

# Return of Organization Exempt From Income Tax

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

2014

Open to Public Inspection

▶ Do not enter social security numbers on this form as it may be made public.

▶ Information about Form 990 and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

<b>A</b> For the 2014 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"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="2"><b>C</b> Name of organization <b>YOUNG MEN'S CHRISTIAN ASSOCIATION OF ORANGE COUNTY</b></td> <td><b>D</b> Employer identification number <b>95-1644055</b></td> </tr> <tr> <td colspan="2">Doing business as</td> <td><b>E</b> Telephone number <b>714-549-9622</b></td> </tr> <tr> <td>Number and street (or P.O. box if mail is not delivered to street address)</td> <td>Room/suite</td> <td><b>G</b> Gross receipts \$ <b>34,598,932.</b></td> </tr> <tr> <td><b>13821 NEWPORT AVE.</b></td> <td><b>200</b></td> <td><b>H(a)</b> Is this a group return for subordinates? ..... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</td> </tr> <tr> <td colspan="2">City or town, state or province, country, and ZIP or foreign postal code <b>TUSTIN, CA 92780</b></td> <td><b>H(b)</b> Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No</td> </tr> <tr> <td colspan="2"><b>F</b> Name and address of principal officer: <b>JEFF MCBRIDE</b> <b>SAME AS C ABOVE</b></td> <td>If "No," attach a list. (see instructions)</td> </tr> <tr> <td colspan="2"><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</td> <td><b>H(c)</b> Group exemption number ▶</td> </tr> <tr> <td colspan="2"><b>J</b> Website: ▶ <b>YMCAOC.ORG</b></td> <td></td> </tr> <tr> <td colspan="2"><b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶</td> <td><b>L</b> Year of formation: <b>1922</b> <b>M</b> State of legal domicile: <b>CA</b></td> </tr> </table>	<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)	Room/suite	<b>G</b> Gross receipts \$ <b>34,598,932.</b>	<b>13821 NEWPORT AVE.</b>	<b>200</b>	<b>H(a)</b> Is this a group return for subordinates? ..... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	City or town, state or province, country, and ZIP or foreign postal code <b>TUSTIN, CA 92780</b>		<b>H(b)</b> Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No	<b>F</b> Name and address of principal officer: <b>JEFF MCBRIDE</b> <b>SAME AS C ABOVE</b>		If "No," attach a list. (see instructions)	<b>I</b> Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) ( ) ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		<b>H(c)</b> Group exemption number ▶	<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>
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<b>Part I Summary</b>			
<b>Activities &amp; Governance</b>	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 20
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4 19
	5	Total number of individuals employed in calendar year 2014 (Part V, line 2a)	5 1502
	6	Total number of volunteers (estimate if necessary)	6 182
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a 0.
	7b	Net unrelated business taxable income from Form 990-T, line 34	7b 0.
<b>Revenue</b>	8	Contributions and grants (Part VIII, line 1h)	Prior Year: 2,311,197. Current Year: 2,113,833.
	9	Program service revenue (Part VIII, line 2g)	29,542,997. 31,117,505.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	-58,979. 68,457.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	145,117. 214,952.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	31,940,332. 33,514,747.
	<b>Expenses</b>	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)
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)	17,792,881. 18,730,085.
16a		Professional fundraising fees (Part IX, column (A), line 11e)	0. 0.
		16b Total fundraising expenses (Part IX, column (D), line 25) ▶ <b>377,217.</b>	
17		Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	11,138,244. 11,705,532.
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	29,858,110. 31,439,444.	
19	Revenue less expenses. Subtract line 18 from line 12	2,082,222. 2,075,303.	
<b>Net Assets or Fund Balances</b>	20	Total assets (Part X, line 16)	Beginning of Current Year: 22,870,452. End of Year: 24,523,744.
	21	Total liabilities (Part X, line 26)	6,402,842. 6,001,790.
	22	Net assets or fund balances. Subtract line 21 from line 20	16,467,610. 18,521,954.

<b>Part II Signature Block</b>			
Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.			
<b>Sign Here</b>	▶ Signature of officer <b>JEFF MCBRIDE, PRESIDENT</b> Type or print name and title	Date	
<b>Paid Preparer Use Only</b>	Print/Type preparer's name <b>JENNIFER FARR</b>	Preparer's signature	Date Check if self-employed <input type="checkbox"/> PTIN <b>P00743254</b>
	Firm's name ▶ <b>DAVIS FARR LLP</b>	Firm's EIN ▶ <b>47-3535842</b>	
	Firm's address ▶ <b>2301 DUPONT DRIVE, SUITE 200 IRVINE, CA 92612</b>	Phone no. <b>949-474-2020</b>	

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

**Part III Statement of Program Service Accomplishments**

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

1 Briefly describe the organization's mission:  
**THE 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 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 \$ 13,242,223. including grants of \$ 682,462.) (Revenue \$ 17,768,065.)  
**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 6,500 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 \$ 9,444,100. including grants of \$ 180,892.) (Revenue \$ 9,277,136.)  
**THE YMCA OF ORANGE COUNTY PROVIDED HEALTH AND WELLNESS PROGRAMMING TO 40,300 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 \$ 2,233,203. including grants of \$ 85,767.) (Revenue \$ 1,293,691.)  
**THE YMCA OF ORANGE COUNTY PROVIDED 350 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 \$37,280 IN FINANCIAL ASSISTANCE AND PROGRAM SUPPORT FOR CHILDREN, ADULTS AND FAMILIES PARTICIPATING IN OUR COMMUNITY SERVICE PROGRAMS. .**

4d Other program services (Describe in Schedule O.)  
(Expenses \$ 1,917,567. including grants of \$ 54,706.) (Revenue \$ 2,991,648.)

4e Total program service expenses **26,837,093.**

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

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**Part IV Checklist of Required Schedules**

	Yes	No
<b>1</b> 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> .....	<b>X</b>	
<b>2</b> Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ? .....	<b>X</b>	
<b>3</b> 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> .....		<b>X</b>
<b>4 Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i> .....		<b>X</b>
<b>5</b> 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> .....		<b>X</b>
<b>6</b> 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> .....		<b>X</b>
<b>7</b> 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> .....		<b>X</b>
<b>8</b> Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i> .....		<b>X</b>
<b>9</b> Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i> .....		<b>X</b>
<b>10</b> 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> .....	<b>X</b>	
<b>11</b> 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.		
<b>a</b> 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> .....	<b>X</b>	
<b>b</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> .....		<b>X</b>
<b>c</b> 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> .....		<b>X</b>
<b>d</b> 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> .....		<b>X</b>
<b>e</b> Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i> .....	<b>X</b>	
<b>f</b> 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> .....	<b>X</b>	
<b>12a</b> Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i> .....	<b>X</b>	
<b>b</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 and XII is optional</i> .....		<b>X</b>
<b>13</b> Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i> .....		<b>X</b>
<b>14a</b> Did the organization maintain an office, employees, or agents outside of the United States? .....		<b>X</b>
<b>b</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> .....		<b>X</b>
<b>15</b> Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i> .....		<b>X</b>
<b>16</b> Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i> .....		<b>X</b>
<b>17</b> 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> .....		<b>X</b>
<b>18</b> 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> .....	<b>X</b>	
<b>19</b> 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> .....		<b>X</b>
<b>20a</b> Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i> .....		<b>X</b>
<b>b</b> If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? .....		

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

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

	Yes	No
<b>21</b> Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i> .....	<b>21</b>	<b>X</b>
<b>22</b> Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i> .....	<b>22</b>	<b>X</b>
<b>23</b> 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> .....	<b>23</b>	<b>X</b>
<b>24a</b> 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 25a</i> .....	<b>24a</b>	<b>X</b>
<b>b</b> Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? .....	<b>24b</b>	
<b>c</b> Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? .....	<b>24c</b>	
<b>d</b> Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? .....	<b>24d</b>	
<b>25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i> .....	<b>25a</b>	<b>X</b>
<b>b</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> .....	<b>25b</b>	<b>X</b>
<b>26</b> Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If "Yes," complete Schedule L, Part II</i> .....	<b>26</b>	<b>X</b>
<b>27</b> 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> .....	<b>27</b>	<b>X</b>
<b>28</b> 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):		
<b>a</b> A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i> .....	<b>28a</b>	<b>X</b>
<b>b</b> A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i> .....	<b>28b</b>	<b>X</b>
<b>c</b> 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> .....	<b>28c</b>	<b>X</b>
<b>29</b> Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i> .....	<b>29</b>	<b>X</b>
<b>30</b> Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i> .....	<b>30</b>	<b>X</b>
<b>31</b> Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i> .....	<b>31</b>	<b>X</b>
<b>32</b> 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> .....	<b>32</b>	<b>X</b>
<b>33</b> 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> .....	<b>33</b>	<b>X</b>
<b>34</b> Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i> .....	<b>34</b>	<b>X</b>
<b>35a</b> Did the organization have a controlled entity within the meaning of section 512(b)(13)? .....	<b>35a</b>	<b>X</b>
<b>b</b> If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i> .....	<b>35b</b>	
<b>36 Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i> .....	<b>36</b>	<b>X</b>
<b>37</b> 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> .....	<b>37</b>	<b>X</b>
<b>38</b> Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? <b>Note.</b> All Form 990 filers are required to complete Schedule O .....	<b>38</b>	<b>X</b>

Form 990 (2014)

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

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

		Yes	No
<b>1a</b>	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable		
<b>1b</b>	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		
<b>1c</b>	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	
<b>2a</b>	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		
<b>2b</b>	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <b>Note.</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	X	
<b>3a</b>	Did the organization have unrelated business gross income of \$1,000 or more during the year?		X
<b>3b</b>	If "Yes," has it filed a Form 990-T for this year? If "No," to line 3b, provide an explanation in Schedule O		
<b>4a</b>	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
<b>4b</b>	If "Yes," enter the name of the foreign country: See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
<b>5a</b>	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
<b>5b</b>	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
<b>5c</b>	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?		
<b>6a</b>	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		X
<b>6b</b>	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
<b>7</b>	<b>Organizations that may receive deductible contributions under section 170(c).</b>		
<b>7a</b>	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	
<b>7b</b>	If "Yes," did the organization notify the donor of the value of the goods or services provided?	X	
<b>7c</b>	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
<b>7d</b>	If "Yes," indicate the number of Forms 8282 filed during the year		
<b>7e</b>	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
<b>7f</b>	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
<b>7g</b>	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
<b>7h</b>	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
<b>8</b>	<b>Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		
<b>9</b>	<b>Sponsoring organizations maintaining donor advised funds.</b>		
<b>9a</b>	Did the sponsoring organization make any taxable distributions under section 4966?		
<b>9b</b>	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		
<b>10</b>	<b>Section 501(c)(7) organizations.</b> Enter:		
<b>10a</b>	Initiation fees and capital contributions included on Part VIII, line 12		
<b>10b</b>	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities		
<b>11</b>	<b>Section 501(c)(12) organizations.</b> Enter:		
<b>11a</b>	Gross income from members or shareholders		
<b>11b</b>	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)		
<b>12a</b>	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?		
<b>12b</b>	If "Yes," enter the amount of tax-exempt interest received or accrued during the year		
<b>13</b>	<b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>		
<b>13a</b>	Is the organization licensed to issue qualified health plans in more than one state? <b>Note.</b> See the instructions for additional information the organization must report on Schedule O.		
<b>13b</b>	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans		
<b>13c</b>	Enter the amount of reserves on hand		
<b>14a</b>	Did the organization receive any payments for indoor tanning services during the tax year?		X
<b>14b</b>	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O		

