

YMCA OF THE ROCKIES
FORM 990
TAX YEAR 2010

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

Department of the Treasury
Internal Revenue Service

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

A For the 2010 calendar year, or tax year beginning , **2010**, and ending , **20**

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization YMCA OF THE ROCKIES				D Employer identification number 84-0404913	
	Doing Business As				E Telephone number (970) 586-4444	
	Number and street (or P.O. box if mail is not delivered to street address)		Room/suite		G Gross receipts \$ 69,883,736.	
	2515 TUNNEL ROAD City or town, state or country, and ZIP + 4 ESTES PARK, CO 80511-2800				H(a) Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all affiliates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions)	
F Name and address of principal officer: M. KENT MEYER P.O. BOX 20800 ESTES PARK, CO 80511-2800				H(c) Group exemption number ▶		
I 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		J Website: ▶ WWW.YMCAROCKIES.ORG				
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶				L Year of formation: 1907 M State of legal domicile: CO		

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: YMCA OF THE ROCKIES PUTS CHRISTIAN PRINCIPLES INTO PRACTICE THROUGH PROGRAMS, STAFF AND FACILITIES IN AN ENVIRONMENT THAT BUILDS HEALTHY SPIRIT, MIND AND BODY FOR ALL.		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	22.
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	22.
	5 Total number of individuals employed in calendar year 2010 (Part V, line 2a)	5	1,414.
	6 Total number of volunteers (estimate if necessary)	6	1,024.
	7a Total gross unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b Net unrelated business taxable income from Form 990-T, line 34	7b	0.	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	4,050,340.	3,789,411.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	20,769,709.	21,783,841.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	3,131,228.	3,132,886.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	2,978,922.	2,932,981.
		30,930,199.	31,639,119.
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0.	69,878.
	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)	13,097,234.	12,600,528.
	16 a Professional fundraising fees (Part IX, column (A), line 11e)	9,408.	0.
	b Total fundraising expenses (Part IX, column (D), line 25) ▶ 472,177.		
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)	11,775,896.	14,154,808.
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	24,882,538.	26,825,214.	
19 Revenue less expenses. Subtract line 18 from line 12	6,047,661.	4,813,905.	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	21 Total liabilities (Part X, line 26)	108,426,107.	111,772,170.
	22 Net assets or fund balances. Subtract line 21 from line 20	56,365,793.	56,135,941.
	52,060,314.	55,636,229.	

Part II Signature Block

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

Sign Here	▶ Signature of officer	Date			
	▶ Type or print name and title				
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	PTIN
	Firm's name ▶ BKD, LLP				P00290681
	Firm's address ▶ 111 SOUTH TEJON, SUITE 800 COLORADO SPRINGS, CO 80903-9848			EIN ▶ 44-0160260	Phone no. ▶ 719 471-4290

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

For Paperwork Reduction Act Notice, see the separate instructions.

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response to any question in this Part III Yes No

1 Briefly describe the organization's mission:

ATTACHMENT 1

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 exempt purpose achievements for each of the organization's three largest program services by expenses. Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ 14,329,411. including grants of \$ 32,455.) (Revenue \$ 17,721,336.)

ESTES PARK CENTER PROVIDES A CHRISTIAN ENVIRONMENT, CONSISTING OF FACILITIES, PROGRAMS AND STAFF, IN WHICH CHRISTIAN PRINCIPLES WERE PRESENTED TO 366,212 GUEST DAYS AT ESTES PARK CENTER IN 2010.

4b (Code:) (Expenses \$ 7,551,777. including grants of \$ 37,423.) (Revenue \$ 6,995,486.)

SNOW MOUNTAIN RANCH PROVIDES A CHRISTIAN ENVIRONMENT, CONSISTING OF FACILITIES, PROGRAMS AND STAFF, IN WHICH CHRISTIAN PRINCIPLES WERE PRESENTED TO 170,785 GUEST DAYS AT SNOW MOUNTAIN RANCH IN 2010.

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

4d Other program services. (Describe in Schedule O.)

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

4e Total program service expenses 21,881,188.

Part IV Checklist of Required Schedules

Table with 3 columns: Question number, Yes, No. Rows include questions 1 through 20b regarding organizational requirements and reporting.

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question number, Yes, No. Rows 21-38 detailing various organizational requirements and reporting obligations.

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

Table with columns for question number, description, and Yes/No checkboxes. Includes questions 1a-14b regarding Form 1096, Form W-2G, Form W-3, Form 990-T, Form 8886-T, Form 8899, Form 1098-C, Form 8282, Form 8899, Form 720, and Form 702.

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

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

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a Enter the number of voting members of the governing body at the end of the tax year; 1b Enter the number of voting members included in line 1a, above, who are independent; 2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?; 3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?; 4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?; 5 Did the organization become aware during the year of a significant diversion of the organization's assets?; 6 Does the organization have members or stockholders?; 7a Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?; 7b Are any decisions of the governing body subject to approval by members, stockholders, or other persons?; 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: a The governing body? b Each committee with authority to act on behalf of the governing body?; 9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O.

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

Table with 3 columns: Question, Yes, No. Rows include: 10a Does the organization have local chapters, branches, or affiliates?; 10b If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?; 11a Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form?; 11b Describe in Schedule O the process, if any, used by the organization to review this Form 990.; 12a Does the organization have a written conflict of interest policy? If "No," go to line 13; 12b Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?; 12c Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done; 13 Does the organization have a written whistleblower policy?; 14 Does the organization have a written document retention and destruction policy?; 15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?; 15a The organization's CEO, Executive Director, or top management official; 15b Other officers or key employees of the organization; 16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?; 16b If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed ATTACHMENT 2
18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply. [] Own website [] Another's website [X] Upon request
19 Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public.
20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization: YMCA OF THE ROCKIES 2515 TUNNEL ROAD ESTES PARK, CO 80511 970-586-4444

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

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

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

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

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

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

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

(A) Name and Title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) KATHY ADAMS MEMBER	1.00	X					0.	0.	0.	
(2) ROBERT BOGOTT MEMBER	1.00	X					0.	0.	0.	
(3) BOB CLEVERINGA MEMBER	1.00	X					0.	0.	0.	
(4) DENNIS CROXEN MEMBER	1.00	X					0.	0.	0.	
(5) DEAN CURRIE MEMBER	1.00	X					0.	0.	0.	
(6) JOHN EVERHART MEMBER	1.00	X					0.	0.	0.	
(7) STEPHEN GOLDMANN MEMBER	1.00	X					0.	0.	0.	
(8) GARY HEIMENDINGER MEMBER	1.00	X					0.	0.	0.	
(9) ROBERT HENRICKSEN MEMBER	1.00	X					0.	0.	0.	
(10) GREG JOHNSON MEMBER	1.00	X					0.	0.	0.	
(11) MICHAEL LONG CHAIRMAN	1.00	X		X			0.	0.	0.	
(12) ROBERT MENNEL MEMBER	1.00	X					0.	0.	0.	
(13) TOM MIERS MEMBER	1.00	X					0.	0.	0.	
(14) MARLYS POLSON SECRETARY	1.00	X		X			0.	0.	0.	
(15) JOAN SCHAEFER MEMBER	1.00	X					0.	0.	0.	
(16) ORTRIE SMITH MEMBER	1.00	X					0.	0.	0.	

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

(A) Name and title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(17) GEORGE STONE MEMBER	1.00	X						0.	0.	0.
(18) WILLIAM SWEET VICE CHARIMAN	1.00	X		X				0.	0.	0.
(19) DAVID THOMAS MEMBER	1.00	X						0.	0.	0.
(20) GLENN TRIEZENBERG MEMBER	1.00	X						0.	0.	0.
(21) JACK WILLOME TREASURER	1.00	X		X				0.	0.	0.
(22) GENE GRAHAM MEMBER	1.00	X						0.	0.	0.
(23) JAMES BELLATTI MEMBER	1.00	X						0.	0.	0.
(24) NANCY CARRUTH MEMBER	1.00	X						0.	0.	0.
(25) M. KENT MEYER PRESIDENT/CEO	40.00			X				207,737.	0.	26,177.
(26) SCOTT POPE VICE PRESIDENT/CFO	40.00			X				125,950.	0.	16,143.
(27) MARK HOLDT VP PLANNING AND DEVELOPMENT	35.00					X		117,157.	0.	3,651.
(28) GARY VAN HORN ESTES PARK CENTER DIRECTOR	40.00					X		107,482.	0.	19,328.
1b Sub-total								558,326.	0.	65,299.
c Total from continuation sheets to Part VII, Section A ATTACHMENT 3								100,883.		16,997.
d Total (add lines 1b and 1c)								659,209.	0.	82,296.

