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Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

▶ Do not enter social security numbers on this form as it may be made public
▶ Information about Form 990 and its instructions is at www.IRS.gov/form990

OMB No 1545-0047

2014

Open to Public Inspection

A For the 2014 calendar year, or tax year beginning 01-01-2014 , and ending 12-31-2014

B Check if applicable
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return/terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization
YMCA of Monroe County Inc

Doing business as

Number and street (or P O box if mail is not delivered to street address) | Room/suite
2125 S Highland Avenue

City or town, state or province, country, and ZIP or foreign postal code
Bloomington, IN 47401

D Employer identification number
35-1384859

E Telephone number
(812) 332-5555

G Gross receipts $ 6,761,992

F Name and address of principal officer
Jason Winkle
2125 S Highland Avenue
Bloomington, IN 47401

H(a) Is this a group return for subordinates? ☐ Yes ☑ No

H(b) Are all subordinates included? ☐ Yes ☐ No
If "No," attach a list (see instructions)

H(c) Group exemption number ▶

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

J Website: ▶ www monroecountyymca org

K Form of organization ☑ Corporation ☐ Trust ☐ Association ☐ Other ▶

L Year of formation 1977

M State of legal domicile IN

Part I Summary

1 Briefly describe the organization's mission or most significant activities
Put Christian principles into practice through programs that build a healthy spirit, mind, & body for all Build foundations of community through social responsibility, youth development, & healthy living

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

Activities & Governance

3	Number of voting members of the governing body (Part VI, line 1a)	**3**	6
4	Number of independent voting members of the governing body (Part VI, line 1b)	**4**	6
5	Total number of individuals employed in calendar year 2014 (Part V, line 2a)	**5**	648
6	Total number of volunteers (estimate if necessary)	**6**	172
7a	Total unrelated business revenue from Part VIII, column (C), line 12	**7a**	0
b	Net unrelated business taxable income from Form 990-T, line 34	**7b**	0

		Prior Year	Current Year
Revenue			
8	Contributions and grants (Part VIII, line 1h)	11,753,711	780,566
9	Program service revenue (Part VIII, line 2g)	3,985,258	5,592,980
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	47,527	84,664
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	70,792	230,075
12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	15,857,288	6,688,285
Expenses			
13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	70,379	249,775
14	Benefits paid to or for members (Part IX, column (A), line 4)		0
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	2,862,530	3,969,922
16a	Professional fundraising fees (Part IX, column (A), line 11e)	2,090	0
b	Total fundraising expenses (Part IX, column (D), line 25) ▶165,247		
17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	1,793,405	2,913,071
18	Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	4,728,404	7,132,768
19	Revenue less expenses Subtract line 18 from line 12	11,128,884	-444,483
Net Assets or Fund Balances		**Beginning of Current Year**	**End of Year**
20	Total assets (Part X, line 16)	27,828,666	26,383,731
21	Total liabilities (Part X, line 26)	4,397,860	3,321,090
22	Net assets or fund balances Subtract line 21 from line 20	23,430,806	23,062,641

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge

Sign Here

****** | 2015-05-11
Signature of officer | Date

Shannon Kane CFO
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Rachel Spurlock	Rachel Spurlock			P00520729

Firm's name ▶ CROWE HORWATH LLP — Firm's EIN ▶ 35-0921680

Firm's address ▶ 3815 River Crossing Parkway, Suite 300, Indianapolis, IN 462400977 — Phone no (317) 569-8989

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

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III . . . . . ☐

1 Briefly describe the organization's mission

The Y is a powerful association of men, women and children joined together by a shared commitment to nurture the potential of youth, promote healthy living and foster a sense of social responsibility Our mission is to put Christian principles into practice through programs that build healthy spirit, mind, and body for all Y programs focus on four core values caring, honesty, respect, and responsibility The Y is a powerful association of men, women and children joined together by a shared commitment to nurture the potential of youth, promote healthy living and foster a sense of social responsibility Our mission is to put Christian principles into practice through programs that build healthy spirit, mind, and body for all Y programs focus on four core values caring, honesty, respect, and responsibility At the Y, strengthening community is our cause Every day we work side-by-side with our neighbors to make sure everyone, regardless of age, income or background, has the op

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

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

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

If "Yes," describe these changes on Schedule O

4 Describe the 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 are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported

4a (Code) (Expenses $ 3,427,861 including grants of $ 0) (Revenue $ 991,910)

YMCA CHILDCARE AND PRESCHOOL --- The YMCA offers a quality childcare program to our members We believe that play is an essential part of a happy life and a powerful tool in a child's healthy development Our directed play program integrates a variety of themes involving movement, crafts, games, and storytelling The staff is trained and prepared to guide the children in activities where social skills are developed to help them learn how the world works Our Play and Learn Child Watch, included in membership, had 24,272 child visits in 2014 We believe the early years of a child's life are of critical importance in his or her development In our preschool programs, we strive to encourage healthy growth in spirit, mind, and body, through positive character development and movement based activities within a safe and nurturing environment We encourage whole child development, which includes the support and resources of and for parents, teachers, family, and the community In 2014, over 459 children were enrolled in our Preschool, Holiday Break Day and Dance Programs The Y strives to meet the needs of our community, and the Y's Center for Children and Families (YCCF) does this by offering a high quality, full-day, licensed early learning program for children of working families in Monroe County In 2014, the YCCF served 100 infants, toddlers, preschoolers and their families By adopting the Y's Healthy Eating and Physical Activity standards, our facility ensures children are learning what they need to be successful in school and life, but are also eating healthy, high quality foods and meeting physical activity standards We not only care for the children in our programs, but we care for the families as well by ensuring all of our YCCF families have access to the Y's fitness programming Families who move together stay healthy together!

4b (Code) (Expenses $ 683,438 including grants of $ 0) (Revenue $ 244,845)

YMCA GROUP EXERCISE --- Our YMCA Group Exercise instructors provide state-of-the-art exercise instruction that significantly contributes to each member's health and wellness goals Our purpose is to develop and conduct fun, energetic, and highly motivational classes for all fitness and skill levels These classes include aquatics, land and body/mind In 2014, 3,200 people participated in our YMCA Group Exercise programs In 2014 we continued to grow membership value with a total of 64 classes included in membership We saw a total of 31,472 visits of members to our free classes There is something for everyone here at the Y In 2014, 1,875 people participated in the Yoga, Tai Chi, and Pilates programs Yoga was also made available to the staff of various schools in the Monroe County Community School Corporation through the Y's outreach program Exercise is important in comprehensive healthcare management for an individual with arthritis and related diseases The Arthritis Aquatics Basic Program provides range of motion exercises for each major body part Exercises improve flexibility, strength, coordination, balance, joint nutrition, and performance of daily activities The Basic classes are all included in membership The Arthritis Aquatics Plus Program expands the Arthritis Aquatics Program to include exercises and activities designed to promote functional endurance as well as musculoskeletal flexibility and strength The Deep Water Arthritis Aquatics class provides the same exercise program in a deep water setting

4c (Code) (Expenses $ 518,948 including grants of $ 0) (Revenue $ 316,228)

YMCA YOUTH AND ADULT SPORTS --- The YMCA Youth and Adult Sports Programs promote an appreciation of one's own worth Whatever the sport, the focus is on full and equal participation of all, every child plays in every game Win or lose, YMCA Youth Sports programs emphasize development of skill, health and wellness, safety, cooperation, self-esteem, and respect for others In 2014, over 1,735 children enrolled in our Youth Sports Programs, which include soccer, basketball, T-Ball, volleyball, gymnastics, martial arts, and racquetball In addition, we had over 745 adults enroll in racquetball, basketball, and volleyball programs

See Additional Data

4d Other program services (Describe in Schedule O)

(Expenses $ 1,746,177 including grants of $ 249,775) (Revenue $ 4,091,114)

