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Form 990

Return of Organization Exempt From Income Tax

2010

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

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

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

C Name of organization
YMCA OF THE CEDAR RAPIDS METRO AREA

Doing Business As

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

Room/suite

City or town, state or country, and ZIP + 4
CEDAR RAPIDS, IA 52401F Name and address of principal officer
STEVE DOLEZAL
207 SEVENTH AVENUE SE
CEDAR RAPIDS, IA 52401H(a) Is this a group return for affiliates? Yes NoH(b) Are all affiliates included? Yes No
If "No," attach a list (see instructions)

H(c) Group exemption number ►

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

J Website: ► WWW CRMETRO YMCA.ORG

K Form of organization Corporation Trust Association Other ►

L Year of formation 1887

M State of legal domicile IA

Part I Summary

1 Briefly describe the organization's mission or most significant activities
TO PUT CHRISTIAN PRINCIPLES INTO PRACTICE THROUGH PROGRAMS THAT BUILD HEALTHY SPIRIT, MIND AND BODY FOR ALL

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

3 Number of voting members of the governing body (Part VI, line 1a)	3	28
4 Number of independent voting members of the governing body (Part VI, line 1b)	4	28
5 Total number of individuals employed in calendar year 2010 (Part V, line 2a)	5	636
6 Total number of volunteers (estimate if necessary)	6	1,398
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	0

		Prior Year	Current Year
8 Contributions and grants (Part VIII, line 1h)	864,940	490,167	
9 Program service revenue (Part VIII, line 2g)	5,120,012	5,422,541	
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	-19,480	29,560	
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	132,770	69,017	
12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	6,098,242	6,011,285	

		Prior Year	Current Year
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9 Program service revenue (Part VIII, line 2g)	5,120,012	5,422,541	
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	-19,480	29,560	
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	132,770	69,017	
12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	6,098,242	6,011,285	
13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	1,315,831	1,352,354	
14 Benefits paid to or for members (Part IX, column (A), line 4)	0	0	
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	2,567,003	2,647,658	
16a Professional fundraising fees (Part IX, column (A), line 11e)	0	0	
b Total fundraising expenses (Part IX, column (D), line 25) ► 107,631			
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)	2,302,175	2,472,533	
18 Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)	6,185,009	6,472,545	
19 Revenue less expenses Subtract line 18 from line 12	-86,767	-461,260	

	Beginning of Current Year	End of Year
20 Total assets (Part X, line 16)	14,691,784	13,553,380
21 Total liabilities (Part X, line 26)	8,436,252	7,691,402
22 Net assets or fund balances Subtract line 21 from line 20	6,255,532	5,861,978

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	2011-06-30 Date
	STEVE DOLEZAL CFO Type or print name and title	

Paid Preparer Use Only	Print/Type preparer's name BETH A KIELTS CPA	Preparer's signature BETH A KIELTS CPA	Date	Check if self-employed <input type="checkbox"/>	PTIN
	Firm's name ► CLIFTON GUNDERSON LLP				Firm's EIN ►
	Firm's address ► 1715 1ST AVENUE SE CEDAR RAPIDS, IA 52402				Phone no ► (319) 363-2697

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 Q contains a response to any question in this Part III.

to describe the organization's mission

TO PUT CHRISTIAN PRINCIPLES INTO PRACTICE THROUGH PROGRAMS THAT BUILD HEALTHY SPIRIT, MIND AND BODY FOR ALL

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?

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

Yes No

3 Did the organization cease conducting, or make significant changes in how it conducts, any programs or services?

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

Yes No

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 \$ 3,477,130 including grants of \$ 80,349) (Revenue \$ 1,755,506

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 CHILD CARE, YOUTH SPORTS, AQUATICS, AND RESIDENT CAMP OFFER A RANGE OF EXPERIENCES THAT ENRICH COGNITIVE, SOCIAL, PHYSICAL, AND EMOTIONAL GROWTH. IN 2010 WE ENGAGED 12,622 YOUTH PARTICIPANTS IN THESE PROGRAMS. EXPENSES INCLUDE SUBSIDIES AND DIRECT FINANCIAL ASSISTANCE TOTALING \$80,349.

4b (Code) (Expenses \$ 2,447,992 including grants of \$ 1,272,005) (Revenue \$ 3,771,893

HEALTHY LIVING 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, 19,134 PEOPLE IN OUR COMMUNITY ARE RECEIVING THE SUPPORT, GUIDANCE, AND RESOURCES THEY NEED TO ACHIEVE GREATER HEALTH IN SPIRIT, 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 \$1,272,005 IN SUBSIDIES AND DIRECT FINANCIAL ASSISTANCE TO OVER 9,000 PEOPLE WHO OTHERWISE WOULD HAVE FACED ECONOMIC BARRIERS TO PARTICIPATION.

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

4d Other program services (Describe in Schedule Q)

4e Total program service expenses-\$ 5,925,122

Part IV Checklist of Required Schedules

1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A.

2 Is the organization required to complete Schedule B, Schedule of Contributors (see instruction)?

3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I.

