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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 YOUNG MENS CHRISTIAN ASSOCIATION OF VALPARAISO INDIANA INC Doing Business As | | D Employer identification number 35-0876401 |
| | Number and street (or P O box if mail is not delivered to street address) Room/suite 1201 CUMBERLAND CROSSING DRIVE | | E Telephone number (219) 462-4185 |
| | City or town, state or country, and ZIP + 4 VALPARAISO, IN 46383 | | G Gross receipts \$ 5,566,717 |
| | F Name and address of principal officer ROBERT A WANER 55 CHICAGO STREET VALPARAISO, IN 46383 | | 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 checked="" type="checkbox"/> No If "No," attach a list (see instructions) H(c) Group exemption number |

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

J Website: WWW VALPOYMCA ORG

K Form of organization Corporation Trust Association Other **L** Year of formation 1946 **M** State of legal domicile IN

Part I Summary

| | | | |
|--|---|----------------------------------|---------------------|
| Activities & Governance | 1 Briefly describe the organization's mission or most significant activities SEE SCHEDULE O FOR THE DETAILED MISSION DESCRIPTION | | |
| | 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 | 24 |
| | 4 Number of independent voting members of the governing body (Part VI, line 1b) | 4 | 24 |
| | 5 Total number of individuals employed in calendar year 2010 (Part V, line 2a) | 5 | 406 |
| | 6 Total number of volunteers (estimate if necessary) | 6 | 377 |
| | 7a Total unrelated business revenue from Part VIII, column (C), line 12 | 7a | 0 |
| b Net unrelated business taxable income from Form 990-T, line 34 | 7b | | |
| Revenue | 8 Contributions and grants (Part VIII, line 1h) | Prior Year | Current Year |
| | 9 Program service revenue (Part VIII, line 2g) | 351,459 | 401,378 |
| | 10 Investment income (Part VIII, column (A), lines 3, 4, and 7d) | 3,468,088 | 4,777,121 |
| | 11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) | 74,836 | -158,285 |
| | 12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12) | 33,933 | 41,005 |
| | | 3,928,316 | 5,061,219 |
| Expenses | 13 Grants and similar amounts paid (Part IX, column (A), lines 1-3) | | 0 |
| | 14 Benefits paid to or for members (Part IX, column (A), line 4) | | 0 |
| | 15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) | 2,349,087 | 2,573,379 |
| | 16a Professional fundraising fees (Part IX, column (A), line 11e) | | 0 |
| | b Total fundraising expenses (Part IX, column (D), line 25) \rightarrow 253,262 | | |
| | 17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f) | 1,636,387 | 2,744,508 |
| 18 Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25) | 3,985,474 | 5,317,887 | |
| 19 Revenue less expenses Subtract line 18 from line 12 | -57,158 | -256,668 | |
| Net Assets or Fund Balances | | Beginning of Current Year | End of Year |
| | 20 Total assets (Part X, line 16) | 24,945,074 | 22,806,277 |
| | 21 Total liabilities (Part X, line 26) | 13,369,865 | 11,427,855 |
| 22 Net assets or fund balances Subtract line 21 from line 20 | 11,575,209 | 11,378,422 | |

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 | 2011-08-01 Date | | | |
| | Robert Thorgren Chief Volunteer Offi Type or print name and title | | | | |
| Paid Preparer Use Only | Print/Type preparer's name Jason L Crace CPA | Preparer's signature Jason L Crace CPA | Date | Check if self-employed <input type="checkbox"/> | PTIN |
| | Firm's name \rightarrow CNA Tax Professionals Inc | | | | Firm's EIN \rightarrow |
| | Firm's address \rightarrow 8606 Allisonville Road Suite 120 Indianapolis, IN 46250 | | | | Phone no \rightarrow (317) 841-3393 |

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

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission

Our Cause The Y helps all people - regardless of age, income or background - develop the skills and relationships they need to be healthy, confident and connected to others The Valparaiso Family YMCA is a cause-driven charitable organization that brings people together - members, volunteers, and community leaders -to bring about meaningful change by developing the potential of kids, improving health and well-being, and giving back and supporting our neighbors Our Mission Statement The Valparaiso Family YMCA is an inclusive, inter-faith charitable organization founded in Christian principles and traditions, dedicated to instilling the values of caring, honesty, respect, and responsibility, and providing for lifelong personal growth and the development of a healthy spirit, mind and body for all Our Vision Statement To impact the community by expanding Mission-driven programs through active collaboration with other organizations to influence positive decision-making that promotes healthy

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

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? [X] 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 \$ 4,850,105 including grants of \$) (Revenue \$ 4,599,617) At the Valparaiso Family YMCA, strengthening community is our cause We believe that lasting personal and social change can only come about when we all work together to invest in our kids, our health and our neighbors That is why we focus our work on youth development, healthy living, and social responsibility The Valparaiso Family YMCA serves over 15,000 members and 2,000 program participants each year mainly in Porter County, Indiana with programs and services that focus on Youth Development, Healthy Living and Social Responsibility Youth Development Our YMCA is committed to nurturing the potential of every child and teen We believe that all kids deserve the opportunity to discover who they are and what they can achieve That's why we help young people cultivate the values, skills, and relationships that lead to positive behaviors, better health, and educational achievement Our YMCA programs, such as described below offer a range of experiences that enrich cognitive, social, physical, and emotional growth Childcare The Valparaiso Family YMCA seeks to provide accessible, high quality, comprehensive care and education for a diverse community in a safe, nurturing environment We believe a partnership of child, parent, and dedicated staff supports children in our care to become responsible, respectful and caring individuals The partnership strives to nourish the children's physical, intellectual, emotional and social development by providing well-rounded, fun, creative and enriching programs and experiences Children attended childcare programs subsidized by us for a total of \$13,000 During 2010, our childcare programs served 249 preschool children 422 summer camp participants including a teen camp 317 before and after school children per week 4,680 children in child watch while their parents were using the YOther Youth Programs As an important part of the Valparaiso community, the Valparaiso Family YMCA has served over 7,500 youth members and supported our mission to an additional 2,000 program only participants through offering a variety of programs for every age and interest in the aquatics, sports and youth fitness areas This included the following 1,100 children participated in our youth sports programs 2,101 children learned swimming and water skills 950 children in our roller skating program 420 children in our fitness programs In addition to the above, the Valparaiso Family YMCA is involved in the following Healthy Kids Day -YMCA Healthy Kids Day is a national free event that celebrates our delivery of mission-based programs in support of the healthy growth and development of kids Approximately 200 participants Daddy Daughter Date Night Fall Fun Fest Breakfast with Santa Aquatic Easter Egg Hunt Healthy Living The Y is a leading voice on health and well-being We bring families closer together, encourage good health, and foster connections through fitness, sports, fun, and shared interests As a result, 869 people in our community are receiving the support, guidance, and resources they need to achieve greater health in sprit, mind, and body This is particularly important as our nation struggles with an obesity crisis, families struggle with work/life balance, and individuals search for personal fulfillment Our programs are accessible, affordable, and open to all faiths, backgrounds, abilities, and income levels In 2010, we provided \$220,000 in financial assistance to people who otherwise would have faced economic barriers to participation As an important part of the Valparaiso community, the Valparaiso Family YMCA has also served over 7,500 adult members including 800 seniors through offering a variety of programs for every age and interest in the aquatics, sports and fitness areas This included the following 1,047 adults enjoyed aquatic classes and exercise 500 participants in our annual triathlon event 1,600 participants in our annual 5k run or walk event 14,700 participants in fitness classes 205 in adult sports