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

Check if Schedule O contains a response or note to any line in this Part VI

**Section A. Governing Body and Management**

		Yes	No
<b>1a</b>	Enter the number of voting members of the governing body at the end of the tax year 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.	20	
<b>b</b>	Enter the number of voting members included in line 1a, above, who are independent	19	
<b>2</b>	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
<b>3</b>	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
<b>4</b>	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4	X
<b>5</b>	Did the organization become aware during the year of a significant diversion of the organization's assets?	5	X
<b>6</b>	Did the organization have members or stockholders?	6	X
<b>7a</b>	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>b</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
<b>8</b>	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
<b>a</b>	The governing body?	8a	X
<b>b</b>	Each committee with authority to act on behalf of the governing body?	8b	X
<b>9</b>	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.)

		Yes	No
<b>10a</b>	Did the organization have local chapters, branches, or affiliates?	10a	X
<b>b</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
<b>11a</b>	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>b</b>	Describe in Schedule O the process, if any, used by the organization to review this Form 990.		
<b>12a</b>	Did the organization have a written conflict of interest policy? If "No," go to line 13	12a	X
<b>b</b>	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	X
<b>c</b>	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
<b>13</b>	Did the organization have a written whistleblower policy?	13	X
<b>14</b>	Did the organization have a written document retention and destruction policy?	14	X
<b>15</b>	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?		
<b>a</b>	The organization's CEO, Executive Director, or top management official	15a	X
<b>b</b>	Other officers or key employees of the organization If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).	15b	X
<b>16a</b>	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>b</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     Other (explain in Schedule O)
- 19** Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records: **▶**  
**SUSAN PAYETTE - 714-549-9622**  
**13821 NEWPORT AVE., SUITE 200, TUSTIN, CA 92780**

**YOUNG MEN'S CHRISTIAN ASSOCIATION OF  
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**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

Check if Schedule O contains a response or note to any line in this Part VII

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

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, 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 (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) LORI BELL BOARD MEMBER	1.00	X					0.	0.	0.	
(2) ROSANNA COVEYOU BOARD MEMBER	1.00	X					0.	0.	0.	
(3) MICHAEL HAHN BOARD MEMBER	1.00	X					0.	0.	0.	
(4) BETH HANEY BOARD MEMBER	1.00	X					0.	0.	0.	
(5) VIC HAUSMANINGER BOARD MEMBER	2.00	X					0.	0.	0.	
(6) HUGH HELM SECRETARY	4.00	X		X			0.	0.	0.	
(7) MINH HOANG BOARD MEMBER	1.00	X					0.	0.	0.	
(8) DAVID K. LAMB CHAIR	5.00	X		X			0.	0.	0.	
(9) CHRISTY LEWIS BOARD MEMBER	1.00	X					0.	0.	0.	
(10) JEFF MCBRIDE PRESIDENT	40.00	X		X			353,532.	0.	53,910.	
(11) JOHN MCCARTY BOARD MEMBER	1.00	X					0.	0.	0.	
(12) JULIETTE MEUNIER BOARD MEMBER	1.00	X					0.	0.	0.	
(13) SEAN PEASLEY BOARD MEMBER	1.00	X					0.	0.	0.	
(14) TOM REYES TREASURER	1.00	X		X			0.	0.	0.	
(15) JOHN ROCHFORD VICE CHAIR	2.00	X		X			0.	0.	0.	
(16) JAY SCOTT BOARD MEMBER	1.00	X					0.	0.	0.	
(17) MICHAEL D. STEPHENS 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 (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) CHRISTIAN TORRESLUNA BOARD MEMBER	1.00	X					0.	0.	0.	
(19) BOB TRAUT PAST CHAIR	1.00	X		X			0.	0.	0.	
(20) WEIKKO WIRTA VICE CHAIR	2.00	X		X			0.	0.	0.	
(21) JOAN LOCH ASST SECRETARY	40.00			X			74,892.	0.	12,507.	
(22) CARA OWENS CHIEF OPERATIONS OFFICER	40.00				X		231,082.	0.	30,659.	
(23) DELORES MARIKIAN CHIEF DEVELOPMENT OFFICER	40.00					X	142,016.	0.	19,645.	
(24) RON ERICKSON EXECUTIVE DIRECTOR	40.00					X	124,933.	0.	17,735.	
(25) CLARE MCKENNA EXECUTIVE DIRECTOR	40.00					X	110,243.	0.	16,188.	
<b>1b Sub-total</b>							1,036,698.	0.	150,644.	
<b>c Total from continuation sheets to Part VII, Section A</b>							0.	0.	0.	
<b>d Total (add lines 1b and 1c)</b>							1,036,698.	0.	150,644.	

**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 5

	Yes	No
<b>3</b> 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
<b>4</b> For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual	X	
<b>5</b> Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? 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
SNYDER PROPERTIES, 28245 AVENUE CROCKER, SUITE 101, SANTA CLARITA, CA 91355	NONRESIDENTIAL BUILDING OPERATOR	327,739.
TUSTIN PLAZA PARTNERS PO BOX 39100, LOS ANGELES, CA 90039	NONRESIDENTIAL BUILDING OPERATOR	255,035.
BEYOND BUILDING MAINTENANCE, INC 1233 SOUTH WRIGHT, SANTA ANA, CA 92705	MAINTENANCE SERVICES	246,311.
1 STOP POOL PROS 1, INC, 22431 ANTONIO PARKWAY, SUITE 422, RANCHO SANTA SEYFARTH SHAW ATTORNEYS, LLP	POOL MAINTENANCE	227,709.
1233 SOUTH WRIGHT, SANTA ANA, CA 92705-5007	LEGAL FEES	178,036.

**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 5



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**Part VIII Statement of Revenue**

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

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514	
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1 a</b> Federated campaigns .....	<b>1a</b> 16,070.				
	<b>b</b> Membership dues .....	<b>1b</b>				
	<b>c</b> Fundraising events .....	<b>1c</b> 104,404.				
	<b>d</b> Related organizations .....	<b>1d</b>				
	<b>e</b> Government grants (contributions)	<b>1e</b> 1,055,879.				
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above .....	<b>1f</b> 937,480.				
	<b>g</b> Noncash contributions included in lines 1a-1f: \$	5,630.				
	<b>h Total.</b> Add lines 1a-1f .....	▶ 2,113,833.				
	<b>Program Service Revenue</b>	<b>2 a</b> CHILDCARE FEES	Business Code 624410	17,768,065.	17,768,065.	
<b>b</b> MEMBERSHIP FEES		624100	6,406,303.	6,406,303.		
<b>c</b> HEALTH & FITNESS FEES		624100	2,657,798.	2,657,798.		
<b>d</b> ADVENTURE GUIDE FEES		624100	1,714,404.	1,714,404.		
<b>e</b> COMMUNITY PROGRAM FEES		624100	1,293,691.	1,293,691.		
<b>f</b> All other program service revenue .....		624100	1,277,244.	1,277,244.		
<b>g Total.</b> Add lines 2a-2f .....		▶ 31,117,505.				
<b>Other Revenue</b>		<b>3</b> Investment income (including dividends, interest, and other similar amounts) .....	▶ 26,443.			26,443.
	<b>4</b> Income from investment of tax-exempt bond proceeds	▶				
	<b>5</b> Royalties .....	▶				
	<b>6 a</b> Gross rents .....	(i) Real				
		(ii) Personal				
		<b>b</b> Less: rental expenses .....				
		<b>c</b> Rental income or (loss) .....				
	<b>d</b> Net rental income or (loss) .....	▶				
	<b>7 a</b> Gross amount from sales of assets other than inventory	(i) Securities	964,709.			
		(ii) Other	51,156.			
		<b>b</b> Less: cost or other basis and sales expenses .....	930,081.	43,770.		
		<b>c</b> Gain or (loss) .....	34,628.	7,386.		
	<b>d</b> Net gain or (loss) .....	▶ 42,014.			42,014.	
	<b>8 a</b> Gross income from fundraising events (not including \$ 104,404. of contributions reported on line 1c). See Part IV, line 18 .....	<b>a</b> 112,251.				
		<b>b</b> Less: direct expenses .....	<b>b</b> 110,334.			
<b>c</b> Net income or (loss) from fundraising events .....		▶ 1,917.			1,917.	
<b>9 a</b> Gross income from gaming activities. See Part IV, line 19 .....	<b>a</b>					
	<b>b</b> Less: direct expenses .....	<b>b</b>				
	<b>c</b> Net income or (loss) from gaming activities .....	▶				
<b>10 a</b> Gross sales of inventory, less returns and allowances .....	<b>a</b>					
	<b>b</b> Less: cost of goods sold .....	<b>b</b>				
	<b>c</b> Net income or (loss) from sales of inventory .....	▶				
<b>Miscellaneous Revenue</b>		<b>Business Code</b>				
<b>11 a</b> MISCELLANEOUS	624100	213,035.	213,035.			
	<b>b</b>					
	<b>c</b>					
	<b>d</b> All other revenue .....					
	<b>e Total.</b> Add lines 11a-11d .....	▶ 213,035.				
<b>12 Total revenue.</b> See instructions. ....	▶ 33,514,747.	31,330,540.	0.	70,374.		

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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).

