

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

Form **990**

Department of the Treasury
Internal Revenue Service

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.
Go to www.irs.gov/Form990 for instructions and the latest information.

2024

Open to Public
Inspection

A For the 2024 calendar year, or tax year beginning		and ending	
B Check if applicable: ☐ Address change ☐ Name change ☐ Initial return ☐ Final return/terminated ☐ Amended return ☐ Application pending	C Name of organization YMCA OF THE ROCKIES		D Employer identification number 84-0404913
	Doing business as		E Telephone number 970-586-3341
	Number and street (or P.O. box if mail is not delivered to street address) Room/suite 2515 TUNNEL ROAD		
	City or town, state or province, country, and ZIP or foreign postal code ESTES PARK, CO 80511-2800		G Gross receipts \$ 98,098,807.
	F Name and address of principal officer: JULIE WATKINS SAME AS C ABOVE		H(a) Is this a group return for subordinates? ☐ Yes ☒ No
	I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) () (insert no.) ☐ 4947(a)(1) or ☐ 527		H(b) Are all subordinates included? ☐ Yes ☐ No If "No," attach a list. See instructions
J Website: WWW.YMCAROCKIES.ORG		H(c) Group exemption number	
K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other		L Year of formation: 1907	M State of legal domicile: CO

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: SEE SCHEDULE O		
	2 Check this box ☐ 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	26
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	26
	5 Total number of individuals employed in calendar year 2024 (Part V, line 2a)	5	1868
	6 Total number of volunteers (estimate if necessary)	6	334
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	20,320.
b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	14,626.	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year 6,514,244.	Current Year 20,617,293.
	9 Program service revenue (Part VIII, line 2g)	40,290,101.	42,722,166.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	-180,886.	2,693,824.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	1,066,094.	3,193,233.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	47,689,553.	69,226,516.
	Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	281,858.
14 Benefits paid to or for members (Part IX, column (A), line 4)		0.	0.
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		24,780,256.	27,208,417.
16a Professional fundraising fees (Part IX, column (A), line 11e)		59,306.	44,966.
b Total fundraising expenses (Part IX, column (D), line 25) 1,616,844.			
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)		23,265,262.	25,787,463.
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)		48,386,682.	53,534,882.
19 Revenue less expenses. Subtract line 18 from line 12		-697,129.	15,691,634.
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year 194,112,813.	End of Year 213,662,086.
	21 Total liabilities (Part X, line 26)	45,504,551.	44,875,181.
	22 Net assets or fund balances. Subtract line 21 from line 20	148,608,262.	168,786,905.

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		
	JULIE WATKINS, PRESIDENT & CEO Type or print name and title				
Paid Preparer Use Only	Preparer's name JULIE BOYER	Preparer's signature JULIE BOYER	Date 07/09/25	Check if self-employed ☐	PTIN P01278549
	Firm's name RSM US LLP			Firm's EIN 42-0714325	
	Firm's address 227 WEST FIRST STREET, SUITE 700 DULUTH, MN 55802			Phone no. 218-727-5025	

May the IRS discuss this return with the preparer shown above? See instructions ☒ Yes ☐ No

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:

YMCA OF THE ROCKIES PUTS CHRISTIAN PRINCIPLES INTO PRACTICE THROUGH PROGRAMS, STAFF AND FACILITIES IN AN ENVIRONMENT THAT BUILDS HEALTHY SPIRIT, MIND AND BODY FOR ALL.

2 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 \$ 27,879,975. including grants of \$ 494,036.) (Revenue \$ 31,633,712.)

ESTES PARK CENTER PROVIDES A CHRISTIAN ENVIRONMENT, CONSISTING OF FACILITIES, PROGRAMS AND STAFF, IN WHICH CHRISTIAN PRINCIPLES WERE PRESENTED TO 150,000 GUESTS DURING 420,000 GUEST DAYS AT ESTES PARK CENTER IN 2024.

4b (Code:) (Expenses \$ 15,830,333. including grants of \$) (Revenue \$ 13,645,467.)

SNOW MOUNTAIN RANCH PROVIDES A CHRISTIAN ENVIRONMENT, CONSISTING OF FACILITIES, PROGRAMS AND STAFF, IN WHICH CHRISTIAN PRINCIPLES WERE PRESENTED TO 76,000 GUESTS DURING 160,000 GUEST DAYS AT SNOW MOUNTAIN RANCH IN 2024.

4c (Code:) (Expenses \$ including grants of \$) (Revenue \$)**4d** Other program services (Describe on Schedule O.)

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

4e Total program service expenses 43,710,308.

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	1 X	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ? See instructions	2 X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>	3	X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>	4	X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? <i>If "Yes," complete Schedule C, Part III</i>	5	X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>	6	X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>	7	X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>	8 X	
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? <i>If "Yes," complete Schedule D, Part IV</i>	9	X
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>	10 X	
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>	11a X	
b Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>	11b	X
c Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>	11c	X
d Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>	11d	X
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>	11e X	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>	11f X	
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>	12a X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>	12b	X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>	13	X
14a Did the organization maintain an office, employees, or agents outside of the United States?	14a	X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>	14b	X
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? <i>If "Yes," complete Schedule F, Parts II and IV</i>	15	X
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? <i>If "Yes," complete Schedule F, Parts III and IV</i>	16	X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I. See instructions</i>	17 X	
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>	18	X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>	19	X
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>	20a	X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b	
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>	21 X	

Part IV Checklist of Required Schedules (continued)

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

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 147	
b Enter the number of Forms W-2G included on 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 X	

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

		Yes	No
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 1868		
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	X	
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	X	
b If "Yes," has it filed a Form 990-T for this year? <i>If "No" to line 3b, provide an explanation on Schedule O</i>	3b	X	
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		X
b If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		X
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		X
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		X
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	X	
b If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	X	
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c		X
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		X
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		X
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g		
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h		
8 Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8		
9 Sponsoring organizations maintaining donor advised funds.			
a Did the sponsoring organization make any taxable distributions under section 4966?	9a		
b Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b		
10 Section 501(c)(7) organizations. Enter:			
a Initiation fees and capital contributions included on Part VIII, line 12	10a		
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b		
11 Section 501(c)(12) organizations. Enter:			
a Gross income from members or shareholders	11a		
b Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b		
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a		
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b		
13 Section 501(c)(29) qualified nonprofit health insurance issuers.			
a Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O.	13a		
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b		
c Enter the amount of reserves on hand	13c		
14a Did the organization receive any payments for indoor tanning services during the tax year?	14a		X
b If "Yes," has it filed a Form 720 to report these payments? <i>If "No," provide an explanation on Schedule O</i>	14b		
15 Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.	15		X
16 Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16		X
17 Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.	17		

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 on 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**

	1a	1b	Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year	26			
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 on Schedule O.				
b Enter the number of voting members included on line 1a, above, who are independent		26		
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?			2	X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?			3	X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?			4	X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?			5	X
6 Did the organization have members or stockholders?			6	X
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?			7a	X
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?			7b	X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a The governing body?			8a	X
b Each committee with authority to act on behalf of the governing body?			8b	X
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O			9	X

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?		X
b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?		
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?		X
b Describe on 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	X	
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done	X	
13 Did the organization have a written whistleblower policy?	X	
14 Did the organization have a written document retention and destruction policy?	X	
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a The organization's CEO, Executive Director, or top management official	X	
b Other officers or key employees of the organization		X
If "Yes" to line 15a or 15b, describe the process on 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?		X
b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed AK, AL, AR, CA, CT, DC, FL, GA, HI, KS, KY, LA

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, 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 on Schedule O)

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

20 State the name, address, and telephone number of the person who possesses the organization's books and records
NICOLE FRUGE, ASSISTANT SECRETARY, YMCA OF THE ROCKIES - 970-586-3341
2515 TUNNEL ROAD, ESTES PARK, CO 80511-2800

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 the 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, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) 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.

See the instructions for the order in which to list the persons above.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(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) JULIE WATKINS PRESIDENT & CEO	40.00 0.00			X				352,780.	0.	70,489.
(2) COURTNEY HILL CHIEF OPERATING OFFICER	40.00 0.00				X			226,409.	0.	47,557.
(3) CARRIE ROSSMAN CHIEF ADVANCEMENT OFFICER	40.00 0.00				X			170,803.	0.	50,467.
(4) SHANNON JONES GENERAL MANAGER - EPC	40.00 0.00				X			164,189.	0.	39,043.
(5) JEFFREY ALLISON VP FINANCE & CFO (THROUGH 12/31/24)	40.00 0.00			X				180,785.	0.	18,944.
(6) MICHEAL OHL GENERAL MANAGER - SMR	40.00 0.00				X			165,396.	0.	33,987.
(7) LINDSAY WHITE VP OF BUSINESS DEVELOPMENT	40.00 0.00				X			167,750.	0.	10,434.
(8) DOMINIQUE HUMPHREY VP OF HUMAN RESOURCES	40.00 0.00				X			171,338.	0.	1,587.
(9) ANDREW COLLINS IT DIR. OF INFRASTRUCTURE & SEC.	40.00 0.00					X		115,932.	0.	31,830.
(10) KYLE LIVESAY ASSOCIATION BUSINESS & RISK DIR.	40.00 0.00					X		114,064.	0.	28,511.
(11) CHRIS ESHELMAN SUPT. OF BLDGS AND GROUNDS - EPC	40.00 0.00					X		120,984.	0.	15,110.
(12) JENNIFER LEIVESTAD ASSOCIATION ACCOUNTING DIRECTOR	40.00 0.00					X		109,060.	0.	25,795.
(13) MICHAEL KINGSTON FOOD SERVICE DIRECTOR	40.00 0.00					X		104,849.	0.	23,677.
(14) NICOLE FRUGE ASSISTANT SECRETARY	40.00 0.00			X				63,030.	0.	15,015.
(15) JUSTIN EGDORF VP FINANCE & CFO (START 12/09/24)	40.00 0.00			X				4,231.	0.	0.
(16) STEVE MOOMAU BOARD CHAIR	1.00 0.00	X		X				0.	0.	0.
(17) LAWRENCE PARSONS BOARD CHAIR ELECT	1.00 0.00	X		X				0.	0.	0.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) CASEY TOURTILLOTT BOARD VICE-CHAIR	1.00 0.00	X		X				0.	0.	0.
(19) DAVID STUTTS BOARD TREASURER	1.00 0.00	X		X				0.	0.	0.
(20) STACY ZERR BOARD SECRETARY	1.00 0.00	X		X				0.	0.	0.
(21) JIM ADAMS BOARD MEMBER	1.00 0.00	X						0.	0.	0.
(22) KELLY BARNHILL BOARD MEMBER	1.00 0.00	X						0.	0.	0.
(23) BRUCE BENBROOK BOARD MEMBER	1.00 0.00	X						0.	0.	0.
(24) STEVE DERKS BOARD MEMBER	1.00 0.00	X						0.	0.	0.
(25) MARK FULMER BOARD MEMBER	1.00 0.00	X						0.	0.	0.
(26) JEAN GREOS BOARD MEMBER	1.00 0.00	X						0.	0.	0.
1b Subtotal								2,231,600.	0.	412,446.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								2,231,600.	0.	412,446.

