employer identification number

22-1625176

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 - Other
- 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?
 (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 the supported organization?
 (ii) a family member of a person described in (i) above?
 (iii) a 35% controlled entity of a person described in (i) or (ii) above?
- h Provide the following information about the supported organization(s)

	Yes	No
11g(i)		
11g(ii)		
11g(iii)		

(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 support
			Yes	No	Yes	No	Yes	No	
Total									

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) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(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) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(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 501(c)(3) organization, check this box and **stop here** **Section C. Computation of Public Support Percentage**

14 Public Support Percentage for 2010 (line 6 column (f) divided by line 11 column (f))	14	
15 Public Support Percentage for 2009 Schedule A, Part II, line 14	15	

16a 33 1/3% support test—2010. 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 **b 33 1/3% support test—2009.** If the organization did not check the 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 **17a 10%-facts-and-circumstances test—2010.** 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 **b 10%-facts-and-circumstances test—2009.** 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 **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

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) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")	1,723,342	5,258,485	764,231	1,424,634	989,847	10,160,539
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	8,519,203	8,799,466	8,745,228	8,650,731	9,401,445	44,116,073
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
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	10,242,545	14,057,951	9,509,459	10,075,365	10,391,292	54,276,612
7a Amounts included on lines 1, 2, and 3 received from disqualified persons		92,500	20,766	117,040	221,036	451,342
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		92,500	20,766	117,040	221,036	451,342
8 Public Support (Subtract line 7c from line 6)						53,825,270

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
9 Amounts from line 6	10,242,545	14,057,951	9,509,459	10,075,365	10,391,292	54,276,612
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	276,798	875,021	555,790	329,467	246,777	2,283,853
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b	276,798	875,021	555,790	329,467	246,777	2,283,853
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV)		143,651	295,248	336,754	333,371	1,109,024
13 Total support (Add lines 9, 10c, 11 and 12)	10,519,343	15,076,623	10,360,497	10,741,586	10,971,440	57,669,489
14 First Five Years If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

15 Public Support Percentage for 2010 (line 8 column (f) divided by line 13 column (f))	15	93.330 %
16 Public support percentage from 2009 Schedule A, Part III, line 15	16	94.610 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2010 (line 10c column (f) divided by line 13 column (f))	17	3.960 %
18 Investment income percentage from 2009 Schedule A, Part III, line 17	18	4.030 %

19a 33 1/3% support tests—2010. 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—2009. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization

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

Part IV **Supplemental Information.** Supplemental Information. Complete this part to provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Also complete this part for any additional information. (See instructions).

Facts And Circumstances Test

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SCHEDULE D (Form 990)

OMB No 1545-0047

Supplemental Financial Statements

2010

Open to Public Inspection

Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12. Attach to Form 990. See separate instructions.

Department of the Treasury Internal Revenue Service

Name of the organization FROST VALLEY YMCA

Employer identification number 22-1625176

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.

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows 1-4: Total number at end of year, Aggregate contributions to (during year), Aggregate grants from (during year), 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?
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds may 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?

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

- 1 Purpose(s) of conservation easements held by the organization (check all that apply): Preservation of land for public use, Protection of natural habitat, Preservation of open space, Preservation of an historically important land area, Preservation of a certified historic structure.

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

Table with 2 columns: Description, Held at the End of the Year. Rows 2a-2d: Total number of conservation easements, Total acreage restricted by conservation easements, Number of conservation easements on a certified historic structure included in (a), Number of conservation easements included in (c) acquired after 8/17/06.