Check if Schedule O contains a response or note to any line in this Part IX

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	<b>(A)</b> Total expenses	<b>(B)</b> Program service expenses	<b>(C)</b> Management and general expenses	<b>(D)</b> Fundraising expenses
<b>1</b> Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 ...				
<b>2</b> Grants and other assistance to domestic individuals. See Part IV, line 22 .....	1,003,827.	1,003,827.		
<b>3</b> Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 .....				
<b>4</b> Benefits paid to or for members .....				
<b>5</b> Compensation of current officers, directors, trustees, and key employees .....	659,506.	164,877.	422,084.	72,545.
<b>6</b> Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) .....				
<b>7</b> Other salaries and wages .....	14,700,855.	13,065,122.	1,505,545.	130,188.
<b>8</b> Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	903,269.	723,423.	160,106.	19,740.
<b>9</b> Other employee benefits .....	1,241,809.	1,005,865.	223,526.	12,418.
<b>10</b> Payroll taxes .....	1,224,646.	1,076,712.	133,122.	14,812.
<b>11</b> Fees for services (non-employees):				
<b>a</b> Management .....				
<b>b</b> Legal .....	126,691.		126,691.	
<b>c</b> Accounting .....				
<b>d</b> Lobbying .....				
<b>e</b> Professional fundraising services. See Part IV, line 17				
<b>f</b> Investment management fees .....	10,514.		10,514.	
<b>g</b> Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch. O.)	688,539.	14,193.	650,341.	24,005.
<b>12</b> Advertising and promotion .....	459,211.	426,214.	22,631.	10,366.
<b>13</b> Office expenses .....	543,648.	493,927.	46,864.	2,857.
<b>14</b> Information technology .....				
<b>15</b> Royalties .....				
<b>16</b> Occupancy .....	2,813,449.	2,586,252.	226,890.	307.
<b>17</b> Travel .....	70,427.	55,054.	14,701.	672.
<b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials				
<b>19</b> Conferences, conventions, and meetings .....	284,579.	141,742.	112,982.	29,855.
<b>20</b> Interest .....	72,176.		72,176.	
<b>21</b> Payments to affiliates .....	303,682.	298,133.		5,549.
<b>22</b> Depreciation, depletion, and amortization .....	1,496,486.	1,244,327.	252,153.	6.
<b>23</b> Insurance .....				
<b>24</b> 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.) .....				
<b>a PROGRAM COSTS</b>	3,385,616.	3,275,672.	109,916.	28.
<b>b EQUIPMENT</b>	323,632.	301,570.	21,684.	378.
<b>c TELEPHONE</b>	301,283.	263,009.	36,861.	1,413.
<b>d SUPPLIES</b>	283,901.	250,897.	32,794.	210.
<b>e All other expenses</b> .....	541,698.	446,277.	43,553.	51,868.
<b>25 Total functional expenses.</b> Add lines 1 through 24e	31,439,444.	26,837,093.	4,225,134.	377,217.
<b>26 Joint costs.</b> 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)

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**Part X Balance Sheet**

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

		(A) Beginning of year		(B) End of year		
<b>Assets</b>	<b>1</b> Cash - non-interest-bearing .....	5,359,012.	<b>1</b>	3,879,879.		
	<b>2</b> Savings and temporary cash investments .....	3,056,153.	<b>2</b>	1,889,081.		
	<b>3</b> Pledges and grants receivable, net .....		<b>3</b>	23,730.		
	<b>4</b> Accounts receivable, net .....	541,930.	<b>4</b>	755,906.		
	<b>5</b> Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L .....		<b>5</b>			
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instr). Complete Part II of Sch L .....		<b>6</b>			
	<b>7</b> Notes and loans receivable, net .....		<b>7</b>			
	<b>8</b> Inventories for sale or use .....	149,863.	<b>8</b>	149,863.		
	<b>9</b> Prepaid expenses and deferred charges .....	394,107.	<b>9</b>	349,944.		
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D .....	10a 26,619,481.				
	<b>b</b> Less: accumulated depreciation .....	10b 14,204,661.	13,320,928.	<b>10c</b>	12,414,820.	
	<b>11</b> Investments - publicly traded securities .....		<b>11</b>	5,012,062.		
	<b>12</b> Investments - other securities. See Part IV, line 11 .....		<b>12</b>			
	<b>13</b> Investments - program-related. See Part IV, line 11 .....		<b>13</b>			
	<b>14</b> Intangible assets .....		<b>14</b>			
	<b>15</b> Other assets. See Part IV, line 11 .....	48,459.	<b>15</b>	48,459.		
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 34) .....	22,870,452.	<b>16</b>	24,523,744.			
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses .....	1,992,150.	<b>17</b>	1,974,268.		
	<b>18</b> Grants payable .....		<b>18</b>			
	<b>19</b> Deferred revenue .....	2,277,782.	<b>19</b>	2,001,669.		
	<b>20</b> Tax-exempt bond liabilities .....		<b>20</b>			
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D .....		<b>21</b>			
	<b>22</b> Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L .....		<b>22</b>			
	<b>23</b> Secured mortgages and notes payable to unrelated third parties .....	2,030,515.	<b>23</b>	1,903,654.		
	<b>24</b> Unsecured notes and loans payable to unrelated third parties .....		<b>24</b>			
	<b>25</b> 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 .....	102,395.	<b>25</b>	122,199.		
	<b>26 Total liabilities.</b> Add lines 17 through 25 .....	6,402,842.	<b>26</b>	6,001,790.		
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow SFAS 117 (ASC 958), check here</b> <input checked="" type="checkbox"/> <b>and complete lines 27 through 29, and lines 33 and 34.</b>					
	<b>27</b> Unrestricted net assets .....	15,939,362.	<b>27</b>	18,219,552.		
	<b>28</b> Temporarily restricted net assets .....	438,248.	<b>28</b>	212,402.		
	<b>29</b> Permanently restricted net assets .....	90,000.	<b>29</b>	90,000.		
	<b>Organizations that do not follow SFAS 117 (ASC 958), check here</b> <input type="checkbox"/> <b>and complete lines 30 through 34.</b>					
	<b>30</b> Capital stock or trust principal, or current funds .....		<b>30</b>			
	<b>31</b> Paid-in or capital surplus, or land, building, or equipment fund .....		<b>31</b>			
	<b>32</b> Retained earnings, endowment, accumulated income, or other funds .....		<b>32</b>			
<b>33</b> Total net assets or fund balances .....	16,467,610.	<b>33</b>	18,521,954.			
<b>34</b> Total liabilities and net assets/fund balances .....	22,870,452.	<b>34</b>	24,523,744.			

Form **990** (2014)

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

Form 990 (2014)

95-1644055 Page **12**

**Part XI Reconciliation of Net Assets**

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

<b>1</b> Total revenue (must equal Part VIII, column (A), line 12) .....	<b>1</b>	33,514,747.
<b>2</b> Total expenses (must equal Part IX, column (A), line 25) .....	<b>2</b>	31,439,444.
<b>3</b> Revenue less expenses. Subtract line 2 from line 1 .....	<b>3</b>	2,075,303.
<b>4</b> Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A)) .....	<b>4</b>	16,467,610.
<b>5</b> Net unrealized gains (losses) on investments .....	<b>5</b>	-35,553.
<b>6</b> Donated services and use of facilities .....	<b>6</b>	
<b>7</b> Investment expenses .....	<b>7</b>	
<b>8</b> Prior period adjustments .....	<b>8</b>	
<b>9</b> Other changes in net assets or fund balances (explain in Schedule O) .....	<b>9</b>	14,594.
<b>10</b> Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B)) .....	<b>10</b>	18,521,954.

**Part XII Financial Statements and Reporting**

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

		Yes	No
<b>1</b> 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.			
<b>2a</b> Were the organization's financial statements compiled or reviewed by an independent accountant? .....	<b>2a</b>		<b>X</b>
If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:			
<input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis			
<b>b</b> Were the organization's financial statements audited by an independent accountant? .....	<b>2b</b>	<b>X</b>	
If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:			
<input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis			
<b>c</b> 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? .....	<b>2c</b>	<b>X</b>	
If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.			
<b>3a</b> 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? .....	<b>3a</b>		<b>X</b>
<b>b</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 .....	<b>3b</b>		

Form **990** (2014)

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

Department of the Treasury  
Internal Revenue Service

**Public Charity Status and Public Support**

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.  
▶ Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

**2014**

**Open to Public Inspection**

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

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

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

- 1  A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2  A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E.)
- 3  A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4  A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: \_\_\_\_\_
- 5  An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
- 6  A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7  An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 8  A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 9  An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
- 10  An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 11  An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box in lines 11a through 11d that describes the type of supporting organization and complete lines 11e, 11f, and 11g.
  - a  **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
  - b  **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
  - c  **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
  - d  **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
  - e  Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
  - f Enter the number of supported organizations .....
  - g Provide the following information about the supported organization(s).

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

**Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....	2773265.	4248527.	2237229.	2311197.	2113833.	13684051.
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge .....	964,100.	907,100.	1013000.	866,418.	865,910.	4616528.
<b>4 Total.</b> Add lines 1 through 3 .....	3737365.	5155627.	3250229.	3177615.	2979743.	18300579.
<b>5</b> 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) .....						327,035.
<b>6 Public support.</b> Subtract line 5 from line 4.						17973544.

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
<b>7</b> Amounts from line 4 .....	3737365.	5155627.	3250229.	3177615.	2979743.	18300579.
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources .....	6,193.	4,929.	3,654.	2,237.	26,443.	43,456.
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on .....						
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....	119,963.	165,626.	84,651.	150,513.	216,655.	737,408.
<b>11 Total support.</b> Add lines 7 through 10						19081443.
<b>12</b> Gross receipts from related activities, etc. (see instructions) .....					12 134,615,610.	
<b>13 First five years.</b> 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 <b>stop here</b> .....						<input type="checkbox"/>

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

<b>14</b> Public support percentage for 2014 (line 6, column (f) divided by line 11, column (f)) .....	<b>14</b>	94.19 %
<b>15</b> Public support percentage from 2013 Schedule A, Part II, line 14 .....	<b>15</b>	95.01 %
<b>16a 33 1/3% support test - 2014.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization .....		<input checked="" type="checkbox"/>
<b>b 33 1/3% support test - 2013.</b> 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 <b>stop here.</b> The organization qualifies as a publicly supported organization .....		<input type="checkbox"/>
<b>17a 10% -facts-and-circumstances test - 2014.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and <b>stop here.</b> Explain in Part VI 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 - 2013.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization .....		<input type="checkbox"/>
<b>18 Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions .....		<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) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....						
<b>2</b> 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						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513 .....						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge ...						
<b>6 Total.</b> Add lines 1 through 5 .....						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons						
<b>b</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 .....						
<b>c</b> Add lines 7a and 7b .....						
<b>8 Public support.</b> (Subtract line 7c from line 6.)						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
<b>9</b> Amounts from line 6 .....						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources ...						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 .....						
<b>c</b> Add lines 10a and 10b .....						
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on .....						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....						
<b>13 Total support.</b> (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**

