

**Return of Organization Exempt From Income Tax**  
Under section 501(c)-527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

OMB No. 1545-0047

**2011**

Open to Public Inspection

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

**A** For the 2011 calendar year, or tax year beginning \_\_\_\_\_ and ending \_\_\_\_\_

<b>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>C</b> Name of organization <b>YOUNG MEN'S CHRISTIAN ASSOCIATION OF ORANGE COUNTY</b>		<b>D</b> Employer identification number <b>95-1644055</b>
	Doing Business As-		<b>E</b> Telephone number <b>714-549-9622</b>
	Number and street (or P.O. box if mail is not delivered to street address) <b>13821 NEWPORT AVE.</b>	Room/suite <b>200</b>	<b>G</b> Gross receipts \$ <b>28,822,755.</b>
	City or town, state or country, and ZIP + 4 <b>TUSTIN, CA 92780</b>		<b>H(a)</b> Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <b>H(b)</b> Are all affiliates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions) <b>H(c)</b> Group exemption number ▶
<b>F</b> Name and address of principal officer: <b>JEFF MCBRIDE</b> <b>SAME AS C ABOVE</b>			
<b>I</b> Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) ( ) ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527			
<b>J</b> Website: ▶ <b>YMCAOC.ORG</b>			
<b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶			<b>L</b> Year of formation: <b>1922</b>
<b>M</b> State of legal domicile: <b>CA</b>			

Part I Summary		Prior Year	Current Year
Activities & Governance	1 Briefly describe the organization's mission or most significant activities: <b>THE YMCA OF ORANGE COUNTY PUTS CHRISTIAN PRINCIPLES INTO PRACTICE THROUGH PROGRAMS (SEE SCH. O)</b>		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	22
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	21
	5 Total number of individuals employed in calendar year 2011 (Part V, line 2a)	5	1175
	6 Total number of volunteers (estimate if necessary)	6	708
	7 a 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.	
Revenue	8 Contributions and grants (Part VIII, line 1h)	2,773,265.	4,248,527.
	9 Program service revenue (Part VIII, line 2g)	23,228,702.	24,215,278.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	-623,856.	-112,082.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	130,325.	165,209.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	25,508,436.	28,516,932.
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0.	0.
	14 Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	15,470,621.	16,709,298.
	16a Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
	b Total fundraising expenses (Part IX, column (D), line 25) ▶ <b>339,875.</b>		
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	9,064,183.	10,401,394.
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	24,534,804.	27,110,692.	
19 Revenue less expenses. Subtract line 18 from line 12	973,632.	1,406,240.	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year 22,243,534.	End of Year 22,308,677.
	21 Total liabilities (Part X, line 26)	10,289,391.	8,985,809.
	22 Net assets or fund balances. Subtract line 21 from line 20	11,954,143.	13,322,868.

**Part II Signature Block**

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

Sign Here	Signature of officer	Date
	<b>JOYCE KIRCHHOFER, CFO</b> Type or print name and title	

Paid Preparer Use Only	Print/Type preparer's name <b>FABIAN CHIU</b>	Preparer's signature <b>FABIAN CHIU</b>	Date <b>7/30/12</b>	Check <input type="checkbox"/> self-employed	PTIN <b>P00182228</b>
	Firm's name ▶ <b>CBIZ MHM, LLC</b>	Firm's address ▶ <b>2301 DUPONT DRIVE, SUITE 200 IRVINE, CA 92612</b>	Firm's EIN ▶ <b>34-1885304</b>	Phone no. <b>949-474-2020</b>	

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

**SEE SCHEDULE O FOR ORGANIZATION MISSION STATEMENT CONTINUATION**

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:  
THE YMCA OF ORANGE COUNTY PUTS CHRISTIAN PRINCIPLES INTO PRACTICE THROUGH PROGRAMS THAT BUILD SPIRIT, MIND, AND BODY FOR ALL. AT THE Y, STRENGTHENING COMMUNITY IS OUR CAUSE. EVERY DAY WE WORK SIDE-BY-SIDE WITH OUR NEIGHBORS TO MAKE SURE THAT EVERYONE, REGARDLESS OF AGE,

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 and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code: ) (Expenses \$ 11,466,978. Including grants of \$ ) (Revenue \$ 14,372,684.)  
THE YMCA OF ORANGE COUNTY IS THE LARGEST PROVIDER OF LICENSED BEFORE AND AFTER SCHOOL CARE IN ORANGE COUNTY PROVIDING A VARIETY OF ACADEMIC AND ENRICHMENT ACTIVITIES TO APPROXIMATELY 4,980 CHILDREN ON OVER 50 SCHOOL CAMPUSES. WITH SO MANY DEMANDS ON TODAY'S FAMILIES, PARENTS NEED ALL THE SUPPORT THEY CAN GET. THAT'S WHY CHILD CARE AT THE Y IS ABOUT MORE THAN LOOKING AFTER KIDS. IT'S ABOUT NURTURING THEIR DEVELOPMENT BY PROVIDING A SAFE PLACE TO LEARN FOUNDATIONAL SKILLS, DEVELOP HEALTHY, TRUSTING RELATIONSHIPS AND BUILD SELF-RELIANCE THROUGH THE Y VALUES OF CARING, HONESTY, RESPECT AND RESPONSIBILITY. WE BELIEVE THE VALUES AND SKILLS LEARNED EARLY ON ARE VITAL BUILDING BLOCKS FOR QUALITY OF LIFE. BECAUSE OF THE Y COMMUNITY, KIDS IN NEIGHBORHOODS AROUND THE NATION ARE TAKING MORE INTEREST IN LEARNING AND MAKING SMARTER LIFE CHOICES. AT

4b (Code: ) (Expenses \$ 7,779,248. Including grants of \$ ) (Revenue \$ 8,176,217.)  
THE YMCA OF ORANGE COUNTY PROVIDED HEALTH AND WELLNESS PROGRAMMING TO 33,569 UNIQUE YOUTH AND ADULTS TO INCREASE THE POSITIVE IMPACT ON THE HEALTH OF CHILDREN AND FAMILIES IN ORANGE COUNTY THROUGH PROGRAMS AND PARTNERSHIPS WHICH PROMOTE HEALTHIER DECISIONS AND PROVIDE OPPORTUNITIES TO GET INVOLVED, GIVE BACK AND GET CONNECTED. BEING HEALTHY MEANS MORE THAN SIMPLY BEING PHYSICALLY ACTIVE. IT'S ABOUT MAINTAINING A BALANCED SPIRIT, MIND AND BODY. THE Y IS A PLACE WHERE EVERYONE CAN WORK TOWARD THAT BALANCE BY CHALLENGING THEMSELVES TO LEARN A NEW SKILL OR HOBBY, FOSTERING CONNECTIONS WITH FRIENDS THROUGH OUR LIFELONG LEARNING PROGRAMS, OR BRINGING YOUR LOVED ONES CLOSER TOGETHER THROUGH OUR MANY FAMILY-CENTERED ACTIVITIES. AT THE Y, IT'S NOT ABOUT THE ACTIVITY AS MUCH AS IT IS ABOUT THE BENEFITS OF LIVING

