

Form **990**Department of the Treasury
Internal Revenue Service**Return of Organization Exempt From Income Tax**

OMB No. 1545-0047

2013**Open to Public Inspection**

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

▶ Do not enter Social Security numbers on this form as it may be made public.

▶ Information about Form 990 and its instructions is at www.irs.gov/form990.

A For the 2013 calendar year, or tax year beginning <u>JULY 01</u> , 2013, and ending <u>JUNE 30</u> , 20 <u>14</u>																												
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	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td colspan="2">C Name of organization <u>YMCA OF SAN DIEGO COUNTY</u></td> <td>D Employer identification number <u>95-2039198</u></td> </tr> <tr> <td colspan="2">Doing Business As</td> <td rowspan="3">E Telephone number <u>(858)292-9622</u></td> </tr> <tr> <td>Number and street (or P.O. box if mail is not delivered to street address)</td> <td>Room/suite</td> </tr> <tr> <td colspan="2"><u>3708 RUFFIN RD</u></td> </tr> <tr> <td colspan="2">City or town, state or province, country, and ZIP or foreign postal code <u>SAN DIEGO, CA 92123</u></td> <td rowspan="2">G Gross receipts \$ <u>179,508,000</u></td> </tr> <tr> <td colspan="2">F Name and address of principal officer: <u>BARON HERDELIN-DOHERTY</u> <u>SAME AS C ABOVE</u></td> </tr> <tr> <td colspan="2">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</td> <td>H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</td> </tr> <tr> <td colspan="2">J Website: ▶ <u>WWW.YMCA.ORG</u></td> <td>H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions)</td> </tr> <tr> <td colspan="2">K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶</td> <td>H(c) Group exemption number ▶</td> </tr> <tr> <td colspan="2">L Year of formation: <u>1884</u></td> <td>M State of legal domicile: <u>CA</u></td> </tr> </table>	C Name of organization <u>YMCA OF SAN DIEGO COUNTY</u>		D Employer identification number <u>95-2039198</u>	Doing Business As		E Telephone number <u>(858)292-9622</u>	Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	<u>3708 RUFFIN RD</u>		City or town, state or province, country, and ZIP or foreign postal code <u>SAN DIEGO, CA 92123</u>		G Gross receipts \$ <u>179,508,000</u>	F Name and address of principal officer: <u>BARON HERDELIN-DOHERTY</u> <u>SAME AS C ABOVE</u>		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		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	J Website: ▶ <u>WWW.YMCA.ORG</u>		H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions)	K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		H(c) Group exemption number ▶	L Year of formation: <u>1884</u>		M State of legal domicile: <u>CA</u>
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Part I Summary

Activities & Governance	1	Briefly describe the organization's mission or most significant activities: <u>THE YMCA OF SAN DIEGO COUNTY IS DEDICATED TO IMPROVING THE QUALITY OF HUMAN LIFE AND TO HELPING ALL PEOPLE REALIZE THEIR FULLEST POTENTIAL AS CHILDREN OF GOD THROUGH THE DEVELOPMENT OF THE (CONTINUED ON SCHEDULE O)</u>		
	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	<u>56</u>
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	<u>55</u>
	5	Total number of individuals employed in calendar year 2013 (Part V, line 2a)	5	<u>6,272</u>
	6	Total number of volunteers (estimate if necessary)	6	<u>5,210</u>
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	<u>0</u>
	b	Net unrelated business taxable income from Form 990-T, line 34	7b	<u>0</u>
Revenue	8	Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9	Program service revenue (Part VIII, line 2g)	<u>76,579,000</u>	<u>68,593,000</u>
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	<u>80,614,000</u>	<u>84,868,000</u>
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	<u>2,499,000</u>	<u>2,420,000</u>
	12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	<u>1,566,000</u>	<u>1,441,000</u>
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	<u>161,258,000</u>	<u>157,322,000</u>
	14	Benefits paid to or for members (Part IX, column (A), line 4)	<u>30,000</u>	<u>30,000</u>
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	<u>0</u>	<u>0</u>
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	<u>79,297,000</u>	<u>82,453,000</u>
	b	Total fundraising expenses (Part IX, column (D), line 25) ▶ <u>1,772,000</u>	<u>0</u>	<u>0</u>
	17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	<u>59,631,000</u>	<u>65,765,000</u>
	18	Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	<u>138,958,000</u>	<u>148,248,000</u>
Net Assets or Fund Balances	19	Revenue less expenses. Subtract line 18 from line 12	<u>22,300,000</u>	<u>9,074,000</u>
			Beginning of Current Year	End of Year
	20	Total assets (Part X, line 16)	<u>194,283,000</u>	<u>231,125,000</u>
	21	Total liabilities (Part X, line 26)	<u>21,884,000</u>	<u>46,635,000</u>
	22	Net assets or fund balances. Subtract line 21 from line 20	<u>172,399,000</u>	<u>184,490,000</u>

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			
	<u>PAUL C. SULLIVAN, EVP & CFO/OPERATIONS</u> Type or print name and title				
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶	Firm's EIN ▶			
	Firm's address ▶	Phone no.			

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

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 11282Y

Form **990** (2013)

Part III Statement of Program Service AccomplishmentsCheck if Schedule O contains a response or note to any line in this Part III ☐ ☒**1** Briefly describe the organization's mission:

THE YMCA OF SAN DIEGO COUNTY IS DEDICATED TO IMPROVING THE QUALITY OF HUMAN LIFE AND TO HELPING ALL PEOPLE REALIZE THEIR FULLEST POTENTIAL AS CHILDREN OF GOD THROUGH THE DEVELOPMENT OF THE SPIRIT, MIND AND BODY. PROGRAM GOALS INCLUDE DEVELOPING SELF-CONFIDENCE AND SELF-RESPECT, DEVELOPING A FAITH FOR DAILY LIVING BASED UPON JUDEO-CHRISTIAN TEACHINGS, PROMOTING (CONTINUED ON SCHEDULE O)

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

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

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

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.**4a** (Code:) (Expenses \$ 49,622,000 including grants of \$ 30,000) (Revenue \$ 31,347,000)

YOUTH DEVELOPMENT: AT THE Y, KIDS LEARN THEIR ABCS, LEARN TO SHARE, LEARN ABOUT SPORTSMANSHIP, BUILD LEADERSHIP SKILLS, AND MOST IMPORTANTLY, LEARN HOW TO BE THEMSELVES. THAT MAKES FOR CONFIDENT KIDS TODAY AND CONTRIBUTING AND ENGAGED ADULTS TOMORROW.

THIS PROGRAM AREA INCLUDES CHILD CARE, PRESCHOOL, CAMPING, ADVENTURE GUIDES AND TEEN PROGRAMS.

CHILD CARE: THE YMCA OF SAN DIEGO COUNTY OPERATES 197 CHILD AND YOUTH DEVELOPMENT PROGRAMS

THROUGHOUT THE COUNTY WHERE THE MISSION IS REALIZED IN THE LIVES OF OVER 16,000 CHILDREN. 181 OF THESE

PROGRAMS ARE BEFORE AND AFTER SCHOOL PROGRAMS WHERE THE KIDS RECEIVE ACADEMIC ASSISTANCE,

PARTICIPATE IN CHARACTER DEVELOPMENT, HEALTH AND WELLNESS, HOMEWORK SUPPORT, LITERACY, STEM (SCIENCE, TECHNOLOGY, ENGINEERING AND MATH), SERVICE LEARNING, AND SOCIAL COMPETENCE AND CONFLICT RESOLUTION.

AS A DIRECT RESULT OF THE PARTNERSHIP THAT THE YMCA HAS WITH 148 INDIVIDUAL SCHOOLS, FROM 14 DIFFERENT SCHOOL DISTRICTS, THE YMCA IS ABLE TO BRING OPPORTUNITIES FOR YOUTH DEVELOPMENT, (CONTINUED ON SCHEDULE O)

4b (Code:) (Expenses \$ 46,328,000 including grants of \$ 0) (Revenue \$ 47,714,000)

HEALTHY LIVING: BECAUSE THE Y IS FOR EVERYONE, WE BRING TOGETHER CHILDREN, ADULTS AND FAMILIES OF ALL ABILITIES LIKE NO OTHER ORGANIZATION CAN. AS A RESULT, HUNDREDS OF THOUSANDS IN SAN DIEGO COUNTY ARE RECEIVING THE SUPPORT, GUIDANCE AND RESOURCES NEEDED TO ACHIEVE GREATER HEALTH AND WELL-BEING FOR THEIR SPIRIT, MIND AND BODY.

DURING FISCAL YEAR 13/14, THE YMCA OF SAN DIEGO COUNTY SERVED 428,960 MEMBERS AND PARTICIPANTS, OF WHICH 41% WERE MALE AND 59% WERE FEMALE. BY AGE: PRESCHOOL 16%, ELEMENTARY 20%, JR/SR HIGH 12%, YOUNG ADULT 15%, ADULT 30-54 28%, ADULT 55-64 4%, AND SENIOR ADULT 64 4%. PREVENTION IS THE KEY WORD FOR PHYSICAL EDUCATION AND HEALTH AT THE Y. EXERCISE IS A WAY OF LIFE THAT REQUIRES EDUCATION IN GOOD NUTRITION, PROPER EXERCISE, AVOIDANCE OF DRUG AND ALCOHOL ABUSE, DEALING WITH STRESS AND REDUCING THE PROBLEMS ASSOCIATED WITH CHRONIC DISEASES. Y EXERCISE PROGRAMS INCLUDE STRENGTH TRAINING, GROUP CLASSES, WALKING CLUBS, MARTIAL ARTS, ROLLER HOCKEY, RUNNING CLUBS, YOGA, STRETCH, (CONTINUED ON SCHEDULE O)

4c (Code:) (Expenses \$ 40,711,000 including grants of \$ 0) (Revenue \$ 5,807,000)

SOCIAL RESPONSIBILITY: THANKS TO THE GENEROSITY OF VOLUNTEERS AND PUBLIC AND PRIVATE DONORS WHO GIVE TO THE Y, OUR COMMUNITY IS STRONGER. EVERY DAY, WE WORK SIDE-BY-SIDE WITH OUR NEIGHBORS TO MAKE SURE THAT EVERYONE, REGARDLESS OF AGE, INCOME OR BACKGROUND, HAS THE OPPORTUNITY TO LEARN, GROW AND THRIVE. THIS PROGRAM AREA INCLUDES GROUP SERVICES, ENRICHMENT, ACTIVE OLDER ADULTS, YOUTH & GOVERNMENT, OUTREACH PROGRAMS, SKATE PARKS, YOUTH SHELTERS, HOUSING AND TRANSITIONAL LIVING PROGRAMS, COUNSELING, INCLUSION, RESPITE CARE, OZ - TEEN CRISIS PROGRAM, DRUG/GANG PREVENTION, AND MORE.