4e **Total program service expenses** ▶ 6,376,424

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*	1	Yes	
2	Is the organization required to complete *Schedule B, Schedule of Contributors* (see instructions)?	2	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*	3		No
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If "Yes," complete Schedule C, Part II*	4		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*	5		
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*	6		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*	7	Yes	
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8		No
9	Did the organization report an amount in Part X, line 21 for escrow or custodial account liability, 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*	9		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*	10	Yes	
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable			
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If "Yes," complete Schedule D, Part VI.*	11a	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*	11b		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*	11c		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*	11d		No
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	11e	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*	11f	Yes	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	12a	Yes	
b	Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional*	12b		No
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		No
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		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, Parts I and IV*	14b		No
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or other assistance to or for any foreign organization? *If "Yes," complete Schedule F, Parts II and IV*	15		No
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or other assistance to or for foreign individuals? *If "Yes," complete Schedule F, Parts III and IV*	16		No
17	Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I* (see instructions)	17		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*	18	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*	19		No
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	20a		No
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		

Part IV Checklist of Required Schedules *(continued)*

21	Did the organization report more than $5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	**21**		No
22	Did the organization report more than $5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	**22**	Yes	
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J*	**23**		No
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a*	**24a**	Yes	
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	**24b**		No
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	**24c**		No
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	**24d**		No
25a	**Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I*	**25a**		No
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? *If "Yes," complete Schedule L, Part I*	**25b**		No
26	Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? *If "Yes," complete Schedule L, Part II*	**26**		No
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? *If "Yes," complete Schedule L, Part III*	**27**		No
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)			
a	A current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV*	**28a**		No
b	A family member of a current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV*	**28b**		No
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? *If "Yes," complete Schedule L, Part IV*	**28c**		No
29	Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M*	**29**		No
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	**30**		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	**31**		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	**32**		No
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301 7701-2 and 301 7701-3? *If "Yes," complete Schedule R, Part I*	**33**		No
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1*	**34**		No
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	**35a**		No
b	If 'Yes' to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2*	**35b**		
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	**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? *If "Yes," complete Schedule R, Part VI*	**37**		No
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? **Note.** All Form 990 filers are required to complete Schedule O	**38**	Yes	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V . . . . . ☐

				Yes	No
1a	Enter the number reported in Box 3 of Form 1096 Enter -0- if not applicable . .	1a	24		
b	Enter the number of Forms W-2G included in line 1a Enter -0- if not applicable	1b	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c		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	2a	648		
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		Yes	
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" to line 3b, provide an explanation in Schedule O* . . .	3b			
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a			No
b	If "Yes," enter the name of the foreign country ▶ _____ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR)				
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 as charitable contributions? . . .	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.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8			
9a	Did the sponsoring organization make any taxable distributions under section 4966? . . .	9a			
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? . . .	9b			
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.** See the instructions for additional information the organization must report on Schedule O	13a			
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b			
c	Enter the amount of reserves on hand	13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	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 or note to any line 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**	6		
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O				
b	Enter the number of voting members included in line 1a, above, who are independent	**1b**	6		
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**		No
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**		
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 this 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 ▶ IN

18 Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection Indicate how you made these available Check all that apply

☐ Own website ☐ Another's website ☑ Upon request ☐ Other (explain in Schedule O)

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 during the tax year

20 State the name, address, and telephone number of the person who possesses the organization's books and records ▶ Shannon Kane

2125 S Highland Avenue
Bloomington, IN 47401 (812) 332-5555

Part VII **Compensation of Officers, Directors,Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

Check if Schedule O contains a response or note to any line 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 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 organization compensated any current officer, director, or trustee

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(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) Skip Harrell Association Board Member	2 00	X						0	0	0
(2) Kem Hawkins Association Board Member	4 00	X						0	0	0
(3) Cindy Kinnarney Association Board Member	4 00	X						0	0	0
(4) Darby McCarty Association Board Member	2 00	X						0	0	0
(5) Jim Murphy Association Board Member	4 00	X						0	0	0
(6) Ron Remak Association Board Member	2 00	X						0	0	0
(7) Jason Winkle CEO	60 00			X				51,217	0	4,827
(8) Shannon Kane CFO	55 00			X				76,636	0	16,196
(9) Roberta Kelzer CEO (Partial Year)	55 00			X				47,237	0	7,594

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(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			
1b Sub-Total . . . . . ▶										
c Total from continuation sheets to Part VII, Section A . . . . ▶										
d Total (add lines 1b and 1c) . . . . . ▶								175,090	0	28,617

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 ▶0

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

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

Check if Schedule O contains a response or note to any line in this Part VIII . . . . . ☐

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1a	Federated campaigns . .	1a				
	b	Membership dues	1b				
	c	Fundraising events	1c	16,945			
	d	Related organizations . . .	1d	0			
	e	Government grants (contributions)	1e	275,228			
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	488,393			
	g	Noncash contributions included in lines 1a-1f $					
	h	**Total.** Add lines 1a-1f . . . . . ▶		780,566			
Program Service Revenue			Business Code				
	2a	Membership Revenue	900099	3,272,993	3,272,993		
	b	Childcare Revenue -- Infant/Toddler/Preschool	900099	985,513	985,513		
	c	Day Camp Revenue	900099	360,156	360,156		
	d						
	e						
	f	All other program service revenue		974,318	974,318	0	0
	g	**Total.** Add lines 2a–2f . . . . . ▶		5,592,980			
	3	Investment income (including dividends, interest, and other similar amounts) . . . . . ▶		51,095			51,095
	4	Income from investment of tax-exempt bond proceeds . . ▶					
	5	Royalties . . . . . ▶					
			(i) Real	(ii) Personal			
	6a	Gross rents	144,000				
	b	Less rental expenses	0				
	c	Rental income or (loss)	144,000	0			
	d	Net rental income or (loss) . . . . . ▶		144,000			144,000
			(i) Securities	(ii) Other			
	7a	Gross amount from sales of assets other than inventory	79,685	1,752			
	b	Less cost or other basis and sales expenses	47,868				
	c	Gain or (loss)	31,817	1,752			
	d	Net gain or (loss) . . . . . ▶		33,569			33,569
Other Revenue	8a	Gross income from fundraising events (not including $ 16,945 of contributions reported on line 1c) See Part IV, line 18 . . a	7,140				
	b	Less direct expenses . . . b	15,895				
	c	Net income or (loss) from fundraising events . . ▶		-8,755			-8,755
	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	8,027				
	b	Less cost of goods sold . . b	9,944				
	c	Net income or (loss) from sales of inventory . . ▶		-1,917			-1,917
		Miscellaneous Revenue	Business Code				
	11a	Locker Rental	532000	9,959			9,959
	b	Facility Rental	532000	35,653			35,653
	c	Towel Rental	532000	18			18
	d	All other revenue		51,117	51,117	0	0
	e	**Total.** Add lines 11a–11d . . . . . ▶		96,747			
	12	**Total revenue.** See Instructions . . . . . ▶		6,688,285	5,644,097	0	263,622

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)

Check if Schedule O contains a response or note to any line 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 domestic organizations and domestic governments See Part IV, line 21				
2 Grants and other assistance to domestic individuals See Part IV, line 22	249,775	249,775		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals See Part IV, lines 15 and 16	0	0		
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	203,707	43,578	123,127	37,002
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	3,228,212	2,969,161	201,453	57,598
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	104,205	99,980	3,120	1,105
9 Other employee benefits	160,824	152,460	6,439	1,925
10 Payroll taxes	272,974	241,093	24,672	7,209
11 Fees for services (non-employees)				
a Management				
b Legal				
c Accounting	25,000	11,250	13,250	500
d Lobbying				
e Professional fundraising services See Part IV, line 17				
f Investment management fees				
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	29,054	29,054	0	0
12 Advertising and promotion	129,644	90,764	32,424	6,456
13 Office expenses	498,565	438,698	15,653	44,214
14 Information technology	71,956	23,970	46,921	1,065
15 Royalties				
16 Occupancy	942,100	911,608	28,608	1,884
17 Travel	48,386	41,210	4,861	2,315
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	33,540	24,069	8,859	612
20 Interest	88,313	86,641	1,261	411
21 Payments to affiliates	98,589	49,295	49,294	
22 Depreciation, depletion, and amortization	811,235	788,773	20,553	1,909
23 Insurance	130,267	121,834	7,712	721
24 Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24e If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O)				
a Dues and subscriptions	6,422	3,211	2,890	321
b				
c				
d				
e All other expenses	0	0	0	0
25 **Total functional expenses.** Add lines 1 through 24e	7,132,768	6,376,424	591,097	165,247
26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation Check here ▶ ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X . . . . . ☐