4b (Code) (Expenses \$ including grants of \$) (Revenue \$) In addition to the above, the Valparaiso Family YMCA is involved in the following "Amencia on the Move" YMCAs across the country joined together to get America Moving the week of September 20-26 Our Y doubled the goal of 20 million steps to actually moving 40 million steps that week "SilverSneakers This program is available to Medicare-eligible members of certain insurance companies at no additional cost This program offers the opportunity to use the Valparaiso Family YMCA along with the signature SilverSneakers I - Muscular Strength & Range of Movement class SilverSneakers I is a specially-designed class that focuses on improving flexibility, balance, and endurance for older adults An aquatic Silver Sneakers class called SilverSplash which improves agility, flexibility and cardiovascular endurance with shallow water moves is also available to our seniors "Corporates Offer quality, affordable health enhancement programs to the area's workforce by partnering with over 50 companies This commitment allows employees and their families an opportunity to engage in a healthy life-style and personally grow in areas of individual interest Social Responsibility Our YMCA believes in giving back and supporting our neighbors We have been listening and responding to our community's most critical social needs for more than 60 years Y programs described below are examples of how we deliver training, resources, and support that empower our neighbors to effect change, bridge gaps, and overcome obstacles In 2010, we engaged over 20,000 YMCA members, participants, and volunteers in activities that strengthen our community and pave the way for future generations to thrive The YMCA is open to all through available financial assistance in order that the opportunity to participate extends to everyone In 2010, the Valparaiso Family YMCA provided 160 memberships to 15 local group homes and human service agencies, assistance totaling \$69,000 This allowed those who cannot afford to pay full fee to take full advantage of our facilities and services The Valparaiso Family YMCA collaborates with Opportunity Enterprises, Boy and Girl Scouts, Arthritis Foundation, American Red Cross, local Rotary and Kiwanis as well as the community school systems, Valparaiso University and the City of Valparaiso to provide the best services to the Porter County community In addition to the above, the Valparaiso Family YMCA is involved in the following "International Program The Valparaiso Family YMCA has a partnership with the Asociacion Cristiana de Jovenes de Valparaiso (YMCA of Valparaiso, Chile) This partnership was formed over a decade ago with the intention of bridging cultural divides Currently our partnership includes an internship program of Valparaiso University students, collaborations of professional staff, and financial assistance to the Chilean YMCA "Military Families YMCAs across the country partnered with the government to provide six month memberships for families of deployed military personnel "Volunteers Volunteers play an important role at our YMCA Our policy volunteers totaled 24 and our program volunteers totaled 350 during 2010 "Teen Leadership Program NEXUS group -at risk teens involving 375 participants Summary This year The Valparaiso Family YMCA was blessed with many milestones These accomplishments have been inspirational to the staff and volunteers who have worked so hard to make the Y what it is today "Membership has nearly tripled since the opening of the new facility in 2009 "Our Y was recognized nationally through a program promoting "Excellence in New Facilities" This award was presented to Y staff and volunteers at the YMCA of the USA's General Assembly in Salt Lake City "Locally, the Porter County Community Foundation honored the Y as "Outstanding Non Profit Agency" of the year

4c (Code) (Expenses \$ including grants of \$) (Revenue \$)

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

4e Total program service expenses \$ 4,850,105

Part IV Checklist of Required Schedules

Table with 3 columns: Question ID, Question Text, and Yes/No response. Rows include questions 1 through 20b regarding organizational requirements and reporting.

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 | No |
| 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 | Yes |
| b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? . . . | 24b | No |
| 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 | No |
| d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? . . . | 24d | No |
| 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 | Yes |
| 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 | Yes |
| 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 checked="" type="checkbox"/> Yes <input 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