<b>15</b> Public support percentage for 2014 (line 8, column (f) divided by line 13, column (f)) .....	<b>15</b>	%
<b>16</b> Public support percentage from 2013 Schedule A, Part III, line 15 .....	<b>16</b>	%

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

<b>17</b> Investment income percentage for 2014 (line 10c, column (f) divided by line 13, column (f)) .....	<b>17</b>	%
<b>18</b> Investment income percentage from 2013 Schedule A, Part III, line 17 .....	<b>18</b>	%

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

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

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

**Part IV Supporting Organizations**

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

**Section A. All Supporting Organizations**

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



**Part IV Supporting Organizations** (continued)

	Yes	No
<b>11</b> Has the organization accepted a gift or contribution from any of the following persons?		
<b>a</b> A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?		
<b>b</b> A family member of a person described in (a) above?		
<b>c</b> A 35% controlled entity of a person described in (a) or (b) above? <i>If "Yes" to a, b, or c, provide detail in Part VI.</i>		
<b>11a</b>		
<b>11b</b>		
<b>11c</b>		

**Section B. Type I Supporting Organizations**

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

**Section C. Type II Supporting Organizations**

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

**Section D. Type III Supporting Organizations**

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

**Section E. Type III Functionally-Integrated Supporting Organizations**

<b>1</b> Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions):		
<b>a</b> <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
<b>b</b> <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
<b>c</b> <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).		
<b>2</b> Activities Test. Answer (a) and (b) below.		
<b>a</b> Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>		
<b>b</b> Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i>		
<b>3</b> Parent of Supported Organizations. Answer (a) and (b) below.		
<b>a</b> Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? Provide details in Part VI.		
<b>b</b> Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>		
<b>2a</b>		
<b>2b</b>		
<b>3a</b>		
<b>3b</b>		

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

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

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

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

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

**YOUNG MEN'S CHRISTIAN ASSOCIATION OF**

Schedule A (Form 990 or 990-EZ) 2014 **ORANGE COUNTY**

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

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

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

Schedule A (Form 990 or 990-EZ) 2014

YOUNG MEN'S CHRISTIAN ASSOCIATION OF

Schedule A (Form 990 or 990-EZ) 2014 ORANGE COUNTY

95-1644055 Page 8

**Part VI** Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12.

Also complete this part for any additional information. (See instructions).

Multiple horizontal lines for supplemental information.

**Schedule B**

(Form 990, 990-EZ, or 990-PF)

Department of the Treasury  
Internal Revenue Service

**Schedule of Contributors**

▶ Attach to Form 990, Form 990-EZ, or Form 990-PF.  
▶ Information about Schedule B (Form 990, 990-EZ, or 990-PF) and  
its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990) .

OMB No. 1545-0047

**2014**

Name of the organization

YOUNG MEN'S CHRISTIAN ASSOCIATION OF  
ORANGE COUNTY

Employer identification number

95-1644055

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

501(c)( 3 ) (enter number) organization

4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

**Note.** Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

**General Rule**

For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

**Special Rules**

For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000 or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I, II, and III.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Do not complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ..... ▶ \$ \_\_\_\_\_

**Caution.** An organization that is not covered by the General Rule and/or the Special Rules does not file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it does not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990, 990-EZ, or 990-PF. Schedule B (Form 990, 990-EZ, or 990-PF) (2014)

Name of organization <b>YOUNG MEN'S CHRISTIAN ASSOCIATION OF ORANGE COUNTY</b>	Employer identification number <b>95-1644055</b>
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**Part I Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	CALIFORNIA DEPARTMENT OF EDUCATION  1430 N STREET  SACRAMENTO, CA 95814	\$ 143,392.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	CAPISTRANO UNIFIED SCHOOL DISTRICT  32972 CALLE PERFECTO  SAN JUAN CAPISTRANO, CA 92675	\$ 465,656.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	CHILDREN AND FAMILIES COMMISSION OF ORANGE COUNTY  17320 REDHILL #200  IRVINE, CA 92614	\$ 263,156.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	PLACENTIA YORBA LINDA UNIFIED SCHOOL DISTRICT  1301 E. ORANGETHORP AVE.  PLACENTIA, CA 92675	\$ 92,235.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	THE RITA J BENSON LIVING TRUST  3158 SHALLOW SPRINGS TERRACE  CHICO, CA 95928	\$ 95,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	_____  _____  _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization <b>YOUNG MEN'S CHRISTIAN ASSOCIATION OF ORANGE COUNTY</b>	Employer identification number <b>95-1644055</b>
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**Part II** **Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		\$ _____	
		\$ _____	
		\$ _____	
		\$ _____	
		\$ _____	
		\$ _____	
		\$ _____	

Name of organization <b>YOUNG MEN'S CHRISTIAN ASSOCIATION OF ORANGE COUNTY</b>	Employer identification number <b>95-1644055</b>
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**Part III** Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this info. once.) ▶ \$ \_\_\_\_\_  
 Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
<b>(e) Transfer of gift</b>			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
<b>(e) Transfer of gift</b>			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
<b>(e) Transfer of gift</b>			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
<b>(e) Transfer of gift</b>			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
<b>(e) Transfer of gift</b>			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
<b>(e) Transfer of gift</b>			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	



**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.**

OMB No. 1545-0047

**2014**

**Open to Public Inspection**

▶ **Information about Schedule D (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).**

**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 value of contributions to (during year) .....		
3 Aggregate value of grants from (during year) .....		
4 Aggregate value at end of year .....		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? .....		<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).  
 Preservation of land for public use (e.g., recreation or education)       Preservation of a historically important land area  
 Protection of natural habitat       Preservation of a certified historic structure  
 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? .....

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)? .....

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

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

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

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included in Form 990, Part VIII, line 1 .....

(ii) Assets included in Form 990, Part X .....

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

a Revenue included in Form 990, Part VIII, line 1 .....

b Assets included in Form 990, Part X .....

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

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

- 3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):
- a  Public exhibition
  - b  Scholarly research
  - c  Preservation for future generations
  - d  Loan or exchange programs
  - e  Other \_\_\_\_\_
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?  Yes  No

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

- 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?  Yes  No
- b If "Yes," explain the arrangement in Part XIII and complete the following table:
- |                                 | Amount |
|---------------------------------|--------|
| c Beginning balance             | 1c     |
| d Additions during the year     | 1d     |
| e Distributions during the year | 1e     |
| f Ending balance                | 1f     |
- 2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?  Yes  No
- b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII

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

	(a) Current year	(b) Prior year	(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.	90,000.
b Contributions					
c Net investment earnings, gains, and losses	28.	35.	78.	120.	254.
d Grants or scholarships					
e Other expenditures for facilities and programs	28.	35.	78.	120.	254.
f Administrative expenses					
g End of year balance	90,000.	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   | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| (ii) related organizations  | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R? | <input type="checkbox"/> | <input type="checkbox"/>            |
- 4 Describe in Part XIII the intended uses of the organization's endowment funds.

**Part VI Land, Buildings, and Equipment.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		3,377,403.		3,377,403.
b Buildings		12,350,858.	6,174,871.	6,175,987.
c Leasehold improvements		3,961,539.	2,523,443.	1,438,096.
d Equipment		307,793.	187,575.	120,218.
e Other		6,621,888.	5,318,772.	1,303,116.
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				<b>12,414,820.</b>

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

**Part VII Investments - Other Securities.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

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

**Part VIII Investments - Program Related.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

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

**Part IX Other Assets.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

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

**Part X Other Liabilities.**

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) CUSTODIAL FUNDS PAYABLE	2,917.
(3) SELF INSURANCE LIABILITY	94,507.
(4) INTEREST RATE SWAP LIABILITY	24,775.
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	122,199.

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

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

**Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 12a.

<b>1</b>	Total revenue, gains, and other support per audited financial statements	<b>1</b>	33,351,357.
<b>2</b>	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
<b>a</b>	Net unrealized gains (losses) on investments	<b>2a</b>	-35,553.
<b>b</b>	Donated services and use of facilities	<b>2b</b>	871,910.
<b>c</b>	Recoveries of prior year grants	<b>2c</b>	
<b>d</b>	Other (Describe in Part XIII.)	<b>2d</b>	14,594.
<b>e</b>	Add lines <b>2a</b> through <b>2d</b>	<b>2e</b>	850,951.
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b>	<b>3</b>	32,500,406.
<b>4</b>	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b	<b>4a</b>	10,514.
<b>b</b>	Other (Describe in Part XIII.)	<b>4b</b>	1,003,827.
<b>c</b>	Add lines <b>4a</b> and <b>4b</b>	<b>4c</b>	1,014,341.
<b>5</b>	Total revenue. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 12.)	<b>5</b>	33,514,747.

**Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 12a.

<b>1</b>	Total expenses and losses per audited financial statements	<b>1</b>	31,297,013.
<b>2</b>	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
<b>a</b>	Donated services and use of facilities	<b>2a</b>	871,910.
<b>b</b>	Prior year adjustments	<b>2b</b>	
<b>c</b>	Other losses	<b>2c</b>	
<b>d</b>	Other (Describe in Part XIII.)	<b>2d</b>	
<b>e</b>	Add lines <b>2a</b> through <b>2d</b>	<b>2e</b>	871,910.
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b>	<b>3</b>	30,425,103.
<b>4</b>	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b	<b>4a</b>	10,514.
<b>b</b>	Other (Describe in Part XIII.)	<b>4b</b>	1,003,827.
<b>c</b>	Add lines <b>4a</b> and <b>4b</b>	<b>4c</b>	1,014,341.
<b>5</b>	Total expenses. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 18.)	<b>5</b>	31,439,444.

**Part XIII Supplemental Information.**

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

**PART V, LINE 4:**

FUNDS ARE TO BE USED TO PROVIDE PROGRAMS FOR YOUTH IN ORANGE COUNTY.

**PART X, LINE 2:**

YMCA QUALIFIES AS A TAX-EXEMPT ORGANIZATION UNDER SECTION 501(C)(3) AS DESCRIBED IN SECTIONS 509(A)(2) AND 170(B)(1)(A)(VI) OF THE INTERNAL REVENUE CODE (THE "CODE") AND, ACCORDINGLY, THERE IS NO PROVISION FOR INCOME TAXES. IN ADDITION, YMCA QUALIFIES FOR THE CHARITABLE CONTRIBUTION DEDUCTION UNDER SECTION 170 OF THE CODE AND HAS BEEN CLASSIFIED AS AN ORGANIZATION THAT IS NOT A PRIVATE FOUNDATION. INCOME DETERMINED TO BE UNRELATED BUSINESS TAXABLE INCOME (UBTI) WOULD BE TAXABLE. FURTHERMORE, YMCA EVALUATES ITS UNCERTAIN TAX POSITIONS, IF ANY, ON A CONTINUAL BASIS

**Part XIII** Supplemental Information (continued)

THROUGH REVIEW OF ITS POLICIES AND PROCEDURES, REVIEW OF ITS REGULAR TAX  
FILINGS, AND DISCUSSIONS WITH OUTSIDE EXPERTS.