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 in reportable compensation from the organization **5**

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

(A) Name and business address	(B) Description of services	(C) Compensation
ATTACHMENT 4		

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 in compensation from the organization **1**

Part VIII Statement of Revenue

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
Contributions, gifts, grants and other similar amounts	1a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions) . .	1e					
	f All other contributions, gifts, grants, and similar amounts not included above .	1f	3,789,411.				
	g Noncash contributions included in lines 1a-1f: \$		183,123.				
	h Total. Add lines 1a-1f			3,789,411.			
Program Service Revenue		Business Code					
	2a ESTES PARK CENTER		721210	13,993,993.	13,993,993.		
	b SNOW MTN. RANCH		721210	6,458,276.	6,458,276.		
	c CABIN PROPERTY PAYMENTS		900099	68,250.	68,250.		
	d MEMBERSHIP DUES		900099	1,263,322.	1,263,322.		
	e _____						
	f All other program service revenue						
	g Total. Add lines 2a-2f			21,783,841.			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts) ATTACHMENT 5			224,988.			224,988.
	4 Income from investment of tax-exempt bond proceeds			0.			
	5 Royalties			0.			
		(i) Real	(ii) Personal				
	6a Gross Rents						
	b Less: rental expenses						
	c Rental income or (loss)						
	d Net rental income or (loss)			0.			
		(i) Securities	(ii) Other				
	7a Gross amount from sales of assets other than inventory			34,294,374.	2,893,876.		
	b Less: cost or other basis and sales expenses			34,205,352.	75,000.		
	c Gain or (loss)			89,022.	2,818,876.		
	d Net gain or (loss)			2,907,898.			2,907,898.
	8a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	a					
	b Less: direct expenses	b					
c Net income or (loss) from fundraising events			0.				
9a Gross income from gaming activities. See Part IV, line 19	a						
b Less: direct expenses	b						
c Net income or (loss) from gaming activities			0.				
10a Gross sales of inventory, less returns and allowances	a		6,879,318.				
b Less: cost of goods sold	b		3,964,265.				
c Net income or (loss) from sales of inventory		ATCH. 6.	2,915,053.	2,915,053.			
Miscellaneous Revenue			Business Code				
11a MISC INCOME		900099	17,928.	17,928.			
b _____							
c _____							
d All other revenue							
e Total. Add lines 11a-11d			17,928.				
12 Total revenue. See instructions			31,639,119.	24,716,822.		3,132,886.	

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns.

All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D).

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21 . . .	3,350.	3,350.		
2 Grants and other assistance to individuals in the U.S. See Part IV, line 22	66,528.	66,528.		
3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16	0.			
4 Benefits paid to or for members	0.			
5 Compensation of current officers, directors, trustees, and key employees	376,008.	312,501.	55,089.	8,418.
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0.			
7 Other salaries and wages	9,941,888.	8,262,719.	1,456,587.	222,582.
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	409,886.	300,654.	94,410.	14,822.
9 Other employee benefits	912,310.	721,103.	163,518.	27,689.
10 Payroll taxes	960,436.	817,123.	126,484.	16,829.
11 Fees for services (non-employees):				
a Management	0.			
b Legal	288,047.	44,313.	243,734.	
c Accounting	31,750.		31,750.	
d Lobbying	3,000.		3,000.	
e Professional fundraising services. See Part IV, line 17	0.			
f Investment management fees	0.			
g Other	174,056.	118,248.	38,183.	17,625.
12 Advertising and promotion	473,906.		388,265.	85,641.
13 Office expenses	1,298,902.	1,252,046.	27,426.	19,430.
14 Information technology	0.			
15 Royalties	0.			
16 Occupancy	2,520,771.	2,520,771.		
17 Travel	402,782.	339,408.	39,368.	24,006.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials	0.			
19 Conferences, conventions, and meetings	0.			
20 Interest	1,163,352.		1,163,352.	
21 Payments to affiliates <u>ATCH. 7.</u>	146,937.		146,937.	
22 Depreciation, depletion, and amortization	3,894,784.	3,549,949.	344,835.	
23 Insurance	521,979.	521,979.		
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24f. If line 24f amount exceeds 10% of line 25, column (A) amount, list line 24f expenses on Schedule O.)				
a <u>EQUIPMENT/REPAIR & REPLACE.</u>	1,894,972.	1,842,001.	39,098.	13,873.
b <u>CREDIT CARD FEES</u>	439,099.	429,659.	9,440.	
c <u>OTHER EMPLOYEE EXPENSES</u>	184,721.	175,299.	3,832.	5,590.
d <u>OTHER</u>	715,750.	603,537.	96,541.	15,672.
e -----				
f All other expenses -----				
25 Total functional expenses. Add lines 1 through 24f	26,825,214.	21,881,188.	4,471,849.	472,177.
26 Joint Costs. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720). Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

Part X Balance Sheet

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	617,533.	1	200,151.
	2 Savings and temporary cash investments	6,321,411.	2	11,048,572.
	3 Pledges and grants receivable, net	1,762,974.	3	1,810,790.
	4 Accounts receivable, net	372,816.	4	667,228.
	5 Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6 Receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use	656,537.	8	674,264.
	9 Prepaid expenses and deferred charges ATCH 8	434,800.	9	452,263.
	10 a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 128,233,593.		
	b Less: accumulated depreciation	10b 37,704,549.	86,986,000.	10c 90,529,044.
	11 Investments - publicly traded securities ATCH 9	10,753,650.	11	5,892,432.
	12 Investments - other securities. See Part IV, line 11	5,413.	12	365.
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	514,973.	15	497,061.
16 Total assets. Add lines 1 through 15 (must equal line 34)	108,426,107.	16	111,772,170.	
Liabilities	17 Accounts payable and accrued expenses	7,547,848.	17	5,711,237.
	18 Grants payable		18	
	19 Deferred revenue ATCH 10	865,306.	19	825,458.
	20 Tax-exempt bond liabilities	43,420,000.	20	43,420,000.
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities. Complete Part X of Schedule D	4,532,639.	25	6,179,246.
	26 Total liabilities. Add lines 17 through 25	56,365,793.	26	56,135,941.
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	48,143,578.	27	50,947,939.
	28 Temporarily restricted net assets	3,771,214.	28	4,376,201.
	29 Permanently restricted net assets	145,522.	29	312,089.
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building, or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
33 Total net assets or fund balances	52,060,314.	33	55,636,229.	
34 Total liabilities and net assets/fund balances	108,426,107.	34	111,772,170.	

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	31,639,119.
2	Total expenses (must equal Part IX, column (A), line 25)	2	26,825,214.
3	Revenue less expenses. Subtract line 2 from line 1	3	4,813,905.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	52,060,314.
5	Other changes in net assets or fund balances (explain in Schedule O)	5	-1,237,990.
6	Net assets or fund balances at end of year. Combine lines 3, 4, and 5 (must equal Part X, line 33, column (B))	6	55,636,229.

Part XII Financial Statements and Reporting

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

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		X
2b	Were the organization's financial statements audited by an independent accountant?	X	
2c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.	X	
d	If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		X
3b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.		

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. ▶ See separate instructions.

OMB No. 1545-0047

2010

Open to Public Inspection

Name of the organization

YMCA OF THE ROCKIES

Employer identification number

84-0404913

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

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

- 1 A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2 A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E.)
- 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state: _____
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8 A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9 An organization that normally receives: (1) more than 33 1/3 % of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 10 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 11 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See **section 509(a)(3)**. Check the box that describes the type of supporting organization and complete lines 11e through 11h.
 - a Type I
 - b Type II
 - c Type III - Functionally integrated
 - d Type III - Other

e By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).

f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box

- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?
- (i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?

	Yes	No
11g(i)		
11g(ii)		
11g(iii)		
 - (ii) A family member of a person described in (i) above?

	Yes	No
11g(ii)		
 - (iii) A 35% controlled entity of a person described in (i) or (ii) above?

	Yes	No
11g(iii)		

h Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above or IRC section (see instructions))	(iv) Is the organization in col. (i) listed in your governing document?		(v) Did you notify the organization in col. (i) of your support?		(vi) Is the organization in col. (i) organized in the U.S.?		(vii) Amount of support
			Yes	No	Yes	No	Yes	No	
(A)									
(B)									
(C)									
(D)									
(E)									
Total									

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ. Schedule A (Form 990 or 990-EZ) 2010

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

Table with 7 columns: (a) 2006, (b) 2007, (c) 2008, (d) 2009, (e) 2010, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Tax revenues levied for the organization's benefit; 3 The value of services or facilities furnished by a governmental unit; 4 Total. Add lines 1 through 3; 5 The portion of total contributions by each person; 6 Public support. Subtract line 5 from line 4.

Section B. Total Support

Table with 7 columns: (a) 2006, (b) 2007, (c) 2008, (d) 2009, (e) 2010, (f) Total. Rows include: 7 Amounts from line 4; 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources; 9 Net income from unrelated business activities; 10 Other income. Do not include gain or loss from the sale of capital assets; 11 Total support. Add lines 7 through 10; 12 Gross receipts from related activities, etc. (see instructions); 13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here.

Section C. Computation of Public Support Percentage

Table with 3 columns: Line number, Description, and Percentage. Rows include: 14 Public support percentage for 2010; 15 Public support percentage from 2009 Schedule A, Part II, line 14; 16a 33 1/3 % support test - 2010; b 33 1/3 % support test - 2009; 17a 10%-facts-and-circumstances test - 2010; b 10%-facts-and-circumstances test - 2009; 18 Private foundation.

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	2,318,322.	3,257,178.	5,085,889.	4,050,340.	3,789,411.	18,501,140.
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	26,664,370.	28,126,954.	28,449,088.	27,745,787.	28,681,087.	139,667,286.
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5	28,982,692.	31,384,132.	33,534,977.	31,796,127.	32,470,498.	158,168,426.
7a Amounts included on lines 1, 2, and 3 received from disqualified persons	660,954.	849,609.	873,764.	820,264.	184,487.	3,389,078.
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b	660,954.	849,609.	873,764.	820,264.	184,487.	3,389,078.
8 Public support (Subtract line 7c from line 6.)						154,779,348.