				(A) Beginning of year		(B) End of year
Assets	1	Cash–non-interest-bearing			1	19,257
	2	Savings and temporary cash investments		1,435,784	2	1,324,200
	3	Pledges and grants receivable, net		1,542,212	3	338,100
	4	Accounts receivable, net		46,032	4	53,652
	5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L			5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) Complete Part II of Schedule L			6	
	7	Notes and loans receivable, net			7	
	8	Inventories for sale or use		3,063	8	1,234
	9	Prepaid expenses and deferred charges		78,345	9	73,881
	10a	Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	10a 30,533,669			
	b	Less accumulated depreciation	10b 7,637,042	23,289,495	10c	22,896,627
	11	Investments—publicly traded securities		1,433,735	11	1,676,780
	12	Investments—other securities See Part IV, line 11		0	12	
	13	Investments—program-related See Part IV, line 11		0	13	
	14	Intangible assets			14	
	15	Other assets See Part IV, line 11		0	15	0
	16	**Total assets.** Add lines 1 through 15 (must equal line 34)		27,828,666	16	26,383,731
Liabilities	17	Accounts payable and accrued expenses		1,109,169	17	114,468
	18	Grants payable			18	
	19	Deferred revenue		603,435	19	578,098
	20	Tax-exempt bond liabilities		2,643,175	20	2,542,338
	21	Escrow or custodial account liability Complete Part IV of Schedule D			21	
	22	Loans and other 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		0	23	0
	24	Unsecured notes and loans payable to unrelated third parties		0	24	0
	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		42,081	25	86,186
	26	**Total liabilities.** Add lines 17 through 25		4,397,860	26	3,321,090
Net Assets or Fund Balances		**Organizations that follow SFAS 117 (ASC 958), check here ▶ ☑ and complete lines 27 through 29, and lines 33 and 34.**				
	27	Unrestricted net assets		20,998,199	27	22,110,165
	28	Temporarily restricted net assets		1,935,573	28	443,245
	29	Permanently restricted net assets		497,034	29	509,231
		Organizations that do not follow SFAS 117 (ASC 958), check here ▶ ☐ and complete lines 30 through 34.				
	30	Capital stock or trust principal, or current funds			30	
	31	Paid-in or capital surplus, or land, building or equipment fund			31	
	32	Retained earnings, endowment, accumulated income, or other funds			32	
	33	Total net assets or fund balances		23,430,806	33	23,062,641
	34	Total liabilities and net assets/fund balances		27,828,666	34	26,383,731

Part XI Reconcilliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI . . . . . ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	6,688,285
2	Total expenses (must equal Part IX, column (A), line 25)	2	7,132,768
3	Revenue less expenses Subtract line 2 from line 1	3	-444,483
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	23,430,806
5	Net unrealized gains (losses) on investments	5	76,318
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	0
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	23,062,641

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII . . . . . ☐

			Yes	No
1	Accounting method used to prepare the Form 990 ☐ Cash ☑ Accrual ☐ 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?	2a		No
	If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
b	Were the organization's financial statements audited by an independent accountant?	2b	Yes	
	If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both ☑ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
c	If "Yes," to line 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?	2c	Yes	
	If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O			
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?	3a		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	3b		

Additional Data

Software ID: 14000329
Software Version: 2014v1.0
EIN: 35-1384859
Name: YMCA of Monroe County Inc

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

(Code) (Expenses $ 1,746,177 including grants of $ 249,775) (Revenue $ 4,091,114)

The following is a listing of Specific Program Descriptions and Program Service Accomplishments at our YMCA --- A YMCA Aquatics In addition to providing specific swimming and water safety skills, YMCA Aquatics programs promote teamwork, self-confidence, and leadership These programs are offered at fees affordable to the community at large, with financial assistance for those who can't afford the full fee In 2014, more than 1,558 children, teens, and adults learned how to be safer around water through YMCA swim lessons and water safety programs B YMCA Camping YMCA Day Camps help campers develop self-confidence, self-respect, socialization, and a healthy lifestyle while participating in fun, active games that challenge the spirit, mind, and body Financial assistance is available for those who cannot afford the customary fees We encourage the participation of all individuals and will make accommodations for those campers with special needs In 2014, the YMCA served 2,986 children in our day camp programs C YMCA Afterschool Program The YMCA has partnered with Richland Bean Blossom Community School Corporation (RBBCSC) in a collaborative effort to provide its first afterschool academic enrichment, through a program called LEAP (Learning through Education, Activity, and Play) LEAP is aligned with RBBCSC's academic goals for success, and follows the Indiana Afterschool Network (IAN) standards LEAP is FREE afterschool programming for students K-5th grade that caters to the individual needs of each participant, and works closely with their teachers and parents to provide the greatest amount of support The program strives to improve academic success, behavior, attendance, and test scores There is also a strong health and wellness component implemented throughout programming, which teaches students about healthy choices, habits, and activities LEAP also has a dozen community collaborators who provide additional resources, support, and trainings to participants and their families, along with inviting and hosting events at the YMCA for LEAP families There are 60 students attending daily and 90 students enrolled in LEAP D YMCA Family Enrichment The YMCA is proud to be a family organization We give families a safe, reliable and affordable place to go and enjoy time together Recreational opportunities such as Family Nights let families spend time together Health and wellness programs, Safe Sitter classes, birthday parties, family yoga, and family preschool programs all provide opportunities for families to learn more about a healthy lifestyle As always, all are welcome to our programs, including individuals with special needs Thanks to our Parents Night Out program 249 children gave their parent's a marriage-strengthening "date night" More than 271 visits per month are made to the Zone - a safe, social, wellness area for youth ages seven to twelve In an effort to address the obesity issue and other health concerns of area children, the YMCA is proud to offer health education and physical fitness programs through ENERGIZE, which are held in the classroom during the academic day Assessments are made and families are given vital information to help improve the family's health and fitness In 2014, we served 280 students in 12 classrooms at four elementary schools teaching children the importance of living a healthy and active lifestyle E YMCA Health Enhancement The familiar YMCA triangle emphasizes the oneness of spirit, mind, and body YMCA Health Enhancement Programs help achieve this unity through medically-based programs that stress proper exercise, nutrition, stress management, prevention of chronic disease and health education YMCAs offer a lifelong progression of health and wellness activities, experiences and education, including programs for children, teens, families, and older adults People with disabilities, and those with chronic ailments, such as arthritis, heart disease, and cancer, can also find YMCA programs that are tailored to their needs The Y offers a welcoming atmosphere, where new exercisers can feel comfortable and receive the support they need to improve their health Y financial assistance policies help low-income individuals, who are less likely to exercise and to have adequate health care, gain access to the Y Over 14,441 individuals enjoyed the benefits of a membership with the Y Wellness Coaches are available to all members They help acclimate new members into our facility which includes an orientation to all our cardiovascular and strength equipment, as well as defining policies and providing program opportunities In 2014, 252 members worked with a Wellness Coach Approximately 113 new members met in a small group setting for our Smart Start program This program develops relationships, creates an environment of comfort and educates the new member on their Y benefits and the facility Our Personal Training program allows members to work one-on-one with a nationally certified personal trainer This trainer creates a personalized program to focus on individual needs and goals In 2014, over 183 people participated in our Personal Training Program Whether children should receive strength training has often been called into question The YMCA of the USA Medical Advisory Committee believes we should encourage youth to embrace physical activity and regularly participate in physical fitness programs which include a strength training component In 2014, 115 participants were enrolled in our YMCA Youth Strength Training Programs F YMCA Adapted Programs The Y offers multiple programs for adults and children with different abilities These programs include adapted strength training, adapted martial arts, Campabilities, and Adapted Sports Clinics The goal of all Adapted Programs is to help the individual transition to a larger integrated community Participation in non-adapted programs is encouraged by the Y for people with different abilities with or without the assistance of caregivers In 2014, more than 100 participants were served through our adapted programming In addition, more than 1,000 different ability and social service clients from 15 community agencies received Y membership access and opportunities