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

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- 3** Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual
- 4** For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual
- 5** Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person

	Yes	No
3		X
4	X	
5		X

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
BIG VALLEY CONSTRUCTION PO BOX 1879, GRANBY, CO 80446	COMMERCIAL CONSTRUCTION	1,965,261.
B&E BUILDERS, 343 ST. VRAIN AVE, SUITE 1, ESTES PARK, CO 80517	COMMERCIAL CONSTRUCTION	1,081,994.
BONSAI DESIGN, 1601 RIVERFRONT DRIVE, SUITE 202, GRAND JUNCTION, CO 81501	PROGRAM FACILITY CONSTRUCTION	506,570.
ALLIED ROOFING SPECIALISTS PO BOX 2737, LOVELAND, CO 80539	COMMERICAL CONSTRUCTION	367,523.
FIVESTAR DENVER LLC PO BOX 715123, CINCINNATI, OH 45271	LAUNDRY SERVICE	353,491.

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

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SEE PART VII, SECTION A CONTINUATION SHEETS

Form 990 (2024)

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (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			
(27) KARRA GUESS BOARD MEMBER	1.00 0.00	X						0.	0.	0.
(28) STEVEN GYESZLY BOARD MEMBER	1.00 0.00	X						0.	0.	0.
(29) ALEJANDRO HERNANDEZ BOARD MEMBER	1.00 0.00	X						0.	0.	0.
(30) MICAH HILDENBRAND BOARD MEMBER	1.00 0.00	X						0.	0.	0.
(31) CURT LANHAM BOARD MEMBER	1.00 0.00	X						0.	0.	0.
(32) JONATHAN LIEBERT BOARD MEMBER	1.00 0.00	X						0.	0.	0.
(33) BRENT MCVAY BOARD MEMBER	1.00 0.00	X						0.	0.	0.
(34) DEBORAH MEINKE BOARD MEMBER	1.00 0.00	X						0.	0.	0.
(35) JOHN MENNEL BOARD MEMBER	1.00 0.00	X						0.	0.	0.
(36) MARK NELSEN BOARD MEMBER (THROUGH 4/27/24)	1.00 0.00	X						0.	0.	0.
(37) JENNIFER SALYER BOARD MEMBER	1.00 0.00	X						0.	0.	0.
(38) GARY SCHLESSMAN BOARD MEMBER	1.00 0.00	X						0.	0.	0.
(39) LAURA SCHMALTZ BOARD MEMBER	1.00 0.00	X						0.	0.	0.
(40) VICTORIA SCOTT-HAYNES BOARD MEMBER	1.00 0.00	X						0.	0.	0.
(41) GARY SILER BOARD MEMBER	1.00 0.00	X						0.	0.	0.
(42) JENNIFER WOOD BOARD MEMBER	1.00 0.00	X						0.	0.	0.
Total to Part VII, Section A, line 1c										

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

				(A)	(B)	(C)	(D)
				Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants and Other Similar Amounts	1 a	Federated campaigns	1a				
	b	Membership dues	1b				
	c	Fundraising events	1c				
	d	Related organizations	1d				
	e	Government grants (contributions)	1e				
	f	All other contributions, gifts, grants, and similar amounts not included above ...	1f	20,617,293.			
	g	Noncash contributions included in lines 1a-1f	1g	\$ 2,415,721.			
	h	Total. Add lines 1a-1f		20,617,293.			
Program Service Revenue	2 a	ESTES PARK CENTER	Business Code	721210	28,346,974.	28346974.	
	b	SNOW MOUNTAIN RANCH	721210	13,094,896.	13094896.		
	c	MEMBERSHIP DUES	900099	1,218,635.	1,218,635.		
	d	CABIN PROPERTY PAYMENTS	900099	61,661.	61,661.		
	e						
	f	All other program service revenue					
	g	Total. Add lines 2a-2f		42,722,166.			
	Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		1,490,784.		
4		Income from investment of tax-exempt bond proceeds					
5		Royalties					
6 a		Gross rents	(i) Real	615,900.	(ii) Personal	20,320.	
b		Less: rental expenses ...	6b	0.	0.		
c		Rental income or (loss)	6c	615,900.	20,320.		
d		Net rental income or (loss)		636,220.		20,320.	615,900.
7 a		Gross amount from sales of assets other than inventory	(i) Securities	22,503,545.	(ii) Other	16,000.	
b		Less: cost or other basis and sales expenses	7b	20,611,218.	705,287.		
c		Gain or (loss)	7c	1,892,327.	-689,287.		
d		Net gain or (loss)		1,203,040.			1203040.
8 a		Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	8a				
b		Less: direct expenses	8b				
c		Net income or (loss) from fundraising events					
9 a	Gross income from gaming activities. See Part IV, line 19	9a					
b	Less: direct expenses	9b					
c	Net income or (loss) from gaming activities						
10 a	Gross sales of inventory, less returns and allowances	10a	10,030,678.				
b	Less: cost of goods sold	10b	7,555,786.				
c	Net income or (loss) from sales of inventory		2,474,892.	2,474,892.			
Miscellaneous Revenue	11 a	MISCELLANEOUS INCOME	Business Code	900099	82,121.	82,121.	
	b						
	c						
	d	All other revenue					
	e	Total. Add lines 11a-11d		82,121.			
	12	Total revenue. See instructions		69,226,516.	45279179.	20,320.	3309724.

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 ...	16,000.	16,000.		
2 Grants and other assistance to domestic individuals. See Part IV, line 22	478,036.	478,036.		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	1,954,233.	676,581.	971,729.	305,923.
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	20,719,667.	17,486,801.	2,865,295.	367,571.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	1,103,223.	754,601.	284,598.	64,024.
9 Other employee benefits	1,763,741.	1,346,011.	344,793.	72,937.
10 Payroll taxes	1,667,553.	1,349,864.	269,263.	48,426.
11 Fees for services (nonemployees):				
a Management				
b Legal	52,538.	6,358.	46,180.	
c Accounting	128,850.		128,850.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17	44,966.			44,966.
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	833,878.	680,894.	112,109.	40,875.
12 Advertising and promotion	562,619.	11,446.	551,173.	
13 Office expenses	1,506,971.	1,446,010.	40,988.	19,973.
14 Information technology	1,028,653.	618,876.	328,299.	81,478.
15 Royalties				
16 Occupancy	3,431,008.	3,431,008.		
17 Travel	238,659.	140,766.	39,610.	58,283.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials ...				
19 Conferences, conventions, and meetings	78,856.	78,856.		
20 Interest	1,328,503.		1,328,503.	
21 Payments to affiliates	415,419.		415,419.	
22 Depreciation, depletion, and amortization	6,701,685.	6,701,685.		
23 Insurance	2,963,795.	2,963,795.		
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a EQUIPMENT REPAIR & MAIN	2,677,276.	2,665,981.	8,332.	2,963.
b CREDIT CARD FEES	1,271,475.	1,226,911.	44,564.	
c OTHER EMPLOYEE EXPENSES	506,931.	479,570.	18,319.	9,042.
d UBIT TAX EXPENSE	10,485.	10,485.		
e All other expenses	2,049,862.	1,139,773.	409,706.	500,383.
25 Total functional expenses. Add lines 1 through 24e	53,534,882.	43,710,308.	8,207,730.	1,616,844.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance 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	2,508,966.	1	2,898,864.
	2 Savings and temporary cash investments	11,633,919.	2	11,523,994.
	3 Pledges and grants receivable, net	5,763,579.	3	12,561,752.
	4 Accounts receivable, net	2,027,276.	4	689,542.
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use	817,391.	8	906,360.
	9 Prepaid expenses and deferred charges	414,769.	9	2,716,656.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 229,258,974.		
	b Less: accumulated depreciation	10b 100,421,692.	10c	128,837,282.
	11 Investments - publicly traded securities	47,163,285.	11	53,407,848.
	12 Investments - other securities. See Part IV, line 11		12	
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	145,155.	15	119,788.
16 Total assets. Add lines 1 through 15 (must equal line 33)	194,112,813.	16	213,662,086.	
Liabilities	17 Accounts payable and accrued expenses	3,667,770.	17	4,363,712.
	18 Grants payable		18	
	19 Deferred revenue	3,360,312.	19	3,398,133.
	20 Tax-exempt bond liabilities	28,927,348.	20	27,500,748.
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties	2,905,445.	24	2,813,518.
	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	6,643,676.	25	6,799,070.
	26 Total liabilities. Add lines 17 through 25	45,504,551.	26	44,875,181.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here ☒ and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	125,533,913.	27	133,166,670.
	28 Net assets with donor restrictions	23,074,349.	28	35,620,235.
	Organizations that do not follow FASB ASC 958, check here ☐ and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	148,608,262.	32	168,786,905.
	33 Total liabilities and net assets/fund balances	194,112,813.	33	213,662,086.

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	69,226,516.
2	Total expenses (must equal Part IX, column (A), line 25)	2	53,534,882.
3	Revenue less expenses. Subtract line 2 from line 1	3	15,691,634.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	148,608,262.
5	Net unrealized gains (losses) on investments	5	3,461,434.
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 on Schedule O)	9	1,025,575.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	168,786,905.