- 3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the taxable year
4 Number of states where property subject to conservation easement is located
5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?
6 Staff and volunteer hours devoted to monitoring, inspecting and enforcing conservation easements during the year
7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year
8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and 170(h)(4)(B)(ii)?
9 In Part XIV, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements

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

- 1a If the organization elected, as permitted under SFAS 116, 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 XIV, the text of the footnote to its financial statements that describes these items
b If the organization elected, as permitted under SFAS 116, 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
2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 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 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 XIV

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 XIV and complete the following table

	Amount
1c Beginning balance	
1d Additions during the year	
1e Distributions during the year	
1f Ending balance	

2a Did the organization include an amount on Form 990, Part X, line 21? Yes No

b If "Yes," explain the arrangement in Part XIV

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	10,011,860	8,757,350	12,156,031		
b Contributions	154,599	115,375	47,675		
c Investment earnings or losses	997,406	1,370,729	-3,046,171		
d Grants or scholarships					
e Other expenditures for facilities and programs	419,000	231,594	357,718		
f Administrative expenses			42,467		
g End of year balance	10,744,865	10,011,860	8,757,350		

2 Provide the estimated percentage of the year end balance held as

- a** Board designated or quasi-endowment ▶ 17 000 %
- b** Permanent endowment ▶ 76 000 %
- c** Term endowment ▶ 7 000 %

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by

	Yes	No
(i) unrelated organizations	3a(i) Yes	
(ii) related organizations	3a(ii)	No
b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?	3b	

4 Describe in Part XIV the intended uses of the organization's endowment funds

Part VI Investments—Land, Buildings, and Equipment. See Form 990, Part X, line 10.

Description of investment	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		3,322,835		3,322,835
b Buildings		24,152,013	9,042,399	15,109,614
c Leasehold improvements				
d Equipment		3,362,967	2,515,669	847,298
e Other		1,005,229	679,966	325,263
Total. Add lines 1a-1e (Column (d) should equal Form 990, Part X, column (B), line 10(c).)				19,605,010

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) MONEY MARKET & TEMP CASH	578,489	F
(B) BEN INT IN PERPETUAL TRUSTS	5,619,945	F
Total. (Column (b) should equal Form 990, Part X, col (B) line 12)	6,198,434	

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
Total. (Column (b) should 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
Total. (Column (b) should 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) Amount
Federal Income Taxes	
LINE OF CREDIT	2,027,248
FUNDS HELD IN CUSTODY	51,872
Total. (Column (b) should equal Form 990, Part X, col (B) line 25)	2,079,120

2. Fin 48 (ASC 740) Footnote In Part XIV, 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)

Part XI Reconciliation of Change in Net Assets from Form 990 to Financial Statements

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	10,971,460
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	11,155,445
3	Excess or (deficit) for the year Subtract line 2 from line 1	3	-183,985
4	Net unrealized gains (losses) on investments	4	528,883
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV)	8	
9	Total adjustments (net) Add lines 4 - 8	9	528,883
10	Excess or (deficit) for the year per financial statements Combine lines 3 and 9	10	344,898

Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

1	Total revenue, gains, and other support per audited financial statements	1	11,500,343
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12		
a	Net unrealized gains on investments	2a	528,883
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIV)	2d	
e	Add lines 2a through 2d	2e	528,883
3	Subtract line 2e from line 1	3	10,971,460
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 XIV)	4b	
c	Add lines 4a and 4b	4c	0
5	Total Revenue Add lines 3 and 4c . (This should equal Form 990, Part I, line 12)	5	10,971,460

Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

1	Total expenses and losses per audited financial statements	1	11,155,445
2	Amounts included on line 1 but not on Form 990, Part IX, line 25		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIV)	2d	
e	Add lines 2a through 2d	2e	0
3	Subtract line 2e from line 1	3	11,155,445
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 XIV)	4b	
c	Add lines 4a and 4b	4c	0
5	Total expenses Add lines 3 and 4c . (This should equal Form 990, Part I, line 18)	5	11,155,445

Part XIV 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, Part XI, line 8, Part XII, lines 2d and 4b, and Part XIII, lines 2d and 4b Also complete this part to provide any additional information

Identifier	Return Reference	Explanation
DESCRIPTION OF INTENDED USE OF ENDOWMENT FUNDS	PART V, LINE 4	ENDOWMENT FUNDS ARE MAINTAINED TO GENERATE A REVENUE STREAM IN SUPPORT OF THE ORGANIZATION'S VARIOUS PROGRAMS

Schedule J
(Form 990)

Compensation Information

OMB No 1545-0047

2010

Open to Public Inspection

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

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

▶ Attach to Form 990. ▶ See separate instructions.