| | | Yes | No |
|------------|--|-----|----|
| 1a | Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable. | | |
| 1a | 411 | | |
| 1b | Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable. | | |
| 1b | 0 | | |
| 1c | Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? | Yes | |
| 2a | Enter the number of employees reported on Form W-3, <i>Transmittal of Wage and Tax Statements</i> filed for the calendar year ending with or within the year covered by this return. | | |
| 2a | 406 | | |
| 2b | If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions). | Yes | |
| 3a | Did the organization have unrelated business gross income of \$1,000 or more during the year? | | No |
| 3b | If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O. | | No |
| 4a | At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? | | No |
| b | If "Yes," enter the name of the foreign country: _____ See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts. | | |
| 5a | Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? | | No |
| 5b | Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? | | No |
| 5c | If "Yes" to line 5a or 5b, did the organization file Form 8886-T? | | No |
| 6a | Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible? | | No |
| 6b | If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? | | No |
| 7 | Organizations that may receive deductible contributions under section 170(c). | | |
| 7a | Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? | Yes | |
| 7b | If "Yes," did the organization notify the donor of the value of the goods or services provided? | Yes | |
| 7c | Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? | | No |
| 7d | If "Yes," indicate the number of Forms 8282 filed during the year. | | 0 |
| 7e | Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? | | No |
| 7f | Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? | | No |
| 7g | If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? | | No |
| 7h | If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? | | No |
| 8 | Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year? | | No |
| 9 | Sponsoring organizations maintaining donor advised funds. | | |
| 9a | Did the organization make any taxable distributions under section 4966? | | No |
| 9b | Did the organization make a distribution to a donor, donor advisor, or related person? | | No |
| 10 | Section 501(c)(7) organizations. Enter | | |
| 10a | Initiation fees and capital contributions included on Part VIII, line 12. | | |
| 10b | Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities. | | |
| 11 | Section 501(c)(12) organizations. Enter | | |
| 11a | Gross income from members or shareholders. | | |
| 11b | Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them). | | |
| 12a | Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041? | | No |
| 12b | If "Yes," enter the amount of tax-exempt interest received or accrued during the year. | | |
| 13 | Section 501(c)(29) qualified nonprofit health insurance issuers. | | |
| 13a | Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O. | | No |
| 13b | Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans. | | |
| 13c | Enter the amount of reserves on hand. | | |
| 14a | Did the organization receive any payments for indoor tanning services during the tax year? | | No |
| 14b | If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O. | | No |

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 24 | | |
| b | Enter the number of voting members included in line 1a, above, who are independent | | |
| | 1b 24 | | |
| 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? | Yes | |
| 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? | Yes | |
| 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? | | No |
| 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? | | No |

Section C. Disclosure

| | |
|-----------|--|
| 17 | List the States with which a copy of this Form 990 is required to be filed <input checked="" type="checkbox"/> IN |
| 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 checked="" 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"/> DEBORAH WINTER 1201 CUMBERLAND CROSSING DR VALPARAISO, IN 46383 (219) 462-4185 |

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) TRACY KRUEGER Director | 3 00 | X | | | | | | 0 | 0 | 0 |
| (2) TOM NEWTON Director | 6 00 | X | | | | | | 0 | 0 | 0 |
| (3) TODD ETZLER BOARD ATTORNEY | 4 00 | | | X | | | | 0 | 0 | 0 |
| (4) TIM HOLMES Director | 1 00 | X | | | | | | 0 | 0 | 0 |
| (5) STACIA YOON CVO | 8 00 | | | X | | | | 0 | 0 | 0 |
| (6) SCOTT STEINWART Director | 1 00 | X | | | | | | 0 | 0 | 0 |
| (7) ROBERT A WANKE CEO | 60 00 | | | X | | | 112,165 | 0 | 0 | 0 |
| (8) ROB THORGREN CVO ELECT | 8 00 | | | X | | | 0 | 0 | 0 | 0 |
| (9) RICK URSCHEL PRESIDENT APPOI | 3 00 | | | X | | | 0 | 0 | 0 | 0 |
| (10) RICHARD THOMPSON Director | 4 00 | X | | | | | 0 | 0 | 0 | 0 |
| (11) PAT BODENSTEINER Secretary | 4 00 | | | X | | | 0 | 0 | 0 | 0 |
| (12) NANCY SCANNELL Director | 3 00 | X | | | | | 0 | 0 | 0 | 0 |
| (13) MELISSA DONOVAN Director | 1 00 | X | | | | | 0 | 0 | 0 | 0 |
| (14) MEGAN SUMMERS Director | 3 00 | X | | | | | 0 | 0 | 0 | 0 |
| (15) MATT WARRING Director | 3 00 | X | | | | | 0 | 0 | 0 | 0 |
| (16) MARY JANE EISENHAUER Director | 1 00 | X | | | | | 0 | 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) MARK LABARBERA Treasurer | 2 00 | | | X | | | | 0 | 0 | 0 |
| (18) MARK HARDWICK Director | 2 00 | X | | | | | | 0 | 0 | 0 |
| (19) KAREN VOGELSANG PRESIDENT APOI | 1 00 | | | X | | | | 0 | 0 | 0 |
| (20) JON GROTH Director | 1 00 | X | | | | | | 0 | 0 | 0 |
| (21) JOHN DIEDERICH Director | 1 00 | X | | | | | | 0 | 0 | 0 |
| (22) JOE UBBEN Director | 3 00 | X | | | | | | 0 | 0 | 0 |
| (23) JERRY RODENBARGER Director | 1 00 | X | | | | | | 0 | 0 | 0 |
| (24) DON RAPLEY Director | 1 00 | X | | | | | | 0 | 0 | 0 |
| (25) DEBORAH WINTER CFO | 60 00 | | | X | | | | 69,646 | 0 | 0 |
| (26) DEAN STOLPE Director | 2 00 | X | | | | | | 0 | 0 | 0 |
| (27) DAVE KARP Director | 2 00 | X | | | | | | 0 | 0 | 0 |
| 1b Sub-Total | | | | | | | | | | |
| c Total from continuation sheets to Part VII, Section A | | | | | | | | | | |
| d Total (add lines 1b and 1c) | | | | | | | | 181,811 | | |

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 **1**

| | 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> | | No |
| 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 |
|--|--------------------------------|---------------------|
| Vale Park Development Company 907 Vale Park Road Suite 1h Valparaiso, IN 46383 | Ground lease and mai | 331,913 |
| | | |
| | | |
| | | |