4 **Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II.

5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III.

6 Did the organization maintain any donor advised funds or any similar funds or accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I.

7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas or historic structures? If "Yes," complete Schedule D, Part II.

8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III.

9 Did the organization report an amount in Part X, line 21, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV.

10 Did the organization, directly or through a related organization, hold assets in term, permanent, or quasi-endowments? If "Yes," complete Schedule D, Part V.

11 If the organization's answer to any of the following questions is 'Yes,' then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable

a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI.

b Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII.

c Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII.

d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX.

e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X.

f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X.

12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI, XII, and XIII.

b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered 'No' to line 12a, then completing Schedule D, Parts XI, XII, and XIII is optional.

13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E

14a Did the organization maintain an office, employees, or agents outside of the United States?

b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the United States? If "Yes," complete Schedule F, Parts I and IV.

15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the U.S.? If "Yes," complete Schedule F, Parts II and IV.

16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the U.S.? If "Yes," complete Schedule F, Parts III and IV.

17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I (see instructions)

18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II.

19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III.

20a Did the organization operate one or more hospitals? If "Yes," complete Schedule H.

b If "Yes" to line 20a, did the organization attach its audited financial statement to this return? **Note.** Some Form 990 filers that operate one or more hospitals must attach audited financial statements (see instructions)

	Yes	No
1	Yes	
2	Yes	
3		No
4		No
5		
6		No
7		No
8		No
9		No
10	Yes	
11a	Yes	
11b	Yes	
11c		No
11d		No
11e	Yes	
11f	Yes	
12a	Yes	
12b		No
13		No
14a		No
14b		No
15		No
16		No
17		No
18	Yes	
19		No
20a		No
20b		

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? If "Yes," complete Schedule I, Parts I and II	<input checked="" type="checkbox"/>	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? If "Yes," complete Schedule I, Parts I and III	<input checked="" type="checkbox"/>	22	Yes	
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? If "Yes," complete Schedule J		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? If "Yes," answer lines 24b-24d and complete Schedule K. If "No," go to line 25	<input checked="" type="checkbox"/>	24a	Yes	
24b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		24b		No
24c	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
24d	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? If "Yes," complete Schedule L, Part I		25a		No
25b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I		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? If "Yes," complete Schedule L, Part II		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? If "Yes," complete Schedule L, Part III		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)		28a		No
28b	a A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV		28b		No
28c	b A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV		28c		No
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M		29		No
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M		30		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I		31		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II		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? If "Yes," complete Schedule R, Part I		33		No
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1		34		No
35	Is any related organization a controlled entity within the meaning of section 512(b)(13)?		35		No
36	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)? If "Yes," complete Schedule R, Part V, line 2	<input checked="" type="checkbox"/>	36		No
37	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2		37		No
38	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI		38	Yes	
	Note. All Form 990 filers are required to complete Schedule O				

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	1a	0
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b	0
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	
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	636
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	Yes
<p>Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)</p>			
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	No
b	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O	3b	
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)?	4a	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?	5a	No
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	No
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c	
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?	6a	No
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b	
7	Organizations that may receive deductible contributions under section 170(c).	7a	Yes
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7b	Yes
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7c	No
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7d	
d	If "Yes," indicate the number of Forms 8282 filed during the year	7e	No
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7f	No
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7g	
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7h	
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	8	
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?	9a	
9	Sponsoring organizations maintaining donor advised funds.	9b	
a	Did the organization make any taxable distributions under section 4966?		
b	Did the organization make a distribution to a donor, donor advisor, or related person?		
10	Section 501(c)(7) organizations. Enter	10a	
a	Initiation fees and capital contributions included on Part VIII, line 12	10b	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities		
11	Section 501(c)(12) organizations. Enter	11a	
a	Gross income from members or shareholders	11b	
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)		
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12b	
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year		
13	Section 501(c)(29) qualified nonprofit health insurance issuers.	13a	
a	Is the organization licensed to issue qualified health plans in more than one state?		
<p>Note. See the instructions for additional information the organization must report on Schedule O</p>			
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b	
c	Enter the amount of reserves on hand	13c	
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14b	No
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O		

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to 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

1a Enter the number of voting members of the governing body at the end of the tax year **1a** 28

b Enter the number of voting members included in line 1a, above, who are independent **1b** 28

2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? **2** No

3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person? **3** No

4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? **4** No

5 Did the organization become aware during the year of a significant diversion of the organization's assets? **5** No

6 Does the organization have members or stockholders? **6** No

7a Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body? **7a** No

b Are any decisions of the governing body subject to approval by members, stockholders, or other persons? **7b** No

8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following

a The governing body? **8a** Yes

b Each committee with authority to act on behalf of the governing body? **8b** 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 **9** No

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

10a Does the organization have local chapters, branches, or affiliates? **10a** 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? **10b**

11a Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form? **11a** Yes

b Describe in Schedule O the process, if any, used by the organization to review this Form 990 **12a** Yes