4c (Code: ) (Expenses \$ 2,222,145. Including grants of \$ ) (Revenue \$ 2,360,568.)  
THE YMCA OF ORANGE COUNTY PROVIDED 336 YOUTHS WITH A MULTITUDE OF COMMUNITY SERVICE PROGRAMS PROVIDING SAFE AND STRUCTURED ACTIVITIES WITHIN A VARIETY OF PROGRAMS TARGETED TOWARDS HIGH RISK YOUTH, FRAGILE FAMILIES IN CRISIS, AND OTHER PROGRAMS TARGETED TO AT-RISK POPULATIONS. THE Y PROVIDES ESSENTIAL SUPPORT FOR THE MOST OVERLOOKED MEMBERS OF OUR COMMUNITY, DELIVERING UNIQUE PROGRAMS AND SERVICES TO YOUTH AND ADULTS WITH DEVELOPMENTAL DISABILITIES AND FOSTER CARE YOUTH AND FAMILIES. WE ENHANCE THE LIVES OF YOUTH, THEIR FAMILIES AND PROVIDE ENRICHMENT TO THE COMMUNITY. THE YMCA PROVIDED OVER \$24,808 IN FINANCIAL ASSISTANCE AND PROGRAM SUPPORT FOR CHILDREN, ADULTS AND FAMILIES PARTICIPATING IN OUR COMMUNITY SERVICE PROGRAMS. IN ADDITION, IN PARTNERSHIP WITH GOVERNMENTAL AGENCIES AND PRIVATE DONORS, OVER \$998,000 WAS AWARDED TO

4d Other program services (Describe in Schedule O.)  
(Expenses \$ 2,064,278. Including grants of \$ ) (Revenue \$ 2,122,890.)

4e Total program service expenses 23,532,649.

**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)? <i>If "Yes," complete Schedule A</i> .....	X	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ? .....	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i> .....		X
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? <i>If "Yes," complete Schedule C, Part II</i> .....		X
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? <i>If "Yes," complete Schedule C, Part III</i> .....		X
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? <i>If "Yes," complete Schedule D, Part I</i> .....		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i> .....		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i> .....		X
9 Did the organization report an amount in Part X, line 21; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i> .....		X
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i> .....	X	
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? <i>If "Yes," complete Schedule D, Part VI</i> .....	X	
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? <i>If "Yes," complete Schedule D, Part VII</i> .....		X
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? <i>If "Yes," complete Schedule D, Part VIII</i> .....		X
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? <i>If "Yes," complete Schedule D, Part IX</i> .....		X
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i> .....	X	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i> .....		X
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI, XII, and XIII</i> .....	X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI, XII, and XIII is optional</i> .....		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i> .....		X
14a Did the organization maintain an office, employees, or agents outside of the United States? .....		X
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? <i>If "Yes," complete Schedule F, Parts I and IV</i> .....		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? <i>If "Yes," complete Schedule F, Parts II and IV</i> .....		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? <i>If "Yes," complete Schedule F, Parts III and IV</i> .....		X
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? <i>If "Yes," complete Schedule G, Part I</i> .....		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i> .....	X	
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i> .....		X
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i> .....		X
b <i>If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?</i> .....		

**Part IV Checklist of Required Schedules** (continued)

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

**Part V Statements Regarding Other IRS Filings and Tax Compliance**

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

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

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

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

**Section A. Governing Body and Management**

	1a	1b	2	3	4	5	6	7a	7b	8a	8b	9	Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year	22													
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		21												
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											X
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										X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?					4									X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?						5								X
6 Did the organization have members or stockholders?							6							X
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						X
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					X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:														
a The governing body?										8a			X	
b Each committee with authority to act on behalf of the governing body?											8b		X	
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		X

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

	10a	10b	11a	12a	12b	12c	13	14	15a	15b	16a	16b	Yes	No
10a Did the organization have local chapters, branches, or affiliates?	10a												X	
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											X	
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?			11a										X	
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									X	
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?					12b								X	
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							X	
13 Did the organization have a written whistleblower policy?							13						X	
14 Did the organization have a written document retention and destruction policy?								14					X	
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				X	
b Other officers or key employees of the organization										15b				X
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			X
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 **CA**
- 18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 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
- 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, physical address, and telephone number of the person who possesses the books and records of the organization: **▶**  
**JOYCE KIRCHHOFFER - 714-549-9622**  
**13821 NEWPORT AVE., SUITE 200, TUSTIN, CA 92780**

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

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

**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's current officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's current key employees, if any. See instructions for definition of "key employee."
- List the organization's five current highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's former officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's former directors or trustees that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and Title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(C) Position (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) KELLY ANDERSON BRANCH BOARD CHAIR	1.00	X					0.	0.	0.	
(2) JEFF BLACK SECRETARY	4.00	X		X			0.	0.	0.	
(3) BRIAN CONSTABLE BOARD MEMBER	2.00	X					0.	0.	0.	
(4) RICK DONAHUE CHAIR	4.00	X		X			0.	0.	0.	
(5) CHRISTIAN BUELL BRANCH BOARD CHAIR	2.00	X					0.	0.	0.	
(6) VIC HAUSMANINGER BOARD MEMBER	2.00	X					0.	0.	0.	
(7) HUGH HELM IMMEDIATE PAST CHAIR	5.00	X		X			0.	0.	0.	
(8) JOSEPH HOPKINS BOARD MEMBER	1.00	X					0.	0.	0.	
(9) BRUCE CORZINE BRANCH BOARD CHAIR	2.00	X					0.	0.	0.	
(10) DAVID K. LAMB BOARD MEMBER	1.00	X					0.	0.	0.	
(11) JEFF MCBRIDE PRESIDENT	40.00	X		X	X		287,763.	0.	38,056.	
(12) SEAN PEASLEY BOARD MEMBER	1.00	X					0.	0.	0.	
(13) CHUCK COSTELLO BRANCH BOARD CHAIR	1.00	X					0.	0.	0.	
(14) TOM REYES TREASURER	1.00	X		X			0.	0.	0.	
(15) NINA GARMON BOARD MEMBER	1.00	X					0.	0.	0.	
(16) JOHN ROCHFORD VICE CHAIR	1.00	X		X			0.	0.	0.	
(17) ULRICH GOTTSCHLING BOARD MEMBER	1.00	X					0.	0.	0.	