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 | 108,362 | | | | |
| | f All other contributions, gifts, grants, and similar amounts not included above 1f | 293,016 | | | | |
| | g Noncash contributions included in lines 1a-1f \$ | | | | | |
| | h Total. Add lines 1a-1f | 401,378 | | | | |
| | Program Service Revenue | 2a PROGRAM FEES & RENTALS | 624110 | 1,557,140 | 1,557,140 | |
| b MERCHANDISE SALES | | 453000 | 77,196 | 77,196 | | |
| c Membership Dues & Assessments | | 624110 | 3,142,785 | 3,142,785 | | |
| d _____ | | | | | | |
| e _____ | | | | | | |
| f All other program service revenue | | | | | | |
| g Total. Add lines 2a-2f | | 4,777,121 | | | | |
| Other Revenue | | 3 Investment income (including dividends, interest and other similar amounts) | | 19,219 | | 19,219 |
| | 4 Income from investment of tax-exempt bond proceeds | | 0 | | | |
| | 5 Royalties | | 0 | | | |
| | 6a Gross Rents | (i) Real | | | | |
| | | (ii) Personal | | | | |
| | | b Less rental expenses | | | | |
| | | c Rental income or (loss) | | | | |
| | d Net rental income or (loss) | | 0 | | | |
| | 7a Gross amount from sales of assets other than inventory | (i) Securities | 310,000 | | | |
| | | (ii) Other | | | | |
| | | b Less cost or other basis and sales expenses | 487,504 | | | |
| | | c Gain or (loss) | -177,504 | | | |
| | d Net gain or (loss) | | -177,504 | -177,504 | | |
| | 8a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c) See Part IV, line 18 a | | | | | |
| | | b Less direct expenses b | | 58,999 | | |
| c Net income or (loss) from fundraising events | | | 17,994 | | | |
| 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 | | 0 | | | | |
| 10a Gross sales of inventory, less returns and allowances a | | | | | | |
| | b Less cost of goods sold b | | | | | |
| | c Net income or (loss) from sales of inventory | | 0 | | | |
| 11a Miscellaneous Revenue | Business Code | | | | | |
| | b _____ | | | | | |
| | c _____ | | | | | |
| | d All other revenue | | | | | |
| | e Total. Add lines 11a-11d | | 0 | | | |
| | 12 Total revenue. See Instructions | | 5,061,219 | 4,599,617 | 60,224 | |

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 | 0 | | | |
| 2 | Grants and other assistance to individuals in the U S See Part IV, line 22 | 0 | | | |
| 3 | Grants and other assistance to governments, organizations, and individuals outside the U S See Part IV, lines 15 and 16 | 0 | | | |
| 4 | Benefits paid to or for members | 0 | | | |
| 5 | Compensation of current officers, directors, trustees, and key employees | 221,959 | 189,556 | 14,263 | 18,140 |
| 6 | Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) | 0 | | | |
| 7 | Other salaries and wages | 1,973,222 | 1,712,475 | 121,392 | 139,355 |
| 8 | Pension plan contributions (include section 401(k) and section 403(b) employer contributions) | 0 | | | |
| 9 | Other employee benefits | 184,728 | 146,183 | 14,161 | 24,384 |
| 10 | Payroll taxes | 193,470 | 171,412 | 9,322 | 12,736 |
| a | Fees for services (non-employees) | | | | |
| | Management | 0 | | | |
| b | Legal | 0 | | | |
| c | Accounting | 0 | | | |
| d | Lobbying | 0 | | | |
| e | Professional fundraising services See Part IV, line 17 | 0 | | | |
| f | Investment management fees | 0 | | | |
| g | Other | 0 | | | |
| 12 | Advertising and promotion | 0 | | | |
| 13 | Office expenses | 265,881 | 255,781 | 1,600 | 8,500 |
| 14 | Information technology | 0 | | | |
| 15 | Royalties | 0 | | | |
| 16 | Occupancy | 679,998 | 670,231 | 6,600 | 3,167 |
| 17 | Travel | 67,521 | 53,622 | 13,122 | 777 |
| 18 | Payments of travel or entertainment expenses for any federal, state, or local public officials | 0 | | | |
| 19 | Conferences, conventions, and meetings | 29,712 | 15,682 | 10,411 | 3,619 |
| 20 | Interest | 692,121 | 681,854 | 6,938 | 3,329 |
| 21 | Payments to affiliates | 0 | | | |
| 22 | Depreciation, depletion, and amortization | 572,797 | 564,268 | 5,764 | 2,765 |
| 23 | Insurance | 5,882 | 5,846 | 24 | 12 |
| 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 | Printing and Publications | 37,276 | 30,041 | 35 | 7,200 |
| b | NATIONAL SUPPORT & DUES | 84,290 | 75,188 | 6,140 | 2,962 |
| c | MISCELLANEOUS | 20,173 | 17,901 | 1,772 | 500 |
| d | EQUIPMENT | 133,676 | 131,035 | 1,148 | 1,493 |
| e | CONTRACTED SERVICES | 127,670 | 106,821 | 747 | 20,102 |
| f | All other expenses | 27,511 | 22,209 | 1,081 | 4,221 |
| 25 | Total functional expenses. Add lines 1 through 24f | 5,317,887 | 4,850,105 | 214,520 | 253,262 |
| 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 | 1,592,087 | 1 | 1,940,155 |
| | 2 Savings and temporary cash investments | | 2 | 0 |
| | 3 Pledges and grants receivable, net | 3,271,195 | 3 | 2,180,755 |
| | 4 Accounts receivable, net | 15,360 | 4 | 2,353 |
| | 5 Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L | | 5 | 0 |
| | 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 | 0 |
| | 7 Notes and loans receivable, net | | 7 | 0 |
| | 8 Inventories for sale or use | 1,000 | 8 | 1,000 |
| | 9 Prepaid expenses and deferred charges | 20,619 | 9 | 32,859 |
| | 10a Land, buildings, and equipment cost or other basis. Complete Part VI of Schedule D | 17,412,482 | | |
| | b Less accumulated depreciation | 926,488 | 10c | 16,485,994 |
| | 11 Investments—publicly traded securities | 9,281 | 11 | 12,511 |
| | 12 Investments—other securities. See Part IV, line 11 | 2,374,140 | 12 | 1,653,474 |
| | 13 Investments—program-related. See Part IV, line 11 | | 13 | 0 |
| | 14 Intangible assets | | 14 | 0 |
| | 15 Other assets. See Part IV, line 11 | 985,713 | 15 | 497,176 |
| 16 Total assets. Add lines 1 through 15 (must equal line 34) | 24,945,074 | 16 | 22,806,277 | |
| Liabilities | 17 Accounts payable and accrued expenses | 516,263 | 17 | 300,522 |
| | 18 Grants payable | | 18 | |
| | 19 Deferred revenue | 162,566 | 19 | 177,544 |
| | 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 | 12,683,387 | 23 | 10,943,040 |
| | 24 Unsecured notes and loans payable to unrelated third parties | | 24 | |
| | 25 Other liabilities. Complete Part X of Schedule D | 7,649 | 25 | 6,749 |
| | 26 Total liabilities. Add lines 17 through 25 | 13,369,865 | 26 | 11,427,855 |
| 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 | 7,198,031 | 27 | 8,632,022 |
| | 28 Temporarily restricted net assets | 4,367,897 | 28 | 2,733,889 |
| | 29 Permanently restricted net assets | 9,281 | 29 | 12,511 |
| | 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 | 11,575,209 | 33 | 11,378,422 | |
| 34 Total liabilities and net assets/fund balances | 24,945,074 | 34 | 22,806,277 | |