(Code) (Expenses $ including grants of $) (Revenue $)

G YMCA Youth Service Group YMCA Youth Service Group gives kids tools to develop self-esteem, self-confidence, good values, and a strong work ethic Youth are given the opportunity to participate in Leadership Development Programs through camp and many teens choose to participate in volunteer programs throughout the school year In 2014, we had 20 youth between the ages of 8-13 participate H YMCA Adult Health and Cardiovascular Care Programs are designed to impact the wellness of the community and include seminars, blood pressure screenings, cholesterol tests, and fitness evaluations In 2014, the Y partnered with IU Health Community Health to provide cholesterol and blood sugar screenings This day also included a free blood pressure assessment and Fitness Testing by YMCA Cardiopulmonary Rehab staff and Indiana University School of Public Health Fitness Specialist students The Older Adult "Fitness Testing" for 60 + participants over the age of 50 is always very well attended The W I S E (Working out to Increase Strength and Endurance) program is medically based for cancer patients and cancer survivors It provides a supportive environment in which individuals in all phases of treatment and recovery work to improve their functional capacity and quality of life The main goals are to improve physical and psychological function within the limitations imposed by the disease or treatment via a low-cost, community based cancer rehabilitation program In 2014, approximately 40 participants were enrolled in the W I S E program on a monthly basis The Half Marathon/Endurance Training program incorporates group training with an emphasis on going long distances and competing in a half or full marathon With individual and group instruction, the athlete is able to adapt to various training situations that include improving walking/running economy, resistance training specifically for walking and running, group camaraderie, sport specific nutrition, and the Run/Walk and Walk/Run Method of training In 2014, 36 participants were enrolled in the Half Marathon Training The Triathlon/Endurance Training incorporates aspects of the three sports - swimming, biking, and running Training involves all distances of the triathlon from sprint to ironman YMCA/USA Triathlon certified coaches introduce proper techniques, principles, and practices, while incorporating lots of fun and challenges In 2014, 38 participants were enrolled in the Triathlon/Endurance and Summer Running Training Program In the Cardiopulmonary Rehab program, emphasis is placed on Phase III and Phase IV cardiopulmonary rehabilitation and lifelong exercise maintenance The program is a collaboration between IU Health Bloomington Hospital and the Monroe County YMCA For 33 years the program has emphasized exercise, education, counseling, and discovering how to live a healthier life Services include a staff that is supported by volunteer physicians, a Paramedic or Registered Nurse, a Clinical Exercise Physiologist, and several exercise specialists In 2014, approximately 68 people per month participated in the Cardiopulmonary Rehab Phase III/IV Program I CPR/AED and First Aid The Y offers lifesaving skills in CPR/AED and First Aid classes for staff, members and the community Additionally, the Y provides CPR/AED and First Aid classes for camp staff at the Y, outreach courses to community organizations and Healthcare Provider CPR/AED courses for those in the medical field The Y employs four American Heart Instructors and the total number of participants certified by these Y instructors in 2014 was 407 J YMCA Volunteers The Y captures the volunteers' spirit as an integral way to deepen member involvement and to provide our members with ways to give back to their community In 2014, the Y and the community benefited from 172 individuals volunteering as youth sports coaches, fundraisers, event organizers, policy makers, and much more

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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.**

▶ **Information about Schedule A (Form 990 or 990-EZ) and its instructions is at *www.irs.gov/form990*.**

OMB No 1545-0047

2014

Open to Public Inspection

Name of the organization
YMCA of Monroe County Inc

Employer identification number
35-1384859

Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is (For lines 1 through 11, check only one box)

1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**

2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E)

3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**

4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state _____

5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II)

6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**

7 ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II)

8 ☐ A community trust described in **section 170(b)(1)(A)(vi)** (Complete Part II)

9 ☑ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See **section 509(a)(2).** (Complete Part III)

10 ☐ An organization organized and operated exclusively to test for public safety See **section 509(a)(4).**

11 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2) See **section 509(a)(3).** Check the box in lines 11a through 11d that describes the type of supporting organization and complete lines 11e, 11f, and 11g

a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization **You must complete Part IV, Sections A and B.**

b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s) **You must complete Part IV, Sections A and C.**

c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions) **You must complete Part IV, Sections A, D, and E.**

d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions) **You must complete Part IV, Sections A and D, and Part V.**

e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization

f Enter the number of supported organizations . . . . . _____

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

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1- 9 above or IRC section (see instructions))	(iv) Is the organization listed in your governing document? Yes	(iv) No	(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
Total						

Part II **Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**
(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(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) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income Do not include gain or loss from the sale of capital assets (Explain in Part VI)						
11 **Total support** Add lines 7 through 10						

12 Gross receipts from related activities, etc (see instructions) **12**

13 **First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** . . . . . ▶☐

Section C. Computation of Public Support Percentage

14	Public support percentage for 2014 (line 6, column (f) divided by line 11, column (f))	**14**
15	Public support percentage for 2013 Schedule A, Part II, line 14	**15**

16a **33 1/3% support test—2014.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶☐

b **33 1/3% support test—2013.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶☐

17a **10%-facts-and-circumstances test—2014.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization ▶☐

b **10%-facts-and-circumstances test—2013.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization ▶☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ▶☐

Part III **Support Schedule for Organizations Described in Section 509(a)(2)**
(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants ")	5,405,860	1,380,260	936,810	11,731,556	780,566	20,235,052
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	3,589,208	3,492,557	3,611,268	3,985,258	5,644,097	20,322,388
3 Gross receipts from activities that are not an unrelated trade or business under section 513	32,402	33,001	33,685	30,275	53,657	183,020
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	9,027,470	4,905,818	4,581,763	15,747,089	6,478,320	40,740,460
7a Amounts included on lines 1, 2, and 3 received from disqualified persons	0	0	0	0	0	0
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year	116,295	490,646	1,848,098	12,666,480	1,219,890	16,341,409
c Add lines 7a and 7b	116,295	490,646	1,848,098	12,666,480	1,219,890	16,341,409
8 **Public support** (Subtract line 7c from line 6)						24,399,051

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
9 Amounts from line 6	9,027,470	4,905,818	4,581,763	15,747,089	6,478,320	40,740,460
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	38,292	33,889	30,260	35,942	195,095	333,478
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b	38,292	33,889	30,260	35,942	195,095	333,478
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 VI)	4,771	8,471	28,172	39,113	0	80,527
13 **Total support.** (Add lines 9, 10c, 11, and 12)	9,070,533	4,948,178	4,640,195	15,822,144	6,673,415	41,154,465

14 **First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ▶☐

Section C. Computation of Public Support Percentage

15	Public support percentage for 2014 (line 8, column (f) divided by line 13, column (f))	15	59 29 %
16	Public support percentage from 2013 Schedule A, Part III, line 15	16	59 6 %

Section D. Computation of Investment Income Percentage

17	Investment income percentage for **2014** (line 10c, column (f) divided by line 13, column (f))	17	0 81 %
18	Investment income percentage from **2013** Schedule A, Part III, line 17	18	0 44 %

19a **33 1/3% support tests—2014.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶☑

b **33 1/3% support tests—2013.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶☐

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ▶☐

Part IV Supporting Organizations

(Complete only if you checked a box on line 11 of Part I If you checked 11a of Part I, complete Sections A and B If you checked 11b of Part I, complete Sections A and C If you checked 11c of Part I, complete Sections A, D, and E If you checked 11d of Part I, complete Sections A and D, and complete Part V)