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

(A) Name and title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) ERIN SPRIGGS BOARD MEMBER	2.00	X					0.	0.	0.	
(19) MICHAEL D. STEPHENS BOARD MEMBER	1.00	X					0.	0.	0.	
(20) MICHAEL KEEN BRANCH BOARD CHAIR	2.00	X					0.	0.	0.	
(21) BOB TRAUT CHAIR-ELECT	3.00	X		X			0.	0.	0.	
(22) WEIKKO WIRTA BOARD MEMBER	2.00	X					0.	0.	0.	
(23) JOYCE KIRCHHOFER CFO	40.00			X			130,013.	0.	10,624.	
(24) CARA OWENS COO	40.00			X	X		161,425.	0.	20,652.	
(25) JOAN LOCH ASSISTANT SECRETARY	40.00			X			67,104.	0.	8,512.	
(26) DOLORES MARIKIAN VP-ADVANCEMENT	40.00			X			96,520.	0.	7,881.	
1b Sub-total							742,825.	0.	85,725.	
c Total from continuation sheets to Part VII, Section A							0.	0.	0.	
d Total (add lines 1b and 1c)							742,825.	0.	85,725.	

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 3

	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		X
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	X	
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		X

**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
NONE		

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

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**Part VIII Statement of Revenue**

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	1 a Federated campaigns	1a				
	b Membership dues	1b				
	c Fundraising events	1c	204,147.			
	d Related organizations	1d				
	e Government grants (contributions)	1e	2,429,259.			
	f All other contributions, gifts, grants, and similar amounts not included above	1f	1,615,121.			
	g Noncash contributions included in lines 1a-1f: \$		931,826.			
	<b>h Total. Add lines 1a-1f</b>		<b>4,248,527.</b>			
<b>Program Service Revenue</b>	2 a <b>CHILDCARE FEES</b>	Business Code	13964889.	13964889.		
	b <b>MEMBERSHIP FEES</b>		4,958,387.	4,958,387.		
	c <b>ADVENTURE GUIDE FEES</b>		1,765,592.	1,765,592.		
	d <b>HEALTH &amp; FITNESS FEES</b>		1,645,181.	1,645,181.		
	e <b>COMMUNITY PROGRAM FEES</b>		1,006,445.	1,006,445.		
	f All other program service revenue		874,784.	874,784.		
	<b>g Total. Add lines 2a-2f</b>		<b>24215278.</b>			
	3 Investment income (including dividends, interest, and other similar amounts)		4,929.			4,929.
4 Income from investment of tax-exempt bond proceeds						
5 Royalties						
<b>Other Revenue</b>	6 a Gross rents	(i) Real				
		(ii) Personal				
	b Less: rental expenses					
	c Rental income or (loss)					
	d Net rental income or (loss)					
	7 a Gross amount from sales of assets other than inventory	(i) Securities				
		(ii) Other	81,698.			
	b Less: cost or other basis and sales expenses		198,709.			
	c Gain or (loss)		-117,011.			
	d Net gain or (loss)		-117,011.			-117,011.
	8 a Gross income from fundraising events (not including \$ 204,147. of contributions reported on line 1c). See Part IV, line 18	a	106,697.			
		b Less: direct expenses	b	107,114.		
	c Net income or (loss) from fundraising events		-417.			-417.
	9 a Gross income from gaming activities. See Part IV, line 19	a				
b Less: direct expenses		b				
c Net income or (loss) from gaming activities						
10 a Gross sales of inventory, less returns and allowances	a					
	b Less: cost of goods sold	b				
c Net income or (loss) from sales of inventory						
<b>Miscellaneous Revenue</b>		<b>Business Code</b>				
11 a <b>MISCELLANEOUS</b>			165,626.	165,626.		
b						
c						
d All other revenue						
e Total. Add lines 11a-11d			165,626.			
<b>12 Total revenue. See instructions.</b>			<b>28516932.</b>	<b>24380904.</b>	<b>0.</b>	<b>-112,499.</b>

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**Part IX Statement of Functional Expenses**

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D).

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the United States. See Part IV, line 21				
2 Grants and other assistance to individuals in the United States. See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	858,497.		754,096.	104,401.
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	13,033,954.	11,982,631.	949,806.	101,517.
8 Pension plan accruals and contributions (include section 401(k) and section 403(b) employer contributions)	493,196.	441,731.	45,646.	5,819.
9 Other employee benefits	1,167,175.	996,162.	152,100.	18,913.
10 Payroll taxes	1,156,476.	1,018,626.	121,171.	16,679.
11 Fees for services (non-employees):				
a Management				
b Legal	77,136.	55,000.	22,136.	
c Accounting	40,220.	10,060.	30,160.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other	80,218.	700.	79,518.	
12 Advertising and promotion	325,992.	318,747.	5,458.	1,787.
13 Office expenses	474,320.	375,971.	97,815.	534.
14 Information technology	269,404.	34,600.	234,705.	99.
15 Royalties				
16 Occupancy	2,779,029.	2,560,760.	217,860.	409.
17 Travel	67,146.	64,015.	2,267.	864.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	304,225.	196,324.	55,063.	52,838.
20 Interest	141,400.		141,400.	
21 Payments to affiliates	243,927.	238,622.		5,305.
22 Depreciation, depletion, and amortization	1,340,552.	1,105,099.	235,415.	38.
23 Insurance	127,289.	117,009.	10,280.	
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 PROGRAM COSTS	3,270,972.	3,270,972.		
b TELEPHONE	281,571.	254,337.	25,255.	1,979.
c PROGRAM TRANSPORTATION	214,582.	214,582.		
d MISCELLANEOUS	150,336.	110,981.	11,114.	28,241.
e All other expenses	213,075.	165,720.	46,903.	452.
25 Total functional expenses. Add lines 1 through 24e	27,110,692.	23,532,649.	3,238,168.	339,875.
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)

YOUNG MEN'S CHRISTIAN ASSOCIATION  
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**Part X Balance Sheet**