12a Does the organization have a written conflict of interest policy? If "No," go to line 13 **12b** Yes

b Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts? **12c** 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 **13** Yes

13 Does the organization have a written whistleblower policy? **14** Yes

14 Does the organization have a written document retention and destruction policy? **15** 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 **15a** Yes

b Other officers or key employees of the organization **15b** Yes

If "Yes" to line 15a or 15b, describe the process in Schedule O (See instructions)

16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? **16a** 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? **16b**

Section C. Disclosure

17 List the States with which a copy of this Form 990 is required to be filed

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

Own website Another's website 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

STEVE DOLEZAL
207 SEVENTH AVENUE SE
CEDAR RAPIDS, IA 52401
(319) 366-6421

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
		Or director	Individual trustee	Institutional Trustee	Officer	Key employee			
(1) MILTON AUNAN II DIRECTOR	1 00	X					0	0	0
(2) THERESA BORNBACH DIRECTOR	1 00	X					0	0	0
(3) DAVE BRIGHT DIRECTOR	1 00	X					0	0	0
(4) RAY BROWN DIRECTOR	1 00	X					0	0	0
(5) KEVIN BURKE DIRECTOR	1 00	X					0	0	0
(6) KARL CASSELL DIRECTOR	1 00	X					0	0	0
(7) PAT DEIGNAN DIRECTOR	1 00	X					0	0	0
(8) ASHLEY ERNST-FELDER DIRECTOR	1 00	X					0	0	0
(9) ROB FREDERICK DIRECTOR	1 00	X					0	0	0
(10) SCOTT HAUSER DIRECTOR	1 00	X					0	0	0
(11) NITA INANI DIRECTOR	1 00	X					0	0	0
(12) DUANE JASPER DIRECTOR	1 00	X					0	0	0
(13) KIM JOHNSON DIRECTOR	1 00	X					0	0	0
(14) MARTY KLEES DIRECTOR	1 00	X					0	0	0
(15) MARK KLOPFENSTEIN DIRECTOR	1 00	X					0	0	0
(16) KEVIN MYERS DIRECTOR	1 00	X					0	0	0

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

(A) Name and Title	(B) Average hours per week (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
		Or director	Individual trustee	Institutional trustee	Officer	Key employee	Highest compensated employee		
(17) STEVE NEIGHBOR DIRECTOR	1 00	X						0	0
(18) TOM PETERSEN DIRECTOR	1 00	X						0	0
(19) BOB PORAZIL DIRECTOR	1 00	X						0	0
(20) PAUL ROSSBERGER DIRECTOR	1 00	X						0	0
(21) LEONARD STRAND DIRECTOR	1 00	X						0	0
(22) LISA THIRNBECK DIRECTOR	1 00	X						0	0
(23) BRIAN WHITE DIRECTOR	1 00	X						0	0
(24) STEVE JENSEN VICE-CHAIR	1 00	X		X				0	0
(25) MICHAEL SHEELEY PAST CHAIR	1 00	X		X				0	0
(26) VERNON SQUIRES CHAIR	1 00	X		X				0	0
(27) STEVEN PACE SECRETARY	1 00	X		X				0	0
(28) LARRY DONALDSON TREASURER	1 00	X		X				0	0
(29) ROBERT E CARLSON PRESIDENT/CEO	50 00			X			112,203	0	29,529
(30) STEVE J DOLEZAL CFO	50 00			X			83,545	0	23,722
1b Sub-Total									
c Total from continuation sheets to Part VII, Section A									
d Total (add lines 1b and 1c)							195,748	0	53,251

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? If "Yes," complete Schedule J for such individual	3		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? If "Yes," complete Schedule J for such individual	4		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? If "Yes," complete Schedule J for such person	5		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
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 ►0		

Part VIII Statement of Revenue

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514	
Contributions, grants and other similar amounts	1a Federated campaigns	1a	145,000				
	b Membership dues	1b					
	c Fundraising events	1c	1,545				
	d Related organizations	1d					
	e Government grants (contributions)	1e					
	f All other contributions, gifts, grants, and similar amounts not included above	1f	343,622				
	g Noncash contributions included in lines 1a-1f \$		1,212				
	h Total. Add lines 1a-1f			490,167			
Program Service Revenue	2a <u>HEALTHY LIVING</u>			Business Code			
			713990	3,761,407	3,761,407		
	b <u>YOUTH DEVELOPMENT</u>		713990	1,661,134	1,661,134		
	c						
	d						
	e						
	f All other program service revenue						
	g Total. Add lines 2a-2f			5,422,541			
Other Revenue	3 Investment income (including dividends, interest and other similar amounts)						
				34,966		34,966	
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6a Gross Rents	(i) Real	(ii) Personal				
	b Less rental expenses						
	c Rental income or (loss)						
	d Net rental income or (loss)						
Other Revenue	7a Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other				
		38,911	245				
	b Less cost or other basis and sales expenses	41,103	3,459				
	c Gain or (loss)	-2,192	-3,214				
	d Net gain or (loss)			-5,406		-5,406	
	8a Gross income from fundraising events (not including \$ <u>1,545</u> of contributions reported on line 1c) See Part IV, line 18						
	a		41,866				
	b Less direct expenses		16,098		25,768		25,768
c Net income or (loss) from fundraising events							
9a Gross income from gaming activities See Part IV, line 19	a						
b Less direct expenses	b						
c Net income or (loss) from gaming activities							
10a Gross sales of inventory, less returns and allowances	a						
		104,858					
b Less cost of goods sold	b		75,087				
c Net income or (loss) from sales of inventory				29,771	29,771		
Miscellaneous Revenue		Business Code					
11a MISC REVENUE		900099	13,478			13,478	
b							
c							
d All other revenue							
e Total. Add lines 11a-11d			13,478				
12 Total revenue. See Instructions			6,011,285	5,452,312	0	68,806	

