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Form <b>990</b>  Department of the Treasury Internal Revenue Service	<b>Return of Organization Exempt From Income Tax</b>  <b>Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)</b>	OMB No 1545-0047 <div> <div>2011</div> <div>Open to Public Inspection</div> </div>
	The organization may have to use a copy of this return to satisfy state reporting requirements	

<b>A</b> For the 2011 calendar year, or tax year beginning 01-01-2011 and ending 12-31-2011		<b>D</b> Employer identification number 59-1416281	
<b>B</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	<b>C</b> Name of organization YOUNG MEN'S CHRISTIAN ASSOCIATION OF SOUTH PALM BEACH COUNTY INC Doing Business As		<b>E</b> Telephone number (561) 395-9622
	Number and street (or P O box if mail is not delivered to street address) Room/suite 6631 PALMETTO CIRCLE SOUTH		<b>G</b> Gross receipts \$ 10,122,521
	City or town, state or country, and ZIP + 4 BOCA RATON, FL 33433		
	<b>F</b> Name and address of principal officer RICHARD POLLOCK 6631 PALMETTO CIRCLE SOUTH BOCA RATON, FL 33433		
	<b>I</b> Tax-exempt status <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) ( ) ◀(Insert no ) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		<b>H(a)</b> Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
<b>J</b> Website: ▶ WWW.YMCASPBC.ORG		<b>H(b)</b> Are all affiliates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list (see instructions)	
<b>K</b> Form of organization <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		<b>H(c)</b> Group exemption number ▶	
		<b>L</b> Year of formation 1972	<b>M</b> State of legal domicile FL

<b>Part I</b>	<b>Summary</b>
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Activities & Governance	<b>1</b> Briefly describe the organization's mission or most significant activities SEE SCHEDULE O THE MISSION OF THE Y IS TO PUT CHRISTIAN PRINCIPLES INTO PRACTICE THROUGH PROGRAMS THAT BUILD HEALTHY SPIRIT, MIND AND BODY FOR ALL WITH A COMMITMENT TO NURTURING POTENTIAL OF KIDS, PROMOTING HEALTHLY LIVING AND FOSTERING A SENSE OF SOCIAL RESPONSIBILITY, THE Y ENSURES THAT EVERY INDIVIDUAL HAS ACCESS TO ESSENTIALS NEEDED TO LEARN, GROW AND THRIVE ANCHORED IN MORE THAN 10,000 NEIGHBORHOODS AROUND THE COUNTRY, THE Y HAS THE LONG-STANDING RELATIONSHIPS AND PHYSICAL PRESENCE NOT JUST TO PROMISE, BUT TO DELIVER, LASTING PERSONAL AND SOCIAL CHANGE THE MISSION AND PROMISE IS PRACTICED EVERY DAY THROUGH A WIDE VARIETY OF PROGRAMS THAT SERVE CHILDREN, FAMILIES, ADULTS AND SENIORS OF ALL AGES, RACES, INCOME LEVELS, AND CULTURAL BACKGROUNDS THROUGHOUT ITS HISTORY, THE Y HAS MAINTAINED COMMITMENT AS A CARING, PEOPLE ORIENTED-ORGANIZATION THAT IS DEVOTED TO THE CAUSE OF STRENGTHENING THE FOUNDATIONS OF COMMUNITY		
	<b>2</b> Check this box <input checked="" type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets		
	<b>3</b> Number of voting members of the governing body (Part VI, line 1a) . . . . .	<b>3</b>	19
	<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b) . . . . .	<b>4</b>	19
	<b>5</b> Total number of individuals employed in calendar year 2011 (Part V, line 2a) . . . . .	<b>5</b>	498
	<b>6</b> Total number of volunteers (estimate if necessary) . . . . .	<b>6</b>	827
	<b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12 . . . . .	<b>7a</b>	0
	<b>b</b> Net unrelated business taxable income from Form 990-T, line 34 . . . . .	<b>7b</b>	0
Revenue	<b>8</b> Contributions and grants (Part VIII, line 1h) . . . . .	Prior Year	Current Year
	<b>9</b> Program service revenue (Part VIII, line 2g) . . . . .	5,052,833	5,470,368
	<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d ) . . . . .	3,675,441	4,428,394
	<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	5,099	3,434
	<b>12</b> Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12) . . . . .	78,405	126,532
		8,811,778	10,028,728
Expenses	<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1–3 ) . . . . .	0	0
	<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4) . . . . .	0	0
	<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	5,248,133	5,576,362
	<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e) . . . . .	0	0
	<b>b</b> Total fundraising expenses (Part IX, column (D), line 25) <input checked="" type="checkbox"/> 231,201		
	<b>17</b> Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e) . . . . .	3,398,880	3,709,993
	<b>18</b> Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	8,647,013	9,286,355
	<b>19</b> Revenue less expenses Subtract line 18 from line 12 . . . . .	164,765	742,373
Net Assets or Fund Balances		Beginning of Current Year	End of Year
	<b>20</b> Total assets (Part X, line 16) . . . . .	19,623,191	19,991,718
	<b>21</b> Total liabilities (Part X, line 26) . . . . .	11,191,789	11,131,481
	<b>22</b> Net assets or fund balances Subtract line 21 from line 20 . . . . .	8,431,402	8,860,237

<b>Part II</b>	<b>Signature Block</b>
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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.

<b>Sign Here</b>	***** Signature of officer			2012-08-14 Date	
	RICHARD POLLOCK PRESIDENT Type or print name and title				
<b>Paid Preparer's Use Only</b>	Preparer's signature	DAVID HOLLANDER	Date	Check if self-employed <input type="checkbox"/>	Preparer's taxpayer identification number (see instructions) P00646430
	Firm's name (or yours if self-employed), address, and ZIP + 4	MORRISON BROWN ARGIZ & FARRA LLC 301 E LAS OLAS BLVD 4TH FLOOR FORT LAUDERDALE, FL 33301			EIN 01-0720052
					Phone no (954) 760-9000