		(A) Beginning of year		(B) End of year		
Assets	1	Cash - non-interest-bearing .....	3,130,146.	1	3,040,732.	
	2	Savings and temporary cash investments .....	2,537,312.	2	3,784,468.	
	3	Pledges and grants receivable, net .....	1,353,583.	3	375,798.	
	4	Accounts receivable, net .....	333,015.	4	193,705.	
	5	Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L .....		5		
	6	Receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) .....		6		
	7	Notes and loans receivable, net .....		7		
	8	Inventories for sale or use .....	149,863.	8	149,863.	
	9	Prepaid expenses and deferred charges .....	264,373.	9	323,518.	
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D .....	10a 24,843,494.			
	b	Less: accumulated depreciation .....	10b 10,459,560.	14,406,945.	10c	14,383,934.
	11	Investments - publicly traded securities .....		11		
	12	Investments - other securities. See Part IV, line 11 .....		12		
	13	Investments - program-related. See Part IV, line 11 .....		13		
	14	Intangible assets .....		14		
	15	Other assets. See Part IV, line 11 .....	68,297.	15	56,659.	
16	<b>Total assets. Add lines 1 through 15 (must equal line 34)</b> .....	22,243,534.	16	22,308,677.		
Liabilities	17	Accounts payable and accrued expenses .....	2,474,713.	17	1,893,628.	
	18	Grants payable .....		18		
	19	Deferred revenue .....	4,237,190.	19	3,806,580.	
	20	Tax-exempt bond liabilities .....		20		
	21	Escrow or custodial account liability. Complete Part IV of Schedule D .....		21		
	22	Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L .....		22		
	23	Secured mortgages and notes payable to unrelated third parties .....	2,615,440.	23	2,270,708.	
	24	Unsecured notes and loans payable to unrelated third parties .....		24		
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D .....	962,048.	25	1,014,893.	
	26	<b>Total liabilities. Add lines 17 through 25</b> .....	10,289,391.	26	8,985,809.	
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.					
	27	Unrestricted net assets .....	11,795,434.	27	13,023,899.	
	28	Temporarily restricted net assets .....	68,709.	28	208,969.	
	29	Permanently restricted net assets .....	90,000.	29	90,000.	
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 30 through 34.					
	30	Capital stock or trust principal, or current funds .....		30		
	31	Paid-in or capital surplus, or land, building, or equipment fund .....		31		
	32	Retained earnings, endowment, accumulated income, or other funds .....		32		
33	<b>Total net assets or fund balances</b> .....	11,954,143.	33	13,322,868.		
34	<b>Total liabilities and net assets/fund balances</b> .....	22,243,534.	34	22,308,677.		

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**Part XI Reconciliation of Net Assets**

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	28,516,932.
2	Total expenses (must equal Part IX, column (A), line 25)	2	27,110,692.
3	Revenue less expenses. Subtract line 2 from line 1	3	1,406,240.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	11,954,143.
5	Other changes in net assets or fund balances (explain in Schedule O)	5	-37,515.
6	Net assets or fund balances at end of year. Combine lines 3, 4, and 5 (must equal Part X, line 33, column (B))	6	13,322,868.

**Part XII Financial Statements and Reporting**

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

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		X
b	Were the organization's financial statements audited by an independent accountant?	X	
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? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.	X	
d	If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		X
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.		

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**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) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....	10668823.	5435750.	3510677.	2773265.	4248527.	26637042.
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 .....	10668823.	5435750.	3510677.	2773265.	4248527.	26637042.
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.						26637042.

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
7 Amounts from line 4 .....	10668823.	5435750.	3510677.	2773265.	4248527.	26637042.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources .....	135,836.	60,624.	9,795.	6,193.	4,929.	217,377.
9 Net income from unrelated business activities, whether or not the business is regularly carried on .....						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.) .....	389,626.	146,993.	177,534.	119,963.	165,626.	999,742.
11 Total support. Add lines 7 through 10 .....						27854161.
12 Gross receipts from related activities, etc. (see instructions) .....					12 106,540,505.	
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 .....						<input type="checkbox"/>

**Section C. Computation of Public Support Percentage**

14 Public support percentage for 2011 (line 6, column (f) divided by line 11, column (f)) .....	14	95.63 %
15 Public support percentage from 2010 Schedule A, Part II, line 14 .....	15	95.70 %
16a <b>33 1/3%</b> support test - 2011. 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 .....	<input checked="" type="checkbox"/>	
b <b>33 1/3%</b> support test - 2010. 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 .....	<input type="checkbox"/>	
17a <b>10% -facts-and-circumstances test - 2011.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization .....	<input type="checkbox"/>	
b <b>10% -facts-and-circumstances test - 2010.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization .....	<input type="checkbox"/>	
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 .....	<input type="checkbox"/>	

**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) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....						
2 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 Gross receipts from activities that are not an unrelated trade or business under section 513 .....						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
5 The value of services or facilities furnished by a governmental unit to the organization without charge .....						
6 Total. Add lines 1 through 5 .....						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons .....						
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 .....						
c Add lines 7a and 7b .....						
8 Public support (Subtract line 7c from line 6.)						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
9 Amounts from line 6 .....						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources .....						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 .....						
c Add lines 10a and 10b .....						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on .....						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.) .....						
13 Total support (Add lines 9, 10c, 11, and 12.)						

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 2011 (line 8, column (f) divided by line 13, column (f)) .....	15	%
16 Public support percentage from 2010 Schedule A, Part III, line 15 .....	16	%

**Section D. Computation of Investment Income Percentage**

17 Investment income percentage for 2011 (line 10c, column (f) divided by line 13, column (f)) .....	17	%
18 Investment income percentage from 2010 Schedule A, Part III, line 17 .....	18	%

19a **33 1/3% support tests - 2011.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

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

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

**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. ▶ See separate instructions.

OMB No. 1545-0047

**2011**

Open to Public Inspection

Name of the organization **YOUNG MEN'S CHRISTIAN ASSOCIATION OF ORANGE COUNTY** Employer identification number **95-1644055**

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

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year .....		
2 Aggregate contributions to (during year) .....		
3 Aggregate grants from (during year) .....		
4 Aggregate value at end of year .....		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? <input type="checkbox"/> Yes <input type="checkbox"/> 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? <input type="checkbox"/> Yes <input type="checkbox"/> 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).