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
9 Amounts from line 6	28,982,692.	31,384,132.	33,534,977.	31,796,127.	32,470,498.	158,168,426.
10 a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	151,052.	207,039.	928,677.	247,466.	224,988.	1,759,222.
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b	151,052.	207,039.	928,677.	247,466.	224,988.	1,759,222.
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)	29,133,744.	31,591,171.	34,463,654.	32,043,593.	32,695,486.	159,927,648.
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 <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2010 (line 8, column (f) divided by line 13, column (f))	15	96.78 %
16 Public support percentage from 2009 Schedule A, Part III, line 15	16	96.98 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2010 (line 10c, column (f) divided by line 13, column (f))	17	1.10 %
18 Investment income percentage from 2009 Schedule A, Part III, line 17	18	1.05 %

19 a 33 1/3 % support tests - 2010. If the organization did not check the box on line 14, and line 15 is more than 33 1/3 %, and line 17 is not more than 33 1/3 %, check this box and **stop here**. The organization qualifies as a publicly supported organization

b 33 1/3 % support tests - 2009. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3 %, and line 18 is not more than 33 1/3 %, check this box and **stop here**. The organization qualifies as a publicly supported organization

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

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

Schedule of Contributors

▶ Attach to Form 990, 990-EZ, or 990-PF.

2010

Name of the organization

YMCA OF THE ROCKIES

Employer identification number

84-0404913

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, \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II.

Special Rules

For a section 501(c)(3) organization 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), and received from any one contributor, during the year, a contribution 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 a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, aggregate contributions of more than \$1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. Complete Parts I, II, and III.

For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions for use *exclusively* for religious, charitable, etc., purposes, but these contributions did not aggregate to 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 of \$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 line 2 of its Form 990-PF, to certify that it does not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Name of organization YMCA OF THE ROCKIES

Employer identification number

84-0404913

Part I Contributors (see instructions)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
1	----- ----- -----	\$ 192,500.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
2	----- ----- -----	\$ 262,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
3	----- ----- -----	\$ 100,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
4	----- ----- -----	\$ 505,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
5	----- ----- -----	\$ 93,050.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
6	----- ----- -----	\$ 110,030.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)

Name of organization YMCA OF THE ROCKIES

Employer identification number

84-0404913

Part I Contributors (see instructions)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
7	----- ----- -----	\$ 233,570.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
8	----- ----- -----	\$ 166,400.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
9	----- ----- -----	\$ 229,915.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
10	----- ----- -----	\$ 176,540.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
11	----- ----- -----	\$ 200,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
12	----- ----- -----	\$ 161,750.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II if there is a noncash contribution.)

Name of organization YMCA OF THE ROCKIES

Employer identification number

84-0404913

Part I Contributors (see instructions)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
13	----- ----- -----	\$ 146,462.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
-----	----- ----- -----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
-----	----- ----- -----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
-----	----- ----- -----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
-----	----- ----- -----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
-----	----- ----- -----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)

Name of organization YMCA OF THE ROCKIES

Employer identification number

84-0404913

Part II Noncash Property (see instructions)

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
12	STOCK _____ _____ _____	\$ 161,750.	VAR _____
_____	_____ _____ _____	\$ _____	_____
_____	_____ _____ _____	\$ _____	_____
_____	_____ _____ _____	\$ _____	_____
_____	_____ _____ _____	\$ _____	_____
_____	_____ _____ _____	\$ _____	_____

SCHEDULE C
(Form 990 or 990-EZ)

Political Campaign and Lobbying Activities
For Organizations Exempt From Income Tax Under section 501(c) and section 527

OMB No. 1545-0047

2010

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

▶ **Complete if the organization is described below.**
▶ **Attach to Form 990 or Form 990-EZ.** ▶ **See separate instructions.**

If the organization answered "Yes," to Form 990, Part IV, line 3, or Form 990-EZ, Part VI, line 46 (Political Campaign Activities), then

- Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

If the organization answered "Yes," to Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

If the organization answered "Yes," to Form 990, Part IV, line 5 (Proxy Tax) or Form 990-EZ, Part V, line 35a (Proxy Tax), then

- Section 501(c)(4), (5), or (6) organizations: Complete Part III.

Name of organization YMCA OF THE ROCKIES	Employer identification number 84-0404913
---	--

Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

- 1 Provide a description of the organization's direct and indirect political campaign activities on behalf of or in opposition to candidates for public office in Part IV.
- 2 Political expenditures ▶ \$ _____
- 3 Volunteer hours _____

Part I-B Complete if the organization is exempt under section 501(c)(3).

- 1 Enter the amount of any excise tax incurred by the organization under section 4955 ▶ \$ _____
- 2 Enter the amount of any excise tax incurred by organization managers under section 4955 ▶ \$ _____
- 3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? Yes No
- 4a Was a correction made? Yes No
- b If "Yes," describe in Part IV.

Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).

- 1 Enter the amount directly expended by the filing organization for section 527 exempt function activities ▶ \$ _____
- 2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities ▶ \$ _____
- 3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b ▶ \$ _____
- 4 Did the filing organization file **Form 1120-POL** for this year? Yes No
- 5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds. If none, enter -0-.	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-.
(1)	-----			
(2)	-----			
(3)	-----			
(4)	-----			
(5)	-----			
(6)	-----			

Part II-A Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).

- A** Check if the filing organization belongs to an affiliated group.
- B** Check if the filing organization checked box A and "limited control" provisions apply.

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)		(a) Filing organization's totals	(b) Affiliated group totals												
1 a	Total lobbying expenditures to influence public opinion (grass roots lobbying)														
b	Total lobbying expenditures to influence a legislative body (direct lobbying)														
c	Total lobbying expenditures (add lines 1a and 1b)														
d	Other exempt purpose expenditures														
e	Total exempt purpose expenditures (add lines 1c and 1d)														
f	Lobbying nontaxable amount. Enter the amount from the following table in both columns.														
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">If the amount on line 1e, column (a) or (b) is:</th> <th style="text-align: left;">The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 1e.</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000.</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000.</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000.</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000.</td> </tr> </tbody> </table>		If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	Not over \$500,000	20% of the amount on line 1e.	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.	Over \$17,000,000	\$1,000,000.		
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:														
Not over \$500,000	20% of the amount on line 1e.														
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.														
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.														
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.														
Over \$17,000,000	\$1,000,000.														
g	Grassroots nontaxable amount (enter 25% of line 1f)														
h	Subtract line 1g from line 1a. If zero or less, enter -0-														
i	Subtract line 1f from line 1c. If zero or less, enter -0-														
j	If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?		<input type="checkbox"/> Yes <input type="checkbox"/> No												

4-Year Averaging Period Under Section 501(h)
(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 2a through 2f on page 4.)

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) Total
2 a Lobbying nontaxable amount					
b Lobbying ceiling amount (150% of line 2a, column (e))					
c Total lobbying expenditures					
d Grassroots nontaxable amount					
e Grassroots ceiling amount (150% of line 2d, column (e))					
f Grassroots lobbying expenditures					

Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

Table with 3 main columns: (a) Yes/No, (b) Amount. Rows include: 1 During the year, did the filing organization attempt to influence foreign, national, state or local legislation...; 2a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?; 2b If "Yes," enter the amount of any tax incurred under section 4912; 2c If "Yes," enter the amount of any tax incurred by organization managers under section 4912; 2d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?.

Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

Table with 3 columns: Question, Yes, No. Rows include: 1 Were substantially all (90% or more) dues received nondeductible by members?; 2 Did the organization make only in-house lobbying expenditures of \$2,000 or less?; 3 Did the organization agree to carryover lobbying and political expenditures from the prior year?.

Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) if BOTH Part III-A, lines 1 and 2 are answered "No" OR if Part III-A, line 3 is answered "Yes."

Table with 2 columns: Question, Amount. Rows include: 1 Dues, assessments and similar amounts from members; 2 Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid); 3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues; 4 If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?; 5 Taxable amount of lobbying and political expenditures (see instructions).

Part IV Supplemental Information

Complete this part to provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; and Part II-B, line 1i. Also, complete this part for any additional information.

SEE PAGE 4

Part IV Supplemental Information *(continued)*

LOBBYING EXPENSE

SCHEDULE C, PART II-B, LINE 1G

YMCA OF THE ROCKIES AND SIX OTHER COLORADO YMCA ORGANIZATIONS CONTRACT WITH A CONSULTING COMPANY TO PROVIDE LEGISLATIVE SERVICES. NOT ALL OF THE SERVICES ARE LOBBYING, BUT THE ALLOCATION AMONG THE SERVICES IS NOT DETERMINED. THE LEGISLATIVE SERVICES INCLUDE MONITORING AND REPORTING DIALOGUE ON ISSUES, ADVOCACY, CULTIVATION OF RELATIONSHIPS WITH LEGISLATORS, AND COLLABORATION.

SCHEDULE D (Form 990)

Supplemental Financial Statements

OMB No. 1545-0047

2010

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12.

Attach to Form 990. See separate instructions.

Name of the organization

YMCA OF THE ROCKIES

Employer identification number

84-0404913

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.

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include: 1 Total number at end of year, 2 Aggregate contributions to (during year), 3 Aggregate grants from (during year), 4 Aggregate value at end of year, 5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?, 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?

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

Table with 2 columns: Held at the End of the Tax Year. Rows include: 1 Purpose(s) of conservation easements held by the organization (check all that apply), 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, 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 170(h)(4)(B)(ii)?, 9 In Part XIV, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

Table with 2 columns: Amounts. Rows include: 1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items. 1b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items: (i) Revenues included in Form 990, Part VIII, line 1, (ii) Assets included in Form 990, Part X. 2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items: a Revenues included in Form 990, Part VIII, line 1, b Assets included in Form 990, Part X.