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

<b>Part III Statement of Program Service Accomplishments</b>				
Check if Schedule O contains a response to any question in this Part III <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				
1	Briefly describe the organization's mission			
SEE SCHEDULE O				
2	Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
If "Yes," describe these changes on Schedule O				
4	Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations 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 \$ 5,182,735	including grants of \$ )	(Revenue \$ 5,636,427 )
YOUTH DEVELOPMENTOUR Y IS COMMITTED TO NURTURING THE POTENTIAL OF EVERY CHILD AND TEEN. WE BELIEVE THAT ALL 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 RELATIONSHIP THAT LEAD TO POSITIVE BEHAVIORS, BETTER HEALTH AND EDUCATIONAL ACHIEVEMENT. OUR Y PROGRAMS FOCUSED ON YOUTH DEVELOPMENT, SUCH AS SPECIAL NEEDS PROGRAMS FOR YOUTH, TEENS AND ADULTS WITH DISABILITIES, YOUTH SPORTS, AFTER SCHOOL PROGRAMMING, YOUTH AQUATICS AND PRESCHOOL CHILDCARE PROGRAMS OFFER A RANGE OF EXPERIENCES THAT ENRICH COGNITIVE, SOCIAL, PHYSICAL AND EMOTIONAL GROWTH. EXPENSES INCLUDE SUBSIDIES AND DIRECT FINANCIAL ASSISTANCE THAT MAKE PARTICIPATION POSSIBLE WITH 100% MISSION IMPACT TO THE YOUNG PEOPLE WE ENGAGE. WE OFFER FOUR PRE-SCHOOL PROGRAMS AT OUR SITES, ONE AT EACH OF OUR TWO BRANCHES, ONE AT NCCI HOLDINGS INC. (A CORPORATE BASED PROGRAM) AND ONE AT THE VOLLEN CENTER, A LOCAL SENIOR CENTER. OVER 400 CHILDREN ATTENDED PRESCHOOL IN 2011, WITH ONE IN TEN STUDENTS RECEIVING FINANCIAL ASSISTANCE. OUR GOALS ARE TO PROVIDE AFFORDABLE, QUALITY CHILDCARE FOR PRESCHOOL CHILDREN AGES 3 MONTHS TO 5 YEARS, TO PROVIDE WORKING FAMILIES WITH A SAFE PLACE FOR THEIR CHILDREN WHILE THEY WORK AND TO PREPARE CHILDREN TO ENTER ELEMENTARY SCHOOL READY TO LEARN UTILIZING THE REGGIO EMILIA CURRICULUM, THE Y PRESCHOOL ALLOWS CHILDREN TO EXPERIENCE HANDS-ON ACTIVITIES THAT ENHANCE LANGUAGE DEVELOPMENT, CHARACTER DEVELOPMENT, FINE AND GROSS MOTOR SKILLS, MATH, SCIENCE, READING READINESS AND PROBLEM SOLVING IN THIS ENVIRONMENT. CHILDREN RECEIVE THE BEST POSSIBLE PREPARATION FOR KINDERGARTEN, HENCE FOSTERING SUCCESS IN SCHOOL. SUMMER CAMP PROGRAMS WERE ATTENDED BY OVER 1300 CHILDREN IN 2011 WITH OVER 100 RECEIVING FINANCIAL ASSISTANCE. OUR DAY CAMPS ALLOW PARENTS TO MAINTAIN EMPLOYMENT AND PROVIDE FOR THEIR FAMILIES, WHILE GIVING CHILDREN AN OPPORTUNITY TO EXPERIENCE DEVELOPMENTAL ASSETS, CHARACTER DEVELOPMENT, PHYSICAL ACTIVITY, AND SOCIALIZATION WITH CHILDREN OF VARIOUS ABILITIES AND ETHNIC BACKGROUNDS. SUMMER CAMP ALSO OFFERS CHILDREN AN OPPORTUNITY TO TRY NEW THINGS AND LEARN NEW SKILLS THROUGH SPORTS, AQUATICS AND A VARIETY OF FIELD TRIPS. THE Y SPORTS PROGRAM PROMOTES FAIR PLAY AND AN APPRECIATION OF ONE'S SELF WORTH. LEAGUES AND CLASSES ENSURE THAT CHILDREN LEARN THE IMPORTANCE OF TEAMWORK AS WELL AS THE RULES OF THE GAME. Y YOUTH SPORTS GIVES EVERY CHILD THE CHANCE TO PLAY AND FOR EVERYONE TO WIN. WHILE SKILLS OF THE GAME ARE TAUGHT, THE CHARACTER VALUES OF CARING, HONESTY, RESPECT AND RESPONSIBILITY ARE MOST IMPORTANT, TEACHING CHILDREN SELF-ESTEEM AND SPORTSMANSHIP ARE ALSO OF HIGH VALUE. WE OFFER BASKETBALL, CHEERLEADING, FLAG FOOTBALL, SOCCER, SWIM LESSONS, SWIM TEAM, T-BALL, MARTIAL ARTS AND VOLLEYBALL PROGRAMS EACH YEAR. OVER 6,000 CHILDREN AND TEENS PARTICIPATED IN OUR YOUTH SPORTS PROGRAMS LAST YEAR.				
4b	(Code )	(Expenses \$ 3,113,803	including grants of \$ )	(Revenue \$ 3,565,427 )
HEALTHY LIVINGTHE Y IS A LEADING VOICE IN IMPROVING THE NATION'S HEALTH AND WELL-BEING. WE BRING FAMILIES CLOSER TOGETHER, ENCOURAGE GOOD HEALTH AND FOSTER CONNECTIONS THROUGH FITNESS, SPORTS, ENRICHMENT AND SHARED INTERESTS. AS A RESULT, Y MEMBERS 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 WHO SEARCH FOR PERSONAL FULFILLMENT. OUR PROGRAMS ARE ACCESSIBLE, AFFORDABLE AND OPEN TO ALL FAITHS, BACKGROUNDS, ABILITIES AND INCOME LEVELS WITH THE AID OF A FINANCIAL ASSISTANCE PROGRAM. IN 2011, WE PROVIDED OVER \$500,000 IN FINANCIAL ASSISTANCE TO PEOPLE WHO WOULD HAVE FACED ECONOMIC BARRIERS TO PARTICIPATE IN MEMBERSHIP, CHILDCARE, AND PROGRAMS AT THE Y. THE Y IS A MEMBERSHIP-BASED ORGANIZATION, AND WELLNESS PROGRAMS ARE AT THE CORE OF OUR CENTER. OVER 150 FITNESS CLASSES ARE OFFERED AND PROVIDE IMPORTANT HEALTH BENEFITS SUCH AS CARDIOVASCULAR CONDITIONING, MUSCULAR STRENGTHENING, ENDURANCE IMPROVEMENT AND BODY FAT REDUCTIONS. SPIRIT, MIND AND BODY CLASSES SUCH AS YOGA AND PILATES AFFECT HEALTH AND WELLNESS BY REDUCING STRESS, LOWERING BLOOD PRESSURE, IMPROVING CIRCULATION AND INCREASING FLEXIBILITY IN A PARTNERSHIP WITH BETHESDA MEMORIAL HOSPITAL, WE OFFER AN ON-SITE PHYSICAL REHABILITATION PROGRAM TO OUR COMMUNITY. THIS ALLOWS AN INDIVIDUAL TO RECEIVE LAND OR AQUATIC PHYSICAL THERAPY WITH LICENSED THERAPISTS AND ONCE COMPLETING THE PROGRAM, ALLOWS THEM TO RECEIVE A CUSTOMIZED FITNESS PROGRAM TO ENCOURAGE FASTER HEALING AND STRENGTH TRAINING. THE ULTIMATE GOAL OF THE YMCA'S HEALTH AND WELLNESS PROGRAMS IS TO CREATE HEALTHIER LIFESTYLES AMONG INDIVIDUALS AND THEIR FAMILIES WITH A FOCUS ON REDUCING THE THREAT OF VARIOUS HEALTH PROBLEMS LIKE OBESITY, HEART DISEASE AND ARTHRITIS. BY ESTABLISHING GOALS FOR OUR MEMBERS AND HELPING THEM ACHIEVE THOSE GOALS, THE Y IS PLAYING A SIGNIFICANT ROLE IN IMPROVING THE HEALTH OF OUR COMMUNITY.				
4c	(Code )	(Expenses \$	including grants of \$	(Revenue \$ )
SOCIAL RESPONSIBILITYOUR Y 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 40 YEARS. Y PROGRAMS, SUCH AS THE ANNUAL COMMUNITY SUPPORT CAMPAIGN, FAMILY LITERACY PROGRAMS, YOUTH COACHING AND VOLUNTEER OPPORTUNITIES, ARE EXAMPLES OF HOW WE DELIVER TRAINING, RESOURCES AND SUPPORT THAT EMPOWER OUR NEIGHBORS TO EFFECT CHANGE, BRIDGE GAPS AND OVERCOME OBSTACLES. IN 2011, WE ENGAGED 30,000 Y MEMBERS, PARTICIPANTS, VOLUNTEERS AND COMMUNITY PARTNERS IN ACTIVITIES THAT STRENGTHEN OURSELVES, OUR COMMUNITIES AND PAVE THE WAY FOR FUTURE GENERATIONS TO THRIVE. FINANCIAL ASSISTANCEIN 2011, WE GAVE OVER \$500,000 IN FINANCIAL ASSISTANCE TO QUALIFYING INDIVIDUALS AND FAMILIES AROUND THE SOUTH PALM BEACH COUNTY AREA. IN 2011, NEARLY \$350,000 WAS DONATED BY INDIVIDUALS BUSINESS, AND COMMUNITY PARTNERS TO HELP 2,100 INDIVIDUALS RECEIVE FINANCIAL ASSISTANCE. IN ADDITION, THE Y ATTRACTED OVER \$200,000 IN PUBLIC FUNDING SO THAT PROGRAMS SUCH AS SUCH FAMILY LITERACY PROGRAM, COMMUNITY FAMILY DAYS, CARIDAD SUMMER CAMP FOR CHILDREN OF MIGRANT WORKERS AND S W I M PROGRAM OFFERING DROWNING PREVENTION AND WATER SAFETY INSTRUCTION ARE FREE TO THE COMMUNITY. HEALTHY KIDS DAYEVERY YEAR WE HOST HEALTHY KIDS DAY, A Y-USA NATIONAL EVENT OFFERED FREE TO OUR ENTIRE COMMUNITY, THE Y SHOWCASES PROGRAMS THAT PROMOTE HEALTHY LIFESTYLES THROUGH FUN ACTIVITIES FOR THE ENTIRE FAMILY. WE ALSO INVITE OUR LOCAL COMMUNITY BUSINESS PARTNERS TO JOIN US IN PROMOTING HEALTHY LIVING. OVER 5,000 COMMUNITY MEMBERS ATTENDED THE EVENT AT THE DEVOS-BLUM FAMILY YMCA AND PETER BLUM FAMILY YMCA IN 2011. S W I M PROGRAMTHE YMCA S W I M (SAFE WATER INSTRUCTION MODULE) PROGRAM HAS BEEN OPERATING FOR 11 YEARS IN RESPONSE TO THE COUNTY'S NEED TO ADDRESS THE HIGH INCIDENCE OF CHILDHOOD DROWNING IN PALM BEACH COUNTY. THROUGH S W I M, THE Y PROVIDES FREE SWIM LESSONS AND WATER SAFETY EDUCATION TO CHILDREN FROM LOW-INCOME AND UNDERSERVED NEIGHBORHOODS IN THE BOCA RATON AND BOYNTON BEACH AREAS. CHILDREN ENROLLED IN PRESCHOOLS, AFTER SCHOOL AND SUMMER CAMPS IN SOUTH PALM BEACH COUNTY ARE REACHED THROUGH THE SWIM PROGRAM. THE Y'S OUTREACH IS NEIGHBORHOOD DRIVEN, STRIVES TO EQUIP CHILDREN WITH IMPORTANT LIFESAVING SKILLS, AND HELPS EDUCATE FAMILIES ABOUT IMPORTANT SAFETY PRECAUTIONS. AS THE Y CONTINUES THIS PROGRAM, OUR PRIMARY GOAL OVER TIME, IS TO BE A CATALYST IN REDUCING