Section A. All Supporting Organizations

			Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? *If "No," describe in* ***Part VI*** *how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.*	1		
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? *If "Yes," explain in* ***Part VI*** *how the organization determined that the supported organization was described in section 509(a)(1) or (2).*	2		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? *If "Yes," answer (b) and (c) below.*	3a		
b	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? *If "Yes," describe in* ***Part VI*** *when and how the organization made the determination.*	3b		
c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? *If "Yes," explain in* ***Part VI*** *what controls the organization put in place to ensure such use.*	3c		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? *If "Yes" and if you checked 11a or 11b in Part I, answer (b) and (c) below.*	4a		
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? *If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations. . . .*	4b		
c	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? *If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.*	4c		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? *If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed, (ii) the reasons for each such action, (iii) the authority under the organization's organizing document authorizing such action, and (iv) how the action was accomplished (such as by amendment to the organizing document).*	5a		
b	**Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document?	5b		
c	**Substitutions only.** Was the substitution the result of an event beyond the organization's control?	5c		
6	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (a) its supported organizations, (b) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (c) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? *If "Yes," provide detail in* ***Part VI.***	6		
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in IRC 4958(c)(3)(C)), a family member of a substantial contributor, or a 35-percent controlled entity with regard to a substantial contributor? *If "Yes," complete Part I of Schedule L (Form 990) .*	7		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? *If "Yes," complete Part II of Schedule L (Form 990).*	8		
9a	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509 (a)(1) or (2))? *If "Yes," provide detail in* ***Part VI.***	9a		
b	Did one or more disqualified persons (as defined in line 9(a)) hold a controlling interest in any entity in which the supporting organization had an interest? *If "Yes," provide detail in* ***Part VI.***	9b		
c	Did a disqualified person (as defined in line 9(a)) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? *If "Yes," provide detail in* ***Part VI.***	9c		
10a	Was the organization subject to the excess business holdings rules of IRC 4943 because of IRC 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? *If "Yes," answer b below.*	10a		
b	Did the organization have any excess business holdings in the tax year? *(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings).*	10b		
11	Has the organization accepted a gift or contribution from any of the following persons?			
a	A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?	11a		
b	A family member of a person described in (a) above?	11b		
c	A 35% controlled entity of a person described in (a) or (b) above? *If "Yes" to a, b, or c, provide detail in Part VI.*	11c		

Part IV Supporting Organizations (continued)

Section B. Type I Supporting Organizations

		Yes	No
1	Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? *If "No," describe in* ***Part VI*** *how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.*	1		
2	Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? *If "Yes," explain in* ***Part VI*** *how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised or controlled the supporting organization.*	2		

Section C. Type II Supporting Organizations

		Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? *If "No," describe in* ***Part VI*** *how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).*	1		

Section D. All Type III Supporting Organizations

		Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (1) a written notice describing the type and amount of support provided during the prior tax year, (2) a copy of the Form 990 that was most recently filed as of the date of notification, and (3) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?	1		
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? *If "No," explain in* ***Part VI*** *how the organization maintained a close and continuous working relationship with the supported organization(s).*	2		
3	By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? *If "Yes," describe in* ***Part VI*** *the role the organization's supported organizations played in this regard.*	3		

Section E. Type III Functionally-Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year **(see instructions)**

- **a** ☐ The organization satisfied the Activities Test Complete **line 2** below
- **b** ☐ The organization is the parent of each of its supported organizations Complete **line 3** below
- **c** ☐ The organization supported a governmental entity Describe in Part VI how you supported a government entity (see instructions)

			Yes	No
2	Activities Test **Answer (a) and (b) below.**			
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? *If "Yes," then in* ***Part VI identify those supported organizations and explain*** *how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.*	2a		
b	Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? *If "Yes," explain in* ***Part VI*** *the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.*	2b		
3	Parent of Supported Organizations **Answer (a) and (b) below.**			
a	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? *Provide details in Part VI.*	3a		
b	Did the organization exercise a substantial degree of direction over the policies, programs and activities of each of its supported organizations? *If "Yes," describe in Part VI the role played by the organization in this regard.*	3b		

Part V – Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov 20, 1970 **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E

Section A - Adjusted Net Income

			(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1		
2	Recoveries of prior-year distributions	2		
3	Other gross income (see instructions)	3		
4	Add lines 1 through 3	4		
5	Depreciation and depletion	5		
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6		
7	Other expenses (see instructions)	7		
8	**Adjusted Net Income** (subtract lines 5, 6 and 7 from line 4)	8		

Section B - Minimum Asset Amount

			(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year)	1		
a	Average monthly value of securities	1a		
b	Average monthly cash balances	1b		
c	Fair market value of other non-exempt-use assets	1c		
d	**Total** (add lines 1a, 1b, and 1c)	1d		
e	**Discount** claimed for blockage or other factors (explain in detail in Part VI) _____			
2	Acquisition indebtedness applicable to non-exempt use assets	2		
3	Subtract line 2 from line 1d	3		
4	Cash deemed held for exempt use Enter 1-1/2% of line 3 (for greater amount, see instructions)	4		
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
6	Multiply line 5 by 035	6		
7	Recoveries of prior-year distributions	7		
8	**Minimum Asset Amount** (add line 7 to line 6)	8		

Section C - Distributable Amount

				Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1		
2	Enter 85% of line 1	2		
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3		
4	Enter greater of line 2 or line 3	4		
5	Income tax imposed in prior year	5		
6	**Distributable Amount.** Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	6		
7	☐ Check here if the current year is the organization's first as a non-functionally-integrated Type III supporting organization (see instructions)			

Section D - Distributions	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required)	
6 Other distributions (describe in Part VI) See instructions	
7 **Total annual distributions.** Add lines 1 through 6	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI) See instructions	
9 Distributable amount for 2014 from Section C, line 6	
10 Line 8 amount divided by Line 9 amount	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2014	(iii) Distributable Amount for 2014
1 Distributable amount for 2014 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2014 (reasonable cause required--see instructions)			
3 Excess distributions carryover, if any, to 2014			
a From 2009.			
b From 2010.			
c From 2011.			
d From 2012.			
e From 2013.			
f **Total** of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2014 distributable amount			
i Carryover from 2009 not applied (see instructions)			
j Remainder Subtract lines 3g, 3h, and 3i from 3f			
4 Distributions for 2014 from Section D, line 7 $ _____			
a Applied to underdistributions of prior years			
b Applied to 2014 distributable amount			
c Remainder Subtract lines 4a and 4b from 4			
5 Remaining underdistributions for years prior to 2014, if any Subtract lines 3g and 4a from line 2 (if amount greater than zero, see instructions)			
6 Remaining underdistributions for 2014 Subtract lines 3h and 4b from line 1 (if amount greater than zero, see instructions)			
7 **Excess distributions carryover to 2015.** Add lines 3j and 4c			
8 Breakdown of line 7			
a From 2010.			
b From 2011.			
c From 2012.			
d From 2013.			
e From 2014.			

Part VI **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a and 3b; Part V, line 1; Part V, Section B, line 1e; Part V Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions).

Facts And Circumstances Test

Return Reference	Explanation
Schedule A, Part III, Line 12 Other Income	DESCRIPTION - OTHER INCOME, COLUMN A - 4771 0, COLUMN B - 8471 0, COLUMN C - 28172 0, COLUMN D - 39113 0, COLUMN E - , COLUMN F - 80527 0,

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SCHEDULE D (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
▶ Attach to Form 990.
Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2014

Open to Public Inspection

Name of the organization
YMCA of Monroe County Inc

Employer identification number
35-1384859

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 value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		

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

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No

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

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

2 Complete lines 2a through 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	2a	10
b Total acreage restricted by conservation easements	2b	42 0
c Number of conservation easements on a certified historic structure included in (a)	2c	0
d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register	2d	0

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ 0

4 Number of states where property subject to conservation easement is located ▶ 1

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 ▶ $ 0

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

9 In Part XIII, 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 (ASC 958), 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 XIII, the text of the footnote to its financial statements that describes these items

b If the organization elected, as permitted under SFAS 116 (ASC 958), 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) Revenue 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 (ASC 958) relating to these items

a Revenue 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 acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply)

- a ☐ Public exhibition
- b ☐ Scholarly research
- c ☐ Preservation for future generations
- d ☐ Loan or exchange programs
- e ☐ Other

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII

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 XIII and complete the following table

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

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII Check here if the explanation has been provided in Part XIII . . . . . ☐

Part V Endowment Funds. Complete if the organization answered "Yes" to Form 990, Part IV, line 10.