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

Schedule D (Form 990) 2010

JSA 0E1268 1.000

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

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):

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

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

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

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

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

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

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

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

b If "Yes," explain the arrangement in Part XI V.

Part V Endowment Funds. Complete if 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	5,378,106.	6,145,989.	6,275,959.		
b Contributions	5,028,046.	3,418,251.	4,562,073.		
c Net investment earnings, gains, and losses	690,554.	655,992.	-1,083,746.		
d Grants or scholarships					
e Other expenditures for facilities and programs	2,884,697.	4,840,899.	3,607,574.		
f Administrative expenses	641.	1,227.	723.		
g End of year balance	8,211,368.	5,378,106.	6,145,989.		

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

- a Board designated or quasi-endowment ▶ 42.9000 %
- b Permanent endowment ▶ 3.8100 %
- c Term endowment ▶ 53.2900 %

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

- (i) unrelated organizations
- (ii) related organizations

	Yes	No
3a(i)		X
3a(ii)		X
3b		

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

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

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

Description of investment	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		4,019,457.		4,019,457.
b Buildings		103,519,691.	30,257,170.	73,262,521.
c Leasehold improvements				
d Equipment		4,917,056.	3,684,787.	1,232,269.
e Other		15,777,389.	3,762,592.	12,014,797.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				90,529,044.

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

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

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

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

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

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

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

1. (a) Description of liability	(b) Amount	
(1) Federal income taxes		
(2) ADVANCED DEPOSITS	2,514,219.	
(3) INTEREST RATE SWAP AGREEMENT	3,665,027.	
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
(11)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	6,179,246.	

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

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

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	31,639,119.
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	26,825,214.
3	Excess or (deficit) for the year. Subtract line 2 from line 1	3	4,813,905.
4	Net unrealized gains (losses) on investments	4	467,271.
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV.)	8	-1,705,261.
9	Total adjustments (net). Add lines 4 through 8	9	-1,237,990.
10	Excess or (deficit) for the year per audited financial statements. Combine lines 3 and 9	10	3,575,915.

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

1	Total revenue, gains, and other support per audited financial statements	1	34,365,394.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains on investments	2a	467,271.
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIV.)	2d	3,964,265.
e	Add lines 2a through 2d	2e	4,431,536.
3	Subtract line 2e from line 1	3	29,933,858.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1 :		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV.)	4b	1,705,261.
c	Add lines 4a and 4b	4c	1,705,261.
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)	5	31,639,119.

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

1	Total expenses and losses per audited financial statements	1	30,789,479.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIV.)	2d	3,964,265.
e	Add lines 2a through 2d	2e	3,964,265.
3	Subtract line 2e from line 1	3	26,825,214.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1 :		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV.)	4b	
c	Add lines 4a and 4b	4c	
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)	5	26,825,214.

Part XIV Supplemental Information

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

SEE PAGE 5

Part XIV Supplemental Information (continued)

PART X, LINE 2

UNCERTAIN TAX POSITIONS

MANAGEMENT HAS EVALUATED THEIR INCOME TAX POSITIONS UNDER THE GUIDANCE INCLUDED IN ASC 740. BASED ON THEIR REVIEW, MANAGEMENT HAS NOT IDENTIFIED ANY MATERIAL UNCERTAIN TAX POSITIONS TO BE RECORDED OR DISCLOSED IN THE FINANCIAL STATEMENTS.

PART V, LINE 4

DESCRIBE THE INTENDED USES OF THE ORGANIZATION'S ENDOWMENT FUNDS
 ENDOWMENTS ARE AVAILABLE FOR THE ONGOING SUPPORT FOR OUR MISSION,
 SCHOLARSHIPS FOR OUR RESIDENT YOUTH CAMP, AND CAPITAL EXPENDITURES.

PART XI, LINE 8

OTHER CHANGES TO NET ASSETS

CHANGE IN FAIR VALUE OF INTEREST RATE SWAP AGREEMENT	(1,705,261)
--	-------------

PART XII, LINE 2D

REVENUE ON BOOKS, NOT ON RETURN

COST OF GOODS SOLD RECLASSIFIED FROM EXPENSE AND NETTED

AGAINST REVENUE	3,964,265
-----------------	-----------

Part XIV Supplemental Information (continued)

PART XII, LINE 4B

REVENUE ON RETURN, NOT ON BOOKS

CHANGE IN FAIR VALUE OF INTEREST RATE SWAP AGREEMENT 1,705,261

PART XIII, LINE 2D

EXPENSE ON BOOKS, NOT ON RETURN

COST OF GOODS SOLD RECLASSIFIED FROM EXPENSE AND NETTED

AGAINST REVENUE 3,964,265

**SCHEDULE I
(Form 990)**

Department of the Treasury
Internal Revenue Service

Name of the organization

YMCA OF THE ROCKIES

**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.

OMB No. 1545-0047

2010

**Open to Public
Inspection**

Employer identification number

84-0404913

Part I General Information on Grants and Assistance

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

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

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
(1)								
(2)								
(3)								
(4)								
(5)								
(6)								
(7)								
(8)								
(9)								
(10)								
(11)								
(12)								

- 2 Enter total number of section 501(c)(3) and government organizations
- 3 Enter total number of other organizations

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

Schedule I (Form 990) (2010)

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

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
1 CAMP & DAYCARE SCHOLARSHIPS	117.	58,528.			
2 COLLEGE SCHOLARSHIPS	16.	8,000.			
3					
4					
5					
6					
7					

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

PART I, LINE 2

PROCEDURES FOR MONITORING THE USE OF GRANT FUNDS IN THE UNITED STATES

COLLEGE SCHOLARSHIPS TO INDIVIDUALS ARE SENT DIRECTLY TO THE INSTITUTION

FOR THE GRANTEES. CAMP AND DAYCARE SCHOLARSHIPS ARE RELEASES OF

TEMPORARILY RESTRICTED CONTRIBUTIONS WHICH HELP QUALIFYING CHILDREN

ATTEND YMCA CAMP AND DAYCARE PROGRAMS.

**SCHEDULE J
(Form 990)**

Department of the Treasury
Internal Revenue Service

Name of the organization

YMCA OF THE ROCKIES

Compensation Information

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

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

▶ Attach to Form 990. ▶ See separate instructions.

OMB No. 1545-0047

2010

Open to Public Inspection

Employer identification number

84-0404913

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 type="checkbox"/> Tax indemnification and gross-up payments | <input 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 officers, directors, trustees, and the CEO/Executive Director, regarding the items checked in line 1a?

3 Indicate which, if any, of the following the organization uses to establish the compensation of the organization's CEO/Executive Director. Check all that apply.

- | | |
|--|---|
| <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 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 from the organization or a related organization? **4a** Yes No
- b** Participate in, or receive payment from, a supplemental nonqualified retirement plan? **4b** Yes No
- c** Participate in, or receive payment from, an equity-based compensation arrangement? **4c** Yes No
- If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

Only section 501(c)(3) and 501(c)(4) organizations must complete lines 5-9.

5 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

- a** The organization? **5a** Yes No
- b** Any related organization? **5b** Yes No
- 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? **6a** Yes No
- b** Any related organization? **6b** Yes No
- 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 **7** Yes No

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 **8** Yes No

9 If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)? **9** Yes No

	Yes	No
1a		
1b		
2		
3		
4a		<input checked="" type="checkbox"/>
4b		<input checked="" type="checkbox"/>
4c		<input checked="" type="checkbox"/>
5a		<input checked="" type="checkbox"/>
5b		<input checked="" type="checkbox"/>
6a		<input checked="" type="checkbox"/>
6b		<input checked="" type="checkbox"/>
7		<input checked="" type="checkbox"/>
8		<input checked="" type="checkbox"/>
9		<input checked="" type="checkbox"/>

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

Schedule J (Form 990) 2010

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) must equal the applicable column (D) or column (E) amounts on Form 990, Part VII, line 1a.