THE OCCURRENCES OF ACCIDENTAL DROWNING BY EQUIPPING CHILDREN AND FAMILIES, ESPECIALLY THOSE WITH LIMITED RESOURCES, WITH IMPORTANT LIFESAVING SKILLS. DROWNING IS THE NUMBER ONE CAUSE OF ACCIDENTAL DEATH IN CHILDREN YOUNGER THAN FIVE AND MINORITY CHILDREN ARE AT THE HIGHEST RISK. SPECIAL NEEDS PROGRAMTHE Y IS ONE OF THE FEW FACILITIES TO OFFER A PROGRAM SUCH AS OUR SPECIAL NEEDS PROGRAM IN THE PALM BEACH COUNTY AREA. THE Y RECOGNIZES THE VITAL NECESSITY IN OFFERING OUR SERVICES TO THE COMMUNITY'S CHILDREN WITH ALL DISABILITIES AND IS EVEN MEETING RISING NEEDS OF PROGRAMMING FOR CHILDREN WITH AUTISM. PARENTS ARE ASSISTED IN THE PROPER PROCEDURE IN NAVIGATING THE SCHOOL SYSTEM WITH A CHILD WITH DISABILITIES. THE PROGRAM IS INCLUSIVE OF TRIPS FOR SOCIAL DEVELOPMENT AND LIFE SKILLS TRAINING, AS WELL AS, COMMUNITY TRIPS TO INCLUSIONS WITH CHILDREN IN OUR OTHER Y PROGRAMS. AFTER SCHOOL CARE FOR CHILDREN WITH DISABILITIES IS LIMITED BY THE SCHOOL DISTRICT. THERE ARE VERY FEW COMMUNITY AGENCIES IN THE SOUTH PALM BEACH AREA PROVIDING AFTER SCHOOL CARE FOR CHILDREN WITH SPECIAL NEEDS. THE PROGRAM IS INCLUSION-BASED AND PROVIDES APPROPRIATE STAFF-TO-CHILD RATIOS AS WELL AS COUNSELOR SHADOWS TO ACCOMMODATE CHILDREN WHO ARE HIGH AND LOW FUNCTIONING AND INCLUDES CHILDREN AGED 5 TO 22 YEARS. CHILDREN WHO ARE HIGHER FUNCTIONING ENJOY 75% OF THE DAY INTEGRATING WITH TYPICALLY DEVELOPING CHILDREN. THEY ARE FROM THE NORTHERN BROWARD COUNTY TO WEST PALM BEACH AND RECEIVE TRANSPORTATION FROM THEIR ELEMENTARY, MIDDLE OR HIGH SCHOOLS TO THE Y TO PARTICIPATE IN THE PROGRAM. IN 2011, NEARLY 200 YOUTH, TEENS AND YOUNG ADULTS WITH DISABILITIES PARTICIPATED IN SPECIAL NEEDS PROGRAMMING AT THE Y. CARIDAD KIDSTHE Y PROVIDES SUMMER CAMP FOR CHILDREN OF ITS LOCAL COMMUNITY TO PROMOTE HEALTH, EDUCATION AND CONTINUED DEVELOPMENT. IN THE MONTH'S SCHOOL IS NOT IN SESSION. CHILDREN NOT PARTICIPATING IN A SIMILAR PROGRAM HAVE BEEN FOUND TO RETURN TO SCHOOL BEHIND IN THEIR EDUCATION SKILLS. EXPERTS HAVE REFERRED TO THIS AS AN EDUCATION GAP, DISCOVERED TO BE MORE PREVALENT AMONG LOW-INCOME CHILDREN. SINCE 2005, THE Y HAS BEEN PROVIDING A SOLUTION TO THE NEED FOR SUMMER PROGRAMS FOR CHILDREN FROM CARIDAD CLINIC AND THE MIGRANT ASSOCIATION. THE ORGANIZATIONS ARE EXCITED TO HAVE A PARTNERSHIP WITH THE Y TO PROVIDE SUMMER CAMP FOR AGENCY CHILDREN. FIFTY-SEVEN CHILDREN WERE ENROLLED IN THE YMCA'S SUMMER CAMP PROGRAMS IN 2011. THESE CHILDREN WERE OFFERED FULL FINANCIAL ASSISTANCE TO ATTEND CAMP FOR THE ENTIRE 11 WEEKS OF SUMMER BREAK. WITHOUT THE PROGRAM, MANY OF THE CHILDREN WOULD BE AT HOME UNSUPERVISED OR IN A FIELD ALL DAY WHILE PARENTS WORK. STRENGTHENING FAMILIES THROUGH LITERACYTHE FAMILY LITERACY PROGRAM ADDRESSES THE NEED FOR PARENTS IN A FAMILY TO COMMUNICATE IN ENGLISH FOR THE SAFETY, EDUCATION, AND GENERAL WELL-BEING OF THEIR FAMILIES. THE PARTICIPANTS CAN COMMUNICATE TO MEDICAL PROFESSIONS, TEACHERS, AND OTHERS AS A PARENT, RATHER THAN THROUGH AN OLDER CHILD. THEY CAN UNDERSTAND AND ASSIST WITH THEIR CHILDREN'S SCHOOL WORK. PARTICIPANTS CAN ALSO SEEK JOBS OR HIGHER EDUCATION, THEMSELVES. IN ADDITION AS THE PARENT IS LEARNING, SO ARE THE CHILDREN, CONTRIBUTING TO THEIR EDUCATIONAL DEVELOPMENT. THE PROGRAM STRIVES TO BREAK THE CYCLE OF LITERACY AND ULTIMATELY POVERTY OF THE FAMILIES IT SERVES. ONE AREA OF CONCERN WAS THE REALIZATION OF SCHOOL AGE CHILDREN ACTING AS HEAD OF HOUSEHOLD TO COMMUNICATE FOR THEIR FAMILIES. THEY MISS SCHOOL TO ATTEND DOCTOR'S APPOINTMENTS, ASSIST WITH JOB HUNTING OR OTHER FAMILY MATTERS. THE PARENTS WANTED LITERACY SKILLS BUT DID NOT HAVE THE RESOURCE FITTING THEIR SPECIFIC NEEDS. THE PROGRAM MODEL FOCUSES ON FAMILIES WITH CHILDREN AGES 2-4 YEARS WITH A STAY-AT-HOME PARENT OR GUARDIAN (MOST FAMILIES ALSO HAVE OLDER CHILDREN.) THE PROGRAM PROVIDES CLASSES TWICE A WEEK INCLUDING INTERACTIVE LITERACY, LITERACY CLASSES FOR ADULTS AND CHILDREN, HEALTHY SNACKS AND PHYSICAL ACTIVITY. BY TEACHING LITERACY TO THE ADULTS AND BEGINNING COMMUNICATION AND LITERACY WITH THE PRE-SCHOOL AGE CHILDREN, THE PROGRAM BEGINS TO BREAK THE CYCLE OF ILLITERACY WITHIN THE FAMILY.VOLUNTEERSTHE Y BELIEVES THAT IT HAS A ROLE IN STIMULATING VOLUNTEERISM, BUILDING CITIZEN LEADERS OF ALL AGES, AND PROVIDING THE OPPORTUNITIES FOR PEOPLE TO GIVE BACK. ADDRESSES AN IMPORTANT SOCIETAL NEED AND TRANSFORMS OUR COUNTY INTO A WELCOMING COMMUNITY. THE EFFORT NOT ONLY ENABLES THE Y TO ACCOMPLISH ITS MISSION, BUT WILL ALSO PROVIDE THE VOLUNTEERS WITH LIFE-CHANGING LEADERSHIP DEVELOPMENT OPPORTUNITIES. THE Y IS COMMITTED TO TEACHING-BY WORD AND EXAMPLE- THAT THERE ARE MANY WAYS TO CONSIDER OTHERS BEFORE SELF AND TO DEVELOP ONE'S GIFTS, ENABLING INDIVIDUALS TO DO IMPORTANT THINGS FOR THEIR COMMUNITY. TO THIS POINT, OVER 800 VOLUNTEERS HAVE PROVIDED SERVICES TO THE Y THROUGH INVOLVEMENT IN THREE BOARDS, AS COACHES ON THE SPORTS FIELD AS WELL AS IN MANY OF OUR OTHER AREAS PROGRAM POLICY VOLUNTEERS.				
	(Code )	(Expenses \$	including grants of \$	(Revenue \$ )
YMCA HISTORYTHE Y HAS BEEN A PIONEER THROUGHOUT ITS 168-YEAR HISTORY, LISTENING AND RESPONDING TO COMMUNITIES' MOST CRITICAL NEEDS, KEEPING ABREAST OF CURRENT KNOWLEDGE, AND BRINGING PEOPLE TOGETHER TO LEARN, GROW AND THRIVE. THE Y ISN'T JUST THE NAME ON A BUILDING. IT'S A SPIRIT, A MOVEMENT AND A CAUSE AND SINCE NO TWO COMMUNITIES ARE LIKE, NO TWO Y'S ARE EXACTLY ALIKE. WE BRING MEN, WOMEN, AND CHILDREN TOGETHER-AND OUR SHARE COMMITMENT TO OUR COMMUNITIES ENSURES THE OPPORTUNITIES WE CREATED FOR ALL ARE ONES THAT ENDURE. WHETHER DEVELOPING SKILLS OR EMOTIONAL WELL-BEING THROUGH EDUCATION AND TRAINING PROGRAMS TO RESPOND TO THE EDUCATION GAP, RESPONDING TO LOCAL CONCERNS WITH DROWNING PREVENTION PROGRAMS, WELCOMING AND CONNECTING DIVERSE DEMOGRAPHIC POPULATIONS THROUGH GLOBAL SERVICES, OR WORKING TO PREVENT CHRONIC DISEASE AND BUILDING HEALTHIER COMMUNITIES THROUGH COLLABORATIONS WITH POLICYMAKERS, THE Y FOSTERS THE CARE AND RESPECT THAT ALL PEOPLE NEED AND DESERVE. IN THE EARLY 1970'S, A GROUP OF COMMUNITY-MINDED CITIZENS IN BOCA RATON BEGAN A CAMPAIGN TO BUILD A Y IN SOUTHERN PALM BEACH COUNTY. WITH A GOAL OF GIVING CHILDREN AND ADULTS A PLACE TO GROW IN SPIRIT, MIND AND BODY, THEY SUCCEEDED IN RAISING ENOUGH FUNDS TO OPEN THE YMCA OF BOCA RATON IN 1972. UTILIZING LEASED SPACE IN THE EARLY YEARS, THE Y BEGAN PROGRAMS THAT DIRECTLY RESPONDED TO COMMUNITY NEEDS FOR CHILDCARE, FITNESS, SPORTS, YOUTH RECREATION AND AQUATICS. IN 1972, THE Y'S FIRST FACILITY WAS BUILT. SINCE THAT TIME, YMCA PROGRAMS HAVE BEEN CONTINUOUSLY ENHANCED AND/OR CREATED TO ACCOMMODATE THE NEEDS OF AREA CHILDREN, FAMILIES, TEENS, ADULTS AND SENIORS. IN 1996, THE YMCA OF BOCA RATON IDENTIFIED THE NEED TO EXPAND TO SERVE THE GROWING COMMUNITY OF BOYNTON BEACH. THE DEVOS-BLUM FAMILY YMCA OF BOYNTON BEACH WAS OPENED ON DECEMBER 2, 2000, AND IN THE SAME YEAR, THE YMCA CREATED YMCA@901, A CHILDCARE AND FITNESS CENTER AT THE HEADQUARTERS OF NCCI HOLDINGS, INC IN BOCA RATON. WITH THREE BRANCHES IN OPERATION, THE YMCA OF BOCA RATON CHANGED ITS LEGAL NAME TO THE YMCA OF SOUTH PALM BEACH COUNTY, INC IN 2001. EVER GROWING WITH THE SOUTH PALM BEACH COUNTY POPULATION, THE YMCA'S FLAGSHIP FACILITY IN BOCA RATON UNDERWENT A MAJOR RENOVATION AND EXPANSION PROJECT AND RE-OPENED IN APRIL, 2006 AS A 72,000 SQUARE FOOT FACILITY TO BE ENJOYED BY THE ENTIRE SOUTH PALM BEACH COUNTY COMMUNITY. MOST RECENTLY IN JANUARY 2010, THE YMCA OPENED AN INNOVATIVE INTERGENERATIONAL PRESCHOOL WHERE OPPORTUNITIES ARE PROVIDED ON A DAILY BASIS, FOSTERING POSITIVE RELATIONSHIPS AND MUTUAL RESPECT BETWEEN YOUNG CHILDREN AND SENIORS IN OUR COMMUNITY.				
4d	Other program services (Describe in Schedule O )			
	(Expenses \$	including grants of \$	(Revenue \$ )	
4e	Total program service expenses\$ 8,296,538			