		(a) Current year	(b) Prior year	b (c) Two years back	(d) Three years back	(e) Four years back
1a	Beginning of year balance	1,671,675	1,488,285	1,344,442	1,351,139	1,177,906
b	Contributions	20,162	24,385	18,940	30,568	39,662
c	Net investment earnings, gains, and losses	157,081	199,019	143,659	-32,673	140,132
d	Grants or scholarships					
e	Other expenditures for facilities and programs	60,963	40,014	18,756	4,592	6,561
f	Administrative expenses					
g	End of year balance	1,787,955	1,671,675	1,488,285	1,344,442	1,351,139

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as

- a Board designated or quasi-endowment ▶ 68 %
- b Permanent endowment ▶ 27 %
- c Temporarily restricted endowment ▶ 5 %

The percentages in lines 2a, 2b, and 2c should equal 100%

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

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

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

Part VI Land, Buildings, and Equipment. Complete if the organization answered 'Yes' to Form 990, Part IV, line 11a. 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		1,532,803		1,532,803
b Buildings		27,581,970	6,485,705	21,096,265
c Leasehold improvements		411,242	360,629	50,613
d Equipment		1,007,654	790,708	216,946
e Other				
Total. Add lines 1a through 1e *(Column (d) must equal Form 990, Part X, column (B), line 10(c).)* ▶				22,896,627

Part VII **Investments—Other Securities.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
Other		
Total. *(Column (b) must equal Form 990, Part X, col (B) line 12)* ▶		

Part VIII **Investments—Program Related.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation Cost or end-of-year market value
Total. *(Column (b) must equal Form 990, Part X, col (B) line 13)* ▶		

Part IX **Other Assets.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 11d See Form 990, Part X, line 15

(a) Description	(b) Book value
Total. *(Column (b) must equal Form 990, Part X, col.(B) line 15.)* . . . . . ▶	

Part X **Other Liabilities.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1 (a) Description of liability	(b) Book value
Federal income taxes	
Credit Voucher Liability	4,862
Gift Certificate Liability	5,306
Capital Lease Liability	37,188
Forfeited Deposits	34,827
Other Liabilities	4,003
Total. *(Column (b) must equal Form 990, Part X, col (B) line 25)* ▶	86,186

2. Liability for uncertain tax positions In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740) Check here if the text of the footnote has been provided in Part XIII ☑

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return Complete if the organization answered 'Yes' to Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements			1	6,534,962
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12				
a	Net unrealized gains (losses) on investments	2a	76,318		
b	Donated services and use of facilities	2b	10,190		
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII)	2d	9,944		
e	Add lines **2a** through **2d**			2e	96,452
3	Subtract line **2e** from line **1**			3	6,438,510
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 XIII)	4b	249,775		
c	Add lines **4a** and **4b**			4c	249,775
5	Total revenue Add lines **3** and **4c.** (This must equal Form 990, Part I, line 12)			5	6,688,285

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return. Complete if the organization answered 'Yes' to Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements			1	6,903,127
2	Amounts included on line 1 but not on Form 990, Part IX, line 25				
a	Donated services and use of facilities	2a	10,190		
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIII)	2d	9,944		
e	Add lines **2a** through **2d**			2e	20,134
3	Subtract line **2e** from line **1**			3	6,882,993
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 XIII)	4b	249,775		
c	Add lines **4a** and **4b**			4c	249,775
5	Total expenses Add lines **3** and **4c.** (This must equal Form 990, Part I, line 18)			5	7,132,768

Part XIII Supplemental Information

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

Return Reference	Explanation
Schedule D, Part II, Line 9 Conservation easements financial reporting	The conservation easements were part of a land purchase made on December 30, 2010 The purchased land is recorded on the Balance Sheet Of the purchased land, 42 15 acres are considered to be a conservation easement There is no footnote in the 2014 financial statements related to accounting for conservation easements
Schedule D, Part V, Line 4 Intended uses of endowment funds	The Monroe County YMCA has established an endowment fund to provide resources for the YMCA in future years The primary purpose of the endowment fund is to grow the fund over the long term The fund's objective is to enhance the Monroe County YMCA's goal of strengthening youth development, healthy living, and social responsibility by supplementing the YMCA's projects, programs, and services No part of the income generated by the endowment fund shall be used for the YMCA's annual operating budget
Schedule D, Part X, Line 2 FIN 48 (ASC 740) footnote	The YMCA is exempt from income taxes on income from related activities under Section 501(c)(3) of the U S Internal Revenue Code and corresponding state tax law Accordingly, no provision has been made for federal or state income taxes Additionally, the YMCA has been determined not to be a private foundation under Section 509(a) of the Internal Revenue Code The YMCA is however subject to income taxes on income generated from activities that are unrelated to its exempt purpose Accounting standards require that the YMCA disclose the amount of potential benefit or obligation to be realized as a result of an examination performed by a taxing authority For the years ended December 31, 2014 and 2013, management has determined the YMCA does not have any uncertain tax positions that would impact the YMCA's financial statements The YMCA does not expect the total amount of unrecognized tax benefits to significantly change in the next 12 months The YMCA recognizes interest and/or penalties related to income tax matters in income tax expense The YMCA did not have any amounts accrued for interest and penalties at December 31, 2014 and 2013
Schedule D, Part XI, Line 2(d) Other revenues in audited financial statements not in form 990	Cost of Goods Sold - 9944
Schedule D, Part XI, Line 4(b) Other revenues in form 990 not in audited financial statements	Scholarships - 249775
Schedule D, Part XII, Line 2(d) Other expenses in audited financial statements not in form 990	Cost of Goods Sold - 9944
Schedule D, Part XII, Line 4(b) Other expenses in form 990 not in audited financial statements	Scholarships - 249775

Part XIII Supplemental Information *(continued)*

Return Reference	Explanation

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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.**

▶ **Information about Schedule G (Form 990 or 990-EZ) and its instructions is at *www.irs.gov/form990*.**

OMB No 1545-0047

2014

Open to Public Inspection

Name of the organization
YMCA of Monroe County Inc

Employer identification number
35-1384859

Part I **Fundraising Activities.** Complete if the organization answered "Yes" to Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

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

- **a** ☐ Mail solicitations
- **b** ☐ Internet and email 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

	(i) Name and address of individual or entity (fundraiser)	**(ii)** Activity	**(iii)** Did fundraiser have custody or control of contributions? Yes	No	**(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
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
Total . . . . . ▶							

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

Part II **Fundraising Events.** Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than $15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than $5,000.

		(a) Event #1 Golf Outing (event type)	(b) Event #2 (event type)	(c) Other events (total number)	(d) Total events (add col (a) through col (c))
Revenue	1 Gross receipts	24,085			24,085
	2 Less Contributions	16,945			16,945
	3 Gross income (line 1 minus line 2)	7,140	0	0	7,140
Direct Expenses	4 Cash prizes				
	5 Noncash prizes	2,250			2,250
	6 Rent/facility costs	8,094			8,094
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses	5,551			5,551
	10 Direct expense summary Add lines 4 through 9 in column (d) ▶				(15,895)
	11 Net income summary Subtract line 10 from line 3, column (d) ▶				-8,755

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

		(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col (a) through col (c))
Revenue	1 Gross revenue				
Direct Expenses	2 Cash prizes				
	3 Non-cash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	☐ Yes ____% ☐ No	☐ Yes ____% ☐ No	☐ Yes ____% ☐ No	
	7 Direct expense summary Add lines 2 through 5 in column (d) ▶				
	8 Net gaming income summary Subtract line 7 from line 1, column (d) ▶				

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

a Is the organization licensed to conduct 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 conduct 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 activities conducted in

a	The organization's facility	**13a**	%
b	An outside facility	**13b**	%

14 Enter 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 of the third party

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 **Supplemental Information.** Provide the explanations required by Part I, line 2b, columns (iii) and (v), and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information (see instructions).

Return Reference	Explanation

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Schedule I (Form 990)

Department of the Treasury
Internal Revenue Service

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

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

▶ **Attach to Form 990.**

▶ **Information about Schedule I (Form 990) and its instructions is at *www.irs.gov/form990*.**

OMB No 1545-0047

2014

Open to Public Inspection

Name of the organization
YMCA of Monroe County Inc

Employer identification number
35-1384859

Part I General Information on Grants and Assistance

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

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

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments.

Complete if the organization answered "Yes" to Form 990, Part IV, line 21, for any recipient that received more than $5,000. Part II can be duplicated if additional space is needed.