Department of the Treasury
Internal Revenue Service

Name of the organization
FROST VALLEY YMCA

Employer identification number

22-1625176

Part I Questions Regarding Compensation

	Yes	No								
<p>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.</p> <table border="0"> <tr> <td><input type="checkbox"/> First-class or charter travel</td> <td><input checked="" type="checkbox"/> Housing allowance or residence for personal use</td> </tr> <tr> <td><input type="checkbox"/> Travel for companions</td> <td><input type="checkbox"/> Payments for business use of personal residence</td> </tr> <tr> <td><input type="checkbox"/> Tax idemnification and gross-up payments</td> <td><input type="checkbox"/> Health or social club dues or initiation fees</td> </tr> <tr> <td><input type="checkbox"/> Discretionary spending account</td> <td><input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)</td> </tr> </table>	<input type="checkbox"/> First-class or charter travel	<input checked="" type="checkbox"/> Housing allowance or residence for personal use	<input type="checkbox"/> Travel for companions	<input type="checkbox"/> Payments for business use of personal residence	<input type="checkbox"/> Tax idemnification and gross-up payments	<input type="checkbox"/> Health or social club dues or initiation fees	<input type="checkbox"/> Discretionary spending account	<input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)		
<input type="checkbox"/> First-class or charter travel	<input checked="" type="checkbox"/> Housing allowance or residence for personal use									
<input type="checkbox"/> Travel for companions	<input type="checkbox"/> Payments for business use of personal residence									
<input type="checkbox"/> Tax idemnification and gross-up payments	<input type="checkbox"/> Health or social club dues or initiation fees									
<input type="checkbox"/> Discretionary spending account	<input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)									
<p>1b If any of the boxes in line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all the expenses described above? If "No," complete Part III to explain.</p>	Yes									
<p>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?</p>	Yes									
<p>3 Indicate which, if any, of the following the organization uses to establish the compensation of the organization's CEO/Executive Director. Check all that apply.</p> <table border="0"> <tr> <td><input checked="" type="checkbox"/> Compensation committee</td> <td><input type="checkbox"/> Written employment contract</td> </tr> <tr> <td><input type="checkbox"/> Independent compensation consultant</td> <td><input checked="" type="checkbox"/> Compensation survey or study</td> </tr> <tr> <td><input type="checkbox"/> Form 990 of other organizations</td> <td><input checked="" type="checkbox"/> Approval by the board or compensation committee</td> </tr> </table>	<input checked="" type="checkbox"/> Compensation committee	<input type="checkbox"/> Written employment contract	<input type="checkbox"/> Independent compensation consultant	<input checked="" type="checkbox"/> Compensation survey or study	<input type="checkbox"/> Form 990 of other organizations	<input checked="" type="checkbox"/> Approval by the board or compensation committee				
<input checked="" type="checkbox"/> Compensation committee	<input type="checkbox"/> Written employment contract									
<input type="checkbox"/> Independent compensation consultant	<input checked="" type="checkbox"/> Compensation survey or study									
<input type="checkbox"/> Form 990 of other organizations	<input checked="" type="checkbox"/> Approval by the board or compensation committee									
<p>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:</p> <p>a Receive a severance payment or change-of-control payment from the organization or a related organization?</p>		No								
<p>b Participate in, or receive payment from, a supplemental nonqualified retirement plan?</p>		No								
<p>c Participate in, or receive payment from, an equity-based compensation arrangement?</p> <p>If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.</p>		No								
<p>Only 501(c)(3) and 501(c)(4) organizations only must complete lines 5-9.</p>										
<p>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:</p> <p>a The organization?</p>		No								
<p>b Any related organization?</p> <p>If "Yes," to line 5a or 5b, describe in Part III.</p>		No								
<p>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:</p> <p>a The organization?</p>		No								
<p>b Any related organization?</p> <p>If "Yes," to line 6a or 6b, describe in Part III.</p>		No								
<p>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.</p>		No								
<p>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 Regs. section 53.4958-4(a)(3)? If "Yes," describe in Part III.</p>		No								
<p>9 If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?</p>										