YMCA CHILDCARE RESOURCE SERVICE SERVES THE COMMUNITY THROUGH A VARIETY OF PROGRAMS DESIGNED TO FOSTER EDUCATION AND DEVELOPMENT OF CHILD CARE PROFESSIONALS, PROVIDE RESOURCES AND EDUCATION FOR PARENTS, AND HELP FAMILIES PAY FOR CHILD CARE. AS AN EXAMPLE OF THE PROGRAMS PROVIDED IN FY14, MORE THAN 6,500 CHILD CARE PROVIDERS RECEIVED SERVICES THAT ALLOWED THEM TO CARE FOR CHILDREN AND TO IMPROVE THE QUALITY AND PROFESSIONALISM OF THEIR PRACTICE, CONTRIBUTING (CONTINUED ON SCHEDULE O)

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

(Expenses \$ 0 including grants of \$ 0) (Revenue \$ 0)

4e Total program service expenses **136,661,000**

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	1 ✓	
2 Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?	2 ✓	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	3	✓
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II	4	✓
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III	5	✓
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	6	✓
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7	✓
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III	8	✓
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV	9	✓
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V	10 ✓	
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI	11a ✓	
b Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII	11b	✓
c Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	11c	✓
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX	11d	✓
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e ✓	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	11f ✓	
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII	12a ✓	
b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	12b ✓	
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13	✓
14a Did the organization maintain an office, employees, or agents outside of the United States?	14a	✓
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV	14b ✓	
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV	15 ✓	
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV	16	✓
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I (see instructions)	17	✓
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	18 ✓	
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III	19	✓
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a	✓
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b	

Part IV Checklist of Required Schedules (continued)

	Yes	No
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>	21	✓
22 Did the organization report more than \$5,000 of grants or other assistance to individuals in the United States on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>	22	✓
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	23 ✓	
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>	24a	✓
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c	
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d	
25a Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>	25a	✓
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>	25b	✓
26 Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? If so, complete Schedule L, Part II	26 ✓	
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>	27	✓
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	28a ✓	
b A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	28b	✓
c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i>	28c ✓	
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	29 ✓	
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>	30	✓
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>	31	✓
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>	32	✓
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>	33	✓
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>	34 ✓	
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	✓
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>	35b	
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>	36	✓
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>	37	✓
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O	38 ✓	

Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck if Schedule O contains a response or note to any line in this Part V ☐

		Yes	No
1a Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	1a 2,817		
b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b 0		
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	✓	
2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a 6,272		
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	✓	
Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)			
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a		✓
b If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O	3b		
4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a		✓
b If "Yes," enter the name of the foreign country: ▶ See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.			
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		✓
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		✓
c If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c		
6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a		✓
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b		
7 Organizations that may receive deductible contributions under section 170(c).			
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a	✓	
b If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	✓	
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c		✓
d If "Yes," indicate the number of Forms 8282 filed during the year	7d		
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		✓
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		✓
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g		
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h		
8 Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	8		
9 Sponsoring organizations maintaining donor advised funds.			
a Did the organization make any taxable distributions under section 4966?	9a		
b Did the organization make a distribution to a donor, donor advisor, or related person?	9b		
10 Section 501(c)(7) organizations. Enter:			
a Initiation fees and capital contributions included on Part VIII, line 12	10a		
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b		
11 Section 501(c)(12) organizations. Enter:			
a Gross income from members or shareholders	11a		
b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b		
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a		
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b		
13 Section 501(c)(29) qualified nonprofit health insurance issuers.			
a Is the organization licensed to issue qualified health plans in more than one state?	13a		
Note. See the instructions for additional information the organization must report on Schedule O.			
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b		
c Enter the amount of reserves on hand	13c		
14a Did the organization receive any payments for indoor tanning services during the tax year?	14a		✓
b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	14b		

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

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

Section A. Governing Body and Management

	Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year 1a 56 If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.		
b Enter the number of voting members included in line 1a, above, who are independent 1b 55		
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? 2		✓
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person? 3		✓
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? 4		✓
5 Did the organization become aware during the year of a significant diversion of the organization's assets? 5		✓
6 Did the organization have members or stockholders? 6		✓
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? 7a		✓
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? 7b		✓
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a The governing body? 8a	✓	
b Each committee with authority to act on behalf of the governing body? 8b	✓	
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O 9		✓

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

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

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed ► CA

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

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

19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization: ► YMCA OF SAN DIEGO COUNTY, 3708 RUFFIN RD, SAN DIEGO, CA 92123, (858)292-9622, FAX: (858)292-0045

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent ContractorsCheck if Schedule O contains a response or note to any line in this Part VII ☐**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees****1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.

- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."

- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.

- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.

- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

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

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) RONALD FERRARI CHAIRMAN	10	✓		✓				0	0	0
(2) PHIL SCHNEIDER IMMEDIATE PAST CHAIR	5	✓		✓				0	0	0
(3) JOHN MAGUIRE VICE CHAIR	5	✓		✓				0	0	0
(4) RODNEY LANTHORNE VICE CHAIR	5	✓		✓				0	0	0
(5) MIKE HOOD CHAIR, BOARD OF GOVERNORS	5	✓		✓				0	0	0
(6) TOBY SCHRAMM TREASURER	5	✓		✓				0	0	0
(7) JAMES COWLEY VICE CHAIR	5	✓		✓				0	0	0
(8) GARY MEADS VICE CHAIR	5	✓		✓				0	0	0
(9) T. W. HOEHN VICE CHAIR	5	✓		✓				0	0	0
(10) THOMAS DARCY VICE CHAIR	5	✓		✓				0	0	0
(11) GLENN CARLSON VICE CHAIR	5	✓		✓				0	0	0
(12) TRINDL REEVES SECRETARY	5	✓		✓				0	0	0
(13) BARON HERDELIN-DOHERTY CEO & PRESIDENT	50	✓		✓				540,331	0	53,112
(14) G. MICHAEL MARVEL DIRECTOR	2	✓						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 (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15) GARY NORDSTROM DIRECTOR	2	<input checked="" type="checkbox"/>						0	0	0
(16) BRIAN SCOTT DIRECTOR	2	<input checked="" type="checkbox"/>						0	0	0
(17) ROBERT BRUNNING DIRECTOR	2	<input checked="" type="checkbox"/>						0	0	0
(18) JASON BOWSER DIRECTOR	2	<input checked="" type="checkbox"/>						0	0	0
(19) JOHN STISKA DIRECTOR	2	<input checked="" type="checkbox"/>						0	0	0
(20) JASON MOSSY DIRECTOR	2	<input checked="" type="checkbox"/>						0	0	0
(21) KARLA HERTZOG DIRECTOR	2	<input checked="" type="checkbox"/>						0	0	0
(22) SUZANNE ZOUMARAS DIRECTOR	2	<input checked="" type="checkbox"/>						0	0	0
(23) DEBORAH FINNEGAN DIRECTOR	2	<input checked="" type="checkbox"/>						0	0	0
(24) JASON LEVIN DIRECTOR	2	<input checked="" type="checkbox"/>						0	0	0
(25) ROBERT BUELL DIRECTOR	2	<input checked="" type="checkbox"/>						0	0	0
1b Sub-total								540,331	0	53,112
c Total from continuation sheets to Part VII, Section A								2,676,808	0	426,540
d Total (add lines 1b and 1c)								3,217,139	0	479,652

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **▶ 30**

	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>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
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>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
MVP PARTNERS - UNIT W, DEPT LA 23322, PASADENA, CA 91185-3322	RENT	362,999
PRINCIPAL LIFE INS. CO., P.O. BOX 310300, DES MOINES, IA 50331	RENT	348,050
BARNEY AND BARNEY, PO BOX 85638, SAN DIEGO, CA 92186-5638	INSURANCE SERVICES AND POLICIES	289,395
MCWIN CORP, P.O. BOX 2316, CARLSBAD, CA 92018	RENT	217,964
AUNTY LYNN'S DAYCARE CENTER, 1107 E. WASHINGTON, EL CAJON, CA 92019	CHILD CARE	208,314

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **▶ 21**

Part VIII Statement of RevenueCheck if Schedule O contains a response or note to any line in this Part VIII ☐

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1a	Federated campaigns	1a				
	b	Membership dues	1b				
	c	Fundraising events	1c	22,645,000			
	d	Related organizations	1d				
	e	Government grants (contributions)	1e	45,948,000			
	f	All other contributions, gifts, grants, and similar amounts not included above	1f				
	g	Noncash contributions included in lines 1a-1f: \$		7,030,000			
	h	Total. Add lines 1a-1f		68,593,000			
Program Service Revenue				Business Code			
	2a	PROGRAM SERVICE FEES	813410	55,677,000	55,677,000		
	b	MEMBERSHIP DUES	813410	29,191,000	29,191,000		
	c			0			
	d			0			
	e			0			
	f	All other program service revenue .		0	0	0	0
	g	Total. Add lines 2a-2f		84,868,000			
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		805,000			805,000
	4	Income from investment of tax-exempt bond proceeds		0			
	5	Royalties		0			
	6a	Gross rents	(i) Real				
		Less: rental expenses	(ii) Personal				
	c	Rental income or (loss)		0	0		
	d	Net rental income or (loss)		0			
	7a	Gross amount from sales of assets other than inventory	(i) Securities	21,423,000			
		Less: cost or other basis and sales expenses	(ii) Other	19,808,000			
	c	Gain or (loss)		1,615,000	0		
	d	Net gain or (loss)		1,615,000			1,615,000
	8a	Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	a	3,429,000			
	b	Less: direct expenses	b	2,378,000			
	c	Net income or (loss) from fundraising events		1,051,000			1,051,000
	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	0			
b	Less: cost of goods sold	b	0				
c	Net income or (loss) from sales of inventory		0			0	
Miscellaneous Revenue			Business Code				
11a	MERCHANDISE SALES	813410	390,000			390,000	
b			0				
c			0				
d	All other revenue		0	0	0	0	
e	Total. Add lines 11a-11d		390,000				
12	Total revenue. See instructions.		157,322,000	84,868,000	0	3,861,000	