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table . . . . . ▶

3 Enter total number of other organizations listed in the line 1 table . . . . . ▶

Part III **Grants and Other Assistance to Domestic Individuals.** Complete if the organization answered "Yes" to Form 990, Part IV, line 22. Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
(1) Membership Assistance	296	150,015			
(2) Program Assistance	175	86,821			
(3) Cardiac Rehab Assistance	48	12,939			

Part IV **Supplemental Information.** Provide the information required in Part I, line 2, Part III, column (b), and any other additional information.

Return Reference	Explanation
Schedule I, Part I, Line 2 Description Of Procedure For Monitoring Use Of Grant Funds	Individuals apply for assistance by completing an application The applications are reviewed and assistance is awarded based on financial need Funds awarded to individuals for financial assistance are raised through our annual campaign, designated contributions, and Golf Outing The individual does not receive the assistance directly They pay the difference between the assistance awarded and the actual cost Separate general ledger accounts are set up to track dollars raised and dollars awarded Reports are prepared and reviewed for all assistance dollars
Schedule I, Part I, Line 2 Procedures for monitoring use of grant funds	Individuals apply for assistance by completing an application The applications are reviewed and assistance is awarded based on financial need Funds awarded to individuals for financial assistance are raised through our annual campaign, designated contributions, and Golf Outing The individual does not receive the assistance directly They pay the difference between the assistance awarded and the actual cost Separate general ledger accounts are set up to track dollars raised and dollars awarded Reports are prepared and reviewed for all assistance dollars

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Schedule K (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information on Tax Exempt Bonds

▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 24a. Provide descriptions, explanations, and any additional information in Part VI.
▶ Attach to Form 990.
▶ Information about Schedule K (Form 990) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2014

Open to Public Inspection

Name of the organization
YMCA of Monroe County Inc

Employer identification number
35-1384859

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	Monroe County Indiana	35-1732462		06-14-2012	2,750,000	To provide funds for the cost of the Pool Renovation project		X		X		X

Part II Proceeds

		A	B	C	D
1	Amount of bonds retired	0			
2	Amount of bonds legally defeased	0			
3	Total proceeds of issue	2,750,000			
4	Gross proceeds in reserve funds	0			
5	Capitalized interest from proceeds	0			
6	Proceeds in refunding escrows	0			
7	Issuance costs from proceeds	45,000			
8	Credit enhancement from proceeds	0			
9	Working capital expenditures from proceeds	0			
10	Capital expenditures from proceeds	2,705,000			
11	Other spent proceeds	0			
12	Other unspent proceeds	0			
13	Year of substantial completion	2013			

		A		B		C		D	
		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 of bond-financed property?		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		0 %						
7	Does the bond issue meet the private security or payment test?		X						
8a	Has there been a sale or disposition of any of the bond-financed property to a nongovernmental person other than a 501(c)(3) organization since the bonds were issued?		X						
b	If "Yes" to line 8a, enter the percentage of bond-financed property sold or disposed of								
c	If "Yes" to line 8a, was any remedial action taken pursuant to Regulations sections 1 141-12 and 1 145-2?								
9	Has the organization established written procedures to ensure that all nonqualified bonds of the issue are remediated in accordance with the requirements under Regulations sections 1 141-12 and 1 145-2?	X							

Part IV Arbitrage

		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
1	Has the issuer filed Form 8038-T, Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate?		X						
2	If "No" to line 1, did the following apply?								
a	Rebate not due yet?	X							
b	Exception to rebate?		X						
c	No rebate due?		X						
	If "Yes" to line 2c, provide in Part VI the date the rebate computation was performed								
3	Is the bond issue a variable rate issue?		X						
4a	Has the organization or the governmental issuer entered into a qualified hedge with respect to the bond issue?		X						
b	Name of provider								
c	Term of hedge		0 0						
d	Was the hedge superintegrated?								
e	Was the hedge terminated?								

Part IV Arbitrage *(Continued)*

		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
5a	Were gross proceeds invested in a guaranteed investment contract (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?								
6	Were any gross proceeds invested beyond an available temporary period?		X						
7	Has the organization established written procedures to monitor the requirements of section 148?	X							

Part V Procedures To Undertake Corrective Action

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
Has 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?	X							

Part VI Supplemental Information. Provide additional information for responses to questions on Schedule K (see instructions).

Return Reference	Explanation
Schedule K, Part I Issuer name Monroe County Indiana	To provide funds for the cost of the Pool Renovation project

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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 990-EZ or to provide any additional information.
▶ Attach to Form 990 or 990-EZ.
▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2014

Open to Public Inspection

Name of the organization	Employer identification number
YMCA of Monroe County Inc	35-1384859

Return Reference	Explanation	
	CoreFormPartIII_PartIIILine4d Description of other program services	(Expenses $ 1,746,177 including grants of $ 249,775)(Revenue $ 4,091,114) The following is a listing of Specific Program Descriptions and Program Service Accomplishments at our YMCA --- A YMCA Aquatics In addition to providing specific swimming and water safety skills , YMCA Aquatics programs promote teamwork, self-confidence, and leadership These programs are offered at fees affordable to the community at large, with financial assistance for those who can't afford the full fee In 2014, more than 1,558 children, teens, and adults learned how to be safer around water through YMCA swim lessons and water safety programs B YMCA Camping YMCA Day Camps help campers develop self-confidence, self-respect, socialization, and a healthy lifestyle while participating in fun, active games that challenge the spirit, mind, and body Financial assistance is available for those who cannot afford the customary fees We encourage the participation of all individuals and will make accommodations for those campers with special needs In 2014, the YMCA served 2,986 children in our day camp programs C YMCA Afterschool Program The YMCA has partnered with Richland Bean Blossom Community School Corporation (RBBCSC) in a collaborative effort to provide its first afterschool academic enrichment, through a program called LEAP (Learning through Education, Activity, and Play) LEAP is aligned with RBBCSC's academic goals for success, and follows the Indiana Afterschool Network (IAN) standards LEAP is FREE afterschool programming for students K-5th grade that caters to the individual needs of each participant, and works closely with their teachers and parents to provide the greatest amount of support The program strives to improve academic success, behavior, attendance, and test scores There is also a strong health and wellness component implemented throughout programming, which teaches students about healthy choices, habits, and activities LEAP also has a dozen community collaborators who provide additional resources, support, and trainings to participants and their families, along with inviting and hosting events at the YMCA for LEAP families There are 60 students attending daily and 90 students enrolled in LEAP D YMCA Family Enrichment The YMCA is proud to be a family organization We give families a safe, reliable and affordable place to go and enjoy time together Recreational opportunities such as Family Nights let families spend time together Health and wellness programs, Safe Sitter classes, birthday parties, family yoga, and family preschool programs all provide opportunities for families to learn more about a healthy lifestyle As always, all are welcome to our programs, including individuals with special needs Thanks to our Parents Night Out program 249 children gave their parent's a marriage-strengthening "date night" More than 271 visits per month are made to the Zone - a safe, social, wellness area for youth ages seven to twelve In an effort to address the obesity issue and other health concerns of area children, the YMCA is proud to offer health education and physical fitness programs through ENERGIZE, which are held in the classroom during the academic day Assessments are made and families are given vital information to help improve the family's health and fitness In 2014, we served 280 students in 12 classrooms at four elementary schools teaching children the importance of living a healthy and active lifestyle E YMCA Health Enhancement The familiar YMCA triangle emphasizes the oneness of spirit, mind, and body YMCA Health Enhancement Programs help achieve this unity through medically-based programs that stress proper exercise, nutrition, stress management, prevention of chronic disease and health education YMCAs offer a lifelong progression of health and wellness activities, experiences and education, including programs for children, teens, families, and older adults People with disabilities, and those with chronic ailments, such as arthritis, heart disease, and cancer, can also find YMCA programs that are tailored to their needs The Y offers a welcoming atmosphere, where new exercisers can feel comfortable and receive the support they need to improve their health Y financial assistance policies help low-income individuals, who are less likely to exercise and to have adequate health care, gain access to the Y Over 14,441 individuals enjoyed the benefits of a membership with the Y Wellness Coaches are available to all members They help acclimate new members into our facility which includes an orientation to all our cardiovascular and strength equipment, as well as defining policies and providing program opportunities In 2014, 252 members worked with a Wellness Coach Approximately 113 new members met in a small group setting for our Smart Start program This program develops relationships, creates an environment of comfort and educates the new member on their Y benefits and the facility Our