YMCA'S FEDERAL RETURN OF ORGANIZATION EXEMPT FROM INCOME TAX (FORM 990)  
FOR THE FISCAL YEARS ENDED 2011, 2012 AND 2013 ARE SUBJECT TO IRS  
EXAMINATION, GENERALLY FOR THREE YEARS AFTER FILING.

PART XI, LINE 2D - OTHER ADJUSTMENTS:

INCREASE IN VALUE OF INTEREST RATE SWAP 14,594.

PART XI, LINE 4B - OTHER ADJUSTMENTS:

NONCASH ASSISTANCE 1,003,827.

PART XII, LINE 4B - OTHER ADJUSTMENTS:

NONCASH ASSISTANCE 1,003,827.

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

Department of the Treasury  
Internal Revenue Service

**Supplemental Information Regarding Fundraising or Gaming Activities**

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

▶ Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

**2014**

Open to Public Inspection

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

Employer identification number  
**95-1644055**

**Part I**

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

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

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

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

**b** If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
<b>Total</b> .....				▶		

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

\_\_\_\_\_

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**YOUNG MEN'S CHRISTIAN ASSOCIATION OF**

Schedule G (Form 990 or 990-EZ) 2014

**ORANGE COUNTY**

95-1644055 Page 2

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

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events (add col. (a) through col. (c))	
		DINNERS / BREAKFAST (event type)	GOLF TOURNAMENTS (event type)	2 (total number)		
Revenue	1	Gross receipts	44,572.	99,944.	72,139.	216,655.
	2	Less: Contributions	29,205.	47,267.	27,932.	104,404.
	3	Gross income (line 1 minus line 2)	15,367.	52,677.	44,207.	112,251.
Direct Expenses	4	Cash prizes				
	5	Noncash prizes		27,106.	11,091.	38,197.
	6	Rent/facility costs				
	7	Food and beverages	7,334.	21,802.	861.	29,997.
	8	Entertainment				
	9	Other direct expenses	8,259.	5,783.	28,098.	42,140.
	10	Direct expense summary. Add lines 4 through 9 in column (d)				110,334.
11	Net income summary. Subtract line 10 from line 3, column (d)				1,917.	

**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. Subtract line 7 from line 1, column (d)			

9 Enter the state(s) in which the organization conducts gaming activities: \_\_\_\_\_  
 a Is the organization licensed to conduct gaming activities in each of these states?  Yes  No  
 b If "No," explain: \_\_\_\_\_

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?  Yes  No  
 b If "Yes," explain: \_\_\_\_\_

YOUNG MEN'S CHRISTIAN ASSOCIATION OF

Schedule G (Form 990 or 990-EZ) 2014 ORANGE COUNTY

95-1644055 Page 3

- 11 Does the organization conduct gaming activities with nonmembers?  Yes  No
- 12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming?  Yes  No
- 13 Indicate the percentage of gaming activity conducted in:
 

a The organization's facility	<b>13a</b>		%
b An outside facility	<b>13b</b>		%
- 14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ► \_\_\_\_\_

Address ► \_\_\_\_\_

- 15a Does the organization have a contract with a third party from whom the organization receives gaming revenue?  Yes  No
- b If "Yes," enter the amount of gaming revenue received by the organization ► \$ \_\_\_\_\_ and the amount of gaming revenue retained by the third party ► \$ \_\_\_\_\_.
- c If "Yes," enter name and address of the third party:

Name ► \_\_\_\_\_

Address ► \_\_\_\_\_

16 Gaming manager information:

Name ► \_\_\_\_\_

Gaming manager compensation ► \$ \_\_\_\_\_

Description of services provided ► \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

- Director/officer       Employee       Independent contractor

17 Mandatory distributions:

- a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?  Yes  No
- b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ► \$ \_\_\_\_\_

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

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\_\_\_\_\_  
\_\_\_\_\_





**SCHEDULE I**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Grants and Other Assistance to Organizations,  
Governments, and Individuals in the United States**  
Complete if the organization answered "Yes" to Form 990, Part IV, line 21 or 22.

▶ Attach to Form 990.

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

OMB No. 1545-0047

**2014**

Open to Public  
Inspection

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

**Part I General Information on Grants and Assistance**

- 1** Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance?  Yes  No
- 2** Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

**Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments.** Complete if the organization answered "Yes" to Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

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

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

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990. Schedule I (Form 990) (2014)

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

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

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
CHILDCARE FINANCIAL ASSISTANCE	449	0.	682,462.	FMV	DISCOUNTED CHILDCARE RATES
COMMUNITY SERVICE PROGRAMS FINANCIAL ASSISTANCE: NEW HORIZONS	12	0.	21,000.	FMV	DISCOUNTED FEES
COMMUNITY SERVICE PROGRAMS FINANCIAL ASSISTANCE: Y INCLUSION	43	0.	57,667.	FMV	DISCOUNTED FEES
RESIDENT CAMP FINANCIAL ASSISTANCE	106	0.	41,713.	FMV	DISCOUNTED CAMP FEES
ADVENTURE GUIDES FINANCIAL ASSISTANCE	86	0.	12,993.	FMV	DISCOUNTED ADVENTURE GUIDE FEES

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

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

Schedule I (Form 990)

95-1644055

Page 2

**Part III** Continuation of Grants and Other Assistance to Individuals in the United States (Schedule I (Form 990), Part III.)

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
ADULT & YOUTH HEALTH AND FITNESS FINANCIAL ASSISTANCE	867.	0.	180,892. FMV		DISCOUNTED HEALTH AND FITNESS FEES
YOUTH DEVELOPMENT FINANCIAL ASSISTANCE	40.	0.	7,100. FMV		DISCOUNTED FEES

Schedule I (Form 990)

**SCHEDULE J  
(Form 990)**

**Compensation Information**

OMB No. 1545-0047

**2014**

Open to Public Inspection

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

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

▶ Attach to Form 990.

▶ Information about Schedule J (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

Department of the Treasury  
Internal Revenue Service

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

Employer identification number  
**95-1644055**

**Part I Questions Regarding Compensation**

**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.

- |   |   |
|---|---|
| <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 checked="" 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)          |

**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 .....

**2** Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked in line 1a? .....

**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, but explain in Part III.

- |   |   |
|---|---|
| <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 |

**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? .....
- b** Participate in, or receive payment from, a supplemental nonqualified retirement plan? .....
- c** Participate in, or receive payment from, an equity-based compensation arrangement? .....
- 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), 501(c)(4), and 501(c)(29) 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? .....
- b** Any related organization? .....
- 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? .....
- b** Any related organization? .....
- 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 .....

**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 .....

**9** If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)? .....

	Yes	No
<b>1b</b>		X
<b>2</b>	X	
<b>4a</b>		X
<b>4b</b>		X
<b>4c</b>		X
<b>5a</b>		X
<b>5b</b>		X
<b>6a</b>	X	
<b>6b</b>		X
<b>7</b>	X	
<b>8</b>		X
<b>9</b>		

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

Schedule J (Form 990) 2014

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

95-1644055

Page 2

**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 and Title	(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 in column (B) reported as deferred in prior Form 990
	(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) JEFF MCBRIDE PRESIDENT	303,532.	50,000.	0.	27,344.	26,566.	407,442.	0.
(2) CARA OWENS CHIEF OPERATIONS OFFICER	199,173.	31,909.	0.	25,334.	5,325.	261,741.	0.
(3) DELORES MARIKIAN CHIEF DEVELOPMENT OFFICER	134,120.	7,896.	0.	15,405.	4,240.	161,661.	0.
(i)	0.	0.	0.	0.	0.	0.	0.
(ii)							
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**Part III** Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

PART I, LINE 1A:

THE YMCA PAYS A MONTHLY FEE FOR A GOLF MEMBERSHIP FOR THE CEO/PRESIDENT.  
ANY NON-BUSINESS RELATED EXPENSES ARE PAID BY THE CEO/PRESIDENT.

PART I, LINE 1B:

BONUSES ARE DETERMINED ON A NET BASIS AND GROSSED UP FOR PAYROLL  
PURPOSES. THERE IS NO WRITTEN POLICY REGARDING THE MONTHLY GOLF MEMBERSHIP.

PART I, LINE 6:

THE EXECUTIVE DIRECTORS OF THE FULLERTON AND LAGUNA NIGEL BRANCHES WERE  
PAID BONUSES BASED ON IMPROVED NET OUTCOME OVER PRIOR YEAR FOR THEIR  
BRANCHES.

PART I, LINE 7:

DISCRETIONARY BONUSES BASED ON PERFORMANCE AND COMPLETION OF PROJECTS, BUT  
NOT CONTINGENT ON REVENUE OR NET OUTCOME.

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

Department of the Treasury  
Internal Revenue Service

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

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

▶ Attach to Form 990 or 990-EZ.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No. 1545-0047

**2014**

Open to Public  
Inspection

Name of the organization	YOUNG MEN'S CHRISTIAN ASSOCIATION OF ORANGE COUNTY	Employer identification number	95-1644055
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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 \$682,000 WAS PROVIDED IN FINANCIAL ASSISTANCE AND  
PROGRAM SUPPORT

FORM 990, PART III, LINE 4B, PROGRAM SERVICE ACCOMPLISHMENTS:

HEALTHIER. THE YMCA PROVIDED OVER \$180,000 IN FINANCIAL ASSISTANCE AND



Name of the organization YOUNG MEN'S CHRISTIAN ASSOCIATION OF ORANGE COUNTY	Employer identification number 95-1644055
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PROGRAM SUPPORT FOR CHILDREN, ADULTS AND FAMILIES PARTICIPATING IN OUR HEALTH & WELLNESS PROGRAMS.