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) must equal the applicable column (D) or column (E) amounts on Form 990, Part VII, line 1a

(A) Name		(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 in prior Form 990 or Form 990-EZ
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) GERALD HUNCOSKY	(i) (ii)	185,724 0	0 0	0 0	9,837 0	839 0	196,400 0	0 0
(2)								
(3)								
(4)								
(5)								
(6)								
(7)								
(8)								
(9)								
(10)								
(11)								
(12)								
(13)								
(14)								
(15)								
(16)								

Part III Supplemental Information

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

Identifier	Return Reference	Explanation
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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 to provide any additional information.
▶ Attach to Form 990 or 990-EZ.**

OMB No 1545-0047

2010

**Open to Public
Inspection**

Name of the organization
FROST VALLEY YMCA

Employer identification number

22-1625176

Identifier	Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 11		THE FORM 990 IS PREPARED BY THE EXTERNAL AUDITORS AND REVIEWED BY MANAGEMENT ONCE ALL ARE SATISFIED WITH THE FORM, IT IS FINALIZED AND A COPY IS SENT TO ALL BOARD MEMBERS AT THE SUBSEQUENT BOARD MEETING THE BOARD IS ASKED IF THEY HAVE ANY QUESTIONS OR COMMENTS AND A GENERAL REVIEW OF THE FORM IS CONDUCTED BY MANAGEMENT REVISIONS, CORRECTIONS, ETC ARE MADE AS NECESSARY SUBSEQUENT TO THIS MEETING THE FORM IS SUBMITTED TO THE IRS

Form 4562

Depreciation and Amortization (Including Information on Listed Property)

OMB No 1545-0172

2010

Attachment Sequence No 67

See separate instructions. Attach to your tax return.

Name(s) shown on return FROST VALLEY YMCA

Business or activity to which this form relates FORM 990 PAGE 10

Identifying number 22-1625176

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

Table with 5 rows for Section 179 election details, including maximum amount, total cost, and dollar limitation.

Table with 13 rows for property details, including description, cost, and elected cost.

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

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

Table with 3 rows for special depreciation allowance and other depreciation.

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

Section A

Table with 2 rows for MACRS deductions for assets placed in service before 2010.

Section B—Assets Placed in Service During 2010 Tax Year Using the General Depreciation System

Table with 7 columns (a-g) for general depreciation system assets, including classification, month placed in service, basis, recovery period, convention, method, and deduction.

Section C—Assets Placed in Service During 2010 Tax Year Using the Alternative Depreciation System

Table with 5 rows for alternative depreciation system assets, including class life, recovery period, and method.

Part IV Summary (see instructions)

Table with 3 rows for summary of depreciation, including listed property, total, and section 263A costs.

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

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

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

24a Do you have evidence to support the business/investment use claimed? Yes No **24b** If "Yes," is the evidence written? Yes No

Table with 9 columns: (a) Type of property, (b) Date placed in service, (c) Business/investment use percentage, (d) Cost or other basis, (e) Basis for depreciation, (f) Recovery period, (g) Method/Convention, (h) Depreciation/deduction, (i) Elected section 179 cost.

25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions) **25**

26 Property used more than 50% in a qualified business use

27 Property used 50% or less in a qualified business use

28 Add amounts in column (h), lines 25 through 27 Enter here and on line 21, page 1 **28**

29 Add amounts in column (i), line 26 Enter here and on line 7, page 1 **29**

Section B—Information on Use of Vehicles

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

Table for Section B with columns (a) through (f) for Vehicle 1 through Vehicle 6. Rows include 30-33 (miles driven) and 34-36 (availability and use).