<input type="checkbox"/> Preservation of land for public use (e.g., recreation or education)	<input type="checkbox"/> Preservation of an historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> Preservation of open space	

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 Tax Year
a Total number of conservation easements .....	2a
b Total acreage restricted by conservation easements .....	2b
c Number of conservation easements on a certified historic structure included in (a) .....	2c
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

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

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

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?  Yes  No

6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ▶ \_\_\_\_\_

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

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

9 In Part XIV, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116 (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 XIV, 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) Revenues included in Form 990, Part VIII, line 1 ..... ▶ \$ \_\_\_\_\_

(ii) Assets included in Form 990, Part X ..... ▶ \$ \_\_\_\_\_

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items:

a Revenues included in Form 990, Part VIII, line 1 ..... ▶ \$ \_\_\_\_\_

b Assets included in Form 990, Part X ..... ▶ \$ \_\_\_\_\_

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets** (continued)

3 Using the organization's 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 XIV.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?  Yes  No

**Part IV Escrow and Custodial Arrangements.** Complete if the organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?  Yes  No

b If "Yes," explain the arrangement in Part XIV and complete the following table:

	Amount
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?  Yes  No

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

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	90,000.	90,000.	90,000.	90,000.	
b Contributions					
c Net investment earnings, gains, and losses	120.	254.	408.	2,031.	
d Grants or scholarships					
e Other expenditures for facilities and programs	120.	254.	408.	2,031.	
f Administrative expenses					
g End of year balance	90,000.	90,000.	90,000.	90,000.	

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

- a Board designated or quasi-endowment  %
- b Permanent endowment  100.00 %
- c Temporarily restricted endowment  %

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

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

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		3,377,403.		3,377,403.
b Buildings		12,166,567.	4,572,933.	7,593,634.
c Leasehold improvements		3,564,885.	1,689,290.	1,875,595.
d Equipment		184,220.	91,498.	92,722.
e Other		5,550,419.	4,105,839.	1,444,580.
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				14,383,934.

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

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives .....		
(2) Closely-held equity interests .....		
(3) Other .....		
(A) .....		
(B) .....		
(C) .....		
(D) .....		
(E) .....		
(F) .....		
(G) .....		
(H) .....		
(I) .....		
<b>Total. (Col (b) must equal Form 990, Part X, col (B) line 12.)</b> ▶		

**Part VIII Investments - Program Related.** See Form 990, Part X, line 13.

(a) Description of investment type	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) .....		
(2) .....		
(3) .....		
(4) .....		
(5) .....		
(6) .....		
(7) .....		
(8) .....		
(9) .....		
(10) .....		
<b>Total. (Col (b) must equal Form 990, Part X, col (B) line 13.)</b> ▶		

**Part IX Other Assets.** See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1) .....	
(2) .....	
(3) .....	
(4) .....	
(5) .....	
(6) .....	
(7) .....	
(8) .....	
(9) .....	
(10) .....	
<b>Total. (Column (b) must equal Form 990, Part X, col (B) line 15.)</b> ▶	

**Part X Other Liabilities.** See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) DEPOSITS PAYABLE	746,675.
(3) CUSTODIAL FUNDS PAYABLE	58,081.
(4) SELF INSURANCE LIABILITY	172,622.
(5) INTEREST RATE SWAP LIABILITY	37,515.
(6) .....	
(7) .....	
(8) .....	
(9) .....	
(10) .....	
(11) .....	
<b>Total. (Column (b) must equal Form 990, Part X, col (B) line 25.)</b> ▶	<b>1,014,893.</b>

2. FIN 48 (ASC 740) Footnote. In Part XIV, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740).

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

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	28,516,932.
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	27,110,692.
3	Excess or (deficit) for the year. Subtract line 2 from line 1	3	1,406,240.
4	Net unrealized gains (losses) on investments	4	-37,515.
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV.)	8	
9	Total adjustments (net). Add lines 4 through 8	9	-37,515.
10	Excess or (deficit) for the year per audited financial statements. Combine lines 3 and 9	10	1,368,725.

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

1	Total revenue, gains, and other support per audited financial statements	1	28,656,268.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains on investments	2a	
b	Donated services and use of facilities	2b	30,000.
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIV.)	2d	-37,515.
e	Add lines 2a through 2d	2e	-7,515.
3	Subtract line 2e from line 1	3	28,663,783.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV.)	4b	-146,851.
c	Add lines 4a and 4b	4c	-146,851.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	28,516,932.

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

1	Total expenses and losses per audited financial statements	1	27,101,439.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	30,000.
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIV.)	2d	
e	Add lines 2a through 2d	2e	30,000.
3	Subtract line 2e from line 1	3	27,071,439.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV.)	4b	39,253.
c	Add lines 4a and 4b	4c	39,253.
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	27,110,692.

**Part XIV Supplemental Information**

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

**PART V, LINE 4: FUNDS ARE TO BE USED TO PROVIDE PROGRAMS FOR YOUTH IN**

**ORANGE COUNTY.**

**PART XII, LINE 2D - OTHER ADJUSTMENTS:**

**DECREASE IN FAIR VALUE OF INTEREST RATE SWAP** -37,515.

**PART XII, LINE 4B - OTHER ADJUSTMENTS:**

**NET OF CAPITAL CAMPAIGN, ENDOWMENT & NONOPERATING REVENUE &**

**Part XIV** Supplemental Information (continued)

EXPENSES -146,851.

PART XIII, LINE 4B - OTHER ADJUSTMENTS:

NET OF CAPITAL CAMPAIGN, ENDOWMENT & NONOPERATING REVENUE &

EXPENSES 39,253.



**YOUNG MEN'S CHRISTIAN ASSOCIATION OF  
ORANGE COUNTY**

Schedule G (Form 990 or 990-EZ) 2011

95-1644055 Page 2

**Part I 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	(b) Event #2	(c) Other events	(d) Total events (add col. (a) through col. (c))	
		DINNER (event type)	GOLF TOURNAMENT (event type)	2 (total number)		
Revenue	1	Gross receipts	144,862.	124,446.	41,536.	310,844.
	2	Less: Charitable contributions	98,496.	67,426.	38,225.	204,147.
	3	Gross income (line 1 minus line 2)	46,366.	57,020.	3,311.	106,697.
Direct Expenses	4	Cash prizes				
	5	Noncash prizes		2,885.	1,027.	3,912.
	6	Rent/facility costs				
	7	Food and beverages	9,560.	38,982.	1,723.	50,265.
	8	Entertainment	6,342.			6,342.
	9	Other direct expenses	16,432.	6,596.	23,567.	46,595.
	10	Direct expense summary. Add lines 4 through 9 in column (d)				( 107,114 )
11	Net income summary. Combine line 3, column (d), and line 10				-417.	