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 | 5,061,219 |
| 2 | Total expenses (must equal Part IX, column (A), line 25) | 2 | 5,317,887 |
| 3 | Revenue less expenses Subtract line 2 from line 1 | 3 | -256,668 |
| 4 | Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A)) | 4 | 11,575,209 |
| 5 | Other changes in net assets or fund balances (explain in Schedule O) | 5 | 59,881 |
| 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 | 11,378,422 |

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 type="checkbox"/> Separate basis <input checked="" 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 | | No |

SCHEDULE A
(Form 990 or 990EZ)

Public Charity Status and Public Support

OMB No 1545-0047

2010

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

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

Name of the organization
YOUNG MENS CHRISTIAN ASSOCIATION OF
VALPARAISO INDIANA INC

Employer identification number

35-0876401

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.") | 1,544,663 | 4,146,649 | 3,804,686 | 351,459 | 401,378 | 10,248,835 |
| 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 | 1,571,600 | 1,360,651 | 1,424,654 | 3,524,364 | 5,146,120 | 13,027,389 |
| 3 Gross receipts from activities that are not an unrelated trade or business under section 513 | | | | | | 0 |
| 4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf | | | | | | 0 |
| 5 The value of services or facilities furnished by a governmental unit to the organization without charge | | | | | | 0 |
| 6 Total. Add lines 1 through 5 | 3,116,263 | 5,507,300 | 5,229,340 | 3,875,823 | 5,547,498 | 23,276,224 |
| 7a Amounts included on lines 1, 2, and 3 received from disqualified persons | | | | | | 0 |
| 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 | | | | | | |
| 8 Public Support (Subtract line 7c from line 6) | | | | | | 23,276,224 |

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 | 3,116,263 | 5,507,300 | 5,229,340 | 3,875,823 | 5,547,498 | 23,276,224 |
| 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources | 8,918 | 73,161 | -618,659 | 74,836 | 19,219 | -442,525 |
| b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 | | | | | | 0 |
| c Add lines 10a and 10b | 8,918 | 73,161 | -618,659 | 74,836 | 19,219 | -442,525 |
| 11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on | | | | | | 0 |
| 12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.) | | | | | | 0 |
| 13 Total support (Add lines 9, 10c, 11 and 12) | 3,125,181 | 5,580,461 | 4,610,681 | 3,950,659 | 5,566,717 | 22,833,699 |
| 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 | 100.000 % |
| 16 Public support percentage from 2009 Schedule A, Part III, line 15 | 16 | 100.000 % |

Section D. Computation of Investment Income Percentage

| | | |
|--|-----------|-----|
| 17 Investment income percentage for 2010 (line 10c column (f) divided by line 13 column (f)) | 17 | 0 % |
| 18 Investment income percentage from 2009 Schedule A, Part III, line 17 | 18 | |

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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| |
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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 YOUNG MENS CHRISTIAN ASSOCIATION OF VALPARAISO INDIANA INC

Employer identification number 35-0876401

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 | 5,236 |
| 1d Additions during the year | 2,297 |
| 1e Distributions during the year | 3,197 |
| 1f Ending balance | 4,336 |

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 | | | | | |
| b Contributions | | | | | |
| c Investment earnings or losses | | | | | |
| d Grants or scholarships | | | | | |
| e Other expenditures for facilities and programs | | | | | |
| f Administrative expenses | | | | | |
| g End of year balance | | | | | |

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

- a** Board designated or quasi-endowment
- b** Permanent endowment
- c** Term endowment

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) | |
| (ii) related organizations | 3a(ii) | |
| 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 | | 294,719 | | 294,719 |
| b Buildings | | 16,145,851 | 598,765 | 15,547,086 |
| c Leasehold improvements | | | | |
| d Equipment | | 971,912 | 327,723 | 644,189 |
| e Other | | | | |
| Total. Add lines 1a-1e (Column (d) should equal Form 990, Part X, column (B), line 10(c).) | | | | 16,485,994 |

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 | 5,061,219 |
| 2 | Total expenses (Form 990, Part IX, column (A), line 25) | 2 | 5,317,887 |
| 3 | Excess or (deficit) for the year Subtract line 2 from line 1 | 3 | -256,668 |
| 4 | Net unrealized gains (losses) on investments | 4 | |
| 5 | Donated services and use of facilities | 5 | |
| 6 | Investment expenses | 6 | |
| 7 | Prior period adjustments | 7 | |
| 8 | Other (Describe in Part XIV) | 8 | 59,881 |
| 9 | Total adjustments (net) Add lines 4 - 8 | 9 | 59,881 |
| 10 | Excess or (deficit) for the year per financial statements Combine lines 3 and 9 | 10 | -196,787 |