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX ☒**Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.**

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the United States. See Part IV, line 21	0			
2 Grants and other assistance to individuals in the United States. See Part IV, line 22	0			
3 Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16	30,000	30,000		
4 Benefits paid to or for members	0			
5 Compensation of current officers, directors, trustees, and key employees	2,262,000	510,000	1,411,000	341,000
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			0
7 Other salaries and wages	64,984,000	59,989,000	4,262,000	733,000
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	4,355,000	3,837,000	435,000	83,000
9 Other employee benefits	4,128,000	3,746,000	323,000	59,000
10 Payroll taxes	6,724,000	6,147,000	484,000	93,000
11 Fees for services (non-employees):				
a Management	0			
b Legal	0			
c Accounting	111,000	0	111,000	0
d Lobbying	0			
e Professional fundraising services. See Part IV, line 17	0			
f Investment management fees	135,000	0	135,000	0
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	32,236,000	31,799,000	353,000	84,000
12 Advertising and promotion	1,703,000	1,007,000	638,000	58,000
13 Office expenses	1,348,000	1,188,000	153,000	7,000
14 Information technology	0			
15 Royalties	0			
16 Occupancy	7,498,000	7,376,000	122,000	0
17 Travel	1,690,000	1,609,000	78,000	3,000
18 Payments of travel or entertainment expenses for any federal, state, or local public officials	0			
19 Conferences, conventions, and meetings	1,427,000	767,000	579,000	81,000
20 Interest	0			
21 Payments to affiliates	311,000	311,000	0	0
22 Depreciation, depletion, and amortization	6,610,000	6,334,000	276,000	0
23 Insurance	705,000	635,000	70,000	0
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a <u>SUPPLIES</u>	6,739,000	6,378,000	138,000	223,000
b <u>MISCELLANEOUS</u>	1,990,000	1,851,000	134,000	5,000
c <u>RENT, MTCE & PCHSE OF EQUIP</u>	2,025,000	1,910,000	113,000	2,000
d <u>PROV FOR DOUBTFUL RECEIVABLE</u>	1,050,000	1,050,000	0	0
e All other expenses	187,000	187,000	0	0
25 Total functional expenses. Add lines 1 through 24e	148,248,000	136,661,000	9,815,000	1,772,000
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)	0			

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash—non-interest-bearing	4,339,000	1	15,499,000
	2 Savings and temporary cash investments	7,628,000	2	11,021,000
	3 Pledges and grants receivable, net	11,295,000	3	5,372,000
	4 Accounts receivable, net	7,496,000	4	7,229,000
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L	68,000	5	59,000
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L	0	6	0
	7 Notes and loans receivable, net		7	15,465,000
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	1,022,000	9	1,383,000
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 179,979,000		
	b Less: accumulated depreciation	10b 60,408,000	10c	119,571,000
	11 Investments—publicly traded securities	50,647,000	11	55,402,000
	12 Investments—other securities. See Part IV, line 11	0	12	0
	13 Investments—program-related. See Part IV, line 11	0	13	0
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	144,000	15	124,000
16 Total assets. Add lines 1 through 15 (must equal line 34)	194,283,000	16	231,125,000	
Liabilities	17 Accounts payable and accrued expenses	13,302,000	17	16,037,000
	18 Grants payable		18	
	19 Deferred revenue	7,360,000	19	7,687,000
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L	0	22	0
	23 Secured mortgages and notes payable to unrelated third parties		23	22,310,000
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	1,222,000	25	601,000
	26 Total liabilities. Add lines 17 through 25	21,884,000	26	46,635,000
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	150,058,000	27	161,694,000
	28 Temporarily restricted net assets	15,142,000	28	15,426,000
	29 Permanently restricted net assets	7,199,000	29	7,370,000
	Organizations that do not follow SFAS 117 (ASC 958), 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	172,399,000	33	184,490,000
	34 Total liabilities and net assets/fund balances	194,283,000	34	231,125,000

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Part XI Reconciliation of Net AssetsCheck if Schedule O contains a response or note to any line in this Part XI ☒

1	Total revenue (must equal Part VIII, column (A), line 12)	1	157,322,000
2	Total expenses (must equal Part IX, column (A), line 25)	2	148,248,000
3	Revenue less expenses. Subtract line 2 from line 1	3	9,074,000
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	172,399,000
5	Net unrealized gains (losses) on investments	5	3,543,000
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	-526,000
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	184,490,000

Part XII Financial Statements and ReportingCheck if Schedule O contains a response or note to any line in this Part XII ☐

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

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (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			
(26) KATHLEEN SCOTT ----- DIRECTOR	2 -----	✓						0	0	0
(27) MELISSA CLAASSEN ----- DIRECTOR	2 -----	✓						0	0	0
(28) PATRICIA MARTINEZ ----- DIRECTOR	2 -----	✓						0	0	0
(29) JONATHAN SCHEFF, M.D. ----- DIRECTOR	2 -----	✓						0	0	0
(30) LEON BROOKS ----- DIRECTOR	2 -----	✓						0	0	0
(31) ALAN CARLISLE ----- DIRECTOR	2 -----	✓						0	0	0
(32) ROBERT GREEN ----- DIRECTOR	2 -----	✓						0	0	0
(33) KATHY JONES, PH.D. ----- DIRECTOR	2 -----	✓						0	0	0
(34) SAMANTHA JONES ----- DIRECTOR	2 -----	✓						0	0	0
(35) ALEX KAISER ----- DIRECTOR	2 -----	✓						0	0	0
(36) ALEX KIM ----- DIRECTOR	2 -----	✓						0	0	0
(37) ERIC KLEIN ----- DIRECTOR	2 -----	✓						0	0	0
(38) RON PICKETT ----- DIRECTOR	2 -----	✓						0	0	0
(39) PAUL SABER ----- DIRECTOR	2 -----	✓						0	0	0
(40) RAY SCHNORR ----- DIRECTOR	2 -----	✓						0	0	0
(41) RICHARD STERN ----- DIRECTOR	2 -----	✓						0	0	0
(42) MURRAY HUTCHISON ----- DIRECTOR	2 -----	✓						0	0	0
(43) DAVID DOWN ----- DIRECTOR	2 -----	✓						0	0	0
(44) DREW SUTTER ----- DIRECTOR	2 -----	✓						0	0	0
(45) CHRISTOPHER PANNACCIULLI ----- DIRECTOR	2 -----	✓						0	0	0

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(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			
(46) STEVEN BERK ----- DIRECTOR	2 -----	✓						0	0	0
(47) GREG KAMINSKY ----- DIRECTOR	2 -----	✓						0	0	0
(48) RUBY RANDALL ----- DIRECTOR	2 -----	✓						0	0	0
(49) FREDERICK CLOSE, MD ----- DIRECTOR	2 -----	✓						0	0	0
(50) JACK MCGRORY ----- DIRECTOR	2 -----	✓						0	0	0
(51) TOM SADBERRY, JR. ----- DIRECTOR	2 -----	✓						0	0	0
(52) VERNON HAWKINS ----- DIRECTOR	2 -----	✓						0	0	0
(53) GORDON JOHNS ----- DIRECTOR	2 -----	✓						0	0	0
(54) JAMES SIMPSON ----- DIRECTOR	2 -----	✓						0	0	0
(55) BOB BOLINGER ----- DIRECTOR	2 -----	✓						0	0	0
(56) JOHN SARKISIAN ----- DIRECTOR	2 -----	✓						0	0	0
(57) STEVE ROWE ----- EVP/COO	50 -----			✓				306,309	0	49,903
(58) PAUL SULLIVAN ----- EVP/CFO & OPS	50 -----			✓				293,545	0	45,716
(59) SHELLY MCTIGHE-RIPPENGAL ----- SVP DEVELOPMENT	50 -----			✓				196,967	0	38,895
(60) DEBBIE MACDONALD ----- EXEC DIR - CRS	50 -----				✓			218,723	0	36,705
(61) SUSAN HIGHT ----- VP-BRANCH EXEC	50 -----				✓			267,729	0	46,066
(62) LISA D'ANGELO ----- REGIONAL VP	50 -----				✓			219,018	0	37,866
(63) CHRISTINA WILLIAMS ----- REGIONAL VP	50 -----					✓		225,092	0	36,055
(64) AMANDA J. TRAMEL ----- SVP MEMBERSHIP & OPS	50 -----					✓		244,442	0	35,090
(65) CALISTA DAVIS-FRANK ----- VP HR	50 -----					✓		312,785	0	17,297
(66) BERNIE PORTER ----- SVP CHIEF COUNSEL	50 -----					✓		201,840	0	41,282

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(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			
(67) JOHN GRANQUIST ----- SVP - MIS	50 -----					✓		190,358	0	41,665

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2013

Open to Public Inspection

Name of the organization

YMCA OF SAN DIEGO COUNTY

Employer identification number

95-2039198

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—Non-functionally integrated
- 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?
- (ii) A family member of a person described in (i) above?
- (iii) A 35% controlled entity of a person described in (i) or (ii) above?