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

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

Table for Section C with columns Yes/No. Rows include 37-41 regarding policy statements and requirements.

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

Part VI Amortization

Table for Section VI with columns (a) Description of costs, (b) Date amortization begins, (c) Amortizable amount, (d) Code section, (e) Amortization period or percentage, (f) Amortization for this year.

42 A amortization of costs that begins during your 2010 tax year (see instructions)

43 A amortization of costs that began before your 2010 tax year **43**

44 Total. Add amounts in column (f) See the instructions for where to report **44**

Additional Data

Software ID:
Software Version:
EIN: 22-1625176
Name: FROST VALLEY YMCA

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(A) Name and Title	(B) Average hours per week	(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			
R FENN PUTMAN CHAIRMAN	3 00	X		X				0	0	0
JAMES S VAUGHAN VICE CHAIRMAN	3 00	X		X				0	0	0
ROBERT B HAINES SECRETARY/VICE PRESIDENT	2 00	X		X				0	0	0
AL FILREIS VICE PRESIDENT	2 00	X		X				0	0	0
MICHAEL P LAHUE VICE PRESIDENT	2 00	X		X				0	0	0
CATHERINE M HARVEY VICE PRESIDENT	2 00	X		X				0	0	0
PETER E SUNDMAN VICE PRESIDENT	2 00	X		X				0	0	0
DOUGLAS G SMITH TREASURER	2 00	X		X				0	0	0
DR R MARK GHOBRIAL TRUSTEE	1 00	X						0	0	0
JOHN O'BRIEN TRUSTEE	1 00	X						0	0	0
DR DEAN DENT TRUSTEE	1 00	X						0	0	0
VERNELL FARRAND TRUSTEE	1 00	X						0	0	0
WILLIAM ABBOTT TRUSTEE	1 00	X						0	0	0
DR GEORGE J HILL TRUSTEE	1 00	X						0	0	0
JAMES KELLOGG JR TRUSTEE	1 00	X						0	0	0
GERALD H MCGINLEY TRUSTEE	1 00	X						0	0	0
THOMAS M MORIARTY TRUSTEE	1 00	X						0	0	0
JUDITH L PASNIK TRUSTEE	1 00	X						0	0	0
C P ROBINSON TRUSTEE	1 00	X						0	0	0
STEPHEN C ROEHM TRUSTEE	1 00	X						0	0	0
MARY T WHEELER TRUSTEE	1 00	X						0	0	0
SHIGEKO WOOLFALK TRUSTEE	1 00	X						0	0	0
ROBERT MESSICK TRUSTEE	1 00	X						0	0	0
CHENG ONG TRUSTEE	1 00	X						0	0	0
TED B HILTON TRUSTEE	1 00	X						0	0	0

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(A) Name and Title	(B) Average hours per week	(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			
DR FREDERICK J KASKEL TRUSTEE	1 00	X						0	0	0
ANDREW CHAPMAN TRUSTEE	1 00	X						0	0	0
ROBIN WACHENFELD TRUSTEE	1 00	X						0	0	0
JAMES TISCH CFO	40 00			X				102,589	0	5,836
GERALD HUNCOSKY CEO/PRESIDENT	40 00			X				185,724	0	10,676

Form 990, Part III - 4 Program Service Accomplishments (See the Instructions)

4d. Other program services

(Code) (Expenses \$ 522,485 including grants of \$) (Revenue \$ 566,526)
TOKYO PARTNERSHIPS - THE CROSS-CULTURAL EXPERIENCES OF THE TOKYO PROGRAM THROUGHOUT THE YEAR SUPPORT FAMILIES AND CHILDREN TWICE, AS THEY ADAPT TO DAILY LIFE IN THE U S AND GROW STRONG AND STRENGTHEN BONDS WITHIN THEIR COMMUNITY A LANGUAGE CAMP DURING SUMMER OFFERS INTENSIVE FOCUS ON ESL FOR JAPANESE CHILDREN, COUPLED WITH IMMERSION IN JAPANESE LANGUAGE FOR THOSE PREPARING TO RETURN TO JAPAN WITH THEIR FAMILIES DURING 2010, 771 CHILDREN AND THEIR FAMILY MEMBERS PARTICIPATED IN THEIR VARIOUS PROGRAMS