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 | 5,139,094 |
| 2 | Amounts included on line 1 but not on Form 990, Part VIII, line 12 | | |
| a | Net unrealized gains on investments | 2a | |
| b | Donated services and use of facilities | 2b | |
| c | Recoveries of prior year grants | 2c | |
| d | Other (Describe in Part XIV) | 2d | 77,875 |
| e | Add lines 2a through 2d | 2e | 77,875 |
| 3 | Subtract line 2e from line 1 | 3 | 5,061,219 |
| 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 | |
| 5 | Total Revenue Add lines 3 and 4c . (This should equal Form 990, Part I, line 12) | 5 | 5,061,219 |

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

| | | | |
|----------|--|-----------|-----------|
| 1 | Total expenses and losses per audited financial statements | 1 | 5,335,881 |
| 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 | 17,994 |
| e | Add lines 2a through 2d | 2e | 17,994 |
| 3 | Subtract line 2e from line 1 | 3 | 5,317,887 |
| 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 | |
| 5 | Total expenses Add lines 3 and 4c . (This should equal Form 990, Part I, line 18) | 5 | 5,317,887 |

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 |
|--------------------|---|---|
| Part X | Part X FIN48 Footnote | Effective December 1, 2009, the Organization adopted the accounting policy to recognize a tax benefit only if it is more likely than not the tax position would be sustained in a tax examination, with a tax examination being presumed to occur The amount recognized will be the largest amount of tax benefit that is greater than 50% likely of being realized on examination For tax positions not meeting the more-likely-than-not test, no tax benefit will be recorded |
| Part XIII, Line 2d | Part XIII, Line 2d Other expenses and losses per audited F/S | DIRECT EXPENSES OF SPECIAL EVENTS \$17994 |
| Part XII, Line 2d | Part XII, Line 2d Other revenue amounts included in F/S but not included on form 990 | NET ASSETS RELEASED FROM RESTRICTION \$59881 DIRECT EXPENSES OF SPECIAL EVENTS \$17994 |
| Part XI, Line 8 | Part XI, Line 8 Other Changes in Net Assets or Fund Balances | NET ASSETS RELEASED FROM RESTRICTIONS \$59881 |
| Part IV, Line 1b | Part IV, Line 1b Why is organization an agent, trustee, custodian or other intermediary for contrib | Sunshine Fund is an employee fund that is held by employer Contributions are voluntary and disbursements are per the Sunshine Fund policy for special needs of the employees |

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

**Supplemental Information Regarding
Fundraising or Gaming Activities**

OMB No 1545-0047

2010

**Open to Public
Inspection**

Department of the Treasury
Internal Revenue Service

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

Name of the organization
YOUNG MENS CHRISTIAN ASSOCIATION OF
VALPARAISO INDIANA INC

Employer identification number
35-0876401

Part I Fundraising Activities. Complete if the organization answered "Yes" to Form 990, Part IV, line 17.

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

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

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

b If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization. Form 990-EZ filers are not required to complete this table.

| (i) Name and address of individual or entity (fundraiser) | (ii) Activity | (iii) Did fundraiser have custody or control of contributions? | | (iv) Gross receipts from activity | (v) Amount paid to (or retained by) fundraiser listed in col (i) | (vi) Amount paid to (or retained by) organization |
|---|-----------------|--|----|-----------------------------------|--|---|
| | | Yes | No | | | |
| Donor by Design | Consulting Camp | | No | | 26,606 | |
| Total | | | | | 26,606 | |

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

Part II Fundraising Events. Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 on Form 990-EZ, line 6a. List events with gross receipts greater than \$5,000.

| | | (a) Event #1 | (b) Event #2 | (c) Other Events | (d) Total Events |
|---|--|----------------------------------|------------------------------------|------------------|-------------------------------|
| | | JAZZ FEST (event type) | GOLF OUTING (event type) | (total number) | (Add col (a) through col (c)) |
| Revenue | 1 Gross receipts | 43,844 | 15,155 | | 58,999 |
| | 2 Less Charitable contributions | | | | |
| | 3 Gross income (line 1 minus line 2) | 43,844 | 15,155 | | 58,999 |
| Direct Expenses | 4 Cash prizes | | | | |
| | 5 Non-cash prizes | | | | |
| | 6 Rent/facility costs | 4,259 | 4,893 | | 9,152 |
| | 7 Food and beverages | | | | |
| | 8 Entertainment | | | | |
| | 9 Other direct expenses | 5,911 | 2,931 | | 8,842 |
| | 10 Direct expense summary Add lines 4 through 9 in column (d) ▶ | | | | 17,994 |
| 11 Net income summary Combine lines 3 and 10 in column (d) ▶ | | | | 41,005 | |

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

| | | (a) Bingo | (b) Pull tabs/Instant bingo/progressive bingo | (c) Other gaming | (d) Total gaming |
|------------------------|--|--|--|--|-------------------------------|
| | | | | | (Add col (a) through col (c)) |
| Revenue | 1 Gross revenue | | | | |
| | 2 Cash prizes | | | | |
| Direct Expenses | 3 Non-cash prizes | | | | |
| | 4 Rent/facility costs | | | | |
| | 5 Other direct expenses | | | | |
| | 6 Volunteer labor | <input type="checkbox"/> Yes % <input type="checkbox"/> No | <input type="checkbox"/> Yes % <input type="checkbox"/> No | <input type="checkbox"/> Yes % <input type="checkbox"/> No | |
| | 7 Direct expense summary Add lines 2 through 5 in column (d) ▶ | | | | |
| | 8 Net gaming income summary Combine lines 1 and 7 in column (d) ▶ | | | | |

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

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

b If "No," Explain _____

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

b If "Yes," Explain _____

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

13 Indicate the percentage of gaming activity operated in

| | | |
|--|------------|--|
| a The organization's facility | 13a | |
| b An outside facility | 13b | |

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

Name ▶

Address ▶

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

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

c If "Yes," enter name and address

Name ▶

Address ▶

16 Gaming manager information

Name ▶

Gaming manager compensation ▶ \$

Description of services provided ▶

- Director/officer Employee Independent contractor

17 Mandatory distributions

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

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

Part IV Complete this part to provide additional information for responses to question on Schedule G (see instructions.)