Part IX Statement of Functional Expenses**Section 501(c)(3) and 501(c)(4) organizations must complete all columns.****All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D).**

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the U S See Part IV, line 21				
2 Grants and other assistance to individuals in the U S See Part IV, line 22	1,352,354	1,352,354		
3 Grants and other assistance to governments, organizations, and individuals outside the U S See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	249,000	144,230	62,250	42,520
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	2,034,721	1,868,906	114,718	51,097
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	102,553	98,322	2,442	1,789
9 Other employee benefits	83,919	82,722	530	667
10 Payroll taxes	177,465	157,079	13,902	6,484
a Fees for services (non-employees)				
Management				
b Legal				
c Accounting	64,947	26,923	38,024	
d Lobbying				
e Professional fundraising services See Part IV, line 17				
f Investment management fees				
g Other	56,166	24,525	31,641	
12 Advertising and promotion	44,095	38,486	5,609	
13 Office expenses	12,283	10,172	1,814	297
14 Information technology				
15 Royalties				
16 Occupancy	720,083	713,138	6,945	
17 Travel	9,435	6,442	2,993	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	26,382	9,845	12,937	3,600
20 Interest	395,309	375,019	20,290	
21 Payments to affiliates	68,350	64,201	4,149	
22 Depreciation, depletion, and amortization	550,735	535,509	15,226	
23 Insurance				
24 Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24f If line 24f amount exceeds 10% of line 25, column (A) amount, list line 24f expenses on Schedule O)				
a SUPPLIES	379,600	305,787	72,805	1,008
b EQUIPMENT RENTAL & MAIN	76,490	75,254	1,236	
c TELEPHONE	35,702	28,395	7,307	
d MISC EXP	23,738	3,469	20,269	
e DUES/MEMBERSHIPS	5,868	1,955	3,913	
f All other expenses	3,350	2,389	792	169
25 Total functional expenses. Add lines 1 through 24f	6,472,545	5,925,122	439,792	107,631
26 Joint costs. Check here <input checked="" 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) Beginning of year	(B) End of year
Assets	1 Cash—non-interest-bearing	2,855	1 2,856
	2 Savings and temporary cash investments	1,054,951	2 366,970
	3 Pledges and grants receivable, net	462,541	3 239,049
	4 Accounts receivable, net	28,626	4 36,732
	5 Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L		5
	6 Receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers, and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) Schedule L		6
	7 Notes and loans receivable, net		7
	8 Inventories for sale or use		8
	9 Prepaid expenses and deferred charges	33,996	9 30,465
	10a Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	18,398,809	
	10b Less accumulated depreciation	10a 6,916,501	10c 11,482,308
	11 Investments—publicly traded securities		11
	12 Investments—other securities See Part IV, line 11	734,594	12 791,746
	13 Investments—program-related See Part IV, line 11		13
	14 Intangible assets		14
	15 Other assets See Part IV, line 11	526,055	15 603,254
	16 Total assets. Add lines 1 through 15 (must equal line 34)	14,691,784	16 13,553,380
Liabilities	17 Accounts payable and accrued expenses	1,034,738	17 458,493
	18 Grants payable		18
	19 Deferred revenue	309,235	19 300,851
	20 Tax-exempt bond liabilities	4,470,249	20 4,300,242
	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	2,622,030	23 2,611,897
	24 Unsecured notes and loans payable to unrelated third parties		24
	25 Other liabilities Complete Part X of Schedule D	0	25 19,919
	26 Total liabilities. Add lines 17 through 25	8,436,252	26 7,691,402
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	4,238,627	27 3,985,963
	28 Temporarily restricted net assets	1,223,933	28 1,084,338
	29 Permanently restricted net assets	792,972	29 791,677
	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	6,255,532	33 5,861,978
	34 Total liabilities and net assets/fund balances	14,691,784	34 13,553,380

Part XI Reconciliation of Net AssetsCheck 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	6,011,285
2	Total expenses (must equal Part IX, column (A), line 25)	2	6,472,545
3	Revenue less expenses Subtract line 2 from line 1	3	-461,260
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	6,255,532
5	Other changes in net assets or fund balances (explain in Schedule O)	5	67,706
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	5,861,978