Part IV Checklist of Required Schedules

		Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A.	Yes	
2	Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?	Yes	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I.		No
4	<b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II.		No
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III.		No
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I.		No
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas or historic structures? If "Yes," complete Schedule D, Part II.		No
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III.		No
9	Did the organization report an amount in Part X, line 21, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV.		No
10	Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V.		No
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.	Yes	
b	Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII.		No
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.		No
d	Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX.		No
e	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X.	Yes	
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X.	Yes	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI, XII, and XIII.		No
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.	Yes	
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E.		No
14a	Did the organization maintain an office, employees, or agents outside of the United States?		No
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Part I.		No
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the U.S.? If "Yes," complete Schedule F, Part II and IV.		No
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the U.S.? If "Yes," complete Schedule F, Part III and IV.		No
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I.		No
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II.	Yes	
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III.		No
20a	Did the organization operate one or more hospitals? If "Yes," complete Schedule H.		No
b	If "Yes" to line 20a, did the organization attach its audited financial statement to this return? <b>Note.</b> All Form 990 filers that operated one or more hospitals must attach audited financial statements.		
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? <i>If "Yes," complete Schedule I, Parts I and II</i> . . . . .	21		No
22	Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i> . . . . .	22		No
23	Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i> . . . . .	23	Yes	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer questions 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	<b>Section 501(c)(3) and 501(c)(4) organizations.</b> 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	Yes	
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 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	
35a	Is any related organization a controlled entity of the filing organization within the meaning of section 512(b)(13)?	35a	Yes	
b	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> . . . . .	35b		No
36	<b>Section 501(c)(3) organizations.</b> 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? <b>Note.</b> All Form 990 filers are required to complete Schedule O . . . . .	38	Yes	

Part V Statements Regarding Other IRS Filings and Tax Compliance			Yes	No
Check if Schedule O contains a response to any question in this Part V <input type="checkbox"/>				
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable. .	1a27		
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.	1b0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	Yes	
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements filed for the calendar year ending with or within the year covered by this return. .	2a498		
b	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).	2b		
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 or securities 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).			
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?	7a	Yes	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	Yes	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c		No
d	If "Yes," indicate the number of Forms 8282 filed during the year.	7d		
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		No
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		No
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h		
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?	8		
9	Sponsoring organizations maintaining donor advised funds.			
a	Did the organization make any taxable distributions under section 4966?	9a		No
b	Did the organization make a distribution to a donor, donor advisor, or related person?	9b		No
10	Section 501(c)(7) organizations. Enter			
a	Initiation fees and capital contributions included on Part VIII, line 12.	10a		
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities.	10b		
11	Section 501(c)(12) organizations. Enter			
a	Gross income from members or shareholders.	11a		
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them).	11b		
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year.	12b		
13	Section 501(c)(29) qualified nonprofit health insurance issuers.			
a	Is the organization licensed to issue qualified health plans in more than one state? Note. All 501(c)(29) organizations must list in Schedule O each state in which they are licensed to issue qualified health plans, the amount of reserves required by each state, and the amount of reserves the organization allocated to each state.	13a		
b	Enter the aggregate 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 aggregate amount of reserves on hand.	13c		
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a		No
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O.	14b		

Part VI

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

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year . . . . .		
1a	19		
b	Enter the number of voting members included in line 1a, above, who are independent . . . . .	1b	19
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	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? . . . . .	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	Did the organization have members or stockholders? . . . . .	6	No
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? . . . . .	7a	No
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? . . . . .	7b	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.)

		Yes	No
10a	Did the organization have local chapters, branches, or affiliates? . . . . .	10a	Yes
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes? . . . . .	10b	Yes
11a	Has the organization provided a complete 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 the Form 990 . . . . .		
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13 . . . . .	12a	Yes
b	Were officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts? . . . . .	12b	Yes
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done . . . . .	12c	Yes
13	Did the organization have a written whistleblower policy? . . . . .	13	Yes
14	Did the organization have a written document retention and destruction policy? . . . . .	14	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," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements? . . . . .	16b	

Section C. Disclosure

17	List the States with which a copy of this Form 990 is required to be filed <input checked="" type="checkbox"/> FL
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 made these available. Check all that apply. <input type="checkbox"/> Own website <input type="checkbox"/> Another's website <input checked="" type="checkbox"/> Upon request
19	Describe in Schedule O whether (and if so, how), the organization made 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"/> GARY FLAKS 6631 PALMETTO CIRCLE SOUTH BOCA RATON, FL 33433 (561) 395-9622

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, or 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 organizations compensated any current or former officer, director, or trustee

(A) Name and Title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
(1) PAUL ADKINS TRUSTEE	1 00	X						0	0	0
(2) PETER BLUM TRUSTEE	1 00	X						0	0	0
(3) YVONNE S BOICE TRUSTEE	1 00	X						0	0	0
(4) CHARLES HILL JR TRUSTEE	1 00	X						0	0	0
(5) KENETH M KALEEL TRUSTEE	1 00	X						0	0	0
(6) BRADLEY KITCHENS TRUSTEE	1 00	X						0	0	0
(7) WILLIAM R MARTIN TRUSTEE	1 00	X						0	0	0
(8) JOHN T MULHALL III TRUSTEE	1 00	X						0	0	0
(9) RANDY B NOBLES TRUSTEE	1 00	X						0	0	0
(10) ROBERT B TAYLOR JR TRUSTEE	1 00	X						0	0	0
(11) JOHN A WARNER III TRUSTEE	1 00	X						0	0	0
(12) MARV RUSSELL TRUSTEE	1 00	X						0	0	0
(13) JAMES E CHANEY TRUSTEE	1 00	X						0	0	0
(14) CHARLES DEYO TRUSTEE	1 00	X						0	0	0
(15) NICO PRONK TRUSTEE	1 00	X						0	0	0
(16) DUFF RUBIN TRUSTEE	1 00	X						0	0	0
(17) THOMAS E SCHIEDEL TRUSTEE	1 00	X						0	0	0



Part VII

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

(A) Name and Title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
(18) TIM DEVLIN TRUSTEE/TREASURER	1 00	X						0	0	0
(19) SUSAN HARRIS TRUSTEE	1 00	X						0	0	0
(20) JOE DIMATTEO TRUSTEE	1 00	X						0	0	0
(21) GARY FLAKS VICE PRESIDENT/CFO	50 00			X				135,182	0	0
(22) CHRISTOPHER SAPP BRANCH EXECUTIVE DIRECTOR	50 00			X				119,260	0	0
(23) PEGGY CONKLIN BRANCH EXECUTIVE DIRECTOR	50 00			X				122,544	0	0
(24) RICHARD POLLOCK PRESIDENT/CEO	50 00					X		237,931	0	0
<b>1b Sub-Total</b>										
<b>c Total from continuation sheets to Part VII, Section A</b>										
<b>d Total (add lines 1b and 1c)</b>								614,917	0	0

2

Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization▶4

	Yes	No
<b>3</b> Did the organization list any <b>former</b> officer, director or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		No
<b>4</b> For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>	Yes	
<b>5</b> 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 Report compensation for the calendar year ending with or within the organization's tax year