| Identifier | ReturnReference | Explanation |
|------------|-----------------|-------------|
|------------|-----------------|-------------|

**Schedule K
(Form 990)**

OMB No 1545-0047

Supplemental Information on Tax Exempt Bonds

▶ **Complete if the organization answered "Yes" to Form 990, Part IV, line 24a. Provide descriptions, explanations, and any additional information in Schedule O (Form 990).**

▶ **Attach to Form 990. ▶ See separate instructions.**

2010

**Open to Public
Inspection**

Department of the Treasury
Internal Revenue Service

Name of the organization
YOUNG MENS CHRISTIAN ASSOCIATION OF
VALPARAISO INDIANA INC

Employer identification number
35-0876401

Part I Bond Issues

| (a) Issuer Name | (b) Issuer EIN | (c) CUSIP # | (d) Date Issued | (e) Issue Price | (f) Description of Purpose | (g) Defeased | | (h) On Behalf of Issuer | | (i) Pool financing | |
|----------------------|----------------|-------------|-----------------|-----------------|---|--------------|----|-------------------------|----|--------------------|----|
| | | | | | | Yes | No | Yes | No | Yes | No |
| A CITY OF VALPARAISO | | | 12-01-2007 | 14,430,000 | FINANCING THE CONSTRUCTION AND EQUIPPING A NEW FACILITY | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |

Part II Proceeds

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

Part III Private Business Use

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

Part III Private Business Use (Continued)

| | A | | B | | C | | D | |
|---|-----|----|-----|----|-----|----|-----|----|
| | Yes | No | Yes | No | Yes | No | Yes | No |
| 3a Are there any management or service contracts that may result in private business use? | | | | | | | | |
| b Are there any research agreements that may result in private business use of bond-financed property? | | | | | | | | |
| c Does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts or research agreements relating to the financed property? | | | | | | | | |
| 4 Enter the percentage of financed property used in a private business use by entities other than a section 501(c)(3) organization or a state or local government | | | | | | | | |
| 5 Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government | | | | | | | | |
| 6 Total of lines 4 and 5 | | | | | | | | |
| 7 Has the organization adopted management practices and procedures to ensure the post-issuance compliance of its tax-exempt bond liabilities? | | | | | | | | |

Part IV Arbitrage

| | A | | B | | C | | D | |
|---|-----|----|-----|----|-----|----|-----|----|
| | Yes | No | Yes | No | Yes | No | Yes | No |
| 1 Has a Form 8038-T, Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate, been filed with respect to the bond issue? | | | | | | | | |
| 2 Is the bond issue a variable rate issue? | | | | | | | | |
| 3a Has the organization or the governmental issuer entered into a hedge with respect to the bond issue? | | | | | | | | |
| b Name of provider | | | | | | | | |
| c Term of hedge | | | | | | | | |
| d Was the hedge superintegrated? | | | | | | | | |
| e Was a hedge terminated? | | | | | | | | |
| 4a Were gross proceeds invested in a GIC? | | | | | | | | |
| b Name of provider | | | | | | | | |
| c Term of GIC | | | | | | | | |
| d Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied? | | | | | | | | |
| 5 Were any gross proceeds invested beyond an available temporary period? | | | | | | | | |
| 6 Did the bond issue qualify for an exception to rebate? | | | | | | | | |

Part V Supplemental Information

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

| Identifier | Return Reference | Explanation |
|------------|------------------|-------------|
| | | |
| | | |
| | | |

Schedule L (Form 990 or 990-EZ)

Transactions with Interested Persons

OMB No 1545-0047

2010

Open to Public Inspection

Complete if the organization answered "Yes" on Form 990, Part IV, lines 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V lines 38a or 40b. Attach to Form 990 or Form 990-EZ. See separate instructions.

Department of the Treasury Internal Revenue Service

Name of the organization: YOUNG MENS CHRISTIAN ASSOCIATION OF VALPARAISO INDIANA INC

Employer identification number: 35-0876401

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

Table with 3 main columns: (a) Name of disqualified person, (b) Description of transaction, (c) Corrected? (Yes/No)

2 Enter the amount of tax imposed on the organization managers or disqualified persons during the year under section 4958. 3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization.

Part II Loans to and/or From Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 26, or Form 990-EZ, Part V, line 38a

Table with 7 main columns: (a) Name of interested person and purpose, (b) Loan to or from the organization?, (c) Original principal amount, (d) Balance due, (e) In default?, (f) Approved by board or committee?, (g) Written agreement?

Part III Grants or Assistance Benefitting Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

Table with 3 main columns: (a) Name of interested person, (b) Relationship between interested person and the organization, (c) Amount of grant or type of assistance

Part IV Business Transactions Involving Interested Persons.

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

| (a) Name of interested person | (b) Relationship between interested person and the organization | (c) Amount of transaction | (d) Description of transaction | (e) Sharing of organization's revenues? | |
|--------------------------------------|---|---------------------------|--------------------------------|---|----|
| | | | | Yes | No |
| (1) Burke | Current Officer | 858 | Legal Services | | No |
| (2) Ozinga | Current Officer | 9,020 | Concrete Provider for Pavi | | No |
| (3) Vale Park | Former Officer | 331,913 | Ground lease and mainten | | No |
| (4) AC Inc | Former Officer | 5,269 | Marketing | | No |
| (5) bill anderson anderson insurance | former officer | 42,170 | Broker for insurance busin | | No |

Part V Supplemental Information

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

| Identifier | Return Reference | Explanation |
|------------|------------------|-------------|
|------------|------------------|-------------|

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

YOUNG MENS CHRISTIAN ASSOCIATION OF
VALPARAISO INDIANA INC

Employer identification number

35-0876401

| Identifier | Return Reference | Explanation |
|----------------------------|--|--------------|
| Form 990, Part VI, Line 19 | Form 990, Part VI, Line 19 Other Organization Documents Publicly Available | UPON REQUEST |