	Yes	No
11g(i)		
11g(ii)		
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 monetary support
			Yes	No	Yes	No	Yes	No	
(A)									
(B)									
(C)									
(D)									
(E)									
Total									0

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

Cat. No. 11285F

Schedule A (Form 990 or 990-EZ) 2013

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	58,674,000	64,446,000	57,310,000	67,559,000	68,593,000	316,582,000
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						0
3 The value of services or facilities furnished by a governmental unit to the organization without charge						0
4 Total. Add lines 1 through 3	58,674,000	64,446,000	57,310,000	67,559,000	68,593,000	316,582,000
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4.						316,582,000

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
7 Amounts from line 4	58,674,000	64,446,000	57,310,000	67,559,000	68,593,000	316,582,000
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	843,000	750,000	659,000	757,000	805,000	3,814,000
9 Net income from unrelated business activities, whether or not the business is regularly carried on						0
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)	0	0	0	0	0	0
11 Total support. Add lines 7 through 10						320,396,000
12 Gross receipts from related activities, etc. (see instructions)					12	389,952,000
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2013 (line 6, column (f) divided by line 11, column (f))	14	98.8 %
15 Public support percentage from 2012 Schedule A, Part II, line 14	15	98.59 %
16a 33¹/₃% support test—2013. If the organization did not check the box on line 13, and line 14 is 33 ¹ / ₃ % or more, check this box and stop here. The organization qualifies as a publicly supported organization	<input checked="" type="checkbox"/>	
b 33¹/₃% support test—2012. If the organization did not check a box on line 13 or 16a, and line 15 is 33 ¹ / ₃ % or more, check this box and stop here. The organization qualifies as a publicly supported organization	<input type="checkbox"/>	
17a 10%-facts-and-circumstances test—2013. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization	<input type="checkbox"/>	
b 10%-facts-and-circumstances test—2012. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization	<input type="checkbox"/>	
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions	<input type="checkbox"/>	

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						
14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2013 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2012 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2013 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2012 Schedule A, Part III, line 17	18	%
19a 33 1/3% support tests—2013. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here . The organization qualifies as a publicly supported organization <input type="checkbox"/>		
b 33 1/3% support tests—2012. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here . The organization qualifies as a publicly supported organization <input type="checkbox"/>		
20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions <input type="checkbox"/>		

Schedule B(Form 990, 990-EZ,
or 990-PF)Department of the Treasury
Internal Revenue Service**Schedule of Contributors**

OMB No. 1545-0047

2013

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

▶ Information about Schedule B (Form 990, 990-EZ, or 990-PF) and its instructions is at www.irs.gov/form990.**Name of the organization**

YMCA OF SAN DIEGO COUNTY

Employer identification number

95-2039198

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 foundationCheck 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 $\frac{1}{3}$ % 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, total 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 total 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 its Form 990-PF, Part I, line 2, to certify that it does not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

For Paperwork Reduction Act Notice, see the Instructions for Form 990, 990-EZ, or 990-PF. Cat. No. 30613X Schedule B (Form 990, 990-EZ, or 990-PF) (2013)

Name of organization

YMCA OF SAN DIEGO COUNTY

Employer identification number

95-2039198

Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1		\$ 5,110,162	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions.)
2		\$ 2,426,078	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3		\$ 1,675,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Employer identification number

95-2039198

Part II

(a) No.
from
Part I

(b)
Description of noncash property given

(c)
FMV (or estimate)
(see instructions)

(d)
Date received

1

MARKETABLE SECURITIES

\$ 5,110,162

4/9/2014

(a) No.
from
Part I

(b)
Description of noncash property given

(c)
FMV (or estimate)
(see instructions)

(d)
Date received

(a) No.
from
Part I

(b)
Description of noncash property given

(c)
FMV (or estimate)
(see instructions)

(d)
Date received

(a) No.
from
Part I

(b)
Description of noncash property given

(c)
FMV (or estimate)
(see instructions)

(d)
Date received

(a) No.
from
Part I

(b)
Description of noncash property given

(c)
FMV (or estimate)
(see instructions)

(d)
Date received

(a) No.
from
Part I

(b)
Description of noncash property given

(c)
FMV (or estimate)
(see instructions)

(d)
Date received

Name of organization YMCA OF SAN DIEGO COUNTY	Employer identification number 95-2039198
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Part III **Exclusively religious, charitable, etc., individual contributions to section 501(c)(7), (8), or (10) organizations that total more than \$1,000 for the year.** Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of *exclusively* religious, charitable, etc., contributions of **\$1,000 or less** for the year. (Enter this information once. See instructions.) ► \$ _____

Use duplicate copies of Part III if additional space is needed.

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

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Name of the organization

YMCA OF SAN DIEGO COUNTY

Supplemental Financial Statements

▶ Complete if the organization answered "Yes," to Form 990,
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
▶ Attach to Form 990.

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

OMB No. 1545-0047

2013

**Open to Public
Inspection**

Employer identification number

95-2039198

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate contributions to (during year)		
3 Aggregate grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?		<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?		<input type="checkbox"/> Yes <input type="checkbox"/> No

Part II Conservation Easements.

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

1 Purpose(s) of conservation easements held by the organization (check all that apply). <input type="checkbox"/> Preservation of land for public use (e.g., recreation or education) <input type="checkbox"/> Preservation of an historically important land area <input type="checkbox"/> Protection of natural habitat <input type="checkbox"/> Preservation of a certified historic structure <input type="checkbox"/> Preservation of open space	
2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register	2d
3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶	
4 Number of states where property subject to conservation easement is located ▶	
5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?	<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ▶	
7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ▶ \$	
8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B) (i) and section 170(h)(4)(B)(ii)?	<input type="checkbox"/> Yes <input type="checkbox"/> No
9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.	

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

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

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

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

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

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

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

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

Part IV Escrow and Custodial Arrangements.

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

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

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

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

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

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

Part V Endowment Funds.

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	30,018,000	26,169,000	25,339,000	17,818,000	14,931,000
b Contributions	541,000	880,000	1,201,000	3,359,000	1,293,000
c Net investment earnings, gains, and losses	5,594,000	3,578,000	921,000	4,764,000	1,942,000
d Grants or scholarships					
e Other expenditures for facilities and programs	1,164,000	609,000	1,292,000	602,000	348,000
f Administrative expenses					
g End of year balance	34,989,000	30,018,000	26,169,000	25,339,000	17,818,000

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

- a** Board designated or quasi-endowment ▶ 70 %
b Permanent endowment ▶ 21 %
c Temporarily restricted endowment ▶ 9 %

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

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

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

	Yes	No
3a(i)	✓	
3a(ii)		✓
3b		

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

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

Part VI Land, Buildings, and Equipment.

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		25,045,000		25,045,000
b Buildings		100,058,000	36,934,000	63,124,000
c Leasehold improvements		26,434,000	13,522,000	12,912,000
d Equipment		14,491,000	9,952,000	4,539,000
e Other		13,951,000		13,951,000
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				119,571,000

Part VII Investments—Other Securities.

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

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

Part VIII Investments—Program Related.

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

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

Part IX Other Assets.

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

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

Part X Other Liabilities.

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

1. (a) Description of liability	(b) Book value	
(1) Federal income taxes		
(2) GIFT ANNUITIES PAYABLE	601,000	
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ►		601,000

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

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

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

1	Total revenue, gains, and other support per audited financial statements	1	159,356,000
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains on investments	2a	
b	Donated services and use of facilities	2b	2,034,000
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	0
e	Add lines 2a through 2d	2e	2,034,000
3	Subtract line 2e from line 1	3	157,322,000
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	0
c	Add lines 4a and 4b	4c	0
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)	5	157,322,000

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

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

1	Total expenses and losses per audited financial statements	1	150,282,000
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	2,034,000
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	0
e	Add lines 2a through 2d	2e	2,034,000
3	Subtract line 2e from line 1	3	148,248,000
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	0
c	Add lines 4a and 4b	4c	0
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)	5	148,248,000

Part XIII Supplemental Information.

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

[SEE NEXT PAGE](#)

Part XIII

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

Return Reference	Identifier	Explanation
SCHEDULE D, PART V, LINE 4	INTENDED USES OF ENDOWMENT FUNDS	THE ASSOCIATION'S ENDOWMENT FUND INCLUDES APPROXIMATELY 120 INDIVIDUAL FUNDS ESTABLISHED BY DONORS FOR A VARIETY OF DIFFERENT PURPOSES. THE ENDOWMENT FUND'S EARNINGS ARE USED TO SUPPORT VARIOUS YMCA PROGRAMS, INCLUDING YOUTH SPORTS, RESIDENT CAMPING, DAY CAMPING, CHILD CARE, GANG AND DRUG ABUSE PREVENTION, COUNSELING, AND OTHER SOCIAL SERVICE PROGRAMS. ALL ENDOWMENT FUND EARNINGS ARE USED STRICTLY IN ACCORD WITH THE DONOR'S INTENTIONS.
SCHEDULE D, PART X, LINE 2	FIN 48 (ASC 740) FOOTNOTE	THE YMCA, A CALIFORNIA NONPROFIT PUBLIC BENEFIT CORPORATION, IS EXEMPT FROM FEDERAL AND STATE INCOME TAXES UNDER SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE OF 1954, AS AMENDED, AND THE REVENUE AND TAXATION CODE OF THE STATE OF CALIFORNIA. INCOME TAX BENEFITS AND/OR LIABILITIES ARE RECOGNIZED FOR INCOME TAX POSITIONS TAKEN OR EXPECTED TO BE TAKEN IN A TAX RETURN, ONLY WHEN IT IS DETERMINED THAT THE INCOME TAX POSITION WILL MORE-LIKELY-THAN-NOT BE SUSTAINED UPON EXAMINATION BY TAXING AUTHORITIES. THE YMCA HAS ANALYZED THE TAX POSITIONS TAKEN IN ITS FILINGS WITH THE IRS AND THE CALIFORNIA FRANCHISE TAX BOARD. THE YMCA BELIEVES THAT ITS INCOME TAX FILING POSITIONS WILL BE SUSTAINED UPON EXAMINATION AND DOES NOT ANTICIPATE ANY ADJUSTMENTS THAT WOULD RESULT IN A MATERIAL ADVERSE EFFECT ON THE YMCA'S FINANCIAL CONDITION, RESULTS OF OPERATIONS OR CASH FLOWS. ACCORDINGLY, THE YMCA HAS NOT RECORDED ANY RESERVES, OR RELATED ACCRUALS FOR INTEREST AND PENALTIES FOR UNCERTAIN INCOME TAX POSITIONS AT JUNE 30, 2014. THE ASSOCIATION'S U.S. FEDERAL AND STATE INCOME TAX RETURNS PRIOR TO FISCAL YEARS 2011 AND 2010, RESPECTIVELY, ARE CLOSED. MANAGEMENT CONTINUALLY EVALUATES EXPIRING STATUTES OF LIMITATIONS, AUDITS, PROPOSED SETTLEMENTS, CHANGE IN TAX LAW AND NEW AUTHORITATIVE RULINGS.