(A) Name and business address	(B) Description of services	(C) Compensation

2

Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization ▶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, gifts, grants and other similar amounts	1a	Federated campaigns . . .	1a				
	b	Membership dues . . . . .	1b	4,335,606			
	c	Fundraising events . . . . .	1c	84,780			
	d	Related organizations . . . .	1d				
	e	Government grants (contributions)	1e	278,071			
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	771,911			
	g	Noncash contributions included in lines 1a-1f \$ _____					
	h	Total. Add lines 1a-1f . . . . .		5,470,368			
Program Service Revenue	2a	PROGRAM SERVICES	Business Code 713940	4,428,394	4,428,394		
	b						
	c						
	d						
	e						
	f	All other program service revenue					
	g	Total. Add lines 2a-2f . . . . .		4,428,394			
	Other Revenue	3	Investment income (including dividends, interest and other similar amounts) . . . . .		3,434		
4		Income from investment of tax-exempt bond proceeds . .					
5		Royalties . . . . .					
6a		Gross rents	(i) Real (ii) Personal				
b		Less rental expenses					
c		Rental income or (loss)					
d		Net rental income or (loss) . . . . .					
7a		Gross amount from sales of assets other than inventory	(i) Securities (ii) Other				
b		Less cost or other basis and sales expenses					
c		Gain or (loss)					
d		Net gain or (loss) . . . . .					
8a		Gross income from fundraising events (not including \$ 84,780 of contributions reported on line 1c) See Part IV, line 18 . . . . .	a	68,619			
b		Less direct expenses . . . .	b	93,793			
c		Net income or (loss) from fundraising events . .		-25,174			-25,174
9a		Gross income from gaming activities See Part IV, line 19 . . . . .	a				
b		Less direct expenses . . . .	b				
c		Net income or (loss) from gaming activities . .					
10a		Gross sales of inventory, less returns and allowances . . . . .	a				
b		Less cost of goods sold . . .	b				
c		Net income or (loss) from sales of inventory . .					
Miscellaneous Revenue		Business Code					
11a		OTHER REVENUE	900099	151,706	151,706		
b							
c							
d	All other revenue . . . . .						
e	Total. Add lines 11a-11d . . . . .		151,706				
12	Total revenue. See Instructions . . . . .		10,028,728	4,580,100	0	-21,740	

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)

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.		(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to governments and organizations in the United States See Part IV, line 21				
2	Grants and other assistance to individuals in the United States See Part IV, line 22				
3	Grants and other assistance to governments, organizations, and individuals outside the United States See Part IV, lines 15 and 16				
4	Benefits paid to or for members				
5	Compensation of current officers, directors, trustees, and key employees . . . . .	614,916	335,081	213,593	66,242
6	Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) . . . . .				
7	Other salaries and wages	3,982,306	3,628,191	270,507	83,608
8	Pension plan contributions (include section 401(k) and section 403(b) employer contributions) . . . . .	557,565	468,071	66,130	23,364
9	Other employee benefits . . . . .				
10	Payroll taxes . . . . .	421,575	372,461	38,281	10,833
11	Fees for services (non-employees)				
a	Management . . . . .				
b	Legal . . . . .				
c	Accounting . . . . .	30,000	30,000		
d	Lobbying . . . . .	4,431	4,431		
e	Professional fundraising See Part IV, line 17 . . . . .				
f	Investment management fees . . . . .				
g	Other . . . . .	261,668	258,298	3,370	
12	Advertising and promotion . . . . .	148,359	148,037	322	
13	Office expenses . . . . .	587,308	574,083	6,230	6,995
14	Information technology . . . . .				
15	Royalties . . . . .				
16	Occupancy . . . . .	642,649	626,750	15,899	
17	Travel . . . . .	96,997	63,150	33,494	353
18	Payments of travel or entertainment expenses for any federal, state, or local public officials . . . . .				
19	Conferences, conventions, and meetings . . . . .	96,929	37,594	58,882	453
20	Interest . . . . .	484,928	484,883	45	
21	Payments to affiliates . . . . .				
22	Depreciation, depletion, and amortization . . . . .	597,705	579,775	17,930	
23	Insurance . . . . .	217,879	212,698	5,181	
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	BAD DEBT	239,769	201,350		38,419
b	EQUIPMENT RENTAL	122,448	119,134	3,314	
c	NATIONAL YMCA DUES	100,776	95,845	4,931	
d	EQUIPMENT REPAIR AND MA	55,037	51,775	3,262	
e					
f	All other expenses	23,110	4,931	17,245	934
25	Total functional expenses. Add lines 1 through 24f	9,286,355	8,296,538	758,616	231,201
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 . . . . .			1,696,465	1	2,323,379
	2	Savings and temporary cash investments . . . . .				2	
	3	Pledges and grants receivable, net . . . . .			1,710,415	3	1,680,659
	4	Accounts receivable, net . . . . .			120,016	4	125,878
	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)) and persons described in section 4958(c)(3)(B). Complete Part II of Schedule L . . . . .				6	
	7	Notes and loans receivable, net . . . . .				7	
	8	Inventories for sale or use . . . . .				8	
	9	Prepaid expenses and deferred charges . . . . .			250,093	9	290,625
	10a	Land, buildings, and equipment, cost or other basis. Complete Part VI of Schedule D . . . . .	10a	22,685,160	15,582,010		
	b	Less: accumulated depreciation . . . . .	10b	7,384,332		10c	15,300,828
	11	Investments—publicly traded securities . . . . .				11	
	12	Investments—other securities. See Part IV, line 11 . . . . .				12	
	13	Investments—program-related. See Part IV, line 11 . . . . .				13	
	14	Intangible assets . . . . .				14	
	15	Other assets. See Part IV, line 11 . . . . .			264,192	15	270,349
	16	<b>Total assets.</b> Add lines 1 through 15 (must equal line 34) . . . . .			19,623,191	16	19,991,718
Liabilities	17	Accounts payable and accrued expenses . . . . .			240,509	17	218,363
	18	Grants payable . . . . .				18	
	19	Deferred revenue . . . . .			626,806	19	580,106
	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 . . . . .			9,430,000	23	9,125,000
	24	Unsecured notes and loans payable to unrelated third parties . . . . .				24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D . . . . .			894,474	25	1,208,012
	26	<b>Total liabilities.</b> Add lines 17 through 25 . . . . .			11,191,789	26	11,131,481
Net Assets or Fund Balances	<b>Organizations that follow SFAS 117, check here</b> <input checked="" type="checkbox"/> <b>and complete lines 27 through 29, and lines 33 and 34.</b>						
	27	Unrestricted net assets . . . . .			6,535,136	27	6,587,604
	28	Temporarily restricted net assets . . . . .			1,896,266	28	2,272,633
	29	Permanently restricted net assets . . . . .				29	
	<b>Organizations that do not follow SFAS 117, check here</b> <input type="checkbox"/> <b>and complete lines 30 through 34.</b>						
	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	<b>Total net assets or fund balances</b> . . . . .			8,431,402	33	8,860,237
	34	<b>Total liabilities and net assets/fund balances</b> . . . . .			19,623,191	34	19,991,718

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	10,028,728
2	Total expenses (must equal Part IX, column (A), line 25)	2	9,286,355
3	Revenue less expenses Subtract line 2 from line 1	3	742,373
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	8,431,402
5	Other changes in net assets or fund balances (explain in Schedule O)	5	-313,538
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	8,860,237

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		

SCHEDULE A  
(Form 990 or 990EZ)

Department of the Treasury  
Internal Revenue Service

Public Charity Status and Public Support

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.

OMB No 1545-0047

2011

Open to Public  
Inspection

Name of the organization YOUNG MEN'S CHRISTIAN ASSOCIATION OF SOUTH PALM BEACH COUNTY INC	Employer identification number  59-1416281
---	--

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 **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 IRC 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) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(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) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(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 (Explain in Part IV ) Do not include gain or loss from the sale of capital assets						
11	<b>Total support</b> (Add lines 7 through 10)						
12	Gross receipts from related activities, etc (See instructions )					12	
13	<b>First Five Years</b> 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 <b>stop here</b>						

Section C. Computation of Public Support Percentage		
14	Public Support Percentage for 2011 (line 6 column (f) divided by line 11 column (f))	14
15	Public Support Percentage for 2010 Schedule A, Part II, line 14	15
16a	<b>33 1/3% support test—2011.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization	
b	<b>33 1/3% support test—2010.</b> 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 <b>stop here.</b> The organization qualifies as a publicly supported organization	
17a	<b>10%-facts-and-circumstances test—2011.</b> 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 <b>stop here.</b> Explain in Part IV how the organization meets the "facts and circumstances" test The organization qualifies as a publicly supported organization	
b	<b>10%-facts-and-circumstances test—2010.</b> 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 <b>stop here.</b> Explain in Part IV how the organization meets the "facts and circumstances" test The organization qualifies as a publicly supported organization	
18	<b>Private Foundation</b> If the organization did not check a box on line 13, 16a, 16b, 17a or 17b, check this box and see instructions	

Part IIIPart III

Support Schedule for Organizations Described in IRC 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) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")	6,651,598	5,045,510	4,341,100	5,052,833	5,470,368	26,561,409
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	3,748,365	3,738,336	3,124,475	3,675,441	4,428,394	18,715,011
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5	10,399,963	8,783,846	7,465,575	8,728,274	9,898,762	45,276,420
7a Amounts included on lines 1, 2, and 3 received from disqualified persons	633,688	432,700	345,300	218,946	203,040	1,833,674
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	633,688	432,700	345,300	218,946	203,040	1,833,674
8 Public Support (Subtract line 7c from line 6 )						43,442,746

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
9 Amounts from line 6	10,399,963	8,783,846	7,465,575	8,728,274	9,898,762	45,276,420
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	175,785	56,651	751	5,099	3,434	241,720
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b	175,785	56,651	751	5,099	3,434	241,720
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.)	164,511	102,671	112,505	104,277	151,706	635,670
13 Total support (Add lines 9, 10c, 11 and 12.)	10,740,259	8,943,168	7,578,831	8,837,650	10,053,902	46,153,810
14 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	<input type="checkbox"/>					