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

THE YMCA OF ORANGE COUNTY PROVIDED 5,580 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 \$13,000 IN FINANCIAL ASSISTANCE AND PROGRAM SUPPORT FOR CHILDREN AND FAMILIES PARTICIPATING IN OUR PARENT/CHILD PROGRAM. EXPENSES \$ 1,726,345. INCLUDING GRANTS OF \$ 54,706. REVENUE \$ 2,194,293

THE YMCA OF ORANGE COUNTY PROVIDED 4,960 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 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

Name of the organization	YOUNG MEN'S CHRISTIAN ASSOCIATION OF ORANGE COUNTY	Employer identification number	95-1644055
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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 OVER \$41,000 IN FINANCIAL ASSISTANCE AND PROGRAM SUPPORT FOR CHILDREN AND FAMILIES PARTICIPATING IN CAMP.

EXPENSES \$ 191,222. INCLUDING GRANTS OF \$ 0. REVENUE \$ 797,355.

FORM 990, PART VI, SECTION A, LINE 4:

SEE REDLINE COPY OF BYLAWS ATTACHED.

FORM 990, PART VI, SECTION B, LINE 11:

CONTROLLER GOES THROUGH EACH LINE, COMPARES AGAINST THE AUDITED FINANCIALS AND DOCUMENTS PREPARED INTERNALLY FOR THE 990 AND SENDS QUESTIONS BACK TO THE CPA. ONCE ALL QUESTIONS ARE ANSWERED AND CONTROLLER IS SATISFIED WITH THE RESULTS A COPY IS FORWARDED TO THE MEMBERS OF THE FINANCE COMMITTEE AND AUDIT COMMITTEE FOR REVIEW AND APPROVAL. IF THEY ARE SATISFIED WITH THE 990 IT IS THEN SENT ON TO THE ENTIRE BOARD OF DIRECTORS FOR APPROVAL.

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 EXECUTIVE COMMITTEE OF DISINTERESTED DIRECTORS HAVE REVIEWED THE CONTRACT TO DETERMINE IF: 1.) THE YMCA CAN ENTER INTO A MORE

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

Employer identification number  
95-1644055

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 9, CHANGES IN NET ASSETS:

INCREASE IN FAIR VALUE OF INTEREST RATE SWAP AGREEMENT 14,594.

FORM 990, PART XII, LINE 2C

THE AUDIT OVERSIGHT PROCESS HAS NOT CHANGED SINCE THE PRIOR YEAR.

• If you are filing for an **Additional (Not Automatic) 3-Month Extension, complete only Part II** and check this box  **X**

**Note.** Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868.

• If you are filing for an **Automatic 3-Month Extension, complete only Part I** (on page 1).

**Part II Additional (Not Automatic) 3-Month Extension of Time.** Only file the original (no copies needed).

Enter filer's identifying number, see instructions

<b>Type or print</b>  File by the due date for filing your return. See instructions.	Name of exempt organization or other filer, see instructions. <b>YOUNG MEN'S CHRISTIAN ASSOCIATION OF ORANGE COUNTY</b>	Employer identification number (EIN) or <b>95-1644055</b>
	Number, street, and room or suite no. If a P.O. box, see instructions. <b>13821 NEWPORT AVE., NO. 200</b>	Social security number (SSN)
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. <b>TUSTIN, CA 92780</b>	

Enter the Return code for the return that this application is for (file a separate application for each return)

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01		
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

**STOP! Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868.**

**SUSAN PAYETTE**

• The books are in the care of  **13821 NEWPORT AVE., SUITE 200 - TUSTIN, CA 92780**  
 Telephone No.  **714-549-9622** Fax No.

• If the organization does not have an office or place of business in the United States, check this box

• If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) . If this is for the whole group, check this box . If it is for part of the group, check this box  and attach a list with the names and EINs of all members the extension is for.

4 I request an additional 3-month extension of time until **NOVEMBER 15, 2015**.

5 For calendar year **2014**, or other tax year beginning \_\_\_\_\_, and ending \_\_\_\_\_.

6 If the tax year entered in line 5 is for less than 12 months, check reason:  Initial return  Final return  
 Change in accounting period

7 State in detail why you need the extension  
**ADDITIONAL TIME IS NEEDED TO OBTAIN NECESSARY INFORMATION TO FILE A COMPLETE AND ACCURATE TAX RETURN.**

<b>8a</b> If this application is for Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	<b>8a</b>	\$	0.
<b>b</b> If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868.	<b>8b</b>	\$	0.
<b>c Balance due.</b> Subtract line 8b from line 8a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	<b>8c</b>	\$	0.

**Signature and Verification must be completed for Part II only.**

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form.

Signature  Title **PARTNER** Date

# California Exempt Organization Annual Information Return

Calendar Year 2014 or fiscal year beginning (mm/dd/yyyy) \_\_\_\_\_, and ending (mm/dd/yyyy) \_\_\_\_\_

Corporation/Organization Name  
**YOUNG MEN'S CHRISTIAN ASSOCIATION OF ORANGE COUNTY**

California corporation number  
**0099616**

Additional Information. See instructions.  
FEIN  
**95-1644055**

Street address (suite or room)  
**13821 NEWPORT AVE., NO. 200**

City  
**TUSTIN**

State  
**CA**

ZIP code  
**92780**

Foreign country name \_\_\_\_\_ Foreign province/state/county \_\_\_\_\_ Foreign postal code \_\_\_\_\_

**A** First Return  Yes  No

**B** Amended Return  Yes  No

**C** IRC Section 4947(a)(1) trust  Yes  No

**D** Final Information Return?  
 Dissolved  Surrendered (Withdrawn)  
 Merged/Reorganized Enter date: (mm/dd/yyyy) \_\_\_\_\_

**E** Check accounting method:  
 (1)  Cash (2)  Accrual (3)  Other

**F** Federal return filed?  
 (1)  990T (2)  990-PF (3)  Sch H (990)

**G** Is this a group filing? See instructions.  Yes  No

**H** Is this organization in a group exemption?  Yes  No  
If "Yes," what is the parent's name? \_\_\_\_\_

**I** Did the organization have any changes to its guidelines not reported to the FTB? See instructions.  Yes  No  
**STMT 2**

**J** If exempt under R&TC Section 23701d, has the organization engaged in political activities? See instructions.  Yes  No

**K** Is the organization exempt under R&TC Section 23701g? If "Yes," enter the gross receipts from nonmember sources \$ \_\_\_\_\_  Yes  No

**L** If organization is exempt under R&TC Section 23701d and meets the filing fee exception, check box. No filing fee is required.

**M** Is the organization a Limited Liability Company?  Yes  No

**N** Did the organization file Form 100 or Form 109 to report taxable income?  Yes  No

**O** Is the organization under audit by the IRS or has the IRS audited in a prior year?  Yes  No

**P** Is an IRS Form 1023/1024 pending?  Yes  No  
Date filed with IRS \_\_\_\_\_

**Part I Complete Part I unless not required to file this form. See General Instructions B and C.**

<b>Receipts and Revenues</b>	1	Gross sales or receipts from other sources. From Side 2, Part II, line 8	1	32,485,099.00
	2	Gross dues and assessments from members and affiliates	2	00
	3	Gross contributions, gifts, grants, and similar amounts received	3	2,113,833.00
	4	Total gross receipts for filing requirement test. Add line 1 through line 3. This line must be completed. If the result is less than \$50,000, see General Instruction B	4	34,598,932.00
	5	Cost of goods sold	5	00
	6	Cost or other basis, and sales expenses of assets sold	6	1,084,185.00
	7	Total costs. Add line 5 and line 6	7	1,084,185.00
	8	Total gross income. Subtract line 7 from line 4	8	33,514,747.00
<b>Expenses</b>	9	Total expenses and disbursements. From Side 2, Part II, line 18	9	31,439,444.00
	10	Excess of receipts over expenses and disbursements. Subtract line 9 from line 8	10	2,075,303.00
<b>Filing Fee</b>	11	Filing fee \$10 or \$25. See General Instruction F	11	N/A 00
	12	Total payments	12	00
	13	Penalties and Interest. See General Instruction J	13	00
	14	Use tax. See General Instruction K	14	00
	15	<b>Balance due.</b> Add line 11, line 13, and line 14. Then subtract line 12 from the result	15	00

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 taxpayer) is based on all information of which preparer has any knowledge.

**Sign Here**

Signature of officer **PRESIDENT** Title  
Date \_\_\_\_\_ Date

**Paid Preparer's Use Only**

Preparer's signature \_\_\_\_\_ Date \_\_\_\_\_  
 Firm's name (or yours, if self-employed) and address  
**DAVIS FARR LLP**  
**2301 DUPONT DRIVE, SUITE 200**  
**IRVINE, CA 92612**

Check if self-employed

Telephone  
**714-549-9622**  
 PTIN  
**P00743254**  
 FEIN  
**47-3535842**  
 Telephone  
**949-474-2020**

May the FTB discuss this return with the preparer shown above? See instructions  Yes  No

**Part II** Organizations with gross receipts of more than \$50,000 and private foundations regardless of amount of gross receipts - complete Part II or furnish substitute information **SEE PART II SUBSTITUTE ATTACHMENT**

<b>Receipts from Other Sources</b>	1	Gross sales or receipts from all business activities. See instructions .....	•	1	00	
	2	Interest .....	•	2	00	
	3	Dividends .....	•	3	00	
	4	Gross rents .....	•	4	00	
	5	Gross royalties .....	•	5	00	
	6	Gross amount received from sale of assets (See Instructions) .....	•	6	00	
	7	Other income .....	•	7	00	
	8	<b>Total</b> gross sales or receipts from other sources. Add line 1 through line 7. Enter here and on Side 1, Part I, line 1 .....	•	8	00	
	9	Contributions, gifts, grants, and similar amounts paid .....	•	9	00	
	10	Disbursements to or for members .....	•	10	00	
	11	Compensation of officers, directors, and trustees .....	•	11	0 . 00	
	12	Other salaries and wages .....	•	12	00	
	<b>Expenses and Disbursements</b>	13	Interest .....	•	13	00
		14	Taxes .....	•	14	00
		15	Rents .....	•	15	00
		16	Depreciation and depletion (See instructions) .....	•	16	00
		17	Other Expenses and Disbursements .....	•	17	00
		18	<b>Total</b> expenses and disbursements. Add line 9 through line 17. Enter here and on Side 1, Part I, line 9 .....	•	18	00

<b>Schedule L Balance Sheets</b>	Beginning of taxable year			End of taxable year
	(a)	(b)	(c)	(d)
<b>Assets</b>				
1 Cash .....				•
2 Net accounts receivable .....				•
3 Net notes receivable .....				•
4 Inventories .....				•
5 Federal and state government obligations .....				•
6 Investments in other bonds .....				•
7 Investments in stock .....				•
8 Mortgage loans .....				•
9 Other investments .....				•
10 a Depreciable assets .....				
b Less accumulated depreciation .....	( )		( )	
11 Land .....				•
12 Other assets .....				•
13 <b>Total assets</b> .....				
<b>Liabilities and net worth</b>				
14 Accounts payable .....				•
15 Contributions, gifts, or grants payable .....				•
16 Bonds and notes payable .....				•
17 Mortgages payable .....				•
18 Other liabilities .....				
19 Capital stock or principal fund .....				•
20 Paid-in or capital surplus. Attach reconciliation .....				•
21 Retained earnings or income fund .....				•
22 <b>Total liabilities and net worth</b> .....				