**SCHEDULE F
(Form 990)**

Department of the Treasury
Internal Revenue Service

Statement of Activities Outside the United States

- **Complete if the organization answered "Yes" on Form 990, Part IV, line 14b, 15, or 16.**
 ► **Attach to Form 990. ► See separate instructions.**
 ► **Information about Schedule F (Form 990) and its instructions is at www.irs.gov/form990.**

OMB No. 1545-0047

2013

**Open to Public
Inspection**

Name of the organization

YMCA OF SAN DIEGO COUNTY

Employer identification number

95-2039198

Part I General Information on Activities Outside the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 14b.

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

2 For grantmakers. Describe in Part V the organization's procedures for monitoring the use of its grants and other assistance outside the United States.

3 Activities per Region. (The following Part I, line 3 table can be duplicated if additional space is needed.)

(a) Region	(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors in region	(d) Activities conducted in region (by type) (e.g., fundraising, program services, investments, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for and investments in region
(1) NORTH AMERICA (CANADA & MEXICO ONLY)	0	0	GRANTMAKING		30,000
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					
(8)					
(9)					
(10)					
(11)					
(12)					
(13)					
(14)					
(15)					
(16)					
(17)					
3a Sub-total	0	0			30,000
b Total from continuation sheets to Part I	0	0			0
c Totals (add lines 3a and 3b)	0	0			30,000

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

Cat. No. 50082W

Schedule F (Form 990) 2013

Part II **Grants and Other Assistance to Organizations or Entities Outside the United States.** Complete if the organization answered "Yes" on Form 990, Part IV, line 15, for any recipient who received more than \$5,000. Part II can be duplicated if additional space is needed.

1	(a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
(1)			NORTH AMERICA (CANADA & MEXICO ONLY)	ORGANIZATIONAL SUPPORT	30,000	CHECK			
(2)									
(3)									
(4)									
(5)									
(6)									
(7)									
(8)									
(9)									
(10)									
(11)									
(12)									
(13)									
(14)									
(15)									
(16)									

2 Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as tax-exempt by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter ▶

1

3 Enter total number of other organizations or entities ▶

Part III **Grants and Other Assistance to Individuals Outside the United States.** Complete if the organization answered "Yes" on Form 990, Part IV, line 16.
Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Region	(c) Number of recipients	(d) Amount of cash grant	(e) Manner of cash disbursement	(f) Amount of non-cash assistance	(g) Description of non-cash assistance	(h) Method of valuation (book, FMV, appraisal, other)
(1)							
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							
(8)							
(9)							
(10)							
(11)							
(12)							
(13)							
(14)							
(15)							
(16)							
(17)							
(18)							

Part IV Foreign Forms

- 1** Was the organization a U.S. transferor of property to a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation (see Instructions for Form 926)* ☐ Yes ☒ No
- 2** Did the organization have an interest in a foreign trust during the tax year? *If "Yes," the organization may be required to file Form 3520, Annual Return to Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner (see Instructions for Forms 3520 and 3520-A)* ☐ Yes ☒ No
- 3** Did the organization have an ownership interest in a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 5471, Information Return of U.S. Persons With Respect To Certain Foreign Corporations. (see Instructions for Form 5471)* ☐ Yes ☒ No
- 4** Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? *If "Yes," the organization may be required to file Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund. (see Instructions for Form 8621)* ☐ Yes ☒ No
- 5** Did the organization have an ownership interest in a foreign partnership during the tax year? *If "Yes," the organization may be required to file Form 8865, Return of U.S. Persons With Respect To Certain Foreign Partnerships. (see Instructions for Form 8865)* ☐ Yes ☒ No
- 6** Did the organization have any operations in or related to any boycotting countries during the tax year? *If "Yes," the organization may be required to file Form 5713, International Boycott Report (see Instructions for Form 5713)* ☐ Yes ☒ No

Schedule F (Form 990) 2013

Part V

Supplemental Information Complete this part to provide the information required by Part I, line 2 (monitoring of funds); Part I, line 3, column (f)(accounting method); Part II, line 1 (accounting method); Part III (accounting method); and Part III, column (c) (estimated number of recipients), as applicable. Also complete this part to provide any additional information (see instructions).

Return Reference	Identifier	Explanation
SCHEDULE F, PART I, LINE 2	PROCEDURES FOR MONITORING USE OF GRANT FUNDS	THE CEO OF THE YMCA OF SAN DIEGO COUNTY COMMUNICATES BY E-MAIL AND PHONE FREQUENTLY WITH THE CEO OF THE YMCA OF TIJUANA, MX. ANNUAL ON-SITE VISITS ARE ALSO SCHEDULED TO REVIEW THE YMCA OF TIJUANA'S PROGRAMS.
SCHEDULE F, PART I, LINE 3	METHOD TO ACCOUNT FOR EXPENDITURES ON ORG.'S FINANCIAL STATEMENTS	NORTH AMERICA (CANADA & MEXICO ONLY): ACCRUAL
SCHEDULE F, PART II, LINE 1	METHOD USED TO ACCOUNT FOR GRANTS ON ORG'S FINANCIAL STATEMENTS	NORTH AMERICA (CANADA & MEXICO ONLY): ACCRUAL

SCHEDULE G
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

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

► Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2013

Open to Public Inspection

Name of the organization

YMCA OF SAN DIEGO COUNTY

Employer identification number

95-2039198

Part I

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

- 1** Indicate whether the organization raised funds through any of the following activities. Check all that apply.
- | | |
|--|---|
| a <input type="checkbox"/> Mail solicitations | e <input type="checkbox"/> Solicitation of non-government grants |
| b <input type="checkbox"/> Internet and email solicitations | f <input type="checkbox"/> Solicitation of government grants |
| c <input type="checkbox"/> Phone solicitations | g <input type="checkbox"/> Special fundraising events |
| d <input type="checkbox"/> In-person solicitations | |
- 2a** Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? ☐ **Yes** ☐ **No**
- b** If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
Total ►				0	0	0

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

.....

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.....

.....

.....

.....

.....

.....

.....

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

		(a) Event #1 <small>JRFY TRIBUTE DINNEPOINSETTIA BALLR</small> (event type)	(b) Event #2 <small>MVY EVENING AT THE KALAHARI</small> (event type)	(c) Other events 80 (total number)	(d) Total events (add col. (a) through col. (c))
Revenue	1 Gross receipts	375,000	341,000	2,713,000	3,429,000
	2 Less: Contributions				0
	3 Gross income (line 1 minus line 2)	375,000	341,000	2,713,000	3,429,000
Direct Expenses	4 Cash prizes				0
	5 Noncash prizes				0
	6 Rent/facility costs				0
	7 Food and beverages				0
	8 Entertainment				0
	9 Other direct expenses	203,000	224,000	1,951,000	2,378,000
	10 Direct expense summary. Add lines 4 through 9 in column (d) ▶				2,378,000
11 Net income summary. Subtract line 10 from line 3, column (d) ▶				1,051,000	

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

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
Revenue	1 Gross revenue				
Direct Expenses	2 Cash prizes				
	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	
	7 Direct expense summary. Add lines 2 through 5 in column (d) ▶				
	8 Net gaming income summary. Subtract line 7 from line 1, column (d) ▶				

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

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

b If "No," explain: _____

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

b If "Yes," explain: _____

- 11** Does the organization operate gaming activities with nonmembers? ☐ **Yes** ☐ **No**
- 12** Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? ☐ **Yes** ☐ **No**
- 13** Indicate the percentage of gaming activity operated in:
- | | | |
|--------------------------------------|------------|---|
| a The organization's facility | 13a | % |
| b An outside facility | 13b | % |
- 14** Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ▶

Address ▶

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

Name ▶

Address ▶

16 Gaming manager information:

Name ▶

Gaming manager compensation ▶ \$ _____

Description of services provided ▶

☐ Director/officer☐ Employee☐ Independent contractor**17** Mandatory distributions:

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

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

SCHEDULE J
(Form 990)

Department of the Treasury
Internal Revenue Service

Name of the organization

YMCA OF SAN DIEGO COUNTY

Compensation Information

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

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

► Attach to Form 990. ► See separate instructions.

► Information about Schedule J (Form 990) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2013

**Open to Public
Inspection**

Employer identification number

95-2039198

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

	Yes	No
1a		
1b		

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

2		
---	--	--

3 Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

- | | |
|---|---|
| <input checked="" type="checkbox"/> Compensation committee | <input checked="" type="checkbox"/> Written employment contract |
| <input checked="" 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? | 4a | ✓ | |
| b Participate in, or receive payment from, a supplemental nonqualified retirement plan? | 4b | | ✓ |
| c Participate in, or receive payment from, an equity-based compensation arrangement? | 4c | | ✓ |

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 | | ✓ |
| b Any related organization? | 5b | | ✓ |

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 | | ✓ |
| b Any related organization? | 6b | | ✓ |

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	✓	
---	---	--

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	✓	
---	---	--

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

9	✓	
---	---	--

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

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

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

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)–(D)	(F) Compensation reported as deferred in prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1	BARON HERDELIN-DOHERTY, CEO & PRESIDENT	(i) 417,304	111,621	11,406	30,600	22,512	593,443	0
		(ii) 0	0	0	0	0	0	0
2	STEVE ROWE, EVP/COO	(i) 286,309	20,000	0	30,600	19,303	356,212	0
		(ii) 0	0	0	0	0	0	0
3	PAUL SULLIVAN, EVP/CFO & OPS	(i) 273,545	20,000	0	30,600	15,116	339,261	0
		(ii) 0	0	0	0	0	0	0
4	SHELLY MCTIGHE-RIPPENGALE, SVP DEVELOPMENT	(i) 183,727	13,240	0	24,282	14,613	235,862	0
		(ii) 0	0	0	0	0	0	0
5	DEBBIE MACDONALD, EXEC DIR - CRS	(i) 214,130	2,193	2,400	26,514	10,191	255,428	0
		(ii) 0	0	0	0	0	0	0
6	SUSAN HIGHT, VP-BRANCH EXEC	(i) 262,398	5,331	0	30,600	15,466	313,795	0
		(ii) 0	0	0	0	0	0	0
7	LISA D'ANGELO, REGIONAL VP	(i) 214,018	5,000	0	26,379	11,487	256,884	0
		(ii) 0	0	0	0	0	0	0
8	CHRISTINA WILLIAMS, REGIONAL VP	(i) 224,146	946	0	27,313	8,742	261,147	0
		(ii) 0	0	0	0	0	0	0
9	AMANDA J. TRAMEL, SVP MEMBERSHIP & OPS	(i) 231,239	13,203	0	29,446	5,644	279,532	0
		(ii) 0	0	0	0	0	0	0
10	CALISTA DAVIS-FRANK, VP HR	(i) 77,265	0	235,520	13,027	4,270	330,082	0
		(ii) 0	0	0	0	0	0	0
11	BERNIE PORTER, SVP CHIEF COUNSEL	(i) 189,340	12,500	0	25,081	16,201	243,122	0
		(ii) 0	0	0	0	0	0	0
12	JOHN GRANQUIST, SVP - MIS	(i) 190,358	0	0	23,480	18,185	232,023	0
		(ii) 0	0	0	0	0	0	0
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.