Section C. Computation of Public Support Percentage

15 Public Support Percentage for 2011 (line 8 column (f) divided by line 13 column (f))	15	94.130 %
16 Public support percentage from 2010 Schedule A, Part III, line 15	16	90.800 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2011 (line 10c column (f) divided by line 13 column (f))	17	0.520 %
18 Investment income percentage from 2010 Schedule A, Part III, line 17	18	1.310 %
19a 33 1/3% support tests—2011. 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	<input checked="" type="checkbox"/>	
b 33 1/3% support tests—2010. 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	<input type="checkbox"/>	
20 Private Foundation If the organization did not check a box on line 14, 19a or 19b, check this box and see instructions	<input type="checkbox"/>	



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

Facts And Circumstances Test

Explanation

Additional Data

Software ID:  
Software Version:  
EIN: 59-1416281  
Name: YOUNG MEN'S CHRISTIAN ASSOCIATION  
OF SOUTH PALM BEACH COUNTY INC

Form 990, Special Condition Description:

Special Condition Description
-------------------------------

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

4d. Other program services
(Code ) (Expenses \$ including grants of \$ ) (Revenue \$ )
YMCA HISTORYTHE Y HAS BEEN A PIONEER THROUGHOUT ITS 168-YEAR HISTORY, LISTENING AND RESPONDING TO COMMUNITIES' MOST CRITICAL NEEDS, KEEPING ABREAST OF CURRENT KNOWLEDGE, AND BRINGING PEOPLE TOGETHER TO LEARN, GROW AND THRIVE THE Y ISN'T JUST THE NAME ON A BUILDING IT'S A SPIRIT, A MOVEMENT AND A CAUSE AND SINCE NO TWO COMMUNITIES ARE LIKE, NO TWO Y'S ARE EXACTLY ALIKE WE BRING MEN, WOMEN, AND CHILDREN TOGETHER-AND OUR SHARE COMMITMENT TO OUR COMMUNITIES ENSURES THE OPPORTUNITIES WE CREATED FOR ALL ARE ONES THAT ENDURE WHETHER DEVELOPING SKILLS OR EMOTIONAL WELL-BEING THROUGH EDUCATION AND TRAINING PROGRAMS TO RESPOND TO THE EDUCATION GAP,RESPONDING TO LOCAL CONCERNS WITH DROWNING PREVENTION PROGRAMS, WELCOMING AND CONNECTING DIVERSE DEMOGRAPHIC POPULATIONS THROUGH GLOBAL SERVICES, OR WORKING TO PREVENT CHRONIC DISEASE AND BUILDING HEALTHIER COMMUNITIES THROUGH COLLABORATIONS WITH POLICYMAKERS, THE Y FOSTERS THE CARE AND RESPECT THAT ALL PEOPLE NEED AND DESERVE IN THE EARLY 1970'S, A GROUP OF COMMUNITY-MINDED CITIZENS IN BOCA RATON BEGAN A CAMPAIGN TO BUILD A Y IN SOUTHERN PALM BEACH COUNTY WITH A GOAL OF GIVING CHILDREN AND ADULTS A PLACE TO GROW IN SPIRIT, MIND AND BODY, THEY SUCCEEDED IN RAISING ENOUGH FUNDS TO OPEN THE YMCA OF BOCA RATON IN 1972 UTILIZING LEASED SPACE IN THE EARLY YEARS, THE Y BEGAN PROGRAMS THAT DIRECTLY RESPONDED TO COMMUNITY NEEDS FOR CHILDCARE, FITNESS, SPORTS, YOUTH RECREATION AND AQUATICS IN 1972, THE Y'S FIRST FACILITY WAS BUILT SINCE THAT TIME, YMCA PROGRAMS HAVE BEEN CONTINUOUSLY ENHANCED AND/OR CREATED TO ACCOMMODATE THE NEEDS OF AREA CHILDREN, FAMILIES, TEENS,ADULTS AND SENIORS IN 1996, THE YMCA OF BOCA RATON IDENTIFIED THE NEED TO EXPAND TO SERVE THE GROWING COMMUNITY OF BOYNTON BEACH THE DEVOS-BLUM FAMILY YMCA OF BOYNTON BEACH WAS OPENED ON DECEMBER 2, 2000, AND IN THE SAME YEAR, THE YMCA CREATED YMCA@901, A CHILDCARE AND FITNESS CENTER AT THE HEADQUARTERS OF NCCI HOLDINGS,INC IN BOCA RATON WITH THREE BRANCHES IN OPERATION, THE YMCA OF BOCA RATON CHANGED ITS LEGAL NAME TO THE YMCA OF SOUTH PALM BEACH COUNTY, INC IN 2001 EVER GROWING WITH THE SOUTH PALM BEACH COUNTY POPULATION, THE YMCA'S FLAGSHIP FACILITY IN BOCA RATON UNDERWENT A MAJOR RENOVATION AND EXPANSION PROJECT AND RE-OPENED IN APRIL, 2006 AS A 72,000 SQUARE FOOT FACILITY TO BE ENJOYED BY THE ENTIRE SOUTH PALM BEACH COUNTY COMMUNITY MOST RECENTLY IN JANUARY 2010, THE YMCA OPENED AN INNOVATIVE INTERGENERATIONAL PRESCHOOL WHERE OPPORTUNITIES ARE PROVIDED ON A DAILY BASIS, FOSTERING POSITIVE RELATIONSHIPS AND MUTUAL RESPECT BETWEEN YOUNG CHILDREN AND SENIORS IN OUR COMMUNITY

SCHEDULE D  
(Form 990)

Supplemental Financial Statements

Department of the Treasury  
Internal Revenue Service

► Complete if the organization answered "Yes," to Form 990,  
Part IV, line 6, 7, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b  
► Attach to Form 990. ► See separate instructions.

OMB No 1545-0047

2011

Open to Public Inspection

Name of the organization  
YOUNG MEN'S CHRISTIAN ASSOCIATION  
OF SOUTH PALM BEACH COUNTY INC

Employer identification number  
  
59-1416281

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?	
	<div><input type="checkbox"/> Yes <input type="checkbox"/> No</div>	
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	
	<div><input type="checkbox"/> Yes <input type="checkbox"/> No</div>	

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
a	Total number of conservation easements
b	Total acreage restricted by conservation easements
c	Number of conservation easements on a certified historic structure included in (a)
d	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?

☐ 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 . . . . .				
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

(i)

unrelated organizations . . . . .

3a(i)

☐ Yes

☐ No

(ii)

related organizations . . . . .

3a(ii)

☐ Yes

☐ No

b

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

3b

☐ Yes

☐ No

4

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

Part VI

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

Description of property	(a) Cost or other basis (investment)	(b)Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land . . . . .		2,516,500		2,516,500
b Buildings . . . . .		17,818,171	5,552,446	12,265,725
c Leasehold improvements . . . . .				
d Equipment . . . . .		2,315,847	1,797,244	518,603
e Other . . . . .		34,642	34,642	0
Total. Add lines 1a-1e (Column (d) should equal Form 990, Part X, column (B), line 10(c).) . . . . . ▶				15,300,828



Part XI

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

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	10,028,728
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	9,286,355
3	Excess or (deficit) for the year Subtract line 2 from line 1	3	742,373
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	-313,538
9	Total adjustments (net) Add lines 4 - 8	9	-313,538
10	Excess or (deficit) for the year per financial statements Combine lines 3 and 9	10	428,835

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	10,445,217
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	416,489
e	Add lines 2a through 2d . . . . .	2e	416,489
3	Subtract line 2e from line 1 . . . . .	3	10,028,728
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1		
a	Investment expenses not included on Form 990, Part VIII, line 7b . . . . .	4a	
b	Other (Describe in Part XIV) . . . . .	4b	
c	Add lines 4a and 4b . . . . .	4c	0
5	Total Revenue Add lines 3 and 4c. (This should equal Form 990, Part I, line 12 ) . . . . .	5	10,028,728

Part XIII

Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

1	Total expenses and losses per audited financial statements . . . . .	1	9,321,724
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	35,369
e	Add lines 2a through 2d . . . . .	2e	35,369
3	Subtract line 2e from line 1 . . . . .	3	9,286,355
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b . . . . .	4a	
b	Other (Describe in Part XIV) . . . . .	4b	
c	Add lines 4a and 4b . . . . .	4c	0
5	Total expenses Add lines 3 and 4c. (This should equal Form 990, Part I, line 18 ) . . . . .	5	9,286,355

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 UNCERTAIN TAX POSITIONS UNDER FIN 48	PART X	THE YMCA QUALIFIES AS A TAX-EXEMPT ORGANIZATION UNDER 501(A) AS AN ORGANIZATION DESCRIBED IN SECTION 501(C) (3) OF INTERNAL REVENUE CODE OF 1986, AS AMENDED. ACCORDINGLY, NO PROVISION FOR INCOME TAXES HAS BEEN RECORDED. THE YMCA RECOGNIZES AND MEASURES TAX POSITIONS BASED ON THEIR TECHNICAL MERIT AND ASSESSES THE LIKELIHOOD THAT THERE POSITIONS WILL BE SUSTAINED UPON EXAMINATION BASED ON FACTS, CIRCUMSTANCES AND INFORMATION AVAILABLE AT THE END OF EACH PERIOD. INTEREST AND PENALTIES ON TAX LIABILITIES, IF ANY, WOULD BE RECORDED IN INTEREST EXPENSE AND OTHER NON-INTEREST EXPENSE, RESPECTIVELY. THE U S FEDERAL JURISDICTION IS THE MAJOR TAX JURISDICTION WHERE THE YMCA FILES INCOME TAX RETURNS. THE YMCA IS GENERALLY NO LONGER SUBJECT TO U S FEDERAL EXAMINATIONS BY TAX AUTHORITIES FOR YEARS BEFORE 2008.
PART XI, LINE 8 - OTHER ADJUSTMENTS		CHANGE IN FAIR VALUE OF INTEREST RATE SWAP - 313,538
PART XII, LINE 2D - OTHER ADJUSTMENTS		FOUNDATION REVENUE
PART XIII, LINE 2D - OTHER ADJUSTMENTS		FOUNDATION EXPENSES

SCHEDULE G  
(Form 990 or 990-EZ)

Department of the Treasury  
Internal Revenue Service

Supplemental Information Regarding  
Fundraising or Gaming Activities

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.