Part XII Financial Statements and ReportingCheck 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? <input type="checkbox"/>	2a	No
2b Were the organization's financial statements audited by an independent accountant? <input type="checkbox"/>	2b	Yes
2c 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 <input type="checkbox"/>	2c	Yes
2d If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a separate basis, consolidated basis, or both <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separated basis		
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? <input type="checkbox"/>	3a	No
3b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits <input type="checkbox"/>	3b	

SCHEDULE A
(Form 990 or 990EZ)**Public Charity Status and Public Support****2010****Open to Public
Inspection****Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.****► Attach to Form 990 or Form 990-EZ. ► See separate instructions.**Department of the Treasury
Internal Revenue ServiceName of the organization
YMCA OF THE CEDAR RAPIDS METRO AREA**Employer identification number**

42-0680306

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

e a Type I b Type II c Type III - Functionally integrated d Type III - Other

f 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)

g 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

h 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 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?

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

i Provide the following information about the supported organization(s)

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1- 9 above or IRC section (see instructions))	(iv) Is the organization in col (i) listed in your governing document?		(v) Did you notify the organization in col (i) of your support?	(vi) Is the organization in col (i) organized in the U S ?	(vii) Amount of support
			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")	3,762,578	5,815,491	1,139,168	864,940	490,167	12,072,344
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	2,034,592	1,834,993	5,177,112	5,194,620	5,527,399	19,768,716
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5	5,797,170	7,650,484	6,316,280	6,059,560	6,017,566	31,841,060
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						0
8 Public Support (Subtract line 7c from line 6)						31,841,060

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	5,797,170	7,650,484	6,316,280	6,059,560	6,017,566	31,841,060
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	44,217	74,768	24,677	29,006	34,966	207,634
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b	44,217	74,768	24,677	29,006	34,966	207,634
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV)	2,198	947,329		116,438	55,344	1,121,309
13 Total support (Add lines 9, 10c, 11 and 12)	5,843,585	8,672,581	6,340,957	6,205,004	6,107,876	33,170,003

14 **First Five Years** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ►**Section C. Computation of Public Support Percentage**

15 Public Support Percentage for 2010 (line 8 column (f) divided by line 13 column (f))	15	95 990 %
16 Public support percentage from 2009 Schedule A, Part III, line 15	16	96 090 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2010 (line 10c column (f) divided by line 13 column (f))	17	0 630 %
18 Investment income percentage from 2009 Schedule A, Part III, line 17	18	0 650 %
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**Explanation**

SCHEDULE A, PART II, LINE 12, EXPLANATION OF OTHER INCOME MISCELLANEOUS INCOME DEBT AND INTEREST
FORGIVENESS FLOOD GAIN GROSS INCOME FROM SPECIAL EVENTS

Schedule A (Form 990 or 990-EZ) 2010

2010

Open to Public
Inspection**SCHEDULE D**
(Form 990)**Supplemental Financial Statements**

► 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**

YMCA OF THE CEDAR RAPIDS METRO AREA

Employer identification number

42-0680306

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

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate contributions to (during year)		
3 Aggregate grants from (during year)		
4 Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? Yes No

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? Yes No

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

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

Preservation of land for public use (e.g., recreation or pleasure) Preservation of an historically importantly land area

Protection of natural habitat Preservation of a certified historic structure

Preservation of open space

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

	Held at the End of the Year
2a	
2b	
2c	
2d	

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? Yes No

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

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

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and 170(h)(4)(B)(ii)? Yes No

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 d Loan or exchange programs
 b Scholarly research e Other
 c Preservation for future generations

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	
1d	
1e	
1f	

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

b If "Yes," explain the arrangement in Part 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	734,594	589,624	845,173		
b Contributions	400	27,145	6,702		
c Investment earnings or losses	93,937	153,878	-224,998		
d Grants or scholarships			9,319		
e Other expenditures for facilities and programs	28,240	28,240	18,834		
f Administrative expenses	8,945	7,813	9,100		
g End of year balance	791,746	734,594	589,624		

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

a Board designated or quasi-endowment ► 0 010 %

b Permanent endowment ► 99 990 %

c Term endowment ► 0 %

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

	Yes	No
3a(i)	Yes	No

	Yes	No
3a(ii)	Yes	No

	Yes	No
3b	Yes	No

b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?

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.