Return Reference	Identifier	Explanation
SCHEDULE J, PART I, LINE 4A	SEVERANCE OR CHANGE-OF- CONTROL PAYMENT	CALISTA DAVIS-FRANK RECEIVED A SEVERANCE PAYMENT IN FY14 UPON THE END OF HER EMPLOYMENT. TERMS OF THE SEVERANCE AGREEMENT ARE CONFIDENTIAL. AT THE SAME TIME MS. DAVIS-FRANK WAS ALSO PAID FOR HER ACCRUED VACATION AND PERSONAL HOLIDAY PAY.
SCHEDULE J, PART I, LINE 7	NON-FIXED PAYMENTS	CERTAIN EMPLOYEES LISTED IN SCHEDULE J, PART II RECEIVED DISCRETIONARY INCENTIVE COMPENSATION TO REWARD FOR OUTSTANDING OR EXCEPTIONAL SERVICE TO THE ASSOCIATION. SUCH INCENTIVE COMPENSATION PROVIDED TO OFFICERS COVERED UNDER THE INTERMEDIATE SANCTIONS RULES AS DISQUALIFIED PERSONS WAS DETERMINED BY THE EXECUTIVE COMPENSATION COMMITTEE. INCENTIVE COMPENSATION PROVIDED TO OTHER EMPLOYEES WAS DETERMINED AT THE DISCRETION OF THE CEO.
SCHEDULE J, PART I, LINE 8	PAYMENTS ON CONTRACT THAT IS SUBJECT TO THE INITIAL CONTRACT EXCEPTION	BARON HERDELIN-DOHERTY WAS HIRED AS CEO ON OCTOBER 1, 2010 UNDER A NEW EMPLOYMENT CONTRACT. SEE ALSO THE EXPLANATION OF COMPENSATION BELOW.
SCHEDULE J, PART II	EXPLANATION OF COMPENSATION	<p>BARON HERDELIN-DOHERTY WAS HIRED AS PRESIDENT & CEO UNDER A NEW EMPLOYMENT AGREEMENT ON OCTOBER 4, 2010. THIS NEW AGREEMENT WAS APPROVED IN EXECUTIVE SESSION, WITH THE PRESIDENT NOT PRESENT, BY THE EXECUTIVE COMPENSATION COMMITTEE OF THE BOARD OF DIRECTORS. THE EXECUTIVE COMPENSATION COMMITTEE IS COMPOSED OF SEVEN INDEPENDENT VOLUNTEER MEMBERS OF THE BOARD OF DIRECTORS. THE TERM OF THIS NEW EMPLOYMENT CONTRACT IS OCTOBER 4, 2010 THROUGH JUNE 30, 2015. IN ACCORDANCE WITH THE TERMS OF THIS EMPLOYMENT AGREEMENT MR. HERDELIN-DOHERTY'S BASE COMPENSATION WAS \$36,504 PER MONTH FROM JULY 1, 2013 THROUGH JUNE 30, 2014. ALSO, IN ACCORDANCE WITH THE TERMS OF HIS EMPLOYMENT CONTRACT, MR. HERDELIN-DOHERTY WAS AWARDED \$111,621 IN JULY, 2013 FOR PERFORMANCE AGAINST PREDETERMINED MEASURABLE GOALS. IN FURTHER ACCORDANCE WITH THE TERMS OF HIS EMPLOYMENT CONTRACT, MR. HERDELIN-DOHERTY WAS GRANTED IN FEBRUARY, 2011 A RELOCATION ASSISTANCE LOAN OF \$85,000 TO ASSIST HIM WITH HIS RELOCATION TO SAN DIEGO. THE TERM OF THE LOAN IS 10 YEARS, PAYABLE ANNUALLY WITH INTEREST AT 3% PER ANNUM. IN RECOGNITION OF MR. HERDELIN-DOHERTY'S ACHIEVEMENTS, THE EXECUTIVE COMPENSATION COMMITTEE FORGAVE 1/10TH OF THE LOAN PRINCIPAL AND ALL ACCRUED INTEREST EFFECTIVE JUNE, 2012, 2013 AND 2014 AND AS A RESULT \$11,406 WAS ADDED TO MR. HERDELIN-DOHERTY'S 2013 TAXABLE INCOME.</p> <p>CONTRIBUTIONS ARE MADE BY THE ASSOCIATION TO THE YMCA NATIONAL RETIREMENT FUND (A SEPARATE TAX-EXEMPT CORPORATION) FOR ALL ELIGIBLE EMPLOYEES IN THE AMOUNT OF 12% OF COMPENSATION UP TO THE FEDERAL LIMIT. THE ASSOCIATION ALSO MAINTAINS AN EMPLOYEE HEALTH AND WELFARE BENEFIT PLAN FOR ALL ELIGIBLE EMPLOYEES. UNDER THAT PLAN, EMPLOYEES MAY ELECT TO PARTICIPATE AND CAN CHOOSE BETWEEN FOUR SEPARATE HMO HEALTH PLANS OR ONE PPO HEALTH PLAN. THE AMOUNT OF BENEFIT TO EACH EMPLOYEE DEPENDS UPON THE PLAN SELECTED AND WHETHER OR NOT THE EMPLOYEE ELECTS TO COVER THEIR DEPENDENTS.</p>

SCHEDULE L
(Form 990 or 990-EZ)Department of the Treasury
Internal Revenue Service**Transactions With Interested Persons**

► Complete if the organization answered "Yes" on Form 990, Part IV, line 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V, line 38a or 40b.
► Attach to Form 990 or Form 990-EZ. ► See separate instructions.
► Information about Schedule L (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2013**Open To Public Inspection**

Name of the organization

YMCA OF SAN DIEGO COUNTY

Employer identification number

95-2039198

Part I Excess Benefit Transactions (section 501(c)(3) and section 501(c)(4) organizations only).

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b.

1	(a) Name of disqualified person	(b) Relationship between disqualified person and organization	(c) Description of transaction	(d) Corrected?	
				Yes	No
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					

2 Enter the amount of tax incurred by the organization managers or disqualified persons during the year under section 4958. ► \$

3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization ► \$

Part II Loans to and/or From Interested Persons.

Complete if the organization answered "Yes" on Form 990-EZ, Part V, line 38a or Form 990, Part IV, line 26; or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22.

(a) Name of interested person	(b) Relationship with organization	(c) Purpose of loan	(d) Loan to or from the organization?		(e) Original principal amount	(f) Balance due	(g) In default?		(h) Approved by board or committee?		(i) Written agreement?	
			To	From			Yes	No	Yes	No	Yes	No
(1) BARON HERDELIN-DOHERTY	CEO	RELOCATION ASSISTANCE		✓	85,000	59,000		✓	✓		✓	
(2)												
(3)												
(4)												
(5)												
(6)												
(7)												
(8)												
(9)												
(10)												
Total						59,000						

Part III Grants or Assistance Benefiting Interested Persons.

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

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of assistance	(d) Type of assistance	(e) Purpose of assistance
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				
(7)				
(8)				
(9)				
(10)				

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

Cat. No. 50056A

Schedule L (Form 990 or 990-EZ) 2013

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

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
(1) SEE STATEMENT					
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					
(8)					
(9)					
(10)					

Provide additional information for responses to questions on Schedule L (see instructions).

SEE NEXT PAGE

Part V

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

Return Reference	Identifier	Explanation
SCHEDULE L, PART II	LOAN TO CEO	BARON HERDELIN-DOHERTY WAS EMPLOYED AS CEO AND PRESIDENT ON OCTOBER 4, 2010 UNDER AN EMPLOYMENT CONTRACT APPROVED BY THE EXECUTIVE COMPENSATION COMMITTEE OF THE BOARD OF DIRECTORS. IN ACCORDANCE WITH THIS EMPLOYMENT CONTRACT, THE YMCA PROVIDED A LOAN TO MR. HERDELIN-DOHERTY TO HELP OFFSET THE DIFFERENTIAL IN HOUSING COSTS FROM HIS RELOCATION TO SAN DIEGO FROM SAN ANTONIO, TX. THE LOAN IS EVIDENCED BY A PROMISSORY NOTE AND SECURED BY A DEED OF TRUST. IN ACCORDANCE WITH THE EMPLOYMENT AGREEMENT, 1/10TH OF THE LOAN PRINCIPAL AND ALL ACCRUED INTEREST WAS FORGIVEN EFFECTIVE JUNE 2012, 2013 AND 2014.