OMB No 1545-0047

2011

Open to Public  
Inspection

Name of the organization  
YOUNG MEN'S CHRISTIAN ASSOCIATION  
OF SOUTH PALM BEACH COUNTY INC

Employer identification number  
59-1416281

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			
Total . . . . . ▶						

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.

For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990. Cat No 50083H Schedule G (Form 990 or 990-EZ) 2011

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.

Revenue			(a) Event #1	(b) Event #2	(c) Other Events	(d) Total Events	
			<u>DEVOS BLUM GOLF TOURNAMENT</u>	<u>ANNUAL PRAYER BREAKFAST</u>	<u>4</u>	(Add col (a) through col (c))	
			(event type)	(event type)	(total number)		
1	Gross receipts	. . .	57,356	52,210	43,833	153,399	
2	Less Charitable contributions	. . .	48,236	36,544	0	84,780	
3	Gross income (line 1 minus line 2)	. . .	9,120	15,666	43,833	68,619	
Direct Expenses	4	Cash prizes	. . .				
	5	Non-cash prizes	. .				
	6	Rent/facility costs	. .				
	7	Food and beverages	. .				
	8	Entertainment	. . .				
	9	Other direct expenses	.	21,403	38,698	33,692	93,793
	10	Direct expense summary Add lines 4 through 9 in column (d). . . . . ▶					( 93,793 )
	11	Net income summary Combine lines 3 and 10 in column (d). . . . . ▶					-25,174

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
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Schedule J  
(Form 990)

Compensation Information

OMB No 1545-0047

2011

Open to Public Inspection

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

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

▶ Attach to Form 990. ▶ See separate instructions.

Name of the organization  
YOUNG MEN'S CHRISTIAN ASSOCIATION  
OF SOUTH PALM BEACH COUNTY INC

Employer identification number  
  
59-1416281

Part I Questions Regarding Compensation

	Yes	No
<div><div>1a</div><div>Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a Complete Part III to provide any relevant information regarding these items</div><div><div><div><input type="checkbox"/> First-class or charter travel</div><div><input checked="" type="checkbox"/> Travel for companions</div><div><input type="checkbox"/> Tax idemnification and gross-up payments</div><div><input type="checkbox"/> Discretionary spending account</div></div><div><div><input type="checkbox"/> Housing allowance or residence for personal use</div><div><input type="checkbox"/> Payments for business use of personal residence</div><div><input checked="" type="checkbox"/> Health or social club dues or initiation fees</div><div><input type="checkbox"/> Personal services (e g , maid, chauffeur, chef)</div></div></div></div>		
<div><div>b</div><div>If any of the boxes in line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all the expenses described above? If "No," complete Part III to explain</div></div>	1bYes	
<div><div>2</div><div>Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all officers, directors, trustees, and the CEO/Executive Director, regarding the items checked in line 1a?</div></div>	2Yes	
<div><div>3</div><div>Indicate which, if any, of the following the organization uses to establish the compensation of the organization's CEO/Executive Director Check all that apply</div><div><div><input checked="" type="checkbox"/> Compensation committee</div><div><input type="checkbox"/> Independent compensation consultant</div><div><input type="checkbox"/> Form 990 of other organizations</div><div><input checked="" type="checkbox"/> Written employment contract</div><div><input checked="" type="checkbox"/> Compensation survey or study</div><div><input checked="" type="checkbox"/> Approval by the board or compensation committee</div></div></div>		
<div><div>4</div><div>During the year, did any person listed in Form 990, Part VII, Section A, line 1a with respect to the filing organization or a related organization</div></div>		
<div><div>a</div><div>Receive a severance payment or change-of-control payment?</div></div>	4a	No
<div><div>b</div><div>Participate in, or receive payment from, a supplemental nonqualified retirement plan?</div></div>	4b	No
<div><div>c</div><div>Participate in, or receive payment from, an equity-based compensation arrangement?</div></div> <div>If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III</div>	4c	No
<div><div>Only 501(c)(3) and 501(c)(4) organizations only must complete lines 5-9.</div></div>		
<div><div>5</div><div>For persons listed in form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of</div></div>		
<div><div>a</div><div>The organization?</div></div>	5a	No
<div><div>b</div><div>Any related organization?</div></div> <div>If "Yes," to line 5a or 5b, describe in Part III</div>	5b	No
<div><div>6</div><div>For persons listed in form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of</div></div>		
<div><div>a</div><div>The organization?</div></div>	6a	No
<div><div>b</div><div>Any related organization?</div></div> <div>If "Yes," to line 6a or 6b, describe in Part III</div>	6b	No
<div><div>7</div><div>For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III</div></div>	7	No
<div><div>8</div><div>Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regs section 53 4958-4(a)(3)? If "Yes," describe in Part III</div></div>	8	No
<div><div>9</div><div>If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53 4958-6(c)?</div></div>	9	

For each individual whose compensation must be reported in Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions on row (ii). Do not list any individuals that are not listed on Form 990, Part VII.

[illegible]

**Part III**   **Supplemental Information**

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

Identifier	Return Reference	Explanation
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Schedule K (Form 990)	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.										OMB No 1545-0047	
											2011	
	Department of the Treasury Internal Revenue Service	Name of the organization YOUNG MEN'S CHRISTIAN ASSOCIATION OF SOUTH PALM BEACH COUNTY INC										Employer identification number 59-1416281

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 PALM BEACH COUNTY FLORIDA	54-6000785	696501AB1	11-14-2003	13,700,000	FOR DEVELOPMENT AND IMPROVEMENT OF YMCA FACILITIES		X		X		X

Part II Proceeds

		A		B		C		D	
1	Amount of bonds retired								
2	Amount of bonds 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	Yes	No	Yes	No
14	Were the bonds issued as part of a current refunding issue?		X						
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

					A		B		C		D	
					Yes	No	Yes	No	Yes	No	Yes	No
1	Was the organization a partner in a partnership, or a member of an LLC, which owned property financed by tax-exempt bonds?					X						
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
3a	Are there any management or service contracts that may result in private business use?		X						
b	If 'Yes' to line 3a, does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts relating to the financed property?								
c	Are there any research agreements that may result in private business use of bond-financed property?		X						
d	If 'Yes' to line 3c, does the organization routinely engage bond counsel or other outside counsel to review any research agreements relating to the financed property?								
4	Enter the percentage of financed property used in a private business use by entities other than a section 501(c)(3) organization or a state or local government								
5	Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government								
6	Total of lines 4 and 5								
7	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

Procedures To Undertake Corrective Action

Check the box if the organization established written procedures to ensure that violations of federal tax requirements are timely identified and corrected through the voluntary closing agreement program if self-remediation is not available under applicable regulations . . . . . ☐ Yes ☒ No

Part VI

Supplemental Information

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

Identifier	Return Reference	Explanation
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Schedule L  
(Form 990 or 990-EZ)

Transactions with Interested Persons

OMB No 1545-0047

2011

Open to Public Inspection

Name of the organization  
YOUNG MEN'S CHRISTIAN ASSOCIATION  
OF SOUTH PALM BEACH COUNTY INC

Employer identification number  
  
59-1416281

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

1	(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

(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?	
	To	From			Yes	No	Yes	No	Yes	No
Total . . . . . ► \$										

Part III

Grants or Assistance Benefitting Interested Persons.

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

(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) JOHN A WARNER	YMCA TRUSTEE	3,484	JOHN A WARNER, A YMCA TRUSTEE, PROVIDED PROFESSIONAL SERVICES TO FLORIDA PENINSULA HOLDINGS, A BUSINESS ENTITY OF WHICH YMCA TRUSTEE PAUL ADKINS IS A BOARD CHAIR		No
(2) BRADLEY KITCHENS	OFFICER OF NCCI HOLDINGS IS ALSO OFFICER OF YMCA		BRADLEY KITCHENS IS AN OFFICER OF BOTH NCCI HOLDINGS, INC AND THE YMCA THE YMCA PROVIDES SERVICES TO NCCI HOLDINGS, INC		No
(3) RANDY NOBLES	OFFICER OF YMCA EMPLOYEE OF COMERICA BAK		RANDY NOBLES IS AN OFFICER OF THE YMCA AND AN EMPLOYEE OF COMERICA BANK THE YMCA HAS A BANKING RELATIONSHIP WITH THE YMCA		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
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SCHEDULE O

(Form 990 or 990-EZ)

Department of the Treasury  
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on  
Form 990 or to provide any additional information.  
▶ Attach to Form 990 or 990-EZ.