(A) Name		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported in prior Form 990 or Form 990-EZ
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1 M. KENT MEYER	(i)	206,493.	0.	1,244.	16,619.	9,558.	233,914.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
2	(i)							
	(ii)							
3	(i)							
	(ii)							
4	(i)							
	(ii)							
5	(i)							
	(ii)							
6	(i)							
	(ii)							
7	(i)							
	(ii)							
8	(i)							
	(ii)							
9	(i)							
	(ii)							
10	(i)							
	(ii)							
11	(i)							
	(ii)							
12	(i)							
	(ii)							
13	(i)							
	(ii)							
14	(i)							
	(ii)							
15	(i)							
	(ii)							
16	(i)							
	(ii)							

Part III Supplemental Information

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

**SCHEDULE K
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Information on Tax-Exempt Bonds

▶ **Complete if the organization answered "Yes" to Form 990, Part IV, line 24a. Provide descriptions, explanations, and any additional information on Schedule O (Form 990).**

▶ **Attach to Form 990.** ▶ **See separate instructions.**

OMB No. 1545-0047

2010

**Open to Public
Inspection**

Name of the organization

YMCA OF THE ROCKIES

Employer identification number

84-0404913

Part I Bond Issues

(a) Issuer name	(b) Issuer EIN	(c) CUSIP #	(d) Date issued	(e) Issue price	(f) Description of purpose	(g) Defeased		(h) On behalf of issuer		(i) Pooled Financing	
						Yes	No	Yes	No	Yes	No
A CO EDUCATIONAL AND CULTURAL FACILITIES AUTHORITY	84-0896727	19645RDR9	02/28/2008	43,420,000.	SEE SCHEDULE O		X		X		X
B											
C											
D											

Part II Proceeds

	A		B		C		D	
1 Amount of bonds retired	0.							
2 Amount of bonds legally defeased	0.							
3 Total proceeds of issue	44,279,562.							
4 Gross proceeds in reserve funds	0.							
5 Capitalized interest from proceeds	2,316,250.							
6 Proceeds in refunding escrows	3,482,983.							
7 Issuance costs from proceeds	483,562.							
8 Credit enhancement from proceeds	56,294.							
9 Working capital expenditures from proceeds	0.							
10 Capital expenditures from proceeds	38,005,097.							
11 Other spent proceeds	0.							
12 Other unspent proceeds	0.							
13 Year of substantial completion	2010							
	Yes	No	Yes	No	Yes	No	Yes	No
14 Were the bonds issued as part of a current refunding issue?	X							
15 Were the bonds issued as part of an advance refunding issue?		X						
16 Has the final allocation of proceeds been made?	X							
17 Does the organization maintain adequate books and records to support the final allocation of proceeds?	X							

Part III Private Business Use

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

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

Schedule K (Form 990) 2010

Part III Private Business Use (Continued)

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
3a Are there any management or service contracts that may result in private business use of bond-financed property?		X						
b Are there any research agreements that may result in private business use of bond-financed property?		X						
c Does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts or research agreements relating to the financed property?		X						
4 Enter the percentage of financed property used in a private business use by entities other than a section 501(c)(3) organization or a state or local government ▶	0.0000 %							
5 Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government ▶	0.0000 %							
6 Total of lines 4 and 5	0.0000 %							
7 Has the organization adopted management practices and procedures to ensure the post-issuance compliance of its tax-exempt bond liabilities?	X							

Part IV Arbitrage

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
1 Has a Form 8038-T, Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate, been filed with respect to the bond issue?		X						
2 Is the bond issue a variable rate issue?	X							
3a Has the organization or the governmental issuer entered into a qualified hedge with respect to the bond issue?	X							
b Name of provider	BANK OF AMERICA							
c Term of hedge	30.000							
d Was the hedge superintegrated?		X						
e Was the hedge terminated?		X						
4a Were gross proceeds invested in a GIC?		X						
b Name of provider								
c Term of GIC								
d Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied?								
5 Were any gross proceeds invested beyond an available temporary period?		X						
6 Did the bond issue qualify for an exception to rebate?	X							

Part V Supplemental Information. Complete this part to provide additional information for responses to questions on Schedule K (see instructions).

**SCHEDULE M
(Form 990)**

Department of the Treasury
Internal Revenue Service

Noncash Contributions

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

OMB No. 1545-0047

2010

Open To Public Inspection

Name of the organization

YMCA OF THE ROCKIES

Employer identification number

84-0404913

Part I Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art - Works of art				
2 Art - Historical treasures				
3 Art - Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities - Publicly traded	X	10.	183,123.	MARKET VALUE
10 Securities - Closely held stock				
11 Securities - Partnership, LLC, or trust interests				
12 Securities - Miscellaneous				
13 Qualified conservation contribution - Historic structures				
14 Qualified conservation contribution - Other				
15 Real estate - Residential				
16 Real estate - Commercial				
17 Real estate - Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ▶ (_____)				
26 Other ▶ (_____)				
27 Other ▶ (_____)				
28 Other ▶ (_____)				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement **29** 0.

	Yes	No
30 a During the year, did the organization receive by contribution any property reported in Part I, line 1-28 that it must hold for at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for the entire holding period?		X
b If "Yes," describe the arrangement in Part II.		
31 Does the organization have a gift acceptance policy that requires the review of any non-standard contributions?	X	
32 a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?		X
b If "Yes," describe in Part II.		
33 If the organization did not report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.		

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

Schedule M (Form 990) (2010)

Part II **Supplemental Information.** Complete this part to provide the information required by Part I, lines 30b, 32b, and 33. Also complete this part for any additional information.

PART I, COLUMN B

NUMBER OF CONTRIBUTIONS

THE NUMBER OF CONTRIBUTIONS IN COLUMN B REPRESENTS THE NUMBER OF DONORS.

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.

OMB No. 1545-0047

2010

**Open to Public
Inspection**

Name of the organization

YMCA OF THE ROCKIES

Employer identification number

84-0404913

PROCESS TO REVIEW THE FORM 990

FORM 990, PART VI, QUESTION 11A

THE FORM 990 IS PREPARED BY A THIRD PARTY. THE AUDIT COMMITTEE OF THE BOARD OF DIRECTORS DOES A FORMAL REVIEW OF THE 990 BEFORE IT IS SUBMITTED WITH THE IRS. ALL BOARD MEMBERS RECEIVE A COPY OF THE FINAL 990 BEFORE SUBMISSION OF THE FORM 990 WITH THE IRS.

PROCESS FOR MONITORING COMPLIANCE WITH CONFLICT OF INTEREST POLICY

FORM 990, PART VI, QUESTION 12C

ALL BOARD MEMBERS AND FULL-TIME EMPLOYEES ARE COVERED UNDER THE POLICY. ALL BOARD MEMBERS AND THE PRESIDENT/CEO'S CONFLICT OF INTEREST STATEMENTS AND POTENTIAL CONFLICTS ARE REVIEWED ANNUALLY BY THE CHAIRMAN OF THE BOARD. ALL FULL-TIME EMPLOYEES' CONFLICT OF INTEREST STATEMENTS ARE REVIEWED ANNUALLY BY THE PRESIDENT/CEO. INDIVIDUALS WITH A CONFLICT ARE PROHIBITED FROM PARTICIPATING IN DELIBERATIONS OR DECISIONS RELATED TO THE CONFLICT. IF A CONFLICT IS DETERMINED TO EXIST, AN ALTERNATE STAFF MEMBER IS ASSIGNED RESPONSIBILITY FOR THE AREA OF CONFLICT.

REVIEW OF CEO OR TOP MGMT OFFICIAL COMPENSATION

FORM 990, PART VI, QUESTION 15A

THE CEO'S COMPENSATION WAS REVIEWED IN 2009 BY THE EXECUTIVE COMMITTEE OF THE BOARD OF DIRECTORS USING COMPARABLE DATA FOR SIMILAR ORGANIZATIONS IN RELATED POSITIONS. DOCUMENTATION OF THE MEETING AND ACTION IS SENT TO THE CFO AND KEPT ON FILE. COMPENSATION FOR THE CEO IS APPROVED BY THE

Name of the organization YMCA OF THE ROCKIES	Employer identification number 84-0404913
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EXECUTIVE COMMITTEE OF THE BOARD ACTING ON BEHALF OF THE BOARD. THE
DECISION OF THE COMMITTEE IS REPORTED BACK TO THE BOARD OF DIRECTORS.

REVIEW OF OTHER OFFICER OR KEY EMPLOYEES COMPENSATION

FORM 990, PART VI, QUESTION 15B

THE OTHER OFFICERS' COMPENSATION WAS REVIEWED IN 2009 BY THE CEO. THE
DECISION IS DOCUMENTED ON PAYROLL ACTION FORMS. THE CEO REVIEWS THE
COMPENSATION DECISIONS WITH THE EXECUTIVE COMMITTEE OF THE BOARD OF
DIRECTORS, BUT NO FORMAL APPROVAL IS GIVEN BY THE COMMITTEE.

GOVERNING DOCUMENTS

FORM 990, PART VI, QUESTION 19

YMCA OF THE ROCKIES MAKES ITS GOVERNING DOCUMENTS, CONFLICT OF INTEREST
POLICY AND FINANCIAL STATEMENTS AVAILABLE TO THE PUBLIC UPON REQUEST.

TAX EXEMPT BONDS

SCHEDULE K PART I, LINE A, COL F

THE FOLLOWING IS A COMPLETE DESCRIPTION OF THE PURPOSE OF THE COLORADO
EDUCATIONAL AND CULTURAL FACILITIES AUTHORITY BONDS:

- A. REFUND THE CORPORATION'S OUTSTANDING GRAND COUNTY, CO BONDS
- B. FINANCE THE COST OF CONSTRUCTING, EQUIPPING AND RENOVATING CERTAIN
CULTURAL AND EDUCATIONAL FACILITIES
- C. FUND THE CAPITALIZED INTEREST ON THE BONDS
- D. FUND THE BONDS' COST OF ISSUANCE

Name of the organization YMCA OF THE ROCKIES	Employer identification number 84-0404913
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OTHER CHANGES TO NET ASSETS

PART XI LINE 5

UNREALIZED GAINS

467,271

CHANGE IN FAIR VALUE OF INTEREST RATE SWAP AGREEMENT

(1,705,261)

TOTAL

(1,237,990)

ATTACHMENT 1

FORM 990, PART III, LINE 1 - ORGANIZATION'S MISSION

YMCA OF THE ROCKIES PUTS CHRISTIAN PRINCIPLES INTO PRACTICE THROUGH PROGRAMS, STAFF AND FACILITIES IN AN ENVIRONMENT THAT BUILDS HEALTHY SPIRIT, MIND AND BODY FOR ALL. WE WILL ACCOMPLISH THIS BY SERVING CONFERENCES OF A RELIGIOUS, EDUCATIONAL OR RECREATIONAL NATURE; PROVIDING UNIFYING EXPERIENCES FOR FAMILIES; OFFERING TRADITIONAL SUMMER CAMPING EXPERINCES FOR BOYS AND GIRLS; AND SERVING OUR STAFF WITH LEADERSHIP OPPORTUNITIES AND PRODUCTIVE WORK EXPERIENCES.