**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	Noncash prizes			
	4	Rent/facility costs			
	5	Other direct expenses			
	6	Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No
	7	Direct expense summary. Add lines 2 through 5 in column (d)			( )
	8	Net gaming income summary. Combine line 1, column d, and line 7			

9 Enter the state(s) in which the organization operates gaming activities: \_\_\_\_\_

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

b If "No," explain: \_\_\_\_\_  
\_\_\_\_\_

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

b If "Yes," explain: \_\_\_\_\_  
\_\_\_\_\_



**SCHEDULE J  
(Form 990)**

**Compensation Information**

OMB No. 1545-0047

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

**2011**

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

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

▶ Attach to Form 990. ▶ See separate instructions.

Name of the organization **YOUNG MEN'S CHRISTIAN ASSOCIATION OF ORANGE COUNTY** Employer identification number **95-1644055**

**Part I Questions Regarding Compensation**

	Yes	No
<p>1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.</p> <p> <input type="checkbox"/> First-class or charter travel                      <input type="checkbox"/> Housing allowance or residence for personal use  <input type="checkbox"/> Travel for companions                                      <input type="checkbox"/> Payments for business use of personal residence  <input type="checkbox"/> Tax indemnification and gross-up payments              <input checked="" type="checkbox"/> Health or social club dues or initiation fees  <input type="checkbox"/> Discretionary spending account                              <input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef) </p>		
b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain	X	
2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all officers, directors, trustees, and the CEO/Executive Director, regarding the items checked in line 1a?	X	
<p>3 Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director. Explain in Part III.</p> <p> <input checked="" type="checkbox"/> Compensation committee                                      <input type="checkbox"/> Written employment contract  <input type="checkbox"/> Independent compensation consultant                      <input checked="" type="checkbox"/> Compensation survey or study  <input checked="" type="checkbox"/> Form 990 of other organizations                              <input checked="" type="checkbox"/> Approval by the board or compensation committee </p>		
4 During the year, did any person listed in Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:		
a Receive a severance payment or change-of-control payment?		X
b Participate in, or receive payment from, a supplemental nonqualified retirement plan?		X
c Participate in, or receive payment from, an equity-based compensation arrangement?		X
If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.		
Only section 501(c)(3) and 501(c)(4) organizations must complete lines 5-9.		
5 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:		
a The organization?		X
b Any related organization?		X
If "Yes" to line 5a or 5b, describe in Part III.		
6 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:		
a The organization?		X
b Any related organization?		X
If "Yes" to line 6a or 6b, describe in Part III.		
7 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III		X
8 Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III		X
9 If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?		

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule J (Form 990) 2011

**YOUNG MEN'S CHRISTIAN ASSOCIATION OF  
ORANGE COUNTY**

**Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees.** Use duplicate copies if additional space is needed.

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

Note. The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name	(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported as deferred in prior Form 990
	(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1 JEFF MCBRIDE	(i) 230,348. (ii) 0.	50,000.	7,415.	0.	38,056.	325,819.	0.
2 CARA OWENS	(i) 131,330. (ii) 0.	30,000.	95.	0.	20,652.	182,077.	0.
3	(i) (ii)						
4	(i) (ii)						
5	(i) (ii)						
6	(i) (ii)						
7	(i) (ii)						
8	(i) (ii)						
9	(i) (ii)						
10	(i) (ii)						
11	(i) (ii)						
12	(i) (ii)						
13	(i) (ii)						
14	(i) (ii)						
15	(i) (ii)						
16	(i) (ii)						





**Part IV Business Transactions Involving Interested Persons.**

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

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
JOHN ROCHFORD	BOARD MEMBER	604,709.	CONSTRUCTION		X

**Part V Supplemental Information**

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

SCH L, PART IV, BUSINESS TRANSACTIONS INVOLVING INTERESTED PERSONS:

(A) NAME OF PERSON: JOHN ROCHFORD

(B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION:

BOARD MEMBER

(C) AMOUNT OF TRANSACTION \$ 604,709.

(D) DESCRIPTION OF TRANSACTION: CONSTRUCTION SERVICES-NEW BRANCH:

JOHN ROCHFORD IS A PRINCIPAL OF SNYDER LANGSTON, THE GENERAL CONTRACTOR WE HIRED TO BUILD A NEW BRANCH IN SANTA ANA STARTING IN 2010. SNYDER LANGSTON'S PRICING AND FEES WERE LOWER THAN OTHER GENERAL CONTRACTORS. SNYDER LANGSTON REDUCED THEIR USUAL AND CUSTOMARY FEE ALONG WITH COLLABORATING WITH SUB-CONTRACTORS TO REDUCE THEIR PRICES AS WELL. THE CONTRACT WAS APPROVED BY THE EXECUTIVE COMMITTEE AND WAS COMMUNICATED TO THE BOARD OF DIRECTORS.

(E) SHARING OF ORGANIZATION REVENUES? = NO

**SCHEDULE M  
(Form 990)**

**Noncash Contributions**

OMB No. 1545-0047

**2011**

Department of the Treasury  
Internal Revenue Service

▶ Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.  
▶ Attach to Form 990.

Open to Public Inspection

Name of the organization **YOUNG MEN'S CHRISTIAN ASSOCIATION OF ORANGE COUNTY**

Employer identification number  
**95-1644055**

**Part I Types of Property**

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art - Works of art .....				
2 Art - Historical treasures .....				
3 Art - Fractional interests .....				
4 Books and publications .....				
5 Clothing and household goods .....				
6 Cars and other vehicles .....				
7 Boats and planes .....				
8 Intellectual property .....				
9 Securities - Publicly traded .....				
10 Securities - Closely held stock .....				
11 Securities - Partnership, LLC, or trust interests .....				
12 Securities - Miscellaneous .....				
13 Qualified conservation contribution - Historic structures .....				
14 Qualified conservation contribution - Other .....				
15 Real estate - Residential .....				
16 Real estate - Commercial .....				
17 Real estate - Other .....				
18 Collectibles .....				
19 Food inventory .....				
20 Drugs and medical supplies .....				
21 Taxidermy .....				
22 Historical artifacts .....				
23 Scientific specimens .....				
24 Archeological artifacts .....				
25 Other ▶ ( <u>SOFTWARE</u> )	X	1	24,726.	FMV
26 Other ▶ ( _____ )				
27 Other ▶ ( _____ )				
28 Other ▶ ( _____ )				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement .....

29

30a During the year, did the organization receive by contribution any property reported in Part I, lines 1-28 that it must hold for at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for the entire holding period? .....

	Yes	No
30a		X
31	X	
32a		X

b If "Yes," describe the arrangement in Part II.