OMB No 1545-0047

2011

Open to Public  
Inspection

Name of the organization YOUNG MEN'S CHRISTIAN ASSOCIATION OF SOUTH PALM BEACH COUNTY INC	Employer identification number  59-1416281
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Identifier	Return Reference	Explanation
ORGANIZATION MISSION STATEMENT	FORM 990, PART I, LINE 1	WHEN YOU LOOK AROUND THE Y YOU WILL SEE PEOPLE OF ALL AGES, GENDERS, AND RACES TWENTY-FIRST CENTURY Y'S WORK DILIGENTLY TO BE INCLUSIVE. THE Y'S COMMITMENT TO DIVERSITY REFLECTS A BELIEF THAT PEOPLE FROM ALL BACKGROUNDS BENEFIT FROM ONGOING INTERACTION WITH EACH OTHER. THE Y IS A GREAT "LEVELER," WHERE THE RICH AND POOR, THE YOUNG AND OLD, THE DISABLED AND THE FIT MAY UTILIZE THE PROGRAMS, SERVICES, AND ACTIVITIES OFFERED. PEOPLE COME TO SEE THAT THEY HAVE MUCH IN COMMON IN TRYING TO GET FIT, STAY HEALTHY, AND PROVIDE OPPORTUNITIES FOR THEIR CHILDREN. THE Y IS A CAUSE-DRIVEN ORGANIZATION WITH THREE VITAL AREAS OF FOCUS, YOUTH DEVELOPMENT, HEALTHY LIVING, AND SOCIAL RESPONSIBILITY.
	FORM 990, PART VI, SECTION A, LINE 2	REFER TO SCHEDULE L FOR INTERESTED PARTY TRANSACTIONS.
	FORM 990, PART VI, SECTION A, LINE 2	REFER TO SCHEDULE L TRANSACTIONS WITH INTERESTED PARTIES.
	FORM 990, PART VI, SECTION B, LINE 11	THE COMPLETED FORM 990 IS ELECTRONICALLY PROVIDED TO THE FINANCE COMMITTEE FOR THEIR REVIEW. ONCE APPROVED IT IS ELECTRONICALLY PROVIDED TO THE TRUSTEES FOR THEIR FINAL APPROVAL.
	FORM 990, PART VI, SECTION B, LINE 12C	THE CONFLICT OF INTEREST POLICY IS MONITORED AND COMPLIANCE IS ENFORCED BY THE BOARD OF TRUSTEES. SHOULD THERE ARISE A QUESTION OR POTENTIAL CONFLICT, DISCLOSURE IS MADE AND PROCEDURES ARE ENACTED TO CREATE TRANSPARENCY. ALTHOUGH NOT BOUND BY SARBANES-OXLEY, THE BOARD GENERALLY ADHERES TO THOSE RULES.
	FORM 990, PART VI, SECTION B, LINE 15	THE VOLUNTEER OFFICERS OF THE BOARD OF TRUSTEES OF THE YMCA OF SOUTH PALM BEACH COUNTY ARE RESPONSIBLE FOR REVIEWING THE PERFORMANCE OF THE CEO AND FOR SETTING COMPENSATION. THESE ARE ALL INDEPENDENT INDIVIDUALS. THEY ARE PROVIDED WITH COMPARABILITY DATA BY THE YMCA OF THE USA AS WELL AS RECOMMENDATIONS FOR SALARY RANGES ACCORDING TO THE SIZE AND SCOPE OF THE ASSOCIATION. SALARY RANGES FOR ALL OTHER KEY EMPLOYEES ARE SET BY THE HUMAN RESOURCES COMMITTEE OF THE VOLUNTEER BOARD AND ARE ALSO RECOMMENDED BY THE YMCA OF THE USA'S SALARY ADMINISTRATION GUIDELINES. THE CEO IS RESPONSIBLE FOR PERFORMANCE REVIEWS OF SENIOR STAFF AND RECOMMENDS ANY SALARY ADJUSTMENTS WITHIN THE RANGES TO THE HUMAN RESOURCES COMMITTEE. THE ENTIRE VOLUNTEER BOARD IS RESPONSIBLE FOR APPROVING THE ANNUAL OPERATING BUDGET FOR THE ASSOCIATION WHICH INCLUDES ANY INCREASE OR DECREASE IN SALARIES.
	FORM 990, PART VI, SECTION C, LINE 19	ANNUALLY THE CONFLICT OF INTEREST POLICY AND THE FINANCIAL STATEMENTS ARE PROVIDED TO THE TRUSTEES. THE GOVERNING DOCUMENTS ARE PROVIDED TO THE TRUSTEES WHEN ANY CHANGES ARE MADE. ALL OF THESE DOCUMENTS ARE ON FILE WITH THE YUSA AND ARE MADE AVAILABLE TO THE PUBLIC UPON WRITTEN REQUEST.
CHANGES IN NET ASSETS OR FUND BALANCES	FORM 990, PART XI, LINE 5	CHANGE IN FAIR VALUE OF INTEREST RATE SWAP -313,538. TOTAL TO FORM 990, PART XI, LINE 5 - 313,538.
		THE ORGANIZATION HAS AN AUDIT COMMITTEE WHICH IS RESPONSIBLE FOR THE SELECTION OF THE INDEPENDENT AUDITORS AND OVERSIGHT OF THE ANNUAL AUDIT.

SCHEDULE R  
(Form 990)

Department of the Treasury  
Internal Revenue Service

Related Organizations and Unrelated Partnerships

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

OMB No 1545-0047

2011

Open to Public Inspection

Name of the organization  
YOUNG MEN'S CHRISTIAN ASSOCIATION  
OF SOUTH PALM BEACH COUNTY INC

Employer identification number  
  
59-1416281

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

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 SOUTH PALM BEACH COUNTY INC  6631 PALMETTO CIRCLE SOUTH  BOCA RATON, FL 33433 05-0594761		FL	501C3	501C3	YES	Yes	

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	

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

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 related organization(s)

c

Gift, grant, or capital contribution from related organization(s)

d

Loans or loan guarantees to or for related organization(s)

e

Loans or loan guarantees by related organization(s)

f

Sale of assets to related organization(s)

g

Purchase of assets from related organization(s)

h

Exchange of assets with related organization(s)

i

Lease of facilities, equipment, or other assets to related organization(s)

j

Lease of facilities, equipment, or other assets from related organization(s)

k

Performance of services or membership or fundraising solicitations for related organization(s)

l

Performance of services or membership or fundraising solicitations by related organization(s)

m

Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)

n

Sharing of paid employees with related organization(s)

o

Reimbursement paid to related organization(s) for expenses

p

Reimbursement paid by related organization(s) for expenses

q

Other transfer of cash or property to related organization(s)

r

Other transfer of cash or property from related organization(s)

Yes

No

1a

1b

1c

1d

1e

1f

1g

1h

1i

1j

1k

1l

1m

1n

1o

1p

1q

1r

No

No

Yes

No

No

No

No

No

No

No

No

No

Yes

Yes

No

No

No

No

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 SOUTH PALM BEACH COUNTY INC	C	0	
(2) YMCA FOUNDATION OF SOUTH PALM BEACH COUNTY INC	M	0	
(3) YMCA FOUNDATION OF SOUTH PALM BEACH COUNTY INC	N	0	
(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	
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Form

4562

Depreciation and Amortization  
(Including Information on Listed Property)

OMB No 1545-0172

2011

Attachment  
Sequence No 179

Department of the Treasury  
Internal Revenue Service (99)

See separate instructions. Attach to your tax return.

Name(s) shown on return YOUNG MEN'S CHRISTIAN ASSOCIATION OF SOUTH PALM BEACH COUNTY INC	Business or activity to which this form relates FORM 990 PAGE 10	Identifying number 59-1416281
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Part I Election To Expense Certain Property Under Section 179

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

1 Maximum amount (see instructions)	1	500,000
2 Total cost of section 179 property placed in service (see instructions)	2	
3 Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,000,000
4 Reduction in limitation Subtract line 3 from line 2 If zero or less, enter -0-	4	
5 Dollar limitation for tax year Subtract line 4 from line 1 If zero or less, enter -0- If married filing separately, see instructions	5	

6 (a) Description of property	(b) Cost (business use only)	(c) Elected cost	
7 Listed property Enter the amount from line 29	7		
8 Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7	8		
9 Tentative deduction Enter the smaller of line 5 or line 8	9		
10 Carryover of disallowed deduction from line 13 of your 2010 Form 4562	10		
11 Business income limitation Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11		
12 Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11	12		
13 Carryover of disallowed deduction to 2012 Add lines 9 and 10, less line 12	13		

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

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

14 Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15 Property subject to section 168(f)(1) election	15	
16 Other depreciation (including ACRS)	16	

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

Section A		
17 MACRS deductions for assets placed in service in tax years beginning before 2011	17	
18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here		

Section B—Assets Placed in Service During 2011 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property			27 5 yrs	MM	S/L	
			27 5 yrs	MM	S/L	
i Nonresidential real property			39 yrs	MM	S/L	
				MM	S/L	

Section C—Assets Placed in Service During 2011 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs		S/L	
c 40-year			40 yrs	MM	S/L	

Part IV Summary (see instructions)

21 Listed property Enter amount from line 28	21	
22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21 Enter here and on the appropriate lines of your return Partnerships and S corporations—see instructions	22	0
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Part V

Listed Property (Include automobiles, certain other vehicles, certain computers, and property used for entertainment, recreation, or amusement.)  
**Note:** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

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

24a Do you have evidence to support the business/investment use claimed? <input type="checkbox"/> Yes <input type="checkbox"/> No						24b If "Yes," is the evidence written? <input type="checkbox"/> Yes <input type="checkbox"/> No			
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation/ deduction	(i) Elected section 179 cost	
25Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions)							25		
26 Property used more than 50% in a qualified business use									
		%							
		%							
		%							
27 Property used 50% or less in a qualified business use									
		%				S/L -			
		%				S/L -			
		%				S/L -			
28 Add amounts in column (h), lines 25 through 27 Enter here and on line 21, page 1						28			
29 Add amounts in column (i), line 26 Enter here and on line 7, page 1							29		

Section B—Information on Use of Vehicles

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

30 Total business/investment miles driven during the year ( <b>do not</b> include commuting miles)	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
31 Total commuting miles driven during the year												
32 Total other personal(noncommuting) miles driven												
33 Total miles driven during the year Add lines 30 through 32												
34 Was the vehicle available for personal use during off-duty hours?	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

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

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

37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	Yes	No
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions )		
<b>Note:</b> If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles		

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2011 tax year (see instructions)					
43 Amortization of costs that began before your 2011 tax year				43	
44 <b>Total.</b> Add amounts in column (f) See the instructions for where to report				44	