	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		1,665,785		1,665,785
b Buildings		14,621,630	5,376,974	9,244,656
c Leasehold improvements				
d Equipment	513,890	461,612		52,278
e Other	1,597,504	1,077,915		519,589
Total. Add lines 1a-1e (Column (d) should equal Form 990, Part X, column (B), line 10(c).)				11,482,308

Part VII Investments—Other Securities. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A) EQUITY MUTUAL FUNDS & COMMON STOCK	784,021	F
(B) MONEY MARKET FUNDS	7,725	F

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	6,011,285
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	6,472,545
3	Excess or (deficit) for the year Subtract line 2 from line 1	3	-461,260
4	Net unrealized gains (losses) on investments	4	67,706
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV)	8	
9	Total adjustments (net) Add lines 4 - 8	9	67,706
10	Excess or (deficit) for the year per financial statements Combine lines 3 and 9	10	-393,554

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	4,767,451
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12		
a	Net unrealized gains on investments	2a	67,706
b	Donated services and use of facilities	2b	37,600
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIV)	2d	
e	Add lines 2a through 2d	2e	105,306
3	Subtract line 2e from line 1	3	4,662,145
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	1,349,140
c	Add lines 4a and 4b	4c	1,349,140
5	Total Revenue Add lines 3 and 4c. (This should equal Form 990, Part I, line 12)	5	6,011,285

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

1	Total expenses and losses per audited financial statements	1	5,161,005
2	Amounts included on line 1 but not on Form 990, Part IX, line 25		
a	Donated services and use of facilities	2a	37,600
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIV)	2d	3,214
e	Add lines 2a through 2d	2e	40,814
3	Subtract line 2e from line 1	3	5,120,191
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	1,352,354
c	Add lines 4a and 4b	4c	1,352,354
5	Total expenses Add lines 3 and 4c. (This should equal Form 990, Part I, line 18)	5	6,472,545

Part XIV Supplemental Information

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part IV, lines 1b and 2b, Part V, line 4, Part X, Part XI, line 8, Part XII, lines 2d and 4b, and Part XIII, lines 2d and 4b. Also complete this part to provide any additional information

Identifier	Return Reference	Explanation
DESCRIPTION OF INTENDED USE OF ENDOWMENT FUNDS	PART V, LINE 4	THE ASSOCIATION'S ENDOWMENT FUNDS ARE USED PER DONOR OR BOARD RESTRICTIONS. GENERALLY, THE PRINCIPAL IS RESTRICTED AND INVESTED, WHILE THE INCOME GENERATED IS USED FOR SCHOLARSHIPS AND CAPITAL IMPROVEMENTS. ADDITIONALLY, SOME DONOR FUNDS ARE TO BE USED FOR FUTURE PROGRAMMING
DESCRIPTION OF UNCERTAIN TAX POSITIONS UNDER FIN 48	PART X	THE ASSOCIATION HAS ADOPTED THE FINANCIAL ACCOUNTING STANDARDS BOARD'S REQUIREMENTS FOR ACCOUNTING FOR UNCERTAIN TAX POSITIONS. THE ASSOCIATION DETERMINED THAT IT WAS NOT REQUIRED TO RECORD A LIABILITY RELATED TO UNCERTAIN TAX POSITIONS AS A RESULT OF IMPLEMENTING THE REQUIREMENTS. THE FEDERAL INFORMATION RETURNS OF THE ASSOCIATION FOR 2007 AND THEREAFTER ARE SUBJECT TO EXAMINATION BY THE IRS, GENERALLY FOR THREE YEARS AFTER THEY WERE FILED.
PART XII, LINE 4B - OTHER ADJUSTMENTS		SCHOLARSHIPS AND DISCOUNTS NETTED WITH MEMBERSHIP DUES ON THE FIN STMTS 1,271,300 SCHOLARSHIPS AND DISCOUNTS NETTED WITH PRGM SERVICE FEES ON THE FIN STMTS 81,054 LOSS ON SALE OF ASSETS -3,214
PART XIII, LINE 2D - OTHER ADJUSTMENTS		LOSS ON SALE OF ASSETS 3,214
PART XIII, LINE 4B - OTHER ADJUSTMENTS		SCHOLARSHIPS AND DISCOUNTS NETTED WITH MEMBERSHIP DUES ON THE FIN STMTS 1,271,300 SCHOLARSHIPS AND DISCOUNTS NETTED WITH PRGM SERVICE FEES ON THE FIN STMTS 81,054

SCHEDULE G
(Form 990 or 990-EZ)

Supplemental Information Regarding Fundraising or Gaming Activities

OMB No 1545-0047

2010

Open to Public Inspection

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.**

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

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

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

Department of the Treasury
Internal Revenue Service

Employer identification number

42-0680306

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.

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 <u>GOLF EVENT</u> (event type)	(b) Event #2 <u>TRIVYA NIGHT</u> (event type)	(c) Other Events (total number)	(d) Total Events (Add col (a) through col (c))
Revenue	1 Gross receipts . . .	28,735	14,676	43,411
	2 Less Charitable contributions . . .	1,545		1,545
	3 Gross income (line 1 minus line 2) . . .	27,190	14,676	41,866
Direct Expenses	4 Cash prizes . . .	1,165		1,165
	5 Non-cash prizes . . .	760	900	1,660
	6 Rent/facility costs . . .	6,400	5,515	11,915
	7 Food and beverages . . .			
	8 Entertainment . . .			
	9 Other direct expenses . .	1,266	92	1,358
	10 Direct expense summary Add lines 4 through 9 in column (d)			16,098
	11 Net income summary Combine lines 3 and 10 in column (d)			25,768

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

	(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (Add col (a) through col (c))
Revenue	1 Gross revenue			
Direct Expenses	2 Cash prizes			
	3 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

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

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

► Attach to Form 990

2010

**Open to Public
Inspection**

Department of the Treasury
Internal Revenue Service

Name of the organization

YMCA OF THE CEDAR RAPIDS METRO AREA

Employer identification number

42-0680306

Part I General Information on Grants and Assistance

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? Yes No

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States

Part II Grants and Other Assistance to Governments and Organizations in the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 21 for any recipient that received more than \$5,000. Check this box if no one recipient received more than \$5,000. Part II can be duplicated if additional space is needed.