31 Does the organization have a gift acceptance policy that requires the review of any non-standard contributions? .....

32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions? .....

b If "Yes," describe in Part II.

33 If the organization did not report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule M (Form 990) (2011)

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

**Supplemental Information to Form 990 or 990-EZ**

OMB No. 1545-0047

**2011**

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

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.

Name of the organization

YOUNG MEN'S CHRISTIAN ASSOCIATION OF  
ORANGE COUNTY

Employer identification number  
95-1644055

**FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:**

THAT BUILD SPIRIT, MIND AND BODY FOR ALL. AT THE Y, STRENGTHENING  
COMMUNITY IS OUR CAUSE. EVERY DAY, WE WORK SIDE-BY-SIDE WITH OUR  
NEIGHBORS TO MAKE SURE THAT EVERYONE, REGARDLESS OF AGE, INCOME OR  
BACKGROUND, HAS THE OPPORTUNITY TO LEARN, GROW AND THRIVE.

**FORM 990, PART III, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:**

INCOME OR BACKGROUND, HAS THE OPPORTUNITY TO LEARN, GROW AND THRIVE. WE  
WILL IMPROVE LIVES AND STRENGTHEN CHARACTER BY FOSTERING YOUTH AND  
FAMILY DEVELOPMENT, HEALTHY LIVING AND SOCIAL RESPONSIBILITY DRIVEN BY  
PASSIONATE STAFF AND VOLUNTEERS.

**FORM 990, PART III, LINE 4A, PROGRAM SERVICE ACCOMPLISHMENTS:**

THE Y, KIDS LEARN CHARACTER WHICH SHAPES RESPONSIBLE DECISIONS, THE  
VALUE OF SOCIAL RESPONSIBILITY AND THE GIFT OF GIVING BACK, GOOD  
SPORTSMANSHIP AND, MOST IMPORTANTLY, THEY LEARN TO BE THEMSELVES. WE  
BELIEVE THAT ALL KIDS DESERVE THE OPPORTUNITY TO DISCOVER WHO THEY ARE  
AND WHAT THEY CAN ACHIEVE. THAT'S WHY, THROUGH THE Y, MILLIONS OF YOUTH  
TODAY ARE CULTIVATING THE VALUES, SKILLS AND RELATIONSHIPS THAT LEAD TO  
POSITIVE BEHAVIORS, BETTER HEALTH AND EDUCATIONAL ACHIEVEMENT. THE YMCA  
OFFERS TUITION ASSISTANCE FOR PARENTS WHO CANNOT AFFORD THE FULL COST  
OF CHILD CARE, OVER \$766,000 WAS PROVIDED IN FINANCIAL ASSISTANCE AND  
PROGRAM SUPPORT. IN ADDITION, IN PARTNERSHIP WITH GOVERNMENTAL  
AGENCIES, OVER \$251,000 WAS PROVIDED TO HELP THOSE IN NEED ATTEND OUR  
PROGRAM.

Name of the organization YOUNG MEN'S CHRISTIAN ASSOCIATION OF ORANGE COUNTY	Employer identification number 95-1644055
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## FORM 990, PART III, LINE 4B, PROGRAM SERVICE ACCOMPLISHMENTS:

HEALTHIER. THE YMCA PROVIDED OVER \$132,000 IN FINANCIAL ASSISTANCE AND PROGRAM SUPPORT FOR CHILDREN, ADULTS AND FAMILIES PARTICIPATING IN OUR HEALTH & WELLNESS PROGRAMS. IN ADDITION, IN PARTICIPATING WITH GOVERNMENTAL AGENCIES AND PRIVATE DONORS, OVER \$549,000 WAS AWARDED TO PROVIDE NEEDED HEALTH AND WELLNESS PROGRAMMING TO THE COMMUNITY.

## FORM 990, PART III, LINE 4C, PROGRAM SERVICE ACCOMPLISHMENTS:

PROVIDE NEEDED COMMUNITY SERVICE PROGRAMMING.

## FORM 990, PART III, LINE 4D, OTHER PROGRAM SERVICES:

THE YMCA OF ORANGE COUNTY PROVIDED 8,377 ADVENTURE GUIDES PARTICIPANTS WITH A FAMILY ORIENTED PROGRAM PROVIDING AN OPPORTUNITY FOR PARENTS AND CHILDREN TO SPEND QUALITY ONE-ON-ONE TIME TOGETHER TO HELP STRENGTHEN THE FAMILY RELATIONSHIPS AND CREATE MEMORIES THAT WILL LAST A LIFETIME. THE Y'S CORE VALUES PROVIDE DIRECTION AS PARENTS GUIDE CHILDREN ON THEIR JOURNEY. ALONG THE WAY ADULTS MODEL, TEACH AND DEMONSTRATE THESE VALUES AS WELL AS GIVE CHILDREN MANY OPPORTUNITIES TO PRACTICE AND CELEBRATE WITH THEM. INITIALLY, THESE FOUR VALUES PROVIDE GUIDANCE IN HELPING CHILDREN SELECT ACTIVITIES, MAKE DECISIONS, AND CHOOSE APPROPRIATE COURSES OF ACTION BOTH IN THE PROGRAM AND IN THEIR LIVES. THE YMCA PROVIDED \$25,800 IN FINANCIAL ASSISTANCE & PROGRAM SUPPORT FOR CHILDREN AND FAMILIES PARTICIPATING IN OUR PARENT/CHILD PROGRAM. EXPENSES \$ 1,734,145. INCLUDING GRANTS OF \$ 0. REVENUE \$ 1,822,433.

THE YMCA OF ORANGE COUNTY PROVIDED 3,589 CHILDREN WITH AN OPPORTUNITY TO EXPERIENCE CAMP. Y CAMPS HAVE A RICH TRADITION DATING BACK TO AS EARLY AS 1909. THE Y OFFERS BOTH RESIDENTIAL AND DAY CAMPS THAT ARE