<b>Schedule M-1 Reconciliation of income per books with income per return</b>			
Do not complete this schedule if the amount on Schedule L, line 13, column (d), is less than \$50,000.			
1 Net income per books .....	•	7 Income recorded on books this year not included in this return. ....	•
2 Federal income tax .....	•	8 Deductions in this return not charged against book income this year .....	•
3 Excess of capital losses over capital gains .....	•	9 Total. Add line 7 and line 8 .....	
4 Income not recorded on books this year .....	•	10 Net income per return. Subtract line 9 from line 6 .....	
5 Expenses recorded on books this year not deducted in this return .....	•		
6 Total. Add line 1 through line 5 .....			

FORM 199

CASH CONTRIBUTIONS  
INCLUDED ON PART I, LINE 3

STATEMENT 1

CONTRIBUTOR'S NAME	CONTRIBUTOR'S ADDRESS	DATE OF GIFT	AMOUNT
AS&F FOUNDATION	625 FAIR OAKS AVENUE, SUITE 360 SOUTH PASADENA, CA 91030	12/31/14	40,000.
CALIFORNIA DEPARTMENT OF EDUCATION	1430 N STREET SACRAMENTO, CA 95814	12/31/14	143,392.
CAPISTRANO UNIFIED SCHOOL DISTRICT	32972 CALLE PERFECTO SAN JUAN CAPISTRANO, CA 92675	12/31/14	465,656.
CHERYL HELLER	1270 N. WOODGLEN DR. ANAHEIM, CA 92807	12/31/14	5,000.
CHILDREN AND FAMILIES COMMISSION OF ORANGE COUNTY	17320 REDHILL #200 IRVINE, CA 92614	12/31/14	263,156.
CITY OF ALISO VIEJO	12 JOURNEY #100 ALISO VIEJO, CA 92656	12/31/14	35,440.
GEORGE HOAG FAMILY FOUNDATION	2665 MAIN ST., STE 220 LOS ANGELES, CA 90405	12/31/14	5,000.
GOLDEN STATE FOODS FOUNDATION	18301 VON KARMAN AVENUE SUITE 1100 IRVINE, CA 92612	12/31/14	5,000.
HOPE THROUGH HOUSING FOUNDATION	9065 HAVEN AVE. #100 RANCHO CUCUMONGA, CA 91730	12/31/14	32,475.
LARRY W. WEAVER	19046 WILLOW BROOK LANE TRABUCO CANYON, CA 92679	12/31/14	5,639.
MCMASTER-CARR SUPPLY COMPANY C489	P.O. BOX 680 ELMHURST, IL 60126	12/31/14	12,000.
MILDRED KNOTT	823 MORNINGSIDE DR FULLERTON, CA 92835	12/31/14	5,000.
O.L. HALSELL FOUNDATION	P.O. BOX 6300 SANTA ANA, CA 92706	12/31/14	30,000.

YOUNG MEN'S CHRISTIAN ASSOCIATION OF ORA

95-1644055

PEMA SOUTHERN CALIFORNIA CHAPTER	1431 LA COLINA TUSTIN, CA 92780	12/31/14	15,790.
PLACENTIA YORBA LINDA UNIFIED SCHOOL DISTRICT	1301 E. ORANGETHORP AVE. PLACENTIA, CA 92675	12/31/14	92,235.
SEAN PEASLEY	708 CALLE MONSERRAT SAN CLEMENTE, CA 92672	12/31/14	10,000.
SOUTHERN CALIFORNIA GAS CO.	920 SOUTH STIMSON AVE. CITY OF INDUSTRY , CA 91745	12/31/14	8,750.
THE CREAN FOUNDATION	P.O. BOX 8449 NEWPORT BEACH, CA 92658	12/31/14	35,000.
THE EDWARDS LIFESCIENCES FUND	ONE EDWARDS WAY IRVINE, CA 92614	12/31/14	10,000.
THE MENTOR NETWORK	313 CONGRESS STREET, 5TH FLOOR BOSTON, MA 02210	12/31/14	5,000.
THE ORANGE COUNTY REGISTER CAMPSHIP FUND	625 N. GRAND AVENUE SANTA ANA, CA 92701	12/31/14	7,600.
THE ROSEMARY FOX LIVING TRUST	3790 MAUNA LOA STREET BREA, CA 92823	12/31/14	20,500.
THOMAS REYES	23 CACTUS IRVINE, CA 92603	12/31/14	20,000.
THE RITA J BENSON LIVING TRUST	3158 SHALLOW SPRINGS TERRACE CHICO, CA 95928	12/31/14	95,000.
SALAH FOUNDATION	227 WEST TRADE STREET, SUITE 2100 CHARLOTTE, NC 28202	12/31/14	20,000.
THE SEGERSTROM FOUNDATION	3315 FAIRVIEW ROAD COSTA MESA, CA 92626	12/31/14	20,000.
ROBINSON FOUNDATION	700 S. FLOWER ST., SUITE 1222 LOS ANGELES, CA 90017	12/31/14	17,000.
THE CAPITAL GROUP COMPANIES CHARITABLE FOUNDATION	333 S. HOPE ST. 53RD FLOOR LOS ANGELES, CA 90071	12/31/14	12,200.



YOUNG MEN'S CHRISTIAN ASSOCIATION OF ORA95-1644055

ALTON L. ANDERSON	508 E. CHAPMAN AVENUE FULLERTON, CA 92832	12/31/14	10,000.
MARINERS CHURCH	5001 NEWPORT COAST DRIVE IRVINE , CA 92603	12/31/14	10,000.
PACIFIC LIFE FOUNDATION	700 NEWPORT CENTER DRIVE NEWPORT BEACH, CA 92660	12/31/14	10,000.
JEFF MCBRIDE	22391 DEERBROOK MISSION VIEJO, CA 92692	12/31/14	9,683.
FIDELITY CHARITABLE GIFT FUND	PO BOX 770001 CINCINNATI, OH 45277	12/31/14	8,250.
JOHN ROCHFORD	14532 SWEETAN IRVINE, CA 92604	12/31/14	5,100.
DALE L. DYKEMA	1969 VISTA CAUDAL NEWPORT BEACH, CA 92660	12/31/14	5,000.
JUNKO KLAUS	846 MORNINGSIDE DR. FULLERTON, CA 92835	12/31/14	5,000.
SUPERIOR HOLDINGS LLC	11930 HAMDEN PLACE SANTA FE SPRINGS , CA 90670	12/31/14	5,000.
THE HEXBERG FAMILY FOUNDATION	921 EMERALD BAY LAGUNA BEACH, CA 92651	12/31/14	5,000.
CITY OF FULLERTON	340 W. COMMONWEALTH AVE FULLERTON , CA 92832	12/31/14	8,000.
TOTAL INCLUDED ON LINE 3			<u><u>1,517,866.</u></u>

SEE REDLINE COPY OF BYLAWS ATTACHED.

FORM 199

NONCASH CONTRIBUTIONS  
INCLUDED ON PART I, LINE 3

STATEMENT 3

CONTRIBUTOR'S NAME

CONTRIBUTOR'S ADDRESS

KENNY THE PRINTER

17931 SKY PARK CIRCLE IRVINE, CA 92614

PROPERTY DESCRIPTION

DATE OF GIFT

TOTAL AMOUNT

FMV OF GIFT

PRINTING SERVICES

12/31/14

5,000.

5,000.

TOTAL INCLUDED ON LINE 3

5,000.

Attach to Form 100 or Form 100W.

**FORM 199**

**FEIN 95-1644055**

Corporation name

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

California corporation number

**0099616**

**Part I Election To Expense Certain Property Under IRC Section 179**

1	Maximum deduction under IRC Section 179 for California .....	1	\$25,000
2	Total cost of IRC Section 179 property placed in service .....	2	
3	Threshold cost of IRC Section 179 property before reduction in limitation .....	3	\$200,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0- .....	4	
5	Dollar limitation for taxable year. Subtract line 4 from line 1. If zero or less, enter -0- .....	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property (elected IRC Section 179 cost) .....	7	
8	Total elected cost of IRC Section 179 property. Add amounts in column (c), line 6 and line 7 .....	8	
9	Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8 .....	9	
10	Carryover of disallowed deduction from prior taxable years .....	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 .....	11	
12	IRC Section 179 expense deduction. Add line 9 and line 10, but do not enter more than line 11 .....	12	
13	Carryover of disallowed deduction to 2015. Add line 9 and line 10, less line 12 .....	13	

**Part II Depreciation and Election of Additional First Year Expense Deduction Under R&TC Section 24356**

(a) Description property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Depreciation allowed or allowable in earlier years	(e) Depreciation Method	(f) Life or rate	(g) Depreciation for this year	(h) Additional first year depreciation
14							
<b>SEE STATEMENT</b>	<b>4</b>	<b>25,062,640.</b>	<b>11,213,046.</b>				
15	Add the amounts in column (g) and column (h). The total of column (h) may not exceed \$2,000. See instructions for line 14, column (h) .....					15	<b>1,496,486.</b>

**Part III Summary**

16	Total: If the corporation is electing: IRC Section 179 expense, add the amount on line 12 and line 15, column (g); or Additional first year depreciation under R&TC Section 24356, add the amounts on line 15, columns (g) and (h), or Depreciation (if no election is made), enter the amount from line 15, column (g) .....	16	<b>1,496,486.</b>
17	Total depreciation claimed for federal purposes from federal Form 4562, line 22 .....	17	<b>1,496,486.</b>
18	Depreciation adjustment. If line 17 is greater than line 16, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 17 is less than line 16, enter the difference here and on Form 100 or Form 100W, Side 1, line 12. (If California depreciation amounts are used to determine net income before state adjustments on Form 100 or Form 100W, no adjustment is necessary.) .....	18	<b>0.</b>