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: ☐ Cash ☒ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on 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: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis		X
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: ☒ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	X	
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? _____ If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	X	
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F? _____		X
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits _____		

Form 990 (2024)

Department of the Treasury
Internal Revenue Service

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2024

Open to Public Inspection

Name of the organization

YMCA OF THE ROCKIES

Employer identification number	
--------------------------------	--

84-0404913

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

The organization is not a private foundation because it is: (For lines 1 through 12, 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 (Form 990).)
- 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 agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
- 10 ☒ 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.)
- 11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 12 ☐ 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 on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
- a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
- b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
- c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
- d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
- e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.

f Enter the number of supported organizations

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

g. Provide the following information about the supported organization(s):						
(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
Total						

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4.						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10						
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2024 (line 6, column (f), divided by line 11, column (f))	14	%
15 Public support percentage from 2023 Schedule A, Part II, line 14	15	%
16a 33 1/3% support test - 2024. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		
b 33 1/3% support test - 2023. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		
17a 10% -facts-and-circumstances test - 2024. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization		
b 10% -facts-and-circumstances test - 2023. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions		

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

(Complete only if you checked the box on line 10 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) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	10584840.	9845346.	11732662.	6514244.	20617293.	59294385.
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	21454955.	35982634.	48552420.	48953354.	52752844.	207696207
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	32039795.	45827980.	60285082.	55467598.	73370137.	266990592
7a Amounts included on lines 1, 2, and 3 received from disqualified persons	979,555.	1078367.	1404211.	281,491.	525,847.	4269471.
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						0.
c Add lines 7a and 7b	979,555.	1078367.	1404211.	281,491.	525,847.	4269471.
8 Public support. (Subtract line 7c from line 6.)						262721121

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
9 Amounts from line 6	32039795.	45827980.	60285082.	55467598.	73370137.	266990592
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	338,352.	290,610.	1040981.	2039528.	2106684.	5816155.
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b	338,352.	290,610.	1040981.	2039528.	2106684.	5816155.
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on		3,050.	12,176.	12,887.	15,626.	43,739.
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)	32378147.	46121640.	61338239.	57520013.	75492447.	272850486

14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐

Section C. Computation of Public Support Percentage

15 Public support percentage for 2024 (line 8, column (f), divided by line 13, column (f))	15	96.29 %
16 Public support percentage from 2023 Schedule A, Part III, line 15	16	96.66 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2024 (line 10c, column (f), divided by line 13, column (f))	17	2.13 %
18 Investment income percentage from 2023 Schedule A, Part III, line 17	18	1.65 %

19a 33 1/3% support tests - 2024. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ☒

b 33 1/3% support tests - 2023. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ☐

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

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i>		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i>		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
b Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
c Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer line 10b below.</i>		
b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

Part IV Supporting Organizations (continued)

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

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).			
a ☐ The organization satisfied the Activities Test. Complete line 2 below.			
b ☐ The organization is the parent of each of its supported organizations. Complete line 3 below.			
c ☐ The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).			
2 Activities Test. Answer lines 2a and 2b below.			
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.			
2a			
b Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.			
2b			
3 Parent of Supported Organizations. Answer lines 3a and 3b below.			
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? If "Yes" or "No," provide details in Part VI .			
3a			
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.			
3b			

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

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

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

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (<i>explain in detail in Part VI</i>):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	☐ Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

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

Section D - Distributions		Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	1	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	3	
4 Amounts paid to acquire exempt-use assets	4	
5 Qualified set-aside amounts (prior IRS approval required - <i>provide details in Part VI</i>)	5	
6 Other distributions (describe in Part VI). See instructions.	6	
7 Total annual distributions. Add lines 1 through 6.	7	
8 Distributions to attentive supported organizations to which the organization is responsive (<i>provide details in Part VI</i>). See instructions.	8	
9 Distributable amount for 2024 from Section C, line 6	9	
10 Line 8 amount divided by line 9 amount	10	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2024	(iii) Distributable Amount for 2024
1 Distributable amount for 2024 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2024 (reasonable cause required - <i>explain in Part VI</i>). See instructions.			
3 Excess distributions carryover, if any, to 2024			
a From 2019			
b From 2020			
c From 2021			
d From 2022			
e From 2023			
f Total of lines 3a through 3e			
g Applied to under distributions of prior years			
h Applied to 2024 distributable amount			
i Carryover from 2019 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2024 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2024 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2024, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
6 Remaining underdistributions for 2024. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
7 Excess distributions carryover to 2025. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2020			
b Excess from 2021			
c Excess from 2022			
d Excess from 2023			
e Excess from 2024			

Part VI

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

**Schedule B
(Form 990)**

(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

Schedule of Contributors

Attach to Form 990, 990-EZ, or 990-PF.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

Name of the organization

YMCA OF THE ROCKIES

Employer identification number

84-0404913

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

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

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

☐ 527 political organization

Form 990-PF

☐ 501(c)(3) exempt private foundation

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

☐ 501(c)(3) taxable private foundation

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

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

General Rule

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

Special Rules

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

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

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

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), 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 doesn't meet the filing requirements of Schedule B (Form 990).

Name of organization

Employer identification number

YMCA OF THE ROCKIES

84-0404913

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
<u>1</u>		\$ <u>12,809.</u>	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
<u>2</u>		\$ <u>37,039.</u>	Person ☐ Payroll ☐ Noncash ☒ (Complete Part II for noncash contributions.)
<u>3</u>		\$ <u>131,875.</u>	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
<u>4</u>		\$ <u>272,917.</u>	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
<u>5</u>		\$ <u>100,000.</u>	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
<u>6</u>		\$ <u>5,108.</u>	Person ☐ Payroll ☐ Noncash ☒ (Complete Part II for noncash contributions.)

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

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
<u>7</u>		\$ <u>25,506.</u>	Person ☐ Payroll ☐ Noncash ☒ (Complete Part II for noncash contributions.)
<u>8</u>		\$ <u>210,230.</u>	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
<u>9</u>		\$ <u>200,000.</u>	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
<u>10</u>		\$ <u>10,000.</u>	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
<u>11</u>		\$ <u>20,000.</u>	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
<u>12</u>		\$ <u>100,500.</u>	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)

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

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
<u>13</u>	 	\$ <u>5,000.</u>	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
<u>14</u>	 	\$ <u>6,234.</u>	Person ☐ Payroll ☐ Noncash ☒ (Complete Part II for noncash contributions.)
<u>15</u>	 	\$ <u>10,288.</u>	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
<u>16</u>	 	\$ <u>37,500.</u>	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
<u>17</u>	 	\$ <u>5,000.</u>	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
<u>18</u>	 	\$ <u>21,112.</u>	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)

Name of organization

Employer identification number

YMCA OF THE ROCKIES**84-0404913****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
19		\$ 15,000.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
20		\$ 35,000.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
21		\$ 10,000.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
22		\$ 5,000.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
23		\$ 46,000.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
24		\$ 5,000.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)

Name of organization

Employer identification number

YMCA OF THE ROCKIES**84-0404913****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
25		\$ 6,000.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
26		\$ 10,000.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
27		\$ 5,000.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
28		\$ 75,000.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
29		\$ 195,925.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
30		\$ 5,154.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)

Name of organization

Employer identification number

YMCA OF THE ROCKIES**84-0404913****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
31		\$ 6,525.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
32		\$ 25,000.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
33		\$ 5,000.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
34		\$ 12,008.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
35		\$ 20,715.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
36		\$ 10,000.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)

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

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
37		\$ 30,040.	Person ☐ Payroll ☐ Noncash ☒ (Complete Part II for noncash contributions.)
38		\$ 10,000.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
39		\$ 6,500.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
40		\$ 38,000.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
41		\$ 15,000.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
42		\$ 204,705.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)

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

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
<u>43</u>		\$ <u>10,000.</u>	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
<u>44</u>		\$ <u>1,400,000.</u>	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
<u>45</u>		\$ <u>165,827.</u>	Person ☒ Payroll ☐ Noncash ☒ (Complete Part II for noncash contributions.)
<u>46</u>		\$ <u>14,688.</u>	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
<u>47</u>		\$ <u>5,000.</u>	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
<u>48</u>		\$ <u>20,000.</u>	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)

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

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
49		\$ 106,313.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
50		\$ 94,806.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
51		\$ 5,000.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
52		\$ 15,000.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
53		\$ 5,154.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
54		\$ 27,000.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)

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

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
55		\$ 7,500.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
56		\$ 439,876.	Person ☒ Payroll ☐ Noncash ☒ (Complete Part II for noncash contributions.)
57		\$ 8,031.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
58		\$ 9,378.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
59		\$ 5,000.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
60		\$ 5,000.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)

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

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
61		\$ 25,000.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
62		\$ 6,103.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
63		\$ 5,000.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
64		\$ 1,359,289.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
65		\$ 5,150.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
66		\$ 50,000.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)

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

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
<u>67</u>	 	\$ <u>10,000.</u>	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
<u>68</u>	 	\$ <u>5,000.</u>	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
<u>69</u>	 	\$ <u>5,000.</u>	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
<u>70</u>	 	\$ <u>5,000.</u>	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
<u>71</u>	 	\$ <u>18,580.</u>	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
<u>72</u>	 	\$ <u>10,309.</u>	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)

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

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
<u>73</u>	 	\$ <u>5,000.</u>	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
<u>74</u>	 	\$ <u>10,000.</u>	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
<u>75</u>	 	\$ <u>7,500.</u>	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
<u>76</u>	 	\$ <u>18,010.</u>	Person ☐ Payroll ☐ Noncash ☒ (Complete Part II for noncash contributions.)
<u>77</u>	 	\$ <u>10,000.</u>	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
<u>78</u>	 	\$ <u>350,000.</u>	Person ☒ Payroll ☐ Noncash ☒ (Complete Part II for noncash contributions.)

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

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
79		\$ 11,000.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
80		\$ 5,000.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
81		\$ 20,000.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
82		\$ 25,824.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
83		\$ 26,545.	Person ☒ Payroll ☐ Noncash ☒ (Complete Part II for noncash contributions.)
84		\$ 5,154.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)

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

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
85		\$ 7,500.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
86		\$ 146,250.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
87		\$ 5,000.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
88		\$ 15,000.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
89		\$ 5,773.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
90		\$ 23,000.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)

Name of organization

Employer identification number

YMCA OF THE ROCKIES**84-0404913****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
91		\$ 6,000.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
92		\$ 5,000.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
93		\$ 11,087.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
94		\$ 186,967.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
95		\$ 28,444.	Person ☐ Payroll ☐ Noncash ☒ (Complete Part II for noncash contributions.)
96		\$ 11,157.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)

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

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
<u>97</u>		\$ <u>100,000.</u>	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
<u>98</u>		\$ <u>5,000.</u>	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
<u>99</u>		\$ <u>26,090.</u>	Person ☐ Payroll ☐ Noncash ☒ (Complete Part II for noncash contributions.)
<u>100</u>		\$ <u>10,532.</u>	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
<u>101</u>		\$ <u>26,188.</u>	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
<u>102</u>		\$ <u>78,150.</u>	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)

Name of organization

Employer identification number

YMCA OF THE ROCKIES**84-0404913****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
<u>103</u>	 	\$ <u>5,000.</u>	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
<u>104</u>	 	\$ <u>20,000.</u>	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
<u>105</u>	 	\$ <u>6,101.</u>	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
<u>106</u>	 	\$ <u>7,420.</u>	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
<u>107</u>	 	\$ <u>102,355.</u>	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
<u>108</u>	 	\$ <u>29,002.</u>	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)