(Code) (Expenses \$ 767,510 including grants of \$) (Revenue \$ 461,016)
OTHER PROGRAMS - COMMUNITY PROGRAMS ARE AVAILABLE TO PROVIDE QUALITY, AFFORDABLE AFTER SCHOOL CHILD CARE AND DAY CAMP FOR FAMILIES IN THE SURROUNDING RURAL COMMUNITIES

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION B, LINE 12C	EACH YEAR THE ORGANIZATION'S CONFLICT OF INTEREST POLICY IS PROVIDED TO ALL OFFICERS, DIRECTORS AND KEY EMPLOYEES THESE PEOPLE ARE ASKED TO REVIEW THE POLICY AND SIGN A STATEMENT INDICATING THAT THEY UNDERSTAND THE POLICY , HAVE REPORTED ALL POTENTIAL CONFLICTS DURING THE PAST YEAR IN ACCORDANCE WITH THE POLICY AND WILL REPORT ALL POTENTIAL CONFLICTS DURING THE COMING YEAR ALL POTENTIAL CONFLICTS ARE EVALUATED BY THE BOARD TO DETERMINE IF A CONFLICT ACTUALLY EXISTS IN THOSE INSTANCES WHERE THE POTENTIAL TRANSACTION IS A CONFLICT THE BOARD EXAMINES THE TRANSACTION AND A VOTE IS TAKEN (WITH THOSE INVOLVED RECUSING THEMSELVES) AS TO WHETHER THE ORGANIZATION WILL ENTER INTO THE TRANSACTION

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION B, LINE 15A	ANNUALLY THE COMPENSATION COMMITTEE OF THE BOARD OF DIRECTORS CONDUCTS A PERFORMANCE REVIEW AND EVALUATION OF THE EXECUTIVE DIRECTOR. THE REVIEW ALSO ESTABLISHES THE INDIVIDUAL'S COMPENSATION FOR THE FOLLOWING YEAR. THIS PROCESS INVOLVES THE EVALUATION OF THE INDIVIDUAL, AND A REVIEW OF COMPENSATION OF COMPARABLE POSITIONS OF OTHER YMCAS. THE BOARD'S DELIBERATION AND DECISION IS NOTED IN THE MINUTES OF THE MEETING. THE EXECUTIVE DIRECTOR ESTABLISHES THE COMPENSATION OF THE SENIOR MANAGEMENT TEAM AND REVIEWS THE PERFORMANCE EVALUATIONS AND RECOMMENDED COMPENSATION WITH THE BOARD. THE EVALUATIONS AND COMPENSATION ARE DISCUSSED BY THE BOARD ALTHOUGH NO VOTE OF APPROVAL OF THE EXECUTIVE DIRECTOR'S DECISION IS REQUIRED.

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION C, LINE 19	THE ORGANIZATION MAKES ITS GOVERNING DOCUMENTS (ARTICLES OF INCORPORATION AND BY-LAWS), ITS CONFLICT OF INTEREST POLICY AND FINANCIAL STATEMENTS AVAILABLE UPON REQUEST THE ORGANIZATION WILL MAIL COPIES UPON REQUEST OR PROVIDE COPIES TO THOSE WHO COME TO THE ADMINISTRATIVE OFFICE DURING NORMAL BUSINESS HOURS THE ORGANIZATION CHARGES FOR THE COPIES IN ACCORDANCE WITH IRS REGULATIONS

Identifier	Return Reference	Explanation
CHANGES IN NET ASSETS OR FUND BALANCES	FORM 990, PART XI, LINE 5	NET UNREALIZED GAINS ON INVESTMENTS 528,883