**SCHEDULE R
(Form 990)**

Related Organizations and Unrelated Partnerships

OMB No 1545-0047

2010

Open to Public Inspection

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

Department of the Treasury
Internal Revenue Service

Name of the organization
YOUNG MENS CHRISTIAN ASSOCIATION OF
VALPARAISO INDIANA INC

Employer identification number
35-0876401

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

| (a) Name, address, and EIN of disregarded entity | (b) Primary activity | (c) Legal domicile (state or foreign country) | (d) Total income | (e) End-of-year assets | (f) Direct controlling entity |
|---|-------------------------|--|---------------------|---------------------------|----------------------------------|
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Part II Identification of Related Tax-Exempt Organizations (Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.)

| (a) Name, address, and EIN of related organization | (b) Primary activity | (c) Legal domicile (state or foreign country) | (d) Exempt Code section | (e) Public charity status (if section 501(c)(3)) | (f) Direct controlling entity | (g) Section 512(b)(13) controlled organization | |
|--|-------------------------|--|----------------------------|---|----------------------------------|---|----|
| | | | | | | Yes | No |
| (1) YMCA Foundation of Valparaiso IN Inc 1201 Cumberland Crossing Drive Valparaiso, IN 46383 35-1863331 | supporting organization | IN | 509a (II) | | N/A | | No |
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Part III Identification of Related Organizations Taxable as a Partnership (Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a partnership during the tax year.)

| (a) Name, address, and EIN of related organization | (b) Primary activity | (c) Legal domicile (state or foreign country) | (d) Direct controlling entity | (e) Predominant income (related, unrelated, excluded from tax under sections 512-514) | (f) Share of total income | (g) Share of end-of-year assets | (h) Disproportionate allocations? | | (i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065) | (j) General or managing partner? | | (k) Percentage ownership |
|---|-------------------------|--|----------------------------------|--|------------------------------|------------------------------------|--------------------------------------|----|--|-------------------------------------|----|-----------------------------|
| | | | | | | | Yes | No | | Yes | No | |
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Part IV Identification of Related Organizations Taxable as a Corporation or Trust (Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year.)

| (a) Name, address, and EIN of related organization | (b) Primary activity | (c) Legal domicile (state or foreign country) | (d) Direct controlling entity | (e) Type of entity (C corp, S corp, or trust) | (f) Share of total income | (g) Share of end-of-year assets | (h) Percentage ownership |
|---|-------------------------|--|----------------------------------|--|------------------------------|------------------------------------|-----------------------------|
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Part V Transactions With Related Organizations (Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35, 35A, or 36.)

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

1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

- a** Receipt of **(i)** interest **(ii)** annuities **(iii)** royalties **(iv)** rent from a controlled entity
- b** Gift, grant, or capital contribution to other organization(s)
- c** Gift, grant, or capital contribution from other organization(s)
- d** Loans or loan guarantees to or for other organization(s)
- e** Loans or loan guarantees by other organization(s)

- f** Sale of assets to other organization(s)
- g** Purchase of assets from other organization(s)
- h** Exchange of assets
- i** Lease of facilities, equipment, or other assets to other organization(s)

- j** Lease of facilities, equipment, or other assets from other organization(s)
- k** Performance of services or membership or fundraising solicitations for other organization(s)
- l** Performance of services or membership or fundraising solicitations by other organization(s)
- m** Sharing of facilities, equipment, mailing lists, or other assets
- n** Sharing of paid employees

- o** Reimbursement paid to other organization for expenses
- p** Reimbursement paid by other organization for expenses

- q** Other transfer of cash or property to other organization(s)
- r** Other transfer of cash or property from other organization(s)

| | Yes | No |
|-----------|-----|----|
| | | |
| 1a | | No |
| 1b | | No |
| 1c | Yes | |
| 1d | | No |
| 1e | | No |
| | | |
| 1f | | No |
| 1g | Yes | |
| 1h | | No |
| 1i | | No |
| | | |
| 1j | Yes | |
| 1k | | No |
| 1l | Yes | |
| 1m | | No |
| 1n | | No |
| | | |
| 1o | Yes | |
| 1p | Yes | |
| | | |
| 1q | | No |
| 1r | Yes | |

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

| (a) Name of other organization | (b) Transaction type(a-r) | (c) Amount involved | (d) Method of determining amount involved |
|---|------------------------------|------------------------|--|
| (1) YMCA Foundation of Valparaiso IN Inc | r | 41,638 | |
| (2) YMCA Foundation of Valparaiso IN Inc | p | 10,000 | |
| (3) | | | |
| (4) | | | |
| (5) | | | |
| (6) | | | |

Part VII Supplemental Information

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

| Identifier | Return Reference | Explanation |
|------------|------------------|-------------|
|------------|------------------|-------------|

| Identifier | Return Reference | Explanation |
|-----------------------------|---|---|
| Form 990, Part VI, Line 15b | Form 990, Part VI, Line 15b Compensation Review and Approval Process for Officers and Key Employees | The Executive Committee conducts a compensation evaluation on the CEO annually which involves an independent financial advisor and comparable data is obtained from the National YMCA salary database |

| Identifier | Return Reference | Explanation |
|-----------------------------|---|--|
| Form 990, Part VI, Line 12c | Form 990, Part VI, Line 12c Explanation of Monitoring and Enforcement of Conflicts | Governance committee ensures statements are completed annually and with all new board members. The committee reviews any conflicts reported and all members are required to inform the committee of any new potential conflicts of interest between annual statements. |

| Identifier | Return Reference | Explanation |
|-------------------------------|---|---|
| Form 990, Part VI, Line 11 | Form 990, Part VI, Line 11 Form 990 Review Process | MEMBER FROM AUDIT COMMITTEE AND BOARD ATTORNEY INDEPENDENTLY REVIEWED TAX RETURN AND MADE COMMENTS BEFORE FILING |

| Identifier | Return Reference | Explanation |
|----------------------------|---|---|
| Form 990, Part III, Line 3 | Form 990, Part III, Line 3 Ceased Conducting or Significant Changes To Services | Closed offsite Childcare Center 750 Ransom Rd , Valparaiso, IN referred to as Allways Learning Center |