**Part IV Amortization**

(a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Amortization allowed or allowable in earlier years	(e) R&TC section (see instructions)	(f) Period or percentage	(g) Amortization for this year
19						
20	Total. Add the amounts in column (g) .....					20
21	Total amortization claimed for federal purposes from federal Form 4562, line 44 .....					21
22	Amortization adjustment. If line 21 is greater than line 20, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 21 is less than line 20, enter the difference here and on Form 100 or Form 100W, Side 1, line 12 .....					22

CA 3885

DEPRECIATION

STATEMENT 4

ASSET NO./ DESCRIPTION	DATE IN SERVICE	COST OR BASIS	PRIOR DEPR	METHOD	LIFE	DEPRE- CIATION	BONUS
1 LAND	VARIOUS	3,377,403.			.000	0.	
2 BUILDINGS	VARIOUS	12,189,681.	5097431.	SL	36.00	563,686.	
3 IMPROVEMENTS	VARIOUS	3,679,824.	1841172.	SL	18.00	299,186.	
4 FURNITURE & EQUIP	VARIOUS	5,632,404.	4155886.	SL	11.00	605,158.	
5 VEHICLES	VARIOUS	183,328.	118,557.	SL	7.00	28,456.	
TOTAL DEPR TO FORM 3885		<u>25,062,640.</u>	<u>11213046.</u>			<u>1496486.</u>	

TAXABLE YEAR

2014

California e-file Return Authorization for Exempt Organizations

FORM 8453-EO

Table with 2 columns: Exempt Organization name, Identifying number. Row 1: YOUNG MEN'S CHRISTIAN ASSOCIATION OF ORANGE COUNTY, 95-1644055

Part I Electronic Return Information (whole dollars only)

Table with 2 columns: Description, Amount. Row 1: Total gross receipts (Form 199, line 4) 1 34,598,932.00. Row 2: Total gross income (Form 199, line 8) 2 33,514,747.00. Row 3: Total expenses and disbursements (Form 199, line 9) 3 31,439,444.00

Part II Settle Your Account Electronically for Taxable Year 2014

Table with 4 columns: 4 Electronic funds withdrawal, 4a Amount, 4b Withdrawal date (mm/dd/yyyy)

Part III Banking Information (Have you verified the exempt organization's banking information?)

Table with 7 columns: 5 Routing number, 6 Account number, 7 Type of account: Checking, Savings

Part IV Declaration of Officer

I authorize the exempt organization's account to be settled as designated in Part II. If I check Part II, Box 4, I authorize an electronic funds withdrawal for the amount listed on line 4a.

Under penalties of perjury, I declare that I am an officer of the above exempt organization and that the information I provided to my electronic return originator (ERO), transmitter, or intermediate service provider and the amounts in Part I above agree with the amounts on the corresponding lines of the exempt organization's 2014 California electronic return. To the best of my knowledge and belief, the exempt organization's return is true, correct, and complete. If the exempt organization is filing a balance due return, I understand that if the Franchise Tax Board (FTB) does not receive full and timely payment of the exempt organization's fee liability, the exempt organization will remain liable for the fee liability and all applicable interest and penalties. I authorize the exempt organization return and accompanying schedules and statements be transmitted to the FTB by the ERO, transmitter, or intermediate service provider. If the processing of the exempt organization's return or refund is delayed, I authorize the FTB to disclose to the ERO or intermediate service provider, the reason(s) for the delay.

Sign Here Signature of Officer Date Title PRESIDENT

Part V Declaration of Electronic Return Originator (ERO) and Paid Preparer.

I declare that I have reviewed the above exempt organization's return and that the entries on form FTB 8453-EO are complete and correct to the best of my knowledge. (If I am only an intermediate service provider, I understand that I am not responsible for reviewing the exempt organization's return. I declare, however, that form FTB 8453-EO accurately reflects the data on the return.) I have obtained the organization officer's signature on form FTB 8453-EO before transmitting this return to the FTB; I have provided the organization officer with a copy of all forms and information that I will file with the FTB, and I have followed all other requirements described in FTB Pub. 1345, 2014 e-file Handbook for Authorized e-file Providers. I will keep form FTB 8453-EO on file for four years from the due date of the return or four years from the date the exempt organization return is filed, whichever is later, and I will make a copy available to the FTB upon request. If I am also the paid preparer, under penalties of perjury, I declare that I have examined the above exempt organization's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

Table with 5 columns: ERO's signature, Date, Check if also paid preparer, Check if self-employed, ERO's PTIN. Row 1: DAVIS FARR LLP, 2301 DUPONT DRIVE, SUITE 200, IRVINE, CA, 92612, P00743254, 47-3535842

Under penalties of perjury, I declare that I have examined the above organization's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

Table with 5 columns: Paid preparer's signature, Date, Check if self-employed, Paid preparer's PTIN. Row 1: DAVIS FARR LLP, 2301 DUPONT DRIVE, SUITE 200, IRVINE, CA, 92612, P00743254, 47-3535842

MAIL TO:  
 Registry of Charitable Trusts  
 P.O. Box 903447  
 Sacramento, CA 94203-4470  
 Telephone: (916) 445-2021

WEB SITE ADDRESS:  
<http://ag.ca.gov/charities/>

**ANNUAL  
 REGISTRATION RENEWAL FEE REPORT  
 TO ATTORNEY GENERAL OF CALIFORNIA**

Sections 12586 and 12587, California Government Code  
 11 Cal. Code Regs. sections 301-307, 311 and 312

Failure to submit this report annually no later than four months and fifteen days after the end of the organization's accounting period may result in the loss of tax exemption and the assessment of a minimum tax of \$800, plus interest, and/or fines or filing penalties as defined in Government Code section 12586.1. IRS extensions will be honored.

State Charity Registration Number: <b>CT 12691</b>  <b>YOUNG MEN'S CHRISTIAN ASSOCIATION OF          ORANGE COUNTY</b> <small>Name of Organization</small>  <b>13821 NEWPORT AVE., NO. 200</b> <small>Address (Number and Street)</small>  <b>TUSTIN, CA 92780</b> <small>City or Town, State and ZIP Code</small>	<b>Check if:</b> <input type="checkbox"/> Change of address  <input type="checkbox"/> Amended report  Corporate or Organization No. <u>0099616</u>  Federal Employer I.D. No. <u>95-1644055</u>
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**ANNUAL REGISTRATION RENEWAL FEE SCHEDULE (11 Cal. Code Regs. sections 301-307, 311 and 312)**  
 Make Check Payable to Attorney General's Registry of Charitable Trusts

Gross Annual Revenue	Fee	Gross Annual Revenue	Fee	Gross Annual Revenue	Fee
Less than \$25,000	0	Between \$100,001 and \$250,000	\$50	Between \$1,000,001 and \$10 million	\$150
Between \$25,000 and \$100,000	\$25	Between \$250,001 and \$1 million	\$75	Between \$10,000,001 and \$50 million	\$225
				Greater than \$50 million	\$300

**PART A - ACTIVITIES**

For your most recent full accounting period (beginning 01/01/2014 ending 12/31/2014 ) list:  
 Gross annual revenue \$ 33,514,747. Total assets \$ 24,523,744.

**PART B - STATEMENTS REGARDING ORGANIZATION DURING THE PERIOD OF THIS REPORT**

**Note:** If you answer "yes" to any of the questions below, you must attach a separate sheet providing an explanation and details for each "yes" response. Please review RRF-1 instructions for information required.

	Yes	No
1. During this reporting period, were there any contracts, loans, leases or other financial transactions between the organization and any officer, director or trustee thereof either directly or with an entity in which any such officer, director or trustee had any financial interest?		<b>X</b>
2. During this reporting period, was there any theft, embezzlement, diversion or misuse of the organization's charitable property or funds?		<b>X</b>
3. During this reporting period, did non-program expenditures exceed 50% of gross revenues?		<b>X</b>
4. During this reporting period, were any organization funds used to pay any penalty, fine or judgment? If you filed a Form 4720 with the Internal Revenue Service, attach a copy.		<b>X</b>
5. During this reporting period, were the services of a commercial fundraiser or fundraising counsel for charitable purposes used? If "yes," provide an attachment listing the name, address, and telephone number of the service provider.		<b>X</b>
6. During this reporting period, did the organization receive any governmental funding? If so, provide an attachment listing the name of the agency, mailing address, contact person, and telephone number. <span style="float:right"><b>SEE STATEMENT 5</b></span>	<b>X</b>	
7. During this reporting period, did the organization hold a raffle for charitable purposes? If "yes," provide an attachment indicating the number of raffles and the date(s) they occurred. <span style="float:right"><b>SEE STATEMENT 6</b></span>	<b>X</b>	
8. Does the organization conduct a vehicle donation program? If "yes," provide an attachment indicating whether the program is operated by the charity or whether the organization contracts with a commercial fundraiser for charitable purposes.		<b>X</b>
9. Did your organization have prepared an audited financial statement in accordance with generally accepted accounting principles for this reporting period?	<b>X</b>	

Organization's area code and telephone number 714-549-9622

Organization's e-mail address SPAYETTE@YMCAOC.ORG

I declare under penalty of perjury that I have examined this report, including accompanying documents, and to the best of my knowledge and belief, it is true, correct and complete.

**JEFF MCBRIDE** **PRESIDENT**

Signature of authorized officer Printed Name Title Date

FORM RRF-1

INFORMATION REGARDING GOVERNMENT FUNDING  
PART B, LINE 6

STATEMENT 5

CITY OF FULLERTON  
303 W. COMMONWEALTH AVE., FULLERTON, CA 92832  
LINDA MORAD  
714-738-6878

CA DEPT OF EDUCATION , CHILD DEVELOPMENT DEPT  
1430 N STREET, SACRAMENTO, CA 95814-5901  
MARGIE BURKE  
916-445-3844

CITY OF ALSIO VIEJO  
12 JOURNEY #100, ALISO VIEJO, CA 92656-5335  
KAREN CROCKER  
949-425-2552

O.C. CHILDREN AND FAMILY COMMISSION  
17320 REDHILL #200, IRVINE, CA 92614  
KIM GOLL  
714-834-53100

PLACENTIA YORBA LINDA UNIFIED SCHOOL DISTRICT  
1301 E. ORANGETHROP AVE., PLACENTIA, CA 92870  
714-986-7000

CAPISTRANO UNIFIED SCHOOL DISTRICT  
32972 CALLE PERFECTO, SAN JUAN CAPISTRANO, CA 92675  
949-234-9200



FORM RRF-1

EXPLANATION OF CHARITABLE RAFFLES  
PART B, LINE 7

STATEMENT 6

DURING THE YEAR THERE WERE THREE RAFFLES HELD ON: 9/16/14, 9/22/14, AND  
10/26/14