TWENTY-YEAR VISION FOR THE YMCA OF THE ROCKIES BOARD VISION: THAT THE SPIRIT OF THE YMCA OF THE ROCKIES BE ENHANCED AND HANDED FROM GENERATION TO GENERATION FOR THE GOOD OF ALL PEOPLE AND FOR GOD'S GLORY.

FOCUS ON RELATIONSHIPS: THE RELATIONSHIPS CREATED AT THE YMCA OF THE ROCKIES THROUGH OUR CHRISTIAN MISSION WILL IMPACT THE LIVES OF ALL WHO COME TO THE YMCA. THE INFLUENCE OF THESE RELATIONSHIPS WILL EXTEND FAR BEYOND OUR PROPERTIES TO OUR MEMBERS' HOMES, TO THEIR

Name of the organization YMCA OF THE ROCKIES	Employer identification number 84-0404913
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ATTACHMENT 1 (CONT'D)

FORM 990, PART III, LINE 1 - ORGANIZATION'S MISSION

COMMUNITIES, AND THROUGHOUT THE WORLD.

IN OUR MISSION STATEMENT, WE COMMIT OUR ASSOCIATION TO PUT CHRISTIAN PRINCIPLES INTO PRACTICE. MOST COMMONLY, WE REFER TO OUR CORE VALUES OF CARING, HONESTY, RESPECT, RESPONSIBILITY AND FAITH AS EXAMPLES OF OUR CHRISTIAN PRINCIPLES. BUT WE CAN CERTAINLY LOOK TO CHRIST'S REPLY WHEN HE WAS ASKED WHAT THE GREATEST COMMANDMENTS ARE: YOU SHALL LOVE THE LORD, YOUR GOD, WITH ALL OF YOUR HEART, ALL OF YOUR MIND AND ALL OF YOUR SOUL, AND LOVE YOUR NEIGHBOR AS YOURSELF. CHRIST REFERS DIRECTLY TO OUR RELATIONSHIP WITH GOD AND OUR RELATIONSHIPS WITH OTHER PEOPLE.

THROUGHOUT OUR HISTORY, THE YMCA OF THE ROCKIES HAS BEEN A SPECIAL PLACE IN THE MOUNTAINS WHERE RELATIONSHIPS HAVE BEEN FORMED AND RENEWED. FROM THE FIRST YMCA VOLUNTEERS AND SECRETARIES THAT GATHERED HERE FOR TRAINING AND RENEWAL TO THE GENERATIONS OF FAMILIES THAT HAVE COME HERE ANNUALLY, FRIENDSHIPS HAVE BEEN DEVELOPED AND FAMILIES HAVE BEEN STRENGTHENED. MANY CAME AS CHILDREN, LEARNED A LOVE OF THE MOUNTAINS, AND RETURNED THROUGH THE YEARS TO SHARE THIS EXPERIENCE WITH THEIR CHILDREN. GROUPS HAVE CLAIMED OUR CENTERS AS PARTNERS IN DOING THE GOOD WORKS OF THEIR ORGANIZATIONS. LIVES CONTINUE TO BE IMPACTED AND IMPROVED THROUGH THE RELATIONSHIPS DEVELOPED AT OUR Y. WE SHALL BE INTENTIONAL ABOUT BUILDING RELATIONSHIPS IN ALL THE CORE MEMBER GROUPS WE SERVE: FAMILIES, GROUPS, YOUTH AND STAFF.

Name of the organization YMCA OF THE ROCKIES	Employer identification number 84-0404913
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ATTACHMENT 1 (CONT'D)

FORM 990, PART III, LINE 1 - ORGANIZATION'S MISSION

IN THE NEXT 20 YEARS, WE WILL INTENTIONALLY BUILD MEANINGFUL
RELATIONSHIPS:

OUR RELATIONSHIPS WILL BE STRONGER AND MORE MEANINGFUL WITH ALL OF
OUR MEMBERS AND BETWEEN OUR MEMBERS, AS WE INTENTIONALLY WORK TO
CREATE MEANINGFUL RELATIONSHIPS THROUGH: THE SPIRITUAL ENVIRONMENT
THAT WE CREATE; THE PROGRAMS THAT WE OFFER; THE LAY-OUT OF OUR
GROUNDS; THE GATHERING AREAS IN OUR FACILITIES; THE RECREATIONAL
FACILITIES AVAILABLE; AND THE COMMITMENT OF OUR MEMBERS AND STAFF.

RELATIONSHIP WITH GOD:

WE WILL SEEK TO HONOR GOD IN ALL WE DO. OUR CHRISTIAN EMPHASIS WILL
BE OBVIOUS, BUT NOT INTRUSIVE, AS ALL ARE TREATED IN A CHRIST-LIKE
MANNER. ALL WHO COME TO THE YMCA OF THE ROCKIES WILL BE AWARE OF THE
SPIRITUAL ATMOSPHERE WE CREATE THROUGH OUR COMMITMENT TO OUR
CHRISTIAN MISSION. THROUGH THIS COMMITMENT, WE PREPARE THE SOIL THAT
ALLOWS ALL TO FEEL CONNECTED WITH GOD. WE SEEK TO PUT CHRISTIAN
PRINCIPLES INTO PRACTICE BY SERVING MEMBERS AND GROUPS OF VARIOUS
FAITHS AND BY PROVIDING RESOURCES FOR CHRISTIAN AND SPIRITUAL GROWTH
FOR THOSE WHO DESIRE TO PARTICIPATE.

RELATIONSHIPS WITHIN AND BETWEEN FAMILIES:

WE WILL BE A HOME AWAY FROM HOME FOR FAMILIES, THE PLACE THEY COME TO
STRENGTHEN THEIR RELATIONSHIPS AND SPEND THEIR MOST CHERISHED TIME
TOGETHER. THE CHILDREN WHO WERE BROUGHT TO THE YMCA OF THE ROCKIES
BY THEIR PARENTS WILL BE BRINGING THEIR CHILDREN FOR THE SAME
UNIFYING EXPERIENCES AND TO CONTINUE FAMILY TRADITIONS IN OUR

Name of the organization YMCA OF THE ROCKIES	Employer identification number 84-0404913
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ATTACHMENT 1 (CONT'D)FORM 990, PART III, LINE 1 - ORGANIZATION'S MISSION

ATMOSPHERE. THE RELATIONSHIPS BETWEEN FAMILIES THAT VACATION TOGETHER WILL BE ENHANCED AS WE CREATE OPPORTUNITIES FOR FAMILIES TO CONNECT WITH OTHERS FROM AROUND THE WORLD. THEY WILL STRENGTHEN THEIR CONNECTION WITH THE Y THROUGH THEIR AWARENESS THAT THE Y MAKES SUCH FAMILY FRIENDSHIPS POSSIBLE.

RELATIONSHIPS BETWEEN GENERATIONS:

WE WILL BE THE PREMIER FAMILY REUNION DESTINATION IN THE WORLD. THE NEXT GENERATION OF THE FAMILIES WILL BE HOSTING THEIR FAMILY REUNIONS AT THE YMCA OF THE ROCKIES. THE RELATIONSHIPS BETWEEN DIFFERENT GENERATIONS OF THESE EXTENDED FAMILIES WILL BE ENHANCED AS WE PROVIDE THE PROGRAMS, SERVICES AND FACILITIES THAT ALL AGES CAN ENJOY TOGETHER.

RELATIONSHIPS WITH CONFERENCES:

WE WILL BE PARTNER WITH OUR CONFERENCE GROUPS TO ENHANCE THEIR EXPERIENCE AND SUPPORT THEIR GOOD WORKS. WE WILL SUPPORT THE GOOD WORKS OF OUR CONFERENCE GROUPS, PROVIDING FACILITIES AND ATMOSPHERE THAT SUPPORTS THEIR PURPOSES, SO THAT THEY CONSIDER THE YMCA OF THE ROCKIES PARTNERS WITH THEIR ORGANIZATION, AND RETURN YEAR AFTER YEAR.

THE RELATIONSHIPS BETWEEN OUR GROUP LEADERS AND STAFF WILL BE ENHANCED AS THEY ASSOCIATE OUR CENTERS WITH THEIR GROUP'S SUCCESS.

RELATIONSHIPS WITH YOUTH:

WE WILL OFFER THE BEST OVERALL YMCA RESIDENT CAMP AND DAY CAMP EXPERIENCE IN AMERICA. THE YOUTH WE SERVE TODAY IN OUR CAMPS WILL BE

Name of the organization YMCA OF THE ROCKIES	Employer identification number 84-0404913
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ATTACHMENT 1 (CONT'D)

FORM 990, PART III, LINE 1 - ORGANIZATION'S MISSION

THE LEADERS OF TOMORROW'S WORLD. THE YOUTH ATTENDING OUR CAMPS WILL EXPERIENCE CHARACTER-BUILDING PROGRAMS IN THE OUT-OF-DOORS, LEARNING AN APPRECIATION FOR THE NATURAL ENVIRONMENT GOD CREATED. LEADERSHIP DEVELOPMENT FOR TEENS WILL REMAIN A MAJOR EMPHASIS. OUR CAMPING PROGRAMS WILL BE SUBSIDIZED THROUGH SCHOLARSHIPS TO BE OPEN FOR ALL.