Name of the organization YOUNG MEN'S CHRISTIAN ASSOCIATION OF  
ORANGE COUNTY

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95-1644055

DESIGNED TO HAVE KIDS LEARN TO APPRECIATE AND RESPECT NATURE AND EACH OTHER. WE NURTURE CHARACTER DEVELOPMENT THROUGH THE Y'S CORE VALUES OF CARING, HONESTY, RESPECT AND RESPONSIBILITY. Y CAMPING PROGRAMS ARE EDUCATIONAL AND EXPERIENTIAL; THEY PROMOTE COGNITIVE DEVELOPMENT, PHYSICAL WELL-BEING, SOCIAL GROWTH, CHARACTER DEVELOPMENT, LEADERSHIP SKILLS, AND A RESPECT FOR THE ENVIRONMENT. THROUGH A VARIETY OF ENGAGING ACTIVITIES AND THE USE OF NATURAL SURROUNDINGS, YMCA CAMPING PROGRAMS ENCOURAGE PARTICIPANTS TO EXPLORE AND DEVELOP THEIR INTERESTS AND ABILITIES IN A SAFE AND NURTURING ENVIRONMENT. AS IN THE CASE OF OTHER Y PROGRAMS, SCHOLARSHIPS ARE AVAILABLE FOR THOSE WHO CANNOT AFFORD THE CUSTOMARY FEE. THE Y PROVIDED \$37,857 IN FINANCIAL ASSISTANCE AND PROGRAM SUPPORT FOR CHILDREN AND FAMILIES PARTICIPATING IN CAMP. IN ADDITION, IN PARTNERSHIP WITH PRIVATE DONORS, \$15,150 WAS AWARDED TO HELP CHILDREN IN NEED EXPERIENCE YMCA CAMPING. EXPENSES \$ 330,133. INCLUDING GRANTS OF \$ 0. REVENUE \$ 300,457.

FORM 990, PART VI, SECTION B, LINE 11: THE 990 IS REVIEWED BY THE ACCOUNTING MANAGER, CFO AND THE AUDIT COMMITTEE: THE AUDIT COMMITTEE THEN RECOMMENDS APPROVAL OF THE 990 TO THE BOARD OF DIRECTORS WHO EACH ARE PROVIDED A COPY OF THE TAX RETURN. THE BOARD OF DIRECTORS APPROVE THE 990.

FORM 990, PART VI, SECTION B, LINE 12C: ANNUALLY OR WHEN A NEW BOARD MEMBER JOINS THE YMCA BOARD, A COMPREHENSIVE CONFLICT OF INTEREST STATEMENT IS COMPLETED BY THE BOARD MEMBER(S). ANY CONFLICTS DISCLOSED ON THE CONFLICT OF INTEREST STATEMENT OR COME UP DURING THE YEAR ARE REVIEWED BY THE BOARD OF DIRECTORS OR AN EXECUTIVE COMMITTEE OF DISINTERESTED DIRECTORS. IF A CONFLICT OF INTEREST IS IDENTIFIED, THE YMCA WILL NOT ENTER INTO THE CONTRACT OR TRANSACTION UNTIL THE BOARD OF DIRECTORS OR THE

Name of the organization YOUNG MEN'S CHRISTIAN ASSOCIATION OF  
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EXECUTIVE COMMITTEE OF DISINTERESTED DIRECTORS HAVE REVIEWED THE CONTRACT TO DETERMINE IF: 1.) THE YMCA CAN ENTER INTO A MORE ADVANTAGEOUS CONTRACT WITH REASONABLE EFFORT WITH A PERSON OR ENTITY THAT DOES NOT CONSTITUTE A CONFLICT OF INTEREST, 2.) IF A MORE ADVANTAGEOUS CONTRACT CANNOT BE FOUND WITH REASONABLE EFFORT, THE BOARD OF DIRECTORS OR THE EXECUTIVE COMMITTEE OF DISINTERESTED DIRECTORS WILL DETERMINE BY MAJORITY VOTE IF THE CONTRACT OR TRANSACTION IS IN THE BEST INTEREST OF THE YMCA AND DEEMED TO BE FAIR AND REASONABLE.

FORM 990, PART VI, SECTION B, LINE 15A: EXECUTIVE COMPENSATION IS REVIEWED ON A YEARLY BASIS. THE EVALUATION CRITERIA IS GATHERED FROM SEVERAL SOURCES (I.E., 3RD PARTY ENTITIES, YMCA OF THE USA, AND RESEARCH OF PUBLIC RECORDS CONCERNING INSTITUTIONS OF SIMILAR SIZE ORGANIZATION WITHIN THE YMCA COMMUNITY, LOCALITY, AND BUDGET SIZE). THE INFORMATION IS PRESENTED TO THE EXECUTIVE COMPENSATION COMMITTEE, A SUB-COMMITTEE OF THE BOARD OF DIRECTORS, CONSISTING OF DISINTERESTED PARTIES, FOR REVIEW AND TO BE VOTED ON.

FORM 990, PART VI, SECTION C, LINE 19: THE ORGNIZATION'S ANNUAL REPORT, GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY & FINANCIAL STATEMENTS ARE AVAILABLE TO THE PUBLIC UPON REQUEST.

FORM 990, PART XI, LINE 5, CHANGES IN NET ASSETS:

NET UNREALIZED LOSSES ON INVESTMENTS: -37,515.

**Depreciation and Amortization** 990  
(Including Information on Listed Property)

**2011**

Department of the Treasury  
Internal Revenue Service (99)

▶ See separate instructions. ▶ Attach to your tax return.

Attachment  
Sequence No. 179

Name(s) shown on return  
**YOUNG MEN'S CHRISTIAN ASSOCIATION OF  
ORANGE COUNTY**

Business or activity to which this form relates

**FORM 990 PAGE 10**

Identifying number

**95-1644055**

**Part I** Election To Expense Certain Property Under Section 179 *Note: If you have any listed property, complete Part V before you complete Part I.*

1	Maximum amount (see instructions)	500,000.
2	Total cost of section 179 property placed in service (see instructions)	
3	Threshold cost of section 179 property before reduction in limitation	2,000,000.
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	
6	(a) Description of property	(b) Cost (business use only)
7	Listed property. Enter the amount from line 29	7
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	
9	Tentative deduction. Enter the smaller of line 5 or line 8	
10	Carryover of disallowed deduction from line 13 of your 2010 Form 4562	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	
13	Carryover of disallowed deduction to 2012. Add lines 9 and 10, less line 12	13

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

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

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year	
15	Property subject to section 168(f)(1) election	
16	Other depreciation (including ACRS)	1,340,552.

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

**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2011	
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>	

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

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a	3-year property					
b	5-year property					
c	7-year property					
d	10-year property					
e	15-year property					
f	20-year property					
g	25-year property		25 yrs.		S/L	
h	Residential rental property	/	27.5 yrs.	MM	S/L	
		/	27.5 yrs.	MM	S/L	
i	Nonresidential real property	/	39 yrs.	MM	S/L	
		/		MM	S/L	

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

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

**Part IV** Summary (See instructions.)

21	Listed property. Enter amount from line 28	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instr.	1,340,552.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	