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

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
<u>109</u>		\$ <u>110,230.</u>	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
<u>110</u>		\$ <u>94,656.</u>	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
<u>111</u>		\$ <u>124,452.</u>	Person ☐ Payroll ☐ Noncash ☒ (Complete Part II for noncash contributions.)
<u>112</u>		\$ <u>13,000.</u>	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
<u>113</u>		\$ <u>5,000.</u>	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
<u>114</u>		\$ <u>26,000.</u>	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)

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

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
<u>115</u>		\$ <u>110,000.</u>	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
<u>116</u>		\$ <u>25,000.</u>	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
<u>117</u>		\$ <u>58,654.</u>	Person ☒ Payroll ☐ Noncash ☒ (Complete Part II for noncash contributions.)
<u>118</u>		\$ <u>5,000.</u>	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
<u>119</u>		\$ <u>7,500.</u>	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
<u>120</u>		\$ <u>30,000.</u>	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)

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

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
<u>121</u>		\$ <u>15,000.</u>	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
<u>122</u>		\$ <u>25,000.</u>	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
<u>123</u>		\$ <u>1,003,984.</u>	Person ☐ Payroll ☐ Noncash ☒ (Complete Part II for noncash contributions.)
<u>124</u>		\$ <u>65,100.</u>	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
<u>125</u>		\$ <u>600,000.</u>	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
<u>126</u>		\$ <u>6,000.</u>	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)

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

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
<u>127</u>		\$ <u>84,000.</u>	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
<u>128</u>		\$ <u>5,000.</u>	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
<u>129</u>		\$ <u>6,750.</u>	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
<u>130</u>		\$ <u>5,000.</u>	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
<u>131</u>		\$ <u>7,089.</u>	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
<u>132</u>		\$ <u>7,000.</u>	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)

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

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
<u>133</u>		\$ <u>25,230.</u>	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
<u>134</u>		\$ <u>10,000.</u>	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
<u>135</u>		\$ <u>7,000.</u>	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
<u>136</u>		\$ <u>5,155.</u>	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
<u>137</u>		\$ <u>41,322.</u>	Person ☒ Payroll ☐ Noncash ☒ (Complete Part II for noncash contributions.)
<u>138</u>		\$ <u>5,000.</u>	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)

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

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
<u>139</u>		\$ <u>22,000.</u>	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
<u>140</u>		\$ <u>1,250,000.</u>	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
<u>141</u>		\$ <u>5,000.</u>	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
<u>142</u>		\$ <u>570,313.</u>	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
<u>143</u>		\$ <u>13,133.</u>	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
<u>144</u>		\$ <u>10,000.</u>	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)

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

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
<u>145</u>	 	\$ <u>10,000.</u>	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
<u>146</u>	 	\$ <u>5,000.</u>	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
<u>147</u>	 	\$ <u>14,078.</u>	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
<u>148</u>	 	\$ <u>106,250.</u>	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
<u>149</u>	 	\$ <u>6,000.</u>	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
<u>150</u>	 	\$ <u>50,000.</u>	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)

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

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
<u>151</u>		\$ <u>63,342.</u>	Person ☒ Payroll ☐ Noncash ☒ (Complete Part II for noncash contributions.)
<u>152</u>		\$ <u>14,921.</u>	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
<u>153</u>		\$ <u>122,916.</u>	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
<u>154</u>		\$ <u>26,436.</u>	Person ☒ Payroll ☐ Noncash ☒ (Complete Part II for noncash contributions.)
<u>155</u>		\$ <u>68,269.</u>	Person ☒ Payroll ☐ Noncash ☒ (Complete Part II for noncash contributions.)
<u>156</u>		\$ <u>50,000.</u>	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)

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

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
<u>157</u>		\$ <u>7,600.</u>	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
<u>158</u>		\$ <u>127,917.</u>	Person ☒ Payroll ☐ Noncash ☒ (Complete Part II for noncash contributions.)
<u>159</u>		\$ <u>70,539.</u>	Person ☐ Payroll ☐ Noncash ☒ (Complete Part II for noncash contributions.)
<u>160</u>		\$ <u>6,650.</u>	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
<u>161</u>		\$ <u>6,500.</u>	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
<u>162</u>		\$ <u>50,000.</u>	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)

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

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
<u>163</u>		\$ <u>5,000.</u>	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
<u>164</u>		\$ <u>110,000.</u>	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
<u>165</u>		\$ <u>35,000.</u>	Person ☒ Payroll ☐ Noncash ☒ (Complete Part II for noncash contributions.)
<u>166</u>		\$ <u>10,538.</u>	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
<u>167</u>		\$ <u>10,000.</u>	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
<u>168</u>		\$ <u>87,547.</u>	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)

Employer identification number

84-0404913

Part I

[illegible]

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

Part II **Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
2	PUBLICLY TRADED SECURITIES	\$ 37,039.	11/25/24
6	PUBLICLY TRADED SECURITIES	\$ 5,108.	10/17/24
7	PUBLICLY TRADED SECURITIES	\$ 25,506.	12/23/24
14	PUBLICLY TRADED SECURITIES	\$ 6,234.	03/12/24
37	PUBLICLY TRADED SECURITIES	\$ 30,040.	10/18/24
45	PUBLICLY TRADED SECURITIES	\$ 99,827.	09/30/24

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

Part II **Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
56	PUBLICLY TRADED SECURITIES	\$ 290,343.	12/17/24
76	PUBLICLY TRADED SECURITIES	\$ 18,010.	11/01/24
78	PUBLICLY TRADED SECURITIES	\$ 339,101.	06/06/24
83	PUBLICLY TRADED SECURITIES	\$ 25,045.	08/16/24
95	PUBLICLY TRADED SECURITIES	\$ 28,444.	10/17/24
99	PUBLICLY TRADED SECURITIES	\$ 26,090.	10/30/24

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

Part II **Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
111	PUBLICLY TRADED SECURITIES	\$ 124,452.	08/27/24
117	PUBLICLY TRADED SECURITIES	\$ 7,547.	04/25/24
123	PUBLICLY TRADED SECURITIES	\$ 1,003,984.	08/22/24
137	PUBLICLY TRADED SECURITIES	\$ 40,322.	09/09/24
151	PUBLICLY TRADED SECURITIES	\$ 2,493.	05/16/24
154	PUBLICLY TRADED SECURITIES	\$ 26,419.	11/05/24

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

Part II **Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
155	PUBLICLY TRADED SECURITIES	\$ 65,769.	08/26/24
158	PUBLICLY TRADED SECURITIES	\$ 117,510.	07/23/24
159	PUBLICLY TRADED SECURITIES	\$ 70,539.	12/20/24
165	PUBLICLY TRADED SECURITIES	\$ 24,852.	03/08/24
		\$	

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

Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of **\$1,000 or less** for the year. (Enter this info. once.) \$ _____
Use duplicate copies of Part III if additional space is needed.

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

SCHEDULE D
(Form 990)

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

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

Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

Open to Public
Inspection

Name of the organization

YMCA OF THE ROCKIES

Employer identification number

84-0404913

Part I

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

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

Part II

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

1 Purpose(s) of conservation easements held by the organization (check all that apply).

☐ Preservation of land for public use (for example, recreation or education)	☐ Preservation of a historically important land area
☐ Protection of natural habitat	☐ Preservation of a certified historic structure
☐ Preservation of open space	

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included on line 2a	2c
d Number of conservation easements included on line 2c acquired after July 25, 2006, and not on a historic structure listed in the National Register	2d

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

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

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?

☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year

8 Does each conservation easement reported on line 2d above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?

☐ Yes ☐ No

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

Part III

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

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

1a If the organization elected, as permitted under FASB 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 FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items.

(i) Revenue included on 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 FASB ASC 958 relating to these items:

a Revenue included on 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 make significant use of its collection items (check all that apply).

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

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" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

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

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

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

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

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

Part V Endowment Funds Complete if the organization answered "Yes" on 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	59,359,598.	55,613,963.	43,396,316.	40,601,340.	36,558,411.
b Contributions	1,527,354.	244,656.	19,138,302.	187,396.	145,350.
c Net investment earnings, gains, and losses	6,508,572.	8,383,116.	-5,578,444.	3,762,547.	4,867,256.
d Grants or scholarships					
e Other expenditures for facilities and programs	7,573,487.	4,882,137.	1,341,851.	1,154,247.	968,957.
f Administrative expenses	105,032.		360.	720.	720.
g End of year balance	59,717,005.	59,359,598.	55,613,963.	43,396,316.	40,601,340.

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

- a Board designated or quasi-endowment 71.4100 %
b Permanent endowment 21.4600 %
c Term endowment 7.1300 %

The percentages on 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)	X	
3a(ii)		X
3b		

b If "Yes" on line 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" on 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		4,744,718.		4,744,718.
b Buildings		199,444,158.	90,354,986.	109,089,172.
c Leasehold improvements				
d Equipment		12,965,730.	10,066,706.	2,899,024.
e Other		12,104,368.		12,104,368.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B))				128,837,282.

Part VII Investments - Other Securities

Complete if the organization answered "Yes" on 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. (Col. (b) must equal Form 990, Part X, line 12, col. (B))		

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" on 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. (Col. (b) must equal Form 990, Part X, line 13, col. (B))		

Part IX Other Assets

Complete if the organization answered "Yes" on 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, line 15, col. (B))	

Part X Other Liabilities

Complete if the organization answered "Yes" on 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) OPERATING LEASE	119,788.
(3) OTHER LIABILITY - INTEREST RATE SWAP	969,907.
(4) OTHER LIABILITY - ADVANCED DEPOSITS	5,709,375.
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 25, col. (B))	6,799,070.

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 FASB 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" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements	1	81,269,311.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	3,461,434.
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	3,461,434.
3	Subtract line 2e from line 1	3	77,807,877.
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	-8,581,361.
c	Add lines 4a and 4b	4c	-8,581,361.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	69,226,516.

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

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

1	Total expenses and losses per audited financial statements	1	61,090,668.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	7,555,786.
e	Add lines 2a through 2d	2e	7,555,786.
3	Subtract line 2e from line 1	3	53,534,882.
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	
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	53,534,882.