Part III Grants and Other Assistance to Individuals in the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 22. Use Schedule I-1 (Form 990) if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
(1) FINANCIAL ASSISTANCE FOR MEMBERSHIP AND PROGRAM FEES	7351	890,445			
(2) OTHER MEMBERSHIP AND PROGRAM DISCOUNTS	1760	461,909			

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

Identifier	Return Reference	Explanation
PROCEDURE FOR MONITORING GRANTS IN THE U S	PART I, LINE 2	SCHEDULE I, PART I, LINE 2 THOSE NOT ABLE TO PAY THE FULL FEE MAY BE AWARDED FULL OR PARTIAL ASSISTANCE BASED ON THEIR DEMONSTRATED NEED. ELIGIBILITY 1 ASSISTANCE WILL BE GRANTED ON THE BASIS OF FINANCIAL NEED. HOUSEHOLD INCOME ALONG WITH NUMBER OF DEPENDENTS WILL BE USED AS THE ELIGIBILITY CRITERIA. 2 THE YMCA BELIEVES A STRONG SENSE OF OWNERSHIP AND PRIDE IS DEVELOPED IF THE FINANCIAL ASSISTANCE RECIPIENT CONTRIBUTES TO THE COST OF THEIR YMCA INVOLVEMENT. THEREFORE, APPLICANTS WILL BE ASKED TO PAY A PORTION OF THE MEMBERSHIP OR PROGRAM FEES. 3 FINANCIAL ASSISTANCE WILL BE REVIEWED FOR ELIGIBILITY FOR EACH MEMBERSHIP OR PROGRAM PERIOD.

Schedule K
(Form 990)

2010

Open to Public
InspectionDepartment of the Treasury
Internal Revenue Service

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.

Name of the organization

YMCA OF THE CEDAR RAPIDS METRO AREA

Employer identification number

42-0680306

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 ROBINS IOWA	42-0887558		09-01-2007	5,537,722	REFINANCE OUTSTANDING INDEBTEDNESS		X		X		X

Part II Proceeds

1	Amount of bonds retired	A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
2	Amount of bonds legally defeased								
3	Total proceeds of issue		5,537,722						
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		5,537,722						
11	Other spent proceeds								
12	Other unspent proceeds								
13	Year of substantial completion	2007							
14	Were the bonds issued as part of a current refunding issue?	Yes	No	Yes	No	Yes	No	Yes	No
15	Were the bonds issued as part of an advance refunding issue?		X						
16	Has the final allocation of proceeds been made?	X							
17	Does the organization maintain adequate books and records to support the final allocation of proceeds?	X							

Part III Private Business Use

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

Part III Private Business Use (Continued)

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
		X						
3a Are there any management or service contracts that may result in private business use?		X						
b Are there any research agreements that may result in private business use of bond-financed property?		X						
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?	X							
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?	X							

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?		X						
2 Is the bond issue a variable rate issue?		X						
3a Has the organization or the governmental issuer entered into a hedge with respect to the bond issue?		X						
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?		X						
b Name of provider								
c Term of GIC								
d Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied?								
5 Were any gross proceeds invested beyond an available temporary period?		X						
6 Did the bond issue qualify for an exception to rebate?		X						

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 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.

2010**Open to Public
Inspection****Name of the organization**

YMCA OF THE CEDAR RAPIDS METRO AREA

Employer identification number

42-0680306

Identifier	Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 11		THE PRESIDENT/CEO AND CFO REVIEW THE COMPLETED FORM 990. AFTER THE INTERNAL REVIEW, THE 990 IS PRESENTED TO THE BOARD OF DIRECTORS FOR REVIEW, INPUT, AND QUESTIONS. THIS PROCESS IS EITHER DONE AT A REGULARLY SCHEDULED BOARD MEETING OR BY CALLING A SPECIAL MEETING. A MOTION REFLECTS APPROVAL OF THE FORM 990.