Return Reference	Explanation	
	CoreFormPartIII_PartIIILine4d Description of other program services	Personal Training program allows members to work one-on-one with a nationally certified pe rsonal trainer This trainer creates a personalized program to focus on individual needs a nd goals In 2014, over 183 people participated in our Personal Training Program Whether children should receive strength training has often been called into question The YMCA of the USA Medical Advisory Committee believes we should encourage youth to embrace physical activity and regularly participate in physical fitness programs which include a strength training component In 2014, 115 participants were enrolled in our YMCA Youth Strength Tra ining Programs F YMCA Adapted Programs The Y offers multiple programs for adults and chi ldren with different abilities These programs include adapted strength training, adapted martial arts, Campabilities, and Adapted Sports Clinics The goal of all Adapted Programs is to help the individual transition to a larger integrated community Participation in no n-adapted programs is encouraged by the Y for people with different abilities with or with out the assistance of caregivers In 2014, more than 100 participants were served through our adapted programming In addition, more than 1,000 different ability and social service clients from 15 community agencies received Y membership access and opportunities

Return Reference	Explanation
CoreFormPartIII_PartIIILine4d Description of other program services	(Expenses $ including grants of $) G YMCA Youth Service Group YMCA Youth Service Group gives kids tools to develop self-esteem, self-confidence, good values, and a strong work ethic Youth are given the opportunity to participate in Leadership Development Programs through camp and many teens choose to participate in volunteer programs throughout the school year In 2014, we had 20 youth between the ages of 8-13 participate H YMCA Adult Health and Cardiovascular Care Programs are designed to impact the wellness of the community and include seminars, blood pressure screenings, cholesterol tests, and fitness evaluations In 2014, the Y partnered with IU Health Community Health to provide cholesterol and blood sugar screenings This day also included a free blood pressure assessment and Fitness Testing by YMCA Cardiopulmonary Rehab staff and Indiana University School of Public Health Fitness Specialist students The Older Adult "Fitness Testing" for 60 + participants over the age of 50 is always very well attended The W I S E (Working out to Increase Strength and Endurance) program is medically based for cancer patients and cancer survivors It provides a supportive environment in which individuals in all phases of treatment and recovery work to improve their functional capacity and quality of life The main goals are to improve physical and psychological function within the limitations imposed by the disease or treatment via a low-cost, community based cancer rehabilitation program In 2014, approximately 40 participants were enrolled in the W I S E program on a monthly basis The Half Marathon/Endurance Training program incorporates group training with an emphasis on going long distances and competing in a half or full marathon With individual and group instruction, the athlete is able to adapt to various training situations that include improving walking/running economy, resistance training specifically for walking and running, group camaraderie, sport specific nutrition, and the Run/Walk and Walk/Run Method of training In 2014, 36 participants were enrolled in the Half Marathon Training The Triathlon/Endurance Training incorporates aspects of the three sports - swimming, biking, and running Training involves all distances of the triathlon from sprint to ironman YMCA/USA Triathlon certified coaches introduce proper techniques, principles, and practices, while incorporating lots of fun and challenges In 2014, 38 participants were enrolled in the Triathlon/Endurance and Summer Running Training Program In the Cardiopulmonary Rehab program, emphasis is placed on Phase III and Phase IV cardiopulmonary rehabilitation and lifelong exercise maintenance The program is a collaboration between IU Health Bloomington Hospital and the Monroe County YMCA For 33 years the program has emphasized exercise, education, counseling, and discovering how to live a healthier life Services include a staff that is supported by volunteer physicians, a Paramedic or Registered Nurse, a Clinical Exercise Physiologist, and several exercise specialists In 2014, approximately 68 people per month participated in the Cardiopulmonary Rehab Phase III/IV Program I CPR/AED and First Aid The Y offers lifesaving skills in CPR/AED and First Aid classes for staff, members and the community Additionally, the Y provides CPR/AED and First Aid classes for camp staff at the Y, outreach courses to community organizations and Healthcare Provider CPR/AED courses for those in the medical field The Y employs four American Heart Instructors and the total number of participants certified by these Y instructors in 2014 was 407 J YMCA Volunteers The Y captures the volunteers' spirit as an integral way to deepen member involvement and to provide our members with ways to give back to their community In 2014, the Y and the community benefited from 172 individuals volunteering as youth sports coaches, fundraisers, event organizers, policy makers, and much more

Return Reference	Explanation
Form 990, Part VI, Line 1a Delegate broad authority to a committee	The Association Board is ultimately responsible for all financial and policy decisions Each branch has its own Council which is responsible for ensuring the Y's responsiveness and relevancy in the community Each Council has an Executive Committee, Impact Committee, and Council Advancement Committee There are four Joint Committees - Joint Finance Committee, Joint Property Committee, Joint Advocacy Committee, and Joint Fund Development/Annual Campaign Committee

Return Reference	Explanation
Form 990, Part VI, Line 2 Family/business relationships amongst interested persons	Jim Murphy & Kem Hawkins - Business relationship

Return Reference	Explanation
Form 990, Part VI, Line 11b Review of form 990 by governing body	Staff prepared the Form 990 and the CFO performed a detailed review The 990 was also reviewed by the tax side of our audit firm Prior to the Form 990 being filed electronically, it was e-mailed to the Association Board for their review and staff from the tax side of our audit firm provided an oral report to the Association Board, CEO, and CFO The Association Board serves as the Audit Committee

Return Reference	Explanation
Form 990, Part VI, Line 12c Conflict of interest policy	YMCA of Monroe County Inc has a Conflict of Interest Policy that is completed by all directors and officers when they first begin their position and then again annually The conflict of interest policies are reviewed by the CFO and then potential conflicts are brought to the attention of the audit committee The audit committee determines by majority vote of disinterested persons whether a disclosed interest may result in a conflict of interest

Return Reference	Explanation
Form 990, Part VI, Line 15a Process to establish compensation of top management official	In June 2014 a new CEO assumed the top leadership role for our Y A job description and wage contract accompanied this new commitment The wage contract for the CEO is a written, signed employment contract for the calendar year The CEO reports to the Association Board The Association Board is responsible for annually conducting a performance evaluation of the CEO and setting the salary for this position The CEO receives a 360 degree evaluation from the other Monroe County YMCA management staff and the SE and NW Council members The staff and governance evaluations are submitted to the Administrative Assistant The Administrative Assistant compiles all information and presents the results of the evaluations to the Association Board A member of the Association Board meets one on one with the CEO to present the full evaluation The written evaluation documents the deliberation process

Return Reference	Explanation
Form 990, Part VI, Line 15b Process to establish compensation of other employees	The CEO is responsible for annually conducting a performance evaluation of the CFO, COO, Executive Program Director, Development Director, Senior Properties Director, and Membership/Marketing Director In addition to the annual performance evaluation, salary survey work is performed gathering comparative data from organizations in our community, both for profit and not for profit, as well as other YMCA's for the positions chosen to be researched for that year The end result of the annual performance evaluation process is a written, signed document representing the past year of work and the deliberation process, as well as a signed employment contract for the coming calendar year The above salaries are part of the Professional Salary line presented to the Association Board in the overall budget approval process The process described above was last undertaken in December 2014 and January 2015

Return Reference	Explanation
Form 990, Part VI, Line 19 Required documents available to the public	Requests for documents should be made to the Monroe County YMCA CFO The documents will be provided to the requester as soon as possible The following documents will be made available upon request - Form 1023, Application For Recognition of Exemption Under Section 501(C)(3) of the Internal Revenue Code - Form 990, Return of Organization Exempt From Income Tax - Determination Letter - Audited Financial Statements - Conflict of Interest Policy - Key Governing Documents - Articles of Incorporation - By Laws The Form 990 is made available to the public via The Guidestar website, www guidestar org A financial report, as well as contribution, scholarship, and membership information is published in our Annual Report that is mailed to all current Monroe County YMCA members