Part XIII Supplemental Information

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

PART III, LINE 1A:**DESCRIPTION OF COLLECTION:**

THE YMCA OF THE ROCKIES (YMCA) MAINTAINS MUSEUMS CONTAINING VARIOUS PHOTOS, DOCUMENTATION, AND SIGNIFICANT HISTORIC ARTIFACTS (SUCH AS HIKING AND CLIMBING EQUIPMENT) AT BOTH ITS ESTES PARK CENTER AND SNOW MOUNTAIN RANCH LOCATIONS. THE MUSEUMS AT BOTH LOCATIONS OFFER GUESTS MULTIPLE EXPERIENCES, INCLUDING WALKING TOURS AND EVENTS WHERE EACH GUEST'S TIME AT THE YMCA IS ENHANCED AND THEY CAN CONNECT WITH THE YMCA'S ENDURING LEGACY OF OVER 100 YEARS OF POSITIVELY IMPACTING THE REGION AND WORLD BY CARRYING OUT ITS MISSION VIA MULTIPLE PROGRAMS AND ACTIVITIES IN THE ROCKY MOUNTAINS.

PART III, LINE 4:

THE YMCA OF THE ROCKIES MAINTAINS A COLLECTION OF ITEMS, ARTIFACTS, PAPERS, DOCUMENTS, AND EQUIPMENT OF EDUCATIONAL, HISTORICAL AND CULTURAL VALUE TO EMPLOYEES, MEMBERS, DONORS AND VISITORS TO YMCA OF THE ROCKIES PROPERTIES. THE YMCA OF THE ROCKIES' HISTORIAN IS RESPONSIBLE FOR MAINTAINING THE COLLECTIONS AND HISTORICAL BUILDINGS AT BOTH ESTES PARK CENTER AND SNOW MOUNTAIN RANCH.

PART V, LINE 4:**DESCRIBE THE INTENDED USES OF THE ORGANIZATION'S ENDOWMENT FUNDS:**

ENDOWMENTS ARE AVAILABLE FOR THE ONGOING SUPPORT OF OUR MISSION; SPECIFIC PROGRAMS AND PURPOSES AS DESIGNATED BY DONORS; SCHOLARSHIPS FOR OUR CAMPS, FAMILIES, AND OTHER CHARITABLE STAYS; BUILDING INVESTMENTS AND CAPITAL

Part XIII Supplemental Information (continued)

EXPENDITURES.

PART X, LINE 2:

INCOME TAX STATUS:

YMCA OF THE ROCKIES (YMCA) IS GENERALLY EXEMPT FROM FEDERAL AND STATE INCOME TAXES UNDER SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE AND A SIMILAR PROVISION OF STATE LAW. HOWEVER, THE YMCA IS SUBJECT TO FEDERAL INCOME TAX ON ANY UNRELATED BUSINESS TAXABLE INCOME. THE YMCA'S TAX FILINGS ARE SUBJECT TO EXAMINATION BY VARIOUS TAXING AUTHORITIES. THE YMCA'S OPEN EXAMINATION PERIODS ARE 2021 AND FORWARD.

PART XI, LINE 4B - OTHER ADJUSTMENTS:

COST OF GOODS SOLD INCLUDED IN REVENUE	-7,555,786.
CHANGE IN FAIR VALUE OF INTEREST RATE SWAP AGREEMENT	-1,025,575.
TOTAL TO SCHEDULE D, PART XI, LINE 4B	-8,581,361.

PART XII, LINE 2D - OTHER ADJUSTMENTS:

COST OF GOODS SOLD INCLUDED IN REVENUE	7,555,786.
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SCHEDULE G
(Form 990)

(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities
Complete if the organization answered "Yes" on Form 990, Part IV, line 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.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

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

Part I Fundraising Activities. Complete if the organization answered "Yes" on 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 [X] Mail solicitations
b [X] Internet and email solicitations
c [X] Phone solicitations
d [X] In-person solicitations
e [X] Solicitation of nongovernment grants
f [X] Solicitation of government grants
g [X] Special fundraising events
2 a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? [X] Yes [] No
b If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

Table with 6 columns: (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. Includes a Total row at the bottom.

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.

AL, AK, AZ, AR, CA, CO, CT, DE, DC, FL, GA, HI, ID, IL, IN, IA, KS, KY, LA, ME, MD, MA, MI, MN, MS, MO, MT, NE, NV, NH, NJ, NM, NY, NC, ND, OH, OK, OR, PA, PR, RI, SC, SD, TN, TX, UT, VT, VA, WA, WV, WI, WY

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

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events (add col. (a) through col. (c))
		(event type)	(event type)	(total number)	
Revenue	1 Gross receipts				
	2 Less: Contributions				
	3 Gross income (line 1 minus line 2)				
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses				
	10 Direct expense summary. Add lines 4 through 9 in column (d)				
11 Net income summary. Subtract line 10 from line 3, column (d)					

Part III Gaming. Complete if the organization answered "Yes" on 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	☐ Yes _____ % ☐ No	☐ Yes _____ % ☐ No	☐ Yes _____ % ☐ No	
	7 Direct expense summary. Add lines 2 through 5 in column (d)				
	8 Net gaming income summary. Subtract line 7 from line 1, column (d)				

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

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

b If "No," explain: _____

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

b If "Yes," explain: _____

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

Name _____

Address _____

- 15a** Does the organization have a contract with a third party from whom the organization receives gaming revenue? ☐ Yes ☐ No

b If "Yes," enter the amount of gaming revenue received by the organization \$ _____ and the amount of gaming revenue retained by the third party \$ _____

c If "Yes," enter the name and address of the third party:

Name _____

Address _____

- 16** Gaming manager information:

Name _____

Gaming manager compensation \$ _____

Description of services provided _____

☐ Director/officer ☐ Employee ☐ Independent contractor

- 17** Mandatory distributions:

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? ☐ Yes ☐ No

b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year \$ _____

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

SCHEDULE G, PART I, LINE 2B, LIST OF TEN HIGHEST PAID FUNDRAISERS:

(I) NAME OF FUNDRAISER: ANALYTICAL ENVIRONMENTAL SERVICES

(I) ADDRESS OF FUNDRAISER: PO BOX 741137, LOS ANGELES, CA 90074-1137

Part IV	Supplemental Information <i>(continued)</i>
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SCHEDULE I
(Form 990)

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

**Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States**
Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.
Attach to Form 990.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

Open to Public
Inspection

Name of the organization

YMCA OF THE ROCKIES

Employer identification number
84-0404913

Part I General Information on Grants and Assistance

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

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

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
ESTES PARK ECONOMIC DEVELOPMENT CORPORATION - 533 BIG THOMPSON AVE. - ESTES PARK, CO 80517	46-3326927	501(C)(4)	10,000.	0.			LOCAL COMMUNITY ASSISTANCE
YMCA WORLD SERVICES 101 N. WACKER DRIVE CHICAGO, IL 60606	36-3258696	501(C)(3)	6,000.	0.			YMCA ASSISTANCE

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

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

Schedule I (Form 990) (Rev. 12-2024)

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

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
YOUTH PROGRAMS SCHOLARSHIPS	319	345,285.	0.		
RUESCH/GARRIS COLLEGE SCHOLARSHIP RECIPIENTS	8	7,395.	0.		

Part IV **Supplemental Information.** Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.**PART I, LINE 2:****PROCEDURES FOR MONITORING THE USE OF GRANT FUNDS:**

GRANTS TO ORGANIZATIONS ARE TO VARIOUS LOCAL NON-PROFITS THAT THE YMCA PARTICIPATES IN AS PART OF THE LOCAL COMMUNITIES. IN MOST CASES, STAFF OF THE YMCA SIT ON THE BOARDS OF THESE ORGANIZATIONS, SO MONITORING IS POSSIBLE. COLLEGE SCHOLARSHIPS TO INDIVIDUALS ARE SENT DIRECTLY TO THE INSTITUTION FOR THE GRANTEEES. CAMP AND DAYCARE SCHOLARSHIPS ARE RELEASES OF TEMPORARILY RESTRICTED CONTRIBUTIONS WHICH HELP QUALIFYING CHILDREN ATTEND YMCA CAMP AND DAYCARE PROGRAMS.

SCHEDULE I, PART III:

IN 2024, YMCA OF THE ROCKIES PROVIDED 327 INDIVIDUALLY-IDENTIFIED SCHOLARSHIPS. IN ADDITION TO SCHOLARSHIPS, YMCA OF THE ROCKIES ALSO SERVED 4,208 FAMILY HOUSEHOLDS WITH CHARITABLE STAYS TOTALING ALMOST 7,136 ROOM NIGHTS IN 2024, INCLUDING THE FOLLOWING:
2,356 TEACHER FAMILIES
903 MILITARY FAMILIES
57 G.R.A.C.E. FAMILIES

Part IV Supplemental Information

96 SINGLE-PARENT FAMILIES

464 FAITH LEADER FAMILIES

198 FOSTER FAMILIES

134 STAYS TO SCHOOL AND NONPROFIT FUNDRAISERS

Lined area for supplemental information.

SCHEDULE J
(Form 990)

(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

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.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

Open to Public
Inspection

Name of the organization

YMCA OF THE ROCKIES

Employer identification number

84-0404913

Part I Questions Regarding Compensation

1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- | | |
|--|--|
| ☐ First-class or charter travel | ☐ Housing allowance or residence for personal use |
| ☐ Travel for companions | ☐ Payments for business use of personal residence |
| ☐ Tax indemnification and gross-up payments | ☐ Health or social club dues or initiation fees |
| ☐ Discretionary spending account | ☐ Personal services (such as maid, chauffeur, chef) |

b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain

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

3 Indicate which, if any, of the following the 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.

- | | |
|--|---|
| ☒ Compensation committee | ☐ Written employment contract |
| ☐ Independent compensation consultant | ☒ Compensation survey or study |
| ☐ Form 990 of other organizations | ☒ Approval by the board or compensation committee |

4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

a Receive a severance payment or change-of-control payment?

b Participate in or receive payment from a supplemental nonqualified retirement plan?

c Participate in or receive payment from an equity-based compensation arrangement?

If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.

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

a The organization?

b Any related organization?

If "Yes" on line 5a or 5b, describe in Part III.

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

a The organization?

b Any related organization?

If "Yes" on line 6a or 6b, describe in Part III.