RELATIONSHIPS WITH STAFF:

WE WILL PROVIDE OUR STAFF WITH THE TRAINING, SUPPORT AND RESOURCES NECESSARY TO ASSIST THEM IN MEETING OUR MISSION AND PERPETUATING OUR CORE VALUES. OUR MIX OF SENIORS, YOUTH MINISTRY IN TRAINING, INTERNATIONAL INTERNS, VOLUNTEERS OF ALL AGES AND NEW EMPLOYEES WITH NEW EYES, WILL BE THE KEY TO RELATIONSHIP-BUILDING WITH OUR MEMBERS. WE WILL BE INTENTIONAL ABOUT TRAINING OUR STAFF TO BUILD RELATIONSHIPS WITH OUR MEMBERS. OUR DEDICATED YEAR-ROUND STAFF WILL PROVIDE CONTINUITY TO THIS TRAINING AND TO THESE RELATIONSHIPS FOR OUR ASSOCIATION.

RELATIONSHIPS WITH OUR KEY SUPPORTERS:

WE WILL CULTIVATE BROAD-BASED SUPPORT BY OUR MEMBERS TO ENHANCE OUR FINANCIAL FUTURE. OUR DONORS WILL CONSIDER THE YMCA OF THE ROCKIES TO BE A WORTHY INVESTMENT AS THEY SEE THE OUTCOME OF THEIR CONTRIBUTIONS OF VOLUNTEER TIME AND FINANCIAL RESOURCES TO OUR MISSION. WE WILL INVOLVE NEW GENERATIONS IN THE ENJOYMENT OF PHILANTHROPY AND SUPPORT OF OUR MISSION. ENDOWMENT DEVELOPMENT WILL HELP ENSURE THE LONG-TERM FINANCIAL STABILITY OF OUR ASSOCIATION.

Name of the organization YMCA OF THE ROCKIES	Employer identification number 84-0404913
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ATTACHMENT 1 (CONT'D)FORM 990, PART III, LINE 1 - ORGANIZATION'S MISSION

REALTIONSHIP WITH OUR ENVIRONMENT:

WE WILL SEEK TO HONOR GOD'S CREATION IN ALL WE DO. OUR MEMBERS WILL CELEBRATE OUR COMMITMENT TO THE NATURAL ENVIRONMENT. WE WILL BE A MODEL ASSOCIATION FOR THE CONSERVATION OF OUR BEAUTIFUL SURROUNDINGS AND WILL OFFER PROGRAMS TO EDUCATE OUR MEMBERS AND YOUTH ABOUT THE NATURAL ENVIRONMENT. THE RELATIONSHIP BETWEEN THE MEMBERS, THE ASSOCIATION AND THE ENVIRONMENT WILL BE ENHANCED THROUGH EDUCATION AND RESPECT FOR THE NATURAL RESOURCES WITH WHICH WE HAVE BEEN BLESSED.

RELATIONSHIP BETWEEN OUR BOARD OF DIRECTORS AND OUR MEMBERSHIP:

WE WILL POSITION THE MEMBERS OF OUR BOARD TO BE LEADING ADVOCATES FOR OUR ASSOCIATION. TO ENSURE THAT ALL MEMBERS ARE PROPERLY REPRESENTED AND SERVED, ALL SEGMENTS OF OUR CORE SERVICE GROUPS WILL BE REPRESENTED ON THE BOARD. THE BOARD WILL WORK CLOSELY WITH OUR MEMBERS TO BUILD RELATIONSHIPS AND TO DEVELOP THE FINANCIAL RESOURCES WE NEED FOR THE FUTURE.

RELATIONSHIP WITH ALL PEOPLE:

WE WILL SERVE A DIVERSE POPULATION, INCLUSIVE OF ALL PEOPLE OF GOOD WILL AND PEOPLE WITH SPECIAL NEEDS. BECAUSE OF OUR CHRISTIAN MISSION, WE WILL BE INCLUSIVE OF ALL PEOPLE. OUR ACTIVITIES AND FACILITIES WILL BE NOTED FOR THEIR INCLUSIVENESS AND ACCESSIBILITY TO MEMBERS OF ALL AGES AND ABILITIES, AS WE TREAT EVERYONE IN A CHRIST-LIKE MANNER.

Name of the organization YMCA OF THE ROCKIES	Employer identification number 84-0404913
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ATTACHMENT 1 (CONT'D)FORM 990, PART III, LINE 1 - ORGANIZATION'S MISSION

RELATIONSHIP WITH THE YMCA OF THE USA AND THE WORLD ALLIANCE OF YMCAS:

WE WILL PROVIDE LEADERSHIP TO THE YMCA MOVEMENT AND WILL BECOME THE PREMIER CONFERENCE AND TRAINING CENTER FOR YMCA PROFESSIONALS. THE YMCA OF THE USA AND THE WORLD ALLIANCE OF YMCAS WILL RECOGNIZE THE YMCA OF THE ROCKIES IS UNIQUELY SUITED FOR YMCA PROFESSIONAL TRAINING. THE YMCA OF THE ROCKIES WILL PROVIDE FUTURE PROFESSIONAL STAFF WITH EXPERIENCE AND TRAINING IN THE CAMPING AND CONFERENCE FIELDS.

RELATIONSHIP TO THE FUTURE:

WE WILL UTILIZE COMPREHENSIVE, ON-GOING PLANNING TO REALIZE A PREFERRED FUTURE FOR THE ASSOCIATION. IN ORDER TO BE EFFECTIVE STEWARDS OF OUR MISSION, WE NEED TO CAREFULLY PLAN FOR OUR FUTURE. OUR LONG RANGE PLANNING PROCESS WILL INCORPORATE A GROWTH STRATEGY, A BUSINESS PLAN, SITE PLANS FOR EACH OF OUR CENTERS, A ROLLING PLAN FOR CAPITAL PROJECTS AND A FINANCIAL DEVELOPMENT PLAN.

ATTACHMENT 2FORM 990, PART VI, LINE 17 - STATES

AK, AZ, AR, CA, CT,
 FL, GA, HI, IL, KS, KY, LA, ME, MD, MA, MI,
 MN, MS, MO, NH, NJ, NM, NY, NC, ND, OH, OK, OR, PA,
 RI, SC, UT, VA, WA, WV,

Name of the organization YMCA OF THE ROCKIES	Employer identification number 84-0404913
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ATTACHMENT 3PART VII - CONTINUATION OF OFFICERS, DIRECTORS, TRUSTEES,
KEY EMPLOYEES AND HIGHEST COMPENSATED EMPLOYEES

(1)=IND.TRUSTEE/DIR. (2)=INS.TRUSTEE (3)=OFFICER (4)=KEY EMP. (5)=HIGHEST COMP. (6)=FORMER

(A) NAME AND TITLE	(B) HOURS	(C) POSITION						COMPENSATION FROM		
		(1)	(2)	(3)	(4)	(5)	(6)	(D) ORG.	(E) REL. ORG.	(F) OTHER
29 WILLIAM ALMOND DIRECTOR OF MKT & SALES	40.00				X			100,883.		16,997.

ATTACHMENT 4990, PART VII- COMPENSATION OF THE FIVE HIGHEST PAID IND. CONTRACTORS

<u>NAME AND ADDRESS</u>	<u>DESCRIPTION OF SERVICES</u>	<u>COMPENSATION</u>
HOLME ROBERTS & OWEN 1700 LINCOLN STREET DENVER, CO 80201	LEGAL	301,965.
TOTAL COMPENSATION		<u>301,965.</u>

ATTACHMENT 5FORM 990, PART VIII - INVESTMENT INCOME

<u>DESCRIPTION</u>	(A) <u>TOTAL REVENUE</u>	(B) <u>RELATED OR EXEMPT REVENUE</u>	(C) <u>UNRELATED BUSINESS REV.</u>	(D) <u>EXCLUDED REVENUE</u>
INTEREST AND DIVIDEND INCOME	224,988.			224,988.
TOTALS	<u>224,988.</u>			<u>224,988.</u>

Name of the organization YMCA OF THE ROCKIES	Employer identification number 84-0404913
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ATTACHMENT 6FORM 990, PART VIII - GROSS SALES AND COST OF GOODS SOLD

GROSS SALES LESS RETURNS AND ALLOWANCES	6,879,318.
INVENTORY AT BEGINNING OF YEAR	656,537.
PURCHASES	4,072,993.
SALARIES AND WAGES	
OTHER COSTS	
SUBTOTAL	<u>4,729,530.</u>
MINUS ENDING INVENTORY	674,265.
COST OF GOODS SOLD	<u><u>3,964,265.</u></u>

ATTACHMENT 7FORM 990, PART IX - PAYMENTS TO AFFILIATES

<u>DESCRIPTION</u>	(A) <u>TOTAL</u> <u>EXPENSES</u>	(B) <u>PROGRAM</u> <u>SERVICE EXP.</u>	(C) <u>MANAGEMENT</u> <u>AND GENERAL</u>	(D) <u>FUNDRAISING</u> <u>EXPENSES</u>
SUPPORT OF YMCA USA	146,937.		146,937.	
TOTALS	<u><u>146,937.</u></u>		<u><u>146,937.</u></u>	

ATTACHMENT 8FORM 990, PART X - PREPAID EXPENSES AND DEFERRED CHARGES

<u>DESCRIPTION</u>	<u>BEGINNING</u> <u>BOOK VALUE</u>	<u>ENDING</u> <u>BOOK VALUE</u>
PREPAID PROPERTY INSURANCE	387,789.	390,568.
PREPAID WORKERS' COMP INS.	7,763.	24,761.
PREPAID BOND REMARKETING FEES	5,428.	5,428.
PREPAID SOFTWARE MAINTENANCE	18,782.	16,385.
PREPAID LIFE/HEALTH INSURANCE	438.	14,246.