Part IV**Business Transactions Involving Interested Persons** (continued)

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
(1) TOBY SCHRAMM, VP, US BANK	YMCA TREASURER AND BOARD MEMBER	7,600,000	US BANK INVESTED APPROX \$7.6 MILLION IN A NEW MARKETS TAX CREDIT FINANCING TRANSACTION TO BENEFIT THE COPLEY PRICE YMCA		✓
(2) ALEX KIM, DIR RES SVCS, SDG&E	YMCA BOARD MEMBER	2,506,600	SAN DIEGO GAS & ELECTRIC PROVIDES UTILITIES & SERVICES TO THE YMCA		✓
(3) TRINDL REEVES, PRINCIPAL, BARNEY & BARNEY	YMCA BOARD MEMBER	530,000	BARNEY & BARNEY IS THE YMCA'S INSURANCE BROKER		✓
(4) JASON BOWSER, SVP UNION BANK	YMCA BOARD MEMBER	61,000	YMCA PAYS UNION BANK FEES FOR BANKING AND TREASURY MANAGEMENT SERVICES		✓
(5) SAMANTHA JONES, SVP WELLS FARGO	YMCA BOARD MEMBER	49,500	WELLS FARGO PROVIDES MERCHANT CARD SERVICES TO THE YMCA		✓
(6) ALLEN CARLISLE, CEO/GENL MGR, PADRE DAM MUNICIPAL WATER DISTRICT	YMCA BOARD MEMBER	45,400	PADRE DAM MUNICIPAL WATER DISTRICT SUPPLIES WATER TO THE YMCA		✓

SCHEDULE M
(Form 990)

Noncash Contributions

OMB No. 1545-0047

2013

Open To Public Inspection

Department of the Treasury
Internal Revenue Service

- ▶ **Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.**
▶ **Attach to Form 990.**
▶ **Information about Schedule M (Form 990) and its instructions is at www.irs.gov/form990.**

Name of the organization

YMCA OF SAN DIEGO COUNTY

Employer identification number

95-2039198

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	✓	33	7,030,000	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
30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 - 28, that it must hold for at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for the entire holding period?				Yes No 30a ✓
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?				31 ✓
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?				32a ✓
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.				

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.

Return Reference	Identifier	Explanation
SCHEDULE M, PART I	EXPLANATIONS OF REPORTING METHOD FOR NUMBER OF CONTRIBUTIONS	SECURITIES - PUBLICLY TRADED: TOTAL NUMBER OF CONTRIBUTIONS OF SECURITIES

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.

2013

Open to Public Inspection

Name of the Organization
YMCA OF SAN DIEGO COUNTY

Employer Identification Number
95-2039198

Return Reference	Identifier	Explanation
FORM 990, PART I, LINE 1	BRIEF MISSION	(CONTINUED FROM FORM 990, PART I, LINE 1) SPIRIT, MIND AND BODY.
FORM 990, PART III, LINE 1	ORGANIZATION'S MISSION	(CONTINUED FROM FORM 990, PART III, LINE 1) GROWTH AS RESPONSIBLE MEMBERS OF SOCIETY, INSTILLING AN APPRECIATION THAT HEALTH OF MIND AND BODY IS A SACRED GIFT THAT PHYSICAL FITNESS AND MENTAL WELL BEING ARE CONDITIONS TO BE ACHIEVED AND MAINTAINED RECOGNIZING THE WORTH OF ALL PERSONS AND WORKING FOR INTERRACIAL AND INTER -GROUP UNDERSTANDING, DEVELOPING CAPACITIES FOR LEADERSHIP AND RESPONSIBILITY, AND DEVELOPING APPRECIATION FOR THE BEAUTY, DIVERSITY, AND INTERDEPENDENCE OF ALL FORMS OF LIFE AND ALL RESOURCES WHICH GOD HAS PROVIDED. ALL YMCA PROGRAMS AND ACTIVITIES STRIVE TO DEMONSTRATE THE YMCA'S FOUR CORE CHARACTER VALUES - CARING, HONESTY, RESPECT, AND RESPONSIBILITY.
FORM 990, PART III, LINE 4A	PROGRAM SERVICE DESCRIPTION	(CONTINUED FROM FORM 990, PART III, LINE 4A) HEALTHY LIVING AND SOCIAL RESPONSIBILITY TO OVER 14,000 SCHOOL AGE CHILDREN THROUGHOUT THE COUNTY EVERY YEAR. CAMPING: THE PROGRAM THRUSTS WITHIN CAMPING ARE: DAY CAMPING, RESIDENT CAMPING, ENVIRONMENTAL EDUCATION, FAMILY CAMPS, ADVENTURE TRAVEL PROGRAMS, LEADERSHIP DEVELOPMENT, COLLABORATIVE PROGRAMS, & INTERSESSION PROGRAMS. IN ESSENCE, YMCA CAMPING PROGRAMS UTILIZE OUTDOOR SETTINGS, WORK WITH PEOPLE IN SMALL GROUPS, INCLUDE LOTS OF ACTIVITIES, ALL TO BUILD CHARACTER. EDUCATION, SPIRITUAL DEVELOPMENT, SOCIAL GROWTH, FITNESS AND INTELLECTUAL CHALLENGES ARE OFFERED AT FEES AFFORDABLE TO THE COMMUNITY. FUND RAISING EFFORTS SUCH AS THE "KIDS TO CAMP" CAMPAIGN AND SUPPORT THROUGH ENDOWMENT EARNINGS PROVIDES THE FINANCIAL ASSISTANCE TO THOSE WHO OTHERWISE COULD NOT AFFORD CAMP. LAST SUMMER 4,062 CHILDREN ATTENDED WEEK-LONG SUMMER RESIDENCE CAMP SESSIONS. OVER 120 STAFF GUIDED THESE CAMPERS, AGES 7-16. IN ADDITION, 7,348 6TH GRADE STUDENTS ATTENDED OUTDOOR ENVIRONMENTAL EDUCATION PROGRAMS AT CAMP. DAY CAMPS AT 13 YMCA BRANCHES PROVIDE FUN AND ADVENTURE FOR OVER 20,000 SCHOOL-AGE CHILDREN AND TEENS. ACTIVITIES OFFERED AT YMCA DAY CAMPS INCLUDE GYMNASTICS, SCIENCE, SPORTS, COOKING, THEATER ARTS, SURFING, SWIMMING, DANCING, WOODWORKING, CHEER LEADING, TV NEWS PRODUCTION, AND MORE. FAMILY PROGRAMS (FOR EXAMPLE, ADVENTURE GUIDES) - OVER 16,000 FATHERS AND MOTHERS AND THEIR CHILDREN PARTICIPATED IN PROGRAMS THAT ENHANCE PARENT-CHILD RELATIONSHIPS.
FORM 990, PART III, LINE 4B	PROGRAM SERVICE DESCRIPTION	(CONTINUED FROM FORM 990, PART III, LINE 4B) SOCCER, GYMNASTICS, SWIMMING, WATER FITNESS, TENNIS, VOLLEYBALL, BASKETBALL, DANCE, MIND/BODY FITNESS, AND PRENATAL CLASSES FOR EXPECTING MOTHERS.
FORM 990, PART III, LINE 4C	PROGRAM SERVICE DESCRIPTION	(CONTINUED FROM FORM 990, PART III, LINE 4C) BOTH TO POSITIVE OUTCOMES FOR CHILDREN IN THEIR CARE AND TO THEIR OWN ECONOMIC WELL-BEING. MORE THAN 10,000 CHILDREN WERE SERVED THROUGH PROGRAMS THAT PROMOTE HEALTHY EATING, BEHAVIORAL HEALTH, AND PHYSICAL ACTIVITY, ADDRESSING SEVERAL PERSISTENT THREATS TO CHILDHOOD WELLNESS INCLUDING OBESITY. MORE THAN 800 FAMILIES WITH CHILDREN WITH SPECIAL NEEDS RECEIVED RESPITE CARE SERVICES, ALLOWING PARENTS TO REJUVENATE WHILE THEIR CHILDREN EXPERIENCED NEW INTERACTIONS WITH CARING ADULTS. AND NEARLY 5,000 FAMILIES RECEIVED SUBSIDIZED CHILD CARE, ALLOWING THEM TO ENGAGE IN ACTIVITIES TO TRANSITION TO ECONOMIC SELF-SUFFICIENCY. THROUGH THESE AND OTHER PROGRAMS, YMCA CHILDCARE RESOURCE SERVICE SERVED MORE THAN 67,000 CHILDREN, FAMILIES AND CHILD CARE PROVIDERS IN FY14. YMCA YOUTH AND FAMILY SERVICES REACHES OVER 20,000 COMMUNITY MEMBERS EACH YEAR THROUGH SOCIAL SERVICE PROGRAMS DESIGNED TO ADDRESS OUR COMMUNITY'S MOST PRESSING SOCIAL ISSUES INCLUDING POVERTY, HOMELESSNESS, CHILD ABUSE AND TEEN SUICIDE. WE UNDERSTAND THE CHALLENGES THAT KEEP INDIVIDUALS FROM REACHING THEIR FULLEST POTENTIAL AND CONTINUOUSLY EXPAND OUR SERVICES TO HELP PEOPLE BECOME MORE SELF-SUFFICIENT, PRODUCTIVE AND CONNECTED TO THE COMMUNITY. YOUTH & FAMILY SERVICES PROVIDES SERVICES IN THREE MAIN AREAS: 1)COUNSELING & FAMILY SUPPORT - OFFERS MENTAL HEALTH SERVICES, CASE MANAGEMENT, BEHAVIORAL SUPPORT, RESPITE AND SPECIAL EDUCATION ADVOCACY, 2)TRANSITIONAL HOUSING & YOUTH DEVELOPMENT - OFFERS HOUSING, COUNSELING, AS WELL AS SKILLS TRAINING AND WORKFORCE DEVELOPMENT TO HELP YOUTH TRANSITION TO SELF SUFFICIENCY, AND 3)YMCA COMMUNITY CENTER - SUPPORTS THE MID-CITY COMMUNITY THROUGH NUTRITION EDUCATION, TECHNOLOGY TRAINING, YOUTH DEVELOPMENT ACTIVITIES AND PLANNED COMMUNITY EVENTS. YOUTH AND GOVERNMENT - OVER 250 HIGH SCHOOL STUDENTS LEARN DEMOCRACY THROUGH INVOLVEMENT IN MODEL LEGISLATURE PROGRAMS.