7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III

8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III

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

Yes No

--	--	--

1b

--	--	--

2

--	--	--

4a

X

4b

X

4c

X

--	--	--

5a

X

5b

X

--	--	--

6a

X

6b

X

--	--	--

7

X

8

X

9

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

Schedule J (Form 990) (Rev. 12-2024)

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 on 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 aren't 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 and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) JULIE WATKINS PRESIDENT & CEO	(i)	350,341.	0.	2,439.	41,400.	29,089.	423,269.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(2) COURTNEY HILL CHIEF OPERATING OFFICER	(i)	225,918.	0.	491.	28,270.	19,287.	273,966.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(3) CARRIE ROSSMAN CHIEF ADVANCEMENT OFFICER	(i)	170,558.	0.	245.	22,211.	28,256.	221,270.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(4) SHANNON JONES GENERAL MANAGER - EPC	(i)	160,315.	3,255.	619.	20,724.	18,319.	203,232.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(5) JEFFREY ALLISON VP FINANCE & CFO (THROUGH 12/31/24	(i)	179,671.	63.	1,051.	10,253.	8,691.	199,729.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(6) MICHEAL OHL GENERAL MANAGER - SMR	(i)	165,194.	0.	202.	20,366.	13,621.	199,383.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(7) LINDSAY WHITE VP OF BUSINESS DEVELOPMENT	(i)	167,606.	0.	144.	0.	10,434.	178,184.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(8) DOMINIQUE HUMPHREY VP OF HUMAN RESOURCES	(i)	167,906.	3,300.	132.	0.	1,587.	172,925.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

Part III Supplemental Information

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

This image shows a single sheet of white paper with horizontal ruling lines. The lines are evenly spaced and run across the width of the page. There are no margins, text, or other markings on the paper.

Supplemental Information on Tax-Exempt Bonds
Complete if the organization answered "Yes" on Form 990, Part IV, line 24a. Provide descriptions,
explanations, and any additional information in Part VI.
Attach to Form 990.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

Open to Public
Inspection

Name of the organization

YMCA OF THE ROCKIES

Employer identification number
84-0404913

Part I	SEE PART VI FOR COLUMN (A) CONTINUATIONS												
(a) Issuer name		(b) Issuer EIN	(c) CUSIP #	(d) Date issued	(e) Issue price	(f) Description of purpose	(g) Defeased		(h) On behalf of issuer		(i) Pooled financing		
							Yes	No	Yes	No	Yes	No	
CO EDUCATIONAL AND A CULTURAL FACILITIES AUTH		84-0896727	NONE	10/01/22	30510000.	REVENUE REFUNDING BONDS		X		X		X	
B													
C													
D													

Part II		Proceeds									
		A		B		C		D			
1	Amount of bonds retired										
2	Amount of bonds legally defeased										
3	Total proceeds of issue	30,510,000.									
4	Gross proceeds in reserve funds										
5	Capitalized interest from proceeds										
6	Proceeds in refunding escrows										
7	Issuance costs from proceeds										
8	Credit enhancement from proceeds										
9	Working capital expenditures from proceeds										
10	Capital expenditures from proceeds										
11	Other spent proceeds	30,510,000.									
12	Other unspent proceeds										
13	Year of substantial completion	2022									
		Yes	No	Yes	No	Yes	No	Yes	No		
14	Were the bonds issued as part of a refunding issue of tax-exempt bonds (or, if issued prior to 2018, a current refunding issue)?	X									
15	Were the bonds issued as part of a refunding issue of taxable bonds (or, if issued prior to 2018, an advance refunding issue)?		X								
16	Has the final allocation of proceeds been made?	X									
17	Does the organization maintain adequate books and records to support the final allocation of proceeds?	X									

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

Schedule K (Form 990) (Rev. 12-2024)

Part III Private Business Use

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
1 Was the organization a partner in a partnership, or a member of an LLC, which owned property financed by tax-exempt bonds?		X						
2 Are there any lease arrangements that may result in private business use of bond-financed property?		X						
3a Are there any management or service contracts that may result in private business use of bond-financed property?		X						
b If "Yes" to line 3a, does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts relating to the financed property?								
c Are there any research agreements that may result in private business use of bond-financed property?		X						
d If "Yes" to line 3c, does the organization routinely engage bond counsel or other outside counsel to review any research agreements relating to the financed property? ...								
4 Enter the percentage of financed property used in a private business use by entities other than a section 501(c)(3) organization or a state or local government	.00 %							
5 Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government	.00 %							
6 Total of lines 4 and 5	.00 %							
7 Does the bond issue meet the private security or payment test?		X						
8a Has there been a sale or disposition of any of the bond-financed property to a non-governmental person other than a 501(c)(3) organization since the bonds were issued?		X						
b If "Yes" to line 8a, enter the percentage of bond-financed property sold or disposed of								
c If "Yes" to line 8a, was any remedial action taken pursuant to Regulations sections 1.141-12 and 1.145-2?								
9 Has the organization established written procedures to ensure that all nonqualified bonds of the issue are remediated in accordance with the requirements under Regulations sections 1.141-12 and 1.145-2?	X							

Part IV Arbitrage

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
1 Has the issuer filed Form 8038-T, Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate?		X						
2 If "No" to line 1, did the following apply?								
a Rebate not due yet?		X						
b Exception to rebate?	X							
c No rebate due?		X						
If "Yes" to line 2c, provide in Part VI the date the rebate computation was performed								
3 Is the bond issue a variable rate issue?	X							

Part IV Arbitrage (continued)

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
4a Has the organization or the governmental issuer entered into a qualified hedge with respect to the bond issue?	X							
b Name of provider	WELLS FARGO							
c Term of hedge	16.0000000							
d Was the hedge superintegrated?		X						
e Was the hedge terminated?		X						
5a Were gross proceeds invested in a guaranteed investment contract (GIC)?		X						
b Name of provider								
c Term of GIC								
d Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied?								
6 Were any gross proceeds invested beyond an available temporary period?		X						
7 Has the organization established written procedures to monitor the requirements of section 148?	X							

Part V Procedures To Undertake Corrective Action

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
Has the organization established written procedures to ensure that violations of federal tax requirements are timely identified and corrected through the voluntary closing agreement program if self-remediation isn't available under applicable regulations?	X							

Part VI Supplemental Information. Provide additional information for responses to questions on Schedule K. See instructions.**SCHEDULE K, PART I, BOND ISSUES:**

(A) ISSUER NAME: CO EDUCATIONAL AND CULTURAL FACILITIES AUTHORITY

PART I, COLUMN F

THE FOLLOWING IS A COMPLETE DESCRIPTION OF THE PURPOSE OF THE COLORADO EDUCATIONAL AND CULTURAL FACILITIES BOND: TO REFUND THE AUTHORITY'S VARIABLE RATE DEMAND REVENUE AND REFUNDING BONDS, SERIES, ORIGINALLY ISSUED FOR THE PURPOSE OF: (A) REFINANCING THE CORPORATION'S OUTSTANDING GRAND COUNTY, CO BONDS (B) FINANCING THE COST OF CONSTRUCTING, EQUIPPING AND RENOVATING CERTAIN CULTURAL AND EDUCATIONAL FACILITIES (C) FUNDING THE CAPITALIZED INTEREST ON THE SERIES 2003 BONDS (D) FUNDING THE BONDS' COST OF ISSUANCE ON THE SERIES 2008 BONDS

SCHEDULE M
(Form 990)

Department of the Treasury
Internal Revenue Service

Noncash Contributions

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

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2024

Open to Public
Inspection

Name of the organization

YMCA OF THE ROCKIES

Employer identification number

84-0404913

Part I Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art - Works of art				
2 Art - Historical treasures				
3 Art - Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities - Publicly traded	X	23	2,415,721.	FAIR 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 V, Donee Acknowledgement

29

0

30a During the year, did the organization receive by contribution any property reported on Part I, lines 1 through 28, that it
must hold for at least 3 years from the date of the initial contribution, and which isn't required to be used for
exempt purposes for the entire holding period?

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

31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?

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

b If "Yes," describe in Part II.

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

Yes No

30a		X
31	X	
32a		X

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

Schedule M (Form 990) 2024

Part II

Supplemental Information.

Supplemental Information. Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

SCHEDULE M, PART I, COLUMN (B):

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

SCHEDULE O
(Form 990)

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

Attach to Form 990 or Form 990-EZ.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

**Open to Public
Inspection**

Name of the organization

YMCA OF THE ROCKIES

Employer identification number

84-0404913

FORM 990, PART 1, LINE 1:

OUR MISSION: YMCA OF THE ROCKIES PUTS CHRISTIAN PRINCIPLES INTO
PRACTICE THROUGH PROGRAMS, STAFF, AND FACILITIES IN AN ENVIRONMENT THAT
BUILDS HEALTHY SPIRIT, MIND, AND BODY FOR ALL.

WE WILL ACCOMPLISH THIS BY:

*SERVING CONFERENCES OF A RELIGIOUS, EDUCATIONAL, OR RECREATIONAL
NATURE;

*PROVIDING UNIFYING EXPERIENCES FOR FAMILIES;

*OFFERING CHARACTER BUILDING AND LIFE-ENRICHING EXPERIENCES FOR
TODAY'S YOUTH; AND

*SERVING OUR STAFF WITH LEADERSHIP OPPORTUNITIES AND PRODUCTIVE WORK
EXPERIENCES

OUR DIVERSITY, INCLUSION, AND GLOBAL STATEMENT:

THE YMCA OF THE ROCKIES WILL REACH OUT TO AND WELCOME ALL PEOPLE AND
ORGANIZATIONS OF GOODWILL AND ENSURE THAT THE RICH GIFTS OF DIVERSITY
ARE REFLECTED AND RESPECTED AT ALL LEVELS.

OUR RELATIONSHIP GOALS: THE RELATIONSHIPS CREATED AT THE YMCA OF THE
ROCKIES THROUGH OUR CHRISTIAN MISSION WILL IMPACT THE LIVES OF ALL WHO
COME TO THE YMCA. THE INFLUENCE OF THESE RELATIONSHIPS WILL EXTEND FAR
BEYOND OUR PROPERTIES TO OUR MEMBERS' HOMES, COMMUNITIES, AND
THROUGHOUT THE WORLD. OUR BOARD OF DIRECTORS HAS IDENTIFIED AND
APPROVED NINE KEY RELATIONSHIP GOALS THAT ARE CENTRAL TO OUR WORK.

GOAL 1: RELATIONSHIP WITH GOD WE WILL SEEK TO HONOR GOD IN ALL WE DO.
OUR CHRISTIAN EMPHASIS WILL BE OBVIOUS, BUT NOT INTRUSIVE, AS ALL ARE
TREATED IN A CHRIST-LIKE MANNER. ALL WHO COME TO THE YMCA OF THE
ROCKIES WILL BE AWARE OF THE SPIRITUAL ATMOSPHERE WE CREATE THROUGH OUR
COMMITMENT TO OUR CHRISTIAN MISSION. THROUGH THIS COMMITMENT, WE
"PREPARE THE SOIL" THAT ALLOWS ALL TO FEEL CONNECTED WITH GOD. WE SEEK
TO PUT CHRISTIAN PRINCIPLES INTO PRACTICE BY SERVING GUESTS, MEMBERS,
OUR LOCAL COMMUNITIES, YOUTH AND GROUPS OF VARIOUS FAITHS AND BY
PROVIDING RESOURCES FOR CHRISTIAN AND SPIRITUAL GROWTH FOR THOSE WHO
DESIRE TO PARTICIPATE.