Name of the organization YMCA OF THE ROCKIES	Employer identification number 84-0404913
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ATTACHMENT 8 (CONT'D)

FORM 990, PART X - PREPAID EXPENSES AND DEFERRED CHARGES

<u>DESCRIPTION</u>	<u>BEGINNING BOOK VALUE</u>	<u>ENDING BOOK VALUE</u>
PREPAID TRUSTEE FEES	542.	542.
PREPAID RETIREMENT	13,725.	0.
MISC. PREPAIDS	333.	333.
TOTALS	<u>434,800.</u>	<u>452,263.</u>

ATTACHMENT 9

FORM 990, PART X - INVESTMENTS - PUBLICLY TRADED SECURITIES

<u>DESCRIPTION</u>	<u>BEGINNING BOOK VALUE</u>	<u>ENDING BOOK VALUE</u>	<u>COST OR FMV</u>
CORPORATE BONDS	3,033,820.	0.	FMV
MUTUAL FUNDS	3,134,830.	5,892,432.	FMV
GOVERNMENT BONDS	4,585,000.	0.	FMV
TOTALS	<u>10,753,650.</u>	<u>5,892,432.</u>	

ATTACHMENT 10

FORM 990, PART X - DEFERRED REVENUE

<u>DESCRIPTION</u>	<u>BEGINNING BOOK VALUE</u>	<u>ENDING BOOK VALUE</u>
DEFERRED RENTAL INCOME	559,467.	517,785.
DEFERRED MEMBERSHIP INCOME	305,839.	307,673.
TOTALS	<u>865,306.</u>	<u>825,458.</u>

**SCHEDULE D
(Form 1041)**

Department of the Treasury
Internal Revenue Service

Capital Gains and Losses

▶ **Attach to Form 1041, Form 5227, or Form 990-T. See the Instructions for Schedule D (Form 1041) (also for Form 5227 or Form 990-T, if applicable).**

OMB No. 1545-0092

2010

Name of estate or trust

Employer identification number

YMCA OF THE ROCKIES

84-0404913

Note: Form 5227 filers need to complete *only* Parts I and II.

Part I Short-Term Capital Gains and Losses - Assets Held One Year or Less

(a) Description of property (Example: 100 shares 7% preferred of "Z" Co.)	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Sales price	(e) Cost or other basis (see instructions)	(f) Gain or (loss) for the entire year Subtract (e) from (d)
1a					

b Enter the short-term gain or (loss), if any, from Schedule D-1, line 1b	1b	
2 Short-term capital gain or (loss) from Forms 4684, 6252, 6781, and 8824	2	
3 Net short-term gain or (loss) from partnerships, S corporations, and other estates or trusts	3	
4 Short-term capital loss carryover. Enter the amount, if any, from line 9 of the 2009 Capital Loss Carryover Worksheet	4	()
5 Net short-term gain or (loss). Combine lines 1a through 4 in column (f). Enter here and on line 13, column (3) on the back	5	

Part II Long-Term Capital Gains and Losses - Assets Held More Than One Year

(a) Description of property (Example: 100 shares 7% preferred of "Z" Co.)	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Sales price	(e) Cost or other basis (see instructions)	(f) Gain or (loss) for the entire year Subtract (e) from (d)
6a					

b Enter the long-term gain or (loss), if any, from Schedule D-1, line 6b	6b	2,907,898.
7 Long-term capital gain or (loss) from Forms 2439, 4684, 6252, 6781, and 8824	7	
8 Net long-term gain or (loss) from partnerships, S corporations, and other estates or trusts	8	
9 Capital gain distributions	9	
10 Gain from Form 4797, Part I	10	
11 Long-term capital loss carryover. Enter the amount, if any, from line 14 of the 2009 Capital Loss Carryover Worksheet	11	()
12 Net long-term gain or (loss). Combine lines 6a through 11 in column (f). Enter here and on line 14a, column (3) on the back	12	2,907,898.

For Paperwork Reduction Act Notice, see the Instructions for Form 1041.

Schedule D (Form 1041) 2010

Part III Summary of Parts I and II		(1) Beneficiaries' (see instr.)	(2) Estate's or trust's	(3) Total
Caution: Read the instructions before completing this part.				
13	Net short-term gain or (loss)	13		
14	Net long-term gain or (loss):			
a	Total for year	14a		2,907,898.
b	Unrecaptured section 1250 gain (see line 18 of the wrksht.)	14b		
c	28% rate gain	14c		
15	Total net gain or (loss). Combine lines 13 and 14a	15		2,907,898.

Note: If line 15, column (3), is a net gain, enter the gain on Form 1041, line 4 (or Form 990-T, Part I, line 4a). If lines 14a and 15, column (2), are net gains, go to Part V, and do not complete Part IV. If line 15, column (3), is a net loss, complete Part IV and the **Capital Loss Carryover Worksheet** necessary.

Part IV Capital Loss Limitation		
16	Enter here and enter as a (loss) on Form 1041, line 4 (or Form 990-T, Part I, line 4c, if a trust), the smaller of: a The loss on line 15, column (3) or b \$3,000	16 ()

Note: If the loss on line 15, column (3), is more than \$3,000, or if Form 1041, page 1, line 22 (or Form 990-T, line 34), is a loss, complete the **Capital Loss Carryover Worksheet** on page 7 of the instructions to figure your capital loss carryover.

Part V Tax Computation Using Maximum Capital Gains Rates

Form 1041 filers. Complete this part **only** if both lines 14a and 15 in column (2) are gains, or an amount is entered in Part I or Part II and there is an entry on Form 1041, line 2b(2), and Form 1041, line 22, is more than zero.

Caution: Skip this part and complete the worksheet on page 8 of the instructions if:

- Either line 14b, col. (2) or line 14c, col. (2) is more than zero, or
- Both Form 1041, line 2b(1), and Form 4952, line 4g are more than zero.

Form 990-T trusts. Complete this part **only** if both lines 14a and 15 are gains, or qualified dividends are included in income in Part I of Form 990-T, and Form 990-T, line 34, is more than zero. Skip this part and complete the worksheet on page 8 of the instructions if either line 14b, col. (2) or line 14c, col. (2) is more than zero.

17	Enter taxable income from Form 1041, line 22 (or Form 990-T, line 34)	17		
18	Enter the smaller of line 14a or 15 in column (2) but not less than zero	18		
19	Enter the estate's or trust's qualified dividends from Form 1041, line 2b(2) (or enter the qualified dividends included in income in Part I of Form 990-T)	19		
20	Add lines 18 and 19	20		
21	If the estate or trust is filing Form 4952, enter the amount from line 4g; otherwise, enter -0-	21		
22	Subtract line 21 from line 20. If zero or less, enter -0-	22		
23	Subtract line 22 from line 17. If zero or less, enter -0-	23		
24	Enter the smaller of the amount on line 17 or \$2,300	24		
25	Is the amount on line 23 equal to or more than the amount on line 24? <input type="checkbox"/> Yes. Skip lines 25 and 26; go to line 27 and check the "No" box. <input type="checkbox"/> No. Enter the amount from line 23	25		
26	Subtract line 25 from line 24	26		
27	Are the amounts on lines 22 and 26 the same? <input type="checkbox"/> Yes. Skip lines 27 thru 30; go to line 31. <input type="checkbox"/> No. Enter the smaller of line 17 or line 22	27		
28	Enter the amount from line 26 (If line 26 is blank, enter -0-)	28		
29	Subtract line 28 from line 27	29		
30	Multiply line 29 by 15% (.15)	30		
31	Figure the tax on the amount on line 23. Use the 2010 Tax Rate Schedule for Estates and Trusts (see the Schedule G instructions in the instructions for Form 1041)	31		
32	Add lines 30 and 31	32		
33	Figure the tax on the amount on line 17. Use the 2010 Tax Rate Schedule for Estates and Trusts (see the Schedule G instructions in the instructions for Form 1041)	33		
34	Tax on all taxable income. Enter the smaller of line 32 or line 33 here and on Form 1041, Schedule G, line 1a (or Form 990-T, line 36)	34		

Name of estate or trust as shown on Form 1041. Do not enter name and employer identification number if shown on the other side
YMCA OF THE ROCKIES

Employer identification number
84-0404913

Part II Long-Term Capital Gains and Losses - Assets Held More Than One Year

(a) Description of property (Example: 100 sh. 7% preferred of "Z" Co.)	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Sales price (see page 4 of the instructions)	(e) Cost or other basis (see page 4 of the instructions)	(f) Gain or (loss) Subtract (e) from (d)
6a SALE OF SECURITIES	VAR	VAR	34,294,374.	34,205,352.	89,022.
CONSERVATION EASEMENT	VAR	VAR	2,893,876.	75,000.	2,818,876.
6b Total. Combine the amounts in column (f). Enter here and on Schedule D, line 6b					2,907,898.