Return Reference	Identifier	Explanation				
FORM 990, PART VI, SEC A, LINE 1A	DELEGATE BROAD AUTHORITY TO A COMMITTEE	THE EXECUTIVE COMMITTEE IS COMPOSED OF 12 BOARD MEMBERS, INCLUDING THE BOARD CHAIR, PAST CHAIR, AND VICE CHAIRS. THE EXECUTIVE COMMITTEE MEETS ONLY AS NEEDED IN ABSENCE OF A BOARD MEETING AND TO DEAL WITH SPECIAL ISSUES/CRISES.				
FORM 990, PART VI, SEC B, LINE 11B	REVIEW OF FORM 990 BY GOVERNING BODY	THE IRS 990 IS PREPARED AND REVIEWED BY MANAGEMENT BEFORE MAKING AN ELECTRONIC COPY AVAILABLE TO ALL BOARD MEMBERS PRIOR TO FILING WITH THE IRS. THE DRAFT FORM 990 IS DISCUSSED AT A REGULAR BOARD OF DIRECTORS MEETING TO ENSURE CONSENSUS BEFORE FILING WITH THE IRS.				
FORM 990, PART VI, SEC B, LINE 12C	CONFLICT OF INTEREST POLICY	IN ADDITION TO REQUIRING COMPLETION OF AN ANNUAL DISCLOSURE QUESTIONNAIRE, THE ASSOCIATION REGULARLY REMINDS BOARD MEMBERS AND KEY STAFF OF THEIR RESPONSIBILITY TO DISCLOSE POTENTIAL CONFLICTS OF INTEREST AND TO RECUSE THEMSELVES FROM DECISIONS OR ACTIONS THAT MIGHT BE IN CONFLICT WITH THE ASSOCIATION'S INTERESTS.				
FORM 990, PART VI, SEC B, LINE 15A	PROCESS TO ESTABLISH COMPENSATION OF TOP MANAGEMENT OFFICIAL	<p>PROCESS FOR ESTABLISHING MANAGEMENT COMPENSATION: THE EXECUTIVE COMPENSATION COMMITTEE, UNDER AUTHORITY DELEGATED BY THE BOARD OF DIRECTORS, CONDUCTS AN INDEPENDENT REVIEW OF THE TOTAL COMPENSATION OF SENIOR EXECUTIVES WHO ARE DETERMINED TO COME UNDER THE INTERMEDIATE SANCTIONS REGULATIONS, OTHER "DISQUALIFIED PERSONS" IF ANY, AND SENIOR EXECUTIVES NAMED IN THE CALIFORNIA NONPROFIT INTEGRITY ACT OF 2004. THE REVIEW INCLUDES A DETERMINATION OF THE REASONABLENESS OF COMPENSATION IN LIGHT OF WHAT IS PAID TO SIMILARLY SITUATED EXECUTIVES AT OTHER ORGANIZATIONS, BOTH FOR-PROFIT AND NOT-FOR-PROFIT. IN ORDER TO ASSESS REASONABLENESS, THE REVIEW HAPPENS AT LEAST ANNUALLY AND IS BASED UPON COMPARATIVE COMPENSATION ANALYSES UTILIZING PROFESSIONALLY PREPARED EXTERNAL COMPENSATION REPORTS THAT ARE SPECIFIC TO FOR-PROFIT AND NOT-FOR-PROFIT ORGANIZATIONS, AND REPORTS THAT ARE SPECIFIC TO YMCAS THROUGHOUT THE USA.</p> <p>RECORDS OF THIS PROCESS ARE PRESERVED AS REQUIRED BY IRS REGS. THE EXECUTIVE COMPENSATION COMMITTEE REPORTS TO THE BOARD OF DIRECTORS AT LEAST ANNUALLY REGARDING THE RESULTS OF THEIR REVIEW.</p>				
FORM 990, PART VI, SEC B, LINE 15B	PROCESS TO ESTABLISH COMPENSATION OF OTHER EMPLOYEES	THE PRESIDENT, WITHIN THE STRUCTURE OF GUIDELINES APPROVED BY THE BOARD OF DIRECTORS, EVALUATES AND DETERMINES THE COMPENSATION LEVELS OF OFFICERS AND KEY EMPLOYEES WHO ARE NOT CONSIDERED DISQUALIFIED PERSONS UNDER IRS INTERMEDIATE SANCTIONS REGULATIONS. SALARY RANGES ARE REVIEWED AND APPROVED BY THE PERSONNEL COMMITTEE OF THE BOARD OF DIRECTORS ANNUALLY. THIS REVIEW INCLUDES PEER GROUP COMPARISONS FOR SIMILAR POSITIONS IN OTHER ORGANIZATIONS. MERIT INCREASES ARE CONSIDERED ANNUALLY BASED UPON PERFORMANCE.				
FORM 990, PART VI, SEC C, LINE 19	REQUIRED DOCUMENTS AVAILABLE TO THE PUBLIC	THE ASSOCIATION MAKES ALL REQUIRED DOCUMENTS AVAILABLE UPON REQUEST AT THE ASSOCIATION'S HEADQUARTERS OFFICE.				
FORM 990, PART IX, LINE 11G	OTHER EXPENSES	(a) Description	(b) Total Expenses	(c) Program Service Expenses	(d) Management and General Expenses	(e) Fundraising Expenses
		OTHER CONTRACT SERVICES	32,236,000	31,799,000	353,000	84,000
FORM 990, PART XI, LINE 9	OTHER CHANGES IN NET ASSETS OR FUND BALANCES	(a) Description				(b) Amount
		IMPAIRMENT OF LEASEHOLD INTEREST				- 526,000

**SCHEDULE R
(Form 990)**

Department of the Treasury
Internal Revenue Service

Name of the organization

YMCA OF SAN DIEGO COUNTY

Related Organizations and Unrelated Partnerships

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.

▶ Attach to Form 990. ▶ See separate instructions.

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

OMB No. 1545-0047

2013

**Open to Public
Inspection**

Employer identification number

95-2039198

Part I Identification of Disregarded Entities Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					

Part II Identification of Related Tax-Exempt Organizations Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
(1) YMCA OF SAN DIEGO COUNTY/CITY HEIGHTS (46-3504414) 3708 RUFFIN RD, SAN DIEGO, CA 92123	HOLD AND IMPROVE LAND FOR THE PURPOSE OF DEVELOPING A FULL SERVICE YMCA	CA	501(C)(3)	11 - TYPE I	YMCA OF SAN DIEGO COUNTY	✓	
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							

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

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Part III Identification of Related Organizations Taxable as a Partnership Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a partnership during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of- year assets	(h) Disproportionate allocations?		(i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	
(1)												
(2)												
(3)												
(4)												
(5)												
(6)												
(7)												

Part IV Identification of Related Organizations Taxable as a Corporation or Trust Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No
(1)									
(2)									
(3)									
(4)									
(5)									
(6)									
(7)									

Part V Transactions With Related Organizations Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.**Note.** Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

	Yes	No
1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II–IV?		
a Receipt of (i) interest (ii) annuities (iii) royalties or (iv) rent from a controlled entity	1a	✓
b Gift, grant, or capital contribution to related organization(s)	1b	✓
c Gift, grant, or capital contribution from related organization(s)	1c	✓
d Loans or loan guarantees to or for related organization(s)	1d	✓
e Loans or loan guarantees by related organization(s)	1e	✓
f Dividends from related organization(s)	1f	✓
g Sale of assets to related organization(s)	1g	✓
h Purchase of assets from related organization(s)	1h	✓
i Exchange of assets with related organization(s)	1i	✓
j Lease of facilities, equipment, or other assets to related organization(s)	1j	✓
k Lease of facilities, equipment, or other assets from related organization(s)	1k	✓
l Performance of services or membership or fundraising solicitations for related organization(s)	1l	✓
m Performance of services or membership or fundraising solicitations by related organization(s)	1m	✓
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n	✓
o Sharing of paid employees with related organization(s)	1o	✓
p Reimbursement paid to related organization(s) for expenses	1p	✓
q Reimbursement paid by related organization(s) for expenses	1q	✓
r Other transfer of cash or property to related organization(s)	1r	✓
s Other transfer of cash or property from related organization(s)	1s	✓

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

(a) Name of related organization	(b) Transaction type (a–s)	(c) Amount involved	(d) Method of determining amount involved
(1)			
(2)			
(3)			
(4)			
(5)			
(6)			

Part VI **Unrelated Organizations Taxable as a Partnership** Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(e) Are all partners section 501(c)(3) organizations?		(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
				Yes	No			Yes	No		Yes	No	
(1)													
(2)													
(3)													
(4)													
(5)													
(6)													
(7)													
(8)													
(9)													
(10)													
(11)													
(12)													
(13)													
(14)													
(15)													
(16)													

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Part VII

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

Return Reference	Identifier	Explanation
PART V, LINE 1B	GRANT TO RELATED ORGANIZATION	YMCA OF SAN DIEGO COUNTY/CITY HEIGHTS (YCH) IS RECOGNIZED BY THE IRS AS A 501C3 PUBLIC CHARITY CLASSIFIED UNDER 509A3 AS A TYPE I SUPPORTING ORGANIZATION. IT WAS CREATED TO HOLD AND DEVELOP PROPERTY ON BEHALF OF YMCA OF SAN DIEGO COUNTY (YSDC). IN FY14 YSDC GAVE YCH 100% OWNERSHIP INTEREST IN A PARCEL OF LAND WORTH \$9 MILLION THAT IS BEING DEVELOPED BY YCH AS A NEW FULL-SERVICE YMCA.
PART V, LINE 1D	LOAN GUARANTEES	YSDC IS SOLE GUARANTOR FOR YCH OF CERTAIN NOTES AND AGREEMENTS CREATED IN A NEW MARKETS TAX CREDIT FINANCING TRANSACTION THAT CLOSED IN SEPTEMBER 2013.
PART V, LINE 1K	LEASE OF FACILITIES	IN FY14, AS PART OF A NEW MARKETS TAX CREDIT FINANCING TRANSACTION, YSDC ENTERED INTO A LEASE WITH YCH TO USE THE NEW FACILITIES BEING DEVELOPED BY YCH. UNDER TERMS OF THE LEASE, YSDC WILL PAY RENT TO YCH OVER A 35-YEAR TERM.
PART V, LINE 1L	PERFORMANCE OF SERVICES	BECAUSE YCH HAS NO EMPLOYEES, YSDC PROVIDES SOME MANAGEMENT AND ADMINISTRATIVE SERVICES ON ITS BEHALF.