GOAL 2: RELATIONSHIP WITH ALL PEOPLE REFLECTING OUR CHRISTIAN MISSION,
WE WILL BE INCLUSIVE AND WELCOMING OF ALL PEOPLE OF GOOD WILL. WE WILL
REACH OUT TO, WELCOME AND SERVE POPULATIONS THAT REFLECT ALL DIMENSIONS
OF DIVERSITY AND WE WILL BE INCLUSIVE OF ALL PEOPLE OF GOOD WILL. OUR
PROGRAMS AND FACILITIES WILL BE INTENTIONALLY INCLUSIVE, SUPPORTIVE AND
ACCESSIBLE TO THE DIVERSE LOCAL AND WORLDWIDE COMMUNITIES WE SERVE. WE
WILL ENSURE THAT THE RICH GIFTS OF DIVERSITY ARE REFLECTED AND
RESPECTED AT ALL LEVELS.

GOAL 3: RELATIONSHIPS WITHIN AND BETWEEN FAMILIES WE WILL BE A HOME
AWAY FROM HOME WHERE FAMILIES HAVE UNIFYING EXPERIENCES AND STRENGTHEN
THEIR RELATIONSHIPS. WE WILL PROVIDE OPPORTUNITIES FOR FAMILIES TO HAVE
UNIFYING EXPERIENCES AND TO CREATE AND CONTINUE FAMILY TRADITIONS. THE
RELATIONSHIPS AMONG ALL GENERATIONS OF FAMILIES WILL BE ENHANCED AS WE
PROVIDE THE PROGRAMS, SERVICES AND FACILITIES FOR ALL AGES TO ENJOY
TOGETHER. FAMILIES WILL GATHER AT OUR YMCA FOR THE MILESTONE MOMENTS OF

Name of the organization	Employer identification number
YMCA OF THE ROCKIES	84-0404913
THEIR FAMILY LIFE AND LOCAL RESIDENTS WILL BE WELCOMED TO PARTICIPATE.	

GOAL 4: RELATIONSHIPS WITH CONFERENCES WE WILL PARTNER WITH OUR CONFERENCE GROUPS TO ENHANCE THEIR EXPERIENCES AND SUPPORT THEIR GOOD WORKS. DOMESTIC AND INTERNATIONAL YMCA LEADERS WILL SEE YMCA OF THE ROCKIES AS A TOP CHOICE FOR PROFESSIONAL TRAININGS AND CONFERENCES. WE WILL SUPPORT THE GOOD WORKS OF OUR CONFERENCE GROUPS BY PROVIDING APPROPRIATE FACILITIES AND AN INSPIRATIONAL ENVIRONMENT, SO THAT THEY CONSIDER THE YMCA OF THE ROCKIES AN ON-GOING PARTNER OF VALUE TO THEIR MISSION. THE RELATIONSHIPS BETWEEN OUR GROUP LEADERS AND STAFF WILL BE ENHANCED AS THEY ASSOCIATE OUR CENTERS WITH THEIR GROUP'S SUCCESS. THE YMCA OF THE USA AND THE WORLD ALLIANCE OF YMCAS WILL RECOGNIZE THE YMCA OF THE ROCKIES AS BEING UNIQUELY SUITED FOR YMCA GATHERINGS.

GOAL 5: RELATIONSHIPS WITH YOUTH WE WILL PROVIDE EXCELLENT YOUTH PROGRAMS THROUGH OUR RESIDENT AND DAY CAMPS, ENVIRONMENTAL EDUCATION PROGRAMS AND YOUTH- ORIENTED GUEST PROGRAMS. WE WILL HELP ALL YOUTH IN OUR PROGRAMS TO REACH THEIR FULL POTENTIAL BY EXPERIENCING CHARACTER-BUILDING PROGRAMS WHILE GAINING AN APPRECIATION FOR THE NATURAL ENVIRONMENT. LEADERSHIP DEVELOPMENT FOR TEENS WILL REMAIN A MAJOR EMPHASIS AS WILL INCULCATING THE FIVE CORE VALUES OF CARING, HONESTY, RESPECT, RESPONSIBILITY AND FAITH.

GOAL 6: RELATIONSHIPS WITH STAFF AND VOLUNTEERS WE WILL PROVIDE OUR STAFF AND VOLUNTEERS WITH THE TRAINING, SUPPORT AND RESOURCES NECESSARY TO HELP THEM GROW PERSONALLY AND PROFESSIONALLY AND TO ASSIST THEM IN DELIVERING OUR MISSION. WE WILL BE INTENTIONAL ABOUT DEVELOPING STAFF AND VOLUNTEERS AT ALL LEVELS TO HELP THEM REACH THEIR FULL POTENTIAL. WE WILL BE AN EMPLOYER OF CHOICE AND WE WILL SEEK WAYS TO PROVIDE EMPLOYMENT AND TRAINING FOR LOCAL RESIDENTS. WE WILL CREATE AND SUSTAIN A CULTURE THAT VALUES AND SUPPORTS EMPLOYEE AND VOLUNTEER ENGAGEMENT AND WE WILL SERVE OUR STAFF AND VOLUNTEERS WITH LEADERSHIP OPPORTUNITIES AND PRODUCTIVE WORK EXPERIENCES.

GOAL 7: RELATIONSHIPS WITH OUR KEY SUPPORTERS WE WILL CULTIVATE BROAD-BASED PHILANTHROPIC SUPPORT FROM OUR MEMBERS AND GUESTS TO ENHANCE AND ADVANCE OUR MISSION. WE WILL RELY ON PHILANTHROPIC SUPPORT TO SUBSIDIZE OUR PROGRAMS, SERVICES, FACILITIES AND MEMBERSHIPS FOR THOSE IN NEED AND TO ENHANCE OUR MISSION-BASED EXPERIENCES FOR ALL WE SERVE. OUR GUESTS, CAMPER FAMILIES, STAFF, MEMBERS AND DONORS WILL CONSIDER THE YMCA OF THE ROCKIES TO BE A CHARITABLE ORGANIZATION WORTHY OF PHILANTHROPIC INVESTMENT. WE WILL PROVIDE NEW DONORS AND NEXT GENERATIONS THE OPPORTUNITY TO EXPERIENCE THE ENJOYMENT OF PHILANTHROPY AND SUPPORT OF OUR MISSION. AUTHENTIC RELATIONSHIPS AND IMPACT-BASED STEWARDSHIP WILL ENSURE LONG-TERM PHILANTHROPIC STABILITY FOR OUR ASSOCIATION.

GOAL 8: RELATIONSHIP WITH OUR ENVIRONMENT WE WILL SEEK TO HONOR GOD'S CREATION IN ALL WE DO. OUR GUESTS AND MEMBERS WILL CELEBRATE AND BE ENRICHED BY OUR NATURAL ENVIRONMENT. WE WILL BE A ROLE MODEL FOR THE CONSERVATION AND PROTECTION OF OUR NATURAL MOUNTAIN ENVIRONMENT. WE WILL OFFER PROGRAMS TO ENRICH THE EXPERIENCES THAT OUR GUESTS, MEMBERS AND YOUTH HAVE IN THE NATURAL ENVIRONMENT AND WE WILL EDUCATE, ENCOURAGE AND INSPIRE THEIR INTERACTION WITH THE NATURAL WORLD. OUR ENVIRONMENTAL PRACTICES WILL BE AN EXAMPLE FOR THE COMMUNITIES WE SERVE AND FOR YMCA CAMPING.

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

GOAL 9: RELATIONSHIP WITH THE YMCA MOVEMENT WE WILL BE AN ACTIVE AND LEADING MEMBER OF THE NATIONAL AND INTERNATIONAL YMCA MOVEMENT. WE WILL REPRESENT THE INTERESTS OF YMCA CAMPS AND CONFERENCE CENTERS WITH YMCA OF THE USA, THE INTERNATIONAL YMCA MOVEMENT AND THE WORLD ALLIANCE OF YMCAS. WE WILL SUPPORT AND PARTICIPATE IN LOCAL, NATIONAL AND GLOBAL INITIATIVES WHERE PRACTICAL AND WE WILL RETAIN OUR POSITION AS A LEADING MEMBER OF THE MOVEMENT.

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

PROCESS TO REVIEW THE FORM 990:

THE FORM 990 IS PREPARED BY A THIRD PARTY. THE AUDIT COMMITTEE OF THE BOARD OF DIRECTORS DOES A FORMAL REVIEW OF THE 990 BEFORE IT IS SUBMITTED WITH THE IRS. THE AUDIT COMMITTEE CHAIR AND BOARD CHAIR REVIEW THE FULL 990, AND, TO RESPECT DONOR ANONYMITY, ALL OTHER BOARD MEMBERS RECEIVE A COPY OF THE 2024 PUBLIC DISCLOSURE COPY OF THE 990 BEFORE SUBMISSION OF THE FORM 990 WITH THE IRS.

FORM 990, PART VI, SECTION B, LINE 12C:

PROCESS FOR MONITORING COMPLIANCE WITH CONFLICT OF INTEREST POLICY:

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

FORM 990, PART VI, SECTION B, LINE 15A:

REVIEW OF CEO OR TOP MANAGEMENT OFFICIAL COMPENSATION:

THE CEO'S COMPENSATION IS REVIEWED ANNUALLY BY THE EXECUTIVE COMMITTEE OF THE BOARD OF DIRECTORS USING COMPARABLE DATA FOR SIMILAR ORGANIZATIONS IN RELATED POSITIONS. DOCUMENTATION OF THE MEETING AND ACTION IS SENT TO THE CFO AND KEPT ON FILE. COMPENSATION FOR THE CEO IS APPROVED BY THE EXECUTIVE COMMITTEE OF THE BOARD ACTING ON BEHALF OF THE BOARD. THE DECISION OF THE COMMITTEE IS REPORTED BACK TO THE BOARD OF DIRECTORS. THIS PROCESS LAST TOOK PLACE ON DECEMBER 2, 2023.