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION B, LINE 12C	ANNUALLY ALL DIRECTORS, OFFICERS, AND KEY EMPLOYEES ARE REQUIRED TO COMPLETE A CONFLICT OF INTEREST QUESTIONNAIRE. THE COMPLETED FORMS ARE REVIEWED BY THE CFO

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION B, LINE 15	<p>15A THE CEO REVIEW TEAM, WHICH CONSISTS OF THE BOARD CHAIR, VICE CHAIR, IMMEDIATE PAST CHAIR, AND ONE ADDITIONAL BOARD MEMBER WITH HUMAN RESOURCES SKILLS, CONDUCTS AN ANNUAL REVIEW OF THE PRESIDENT/CEO THE OUTCOME OF THIS REVIEW IS PROVIDED TO THE BOARD OF DIRECTORS FOR THEIR APPROVAL A SALARY ADMINISTRATION PLAN USING THE HAY SCALE SETS PARAMETERS FOR THE SALARY</p> <p>15B A SALARY ADMINISTRATION PLAN USING THE HAY SCALE IS UTILIZED BY MANAGEMENT FOR SETTING SALARIES THE PLAN WAS CREATED BY YMCA OF THE USA COMPILED DATA FROM YMCA'S ACROSS THE COUNTRY AS WELL AS LOCAL DATA TO ARRIVE AT SALARY RANGES FOR POSITIONS EACH YEAR THE YMCA OF THE USA RECOMMENDS A PERCENTAGE INCREASE TO THE BASELINES THE PRESIDENT/CEO DETERMINES THE YEARLY SALARY ADJUSTMENTS FOR STAFF BASED ON THIS MODEL AND PERFORMANCE</p>

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION C, LINE 19	AUDIT REPORTS AND FORM 990 ARE MADE AVAILABLE TO THE PUBLIC UPON REQUEST. GOVERNING DOCUMENTS SUCH AS BOARD MINUTES AND COMMITTEE MINUTES AND POLICIES ARE ONLY MADE AVAILABLE TO THE BOARD AND FOUNDATIONS OR AGENCIES THAT PROVIDE GRANTS/FUNDS TO THE ORGANIZATION

Identifier	Return Reference	Explanation
CHANGES IN NET ASSETS OR FUND BALANCES	FORM 990, PART XI, LINE 5	NET UNREALIZED GAINS ON INVESTMENTS 67,706

Identifier	Return Reference	Explanation
	FORM 990, PART XI, LINE 2C	NO CHANGE FROM PRIOR YEAR

Identifier	Return Reference	Explanation
	FORM 990, PART III	THE ORGANIZATION RESTRUCTURED THE PROGRAM SERVICE DESCRIPTIONS AS THEY HAVE BEEN DISPLAYED IN PREVIOUS YEARS THOUGH THE RESTRUCTURE RESULTED IN ONE LESS NARRATIVE DESCRIPTION BEING NECESSARY, NO PROGRAMS HAVE CEASED OR BEEN ADDED

Additional Data**Software ID:****Software Version:****EIN:** 42-0680306**Name:** YMCA OF THE CEDAR RAPIDS METRO AREA**Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)					(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099- MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Official	Key employee	Highest compensated employee			
MILTON AUNAN II DIRECTOR	1 00	X					0	0	0
THERESA BORNBACH DIRECTOR	1 00	X					0	0	0
DAVE BRIGHT DIRECTOR	1 00	X					0	0	0
RAY BROWN DIRECTOR	1 00	X					0	0	0
KEVIN BURKE DIRECTOR	1 00	X					0	0	0
KARL CASSELL DIRECTOR	1 00	X					0	0	0
PAT DEIGNAN DIRECTOR	1 00	X					0	0	0
ASHLEY ERNST-FELDER DIRECTOR	1 00	X					0	0	0
ROB FREDERICK DIRECTOR	1 00	X					0	0	0
SCOTT HAUSER DIRECTOR	1 00	X					0	0	0
NITA INANI DIRECTOR	1 00	X					0	0	0
DUANE JASPER DIRECTOR	1 00	X					0	0	0
KIM JOHNSON DIRECTOR	1 00	X					0	0	0
MARTY KLEES DIRECTOR	1 00	X					0	0	0
MARK KLOPFENSTEIN DIRECTOR	1 00	X					0	0	0
KEVIN MYERS DIRECTOR	1 00	X					0	0	0
STEVE NEIGHBOR DIRECTOR	1 00	X					0	0	0
TOM PETERSEN DIRECTOR	1 00	X					0	0	0
BOB PORAZIL DIRECTOR	1 00	X					0	0	0
PAUL ROSSBERGER DIRECTOR	1 00	X					0	0	0
LEONARD STRAND DIRECTOR	1 00	X					0	0	0
LISA THIRNBECK DIRECTOR	1 00	X					0	0	0
BRIAN WHITE DIRECTOR	1 00	X					0	0	0
STEVE JENSEN VICE-CHAIR	1 00	X		X			0	0	0
MICHAEL SHEELEY PAST CHAIR	1 00	X		X			0	0	0

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

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)					(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099- MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Office	Key employee	Highest compensated employee			
VERNON SQUIRES CHAIR	1 00	X		X			0	0	0
STEVEN PACE SECRETARY	1 00	X		X			0	0	0
LARRY DONALDSON TREASURER	1 00	X		X			0	0	0
ROBERT E CARLSON PRESIDENT/CEO	50 00			X			112,203	0	29,529
STEVE J DOLEZAL CFO	50 00			X			83,545	0	23,722