REVIEW OF OTHER OFFICER OR KEY EMPLOYEES COMPENSATION:

OTHER OFFICERS' AND KEY EMPLOYEES' COMPENSATION IS REVIEWED ANNUALLY BY THE CEO. EXECUTIVE COMPENSATION IS BENCHMARKED AGAINST COMPENSATION STANDARDS PROVIDED BY YUSA. THE COMPENSATION DECISIONS ARE DOCUMENTED ON PAYROLL ACTION FORMS. THE CEO REVIEWS THE COMPENSATION DECISIONS WITH THE EXECUTIVE COMMITTEE OF THE BOARD OF DIRECTORS, BUT NO FORMAL APPROVAL IS GIVEN BY THE COMMITTEE.

FORM 990, PART VI, LINE 17, LIST OF STATES RECEIVING COPY OF FORM 990:

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

FORM 990, PART VI, SECTION C, LINE 19:

GOVERNING DOCUMENTS AVAILABLE TO THE PUBLIC:

YMCA OF THE ROCKIES MAKES AUDITED FINANCIAL STATEMENTS AND FORM 990'S AVAILABLE TO THE PUBLIC ON THE ORGANIZATION'S WEBSITE. ITS GOVERNING

Name of the organization

YMCA OF THE ROCKIES

Employer identification number

84-0404913

DOCUMENTS AND CONFLICT OF INTEREST POLICY ARE AVAILABLE TO THE PUBLIC UPON REQUEST FOR THE SAME PERIOD OF DISCLOSURE AS SET FORTH IN SECTION 6104(D).

FORM 990, PART XI, LINE 9, CHANGES IN NET ASSETS:

GAIN ON INVOLUNTARY CONVERSION

CHANGE IN FAIR VALUE OF INTEREST RATE SWAP AGREEMENT	1,025,575.
--	------------

TOTAL TO FORM 990, PART XI, LINE 9	1,025,575.
------------------------------------	------------

FORM 990, PART 12, LINE 2C:

THE OVERSIGHT AND SELECTION PROCESS HAS NOT CHANGED FROM THE PRIOR TAX YEAR.

**SCHEDULE R
(Form 990)**

(Rev. January 2025)

Department of the Treasury
Internal Revenue Service

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.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

**Open to Public
Inspection**

Name of the organization

YMCA OF THE ROCKIES

Employer identification number
84-0404913

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

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

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

Schedule R (Form 990) (Rev. 1-2025)

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.

[illegible]

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
POOLED INCOME TRUST	INVESTING	CO	N/A	TRUST					X
2515 TUNNEL ROAD									
ESTES PARK, CO 80511									

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	X
b Gift, grant, or capital contribution to related organization(s)	1b	X
c Gift, grant, or capital contribution from related organization(s)	1c	X
d Loans or loan guarantees to or for related organization(s)	1d	X
e Loans or loan guarantees by related organization(s)	1e	X
f Dividends from related organization(s)	1f	X
g Sale of assets to related organization(s)	1g	X
h Purchase of assets from related organization(s)	1h	X
i Exchange of assets with related organization(s)	1i	X
j Lease of facilities, equipment, or other assets to related organization(s)	1j	X
k Lease of facilities, equipment, or other assets from related organization(s)	1k	X
l Performance of services or membership or fundraising solicitations for related organization(s)	1l	X
m Performance of services or membership or fundraising solicitations by related organization(s)	1m	X
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n	X
o Sharing of paid employees with related organization(s)	1o	X
p Reimbursement paid to related organization(s) for expenses	1p	X
q Reimbursement paid by related organization(s) for expenses	1q	X
r Other transfer of cash or property to related organization(s)	1r	X
s Other transfer of cash or property from related organization(s)	1s	X
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)			

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.

[illegible]

**Application for Extension of Time To File an Exempt Organization
Return or Excise Taxes Related to Employee Benefit Plans**

File a separate application for each return.
Go to www.irs.gov/Form8868 for the latest information.

OMB No. 1545-0047

Electronic filing (e-file). You can electronically file Form 8868 to request up to a 6-month extension of time to file any of the forms listed below except for Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts. An extension request for Form 8870 must be sent to the IRS in a paper format (see instructions). For more details on the electronic filing of Form 8868, visit www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits.

Caution: If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-TE and Form 8879-TE for payment instructions.

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Part I - Identification

Type or Print File by the due date for filing your return. See instructions.	Name of exempt organization, employer, or other filer, see instructions. YMCA OF THE ROCKIES	Taxpayer identification number (TIN) 84-0404913
	Number, street, and room or suite no. If a P.O. box, see instructions. 2515 TUNNEL ROAD	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. ESTES PARK, CO 80511-2800	

Enter the Return Code for the return that this application is for (file a separate application for each return) **01**

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 4720 (other than individual)	09
Form 4720 (individual)	03	Form 5227	10
Form 990-PF	04	Form 6069	11
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 8870	12
Form 990-T (trust other than above)	06	Form 5330 (individual)	13
Form 990-T (corporation)	07	Form 5330 (other than individual)	14
Form 1041-A	08	Form 990-T (governmental entities)	15

• After you enter your Return Code, complete either Part II or Part III. Part III, including signature, is applicable only for an extension of time to file Form 5330.

• If this application is for an extension of time to file Form 5330, you must enter the following information.

Plan Name _____
Plan Number _____
Plan Year Ending (MM/DD/YYYY) _____

Part II - Automatic Extension of Time To File for Exempt Organizations (see instructions)

The books are in the care of **NICOLE FRUGE, ASSISTANT SECRETARY, YMCA OF THE ROCKIES**
2515 TUNNEL ROAD - ESTES PARK, CO 80511-2800

Telephone No. **970-586-3341** Fax No. _____

- If the organization does not have an office or place of business in the United States, check this box ☐
- If this is for a Group Return, enter the organization's four-digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box ☐. If it is for part of the group, check this box ☐ and attach a list with the names and TINs of all members the extension is for.

1 I request an automatic 6-month extension of time until **NOVEMBER 15**, 20 **25**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
☒ calendar year 20 **24** or
☐ tax year beginning _____, 20 _____, and ending _____, 20 _____

2 If the tax year entered in line 1 is for less than 12 months, check reason: ☐ Initial return ☐ Final return
☐ Change in accounting period

3a If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$	0.
b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$	0.
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$	0.

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Form **8868** (Rev. 1-2025)

Exempt Organization Business Income Tax Return
(and proxy tax under section 6033(e))

OMB No. 1545-0047

2024Department of the Treasury
Internal Revenue Service

For calendar year 2024 or other tax year beginning _____, and ending _____

Go to www.irs.gov/Form990T for instructions and the latest information.

Do not enter SSN numbers on this form as it may be made public if your organization is an 501(c)(3).

Open to Public Inspection for
501(c)(3) Organizations Only

A ☐ Check box if address changed.	Print or Type	Name of organization (☐ Check box if name changed and see instructions.)	D Employer identification number
B Exempt under section ☒ 501(c)(3) ☐ 408(e) ☐ 220(e) ☐ 408A ☐ 530(a) ☐ 529(a) ☐ 529A		YMCA OF THE ROCKIES	84-0404913
		Number, street, and room or suite no. If a P.O. box, see instructions. 2515 TUNNEL ROAD	E Group exemption number (see instructions)
		City or town, state or province, country, and ZIP or foreign postal code ESTES PARK, CO 80511-2800	F ☐ Check box if an amended return.
		C Book value of all assets at end of year 213,662,086.	
G Check organization type ☒ 501(c) corporation ☐ 501(c) trust ☐ 401(a) trust ☐ Other trust ☐ State college/university ☐ 6417(d)(1)(A) Applicable entity			
H Check if filing only to claim ☐ Credit from Form 8941 ☐ Refund shown on Form 2439 ☐ Elective payment amount from Form 3800			
I Check if a 501(c)(3) organization filing a consolidated return with a 501(c)(2) titleholding corporation ☐			
J Enter the number of attached Schedules A (Form 990-T) 1			
K During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? ☐ Yes ☒ No If "Yes," enter the name and identifying number of the parent corporation			
L The books are in care of NICOLE FRUGE, ASSISTANT SECRETAR Telephone number 970-586-3341			

Part I Total Unrelated Business Taxable Income

1 Total of unrelated business taxable income computed from all unrelated trades or businesses (see instructions) ...	1	17,251.
2 Reserved	2	
3 Add lines 1 and 2	3	17,251.
4 Charitable contributions (see instructions for limitation rules) STMT 1 STMT 2	4	1,625.
5 Total unrelated business taxable income before net operating losses. Subtract line 4 from line 3	5	15,626.
6 Deduction for net operating loss. See instructions	6	
7 Total of unrelated business taxable income before specific deduction and section 199A deduction. Subtract line 6 from line 5	7	15,626.
8 Specific deduction (generally \$1,000, but see instructions for exceptions)	8	1,000.
9 Trusts. Section 199A deduction. See instructions	9	
10 Total deductions. Add lines 8 and 9	10	1,000.
11 Unrelated business taxable income. Subtract line 10 from line 7. If line 10 is greater than line 7, enter zero	11	14,626.

Part II Tax Computation

1 Organizations taxable as corporations. Multiply Part I, line 11 by 21% (0.21)	1	3,071.
2 Trusts taxable at trust rates. See instructions for tax computation. Income tax on the amount on Part I, line 11, from: ☐ Tax rate schedule or ☐ Schedule D (Form 1041)	2	
3 Proxy tax. See instructions	3	
4a Amount from Form 4255, Part I, line 3, column (q)	4a	
b Other tax amounts. See instructions	4b	
5 Alternative minimum tax	5	
6 Tax on noncompliant facility income. See instructions	6	
7 Total. Add lines 3 through 6 to line 1 or 2, whichever applies	7	3,071.

Part III Tax and Payments

1a Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116)	1a		
b Other credits (see instructions)	1b		
c General business credit. Attach Form 3800 (see instructions)	1c		
d Credit for prior-year minimum tax (attach Form 8801 or 8827)	1d		
e Total credits. Add lines 1a through 1d	1e		
2 Subtract line 1e from Part II, line 7	2		3,071.
3a Amount from Form 4255, Part I, line 3, column (r) (see instructions)	3a		
b Amount due from Form 8611	3b		
c Amount due from Form 8697	3c		
d Amount due from Form 8866	3d		
e Other amounts due (see instructions)	3e		
f Total amounts due. Add lines 3a through 3e	3f		0.
4 Total tax. Add lines 2 and 3f (see instructions). ☐ Check if includes tax previously deferred under section 1294. Enter tax amount here	4		3,071.

Part III Tax and Payments (continued)

5	Current net 965 tax liability paid from Form 965-A, Part II, column (k)	5	0.
6 a	Payments: Preceding year's overpayment credited to the current year	6a	64.
b	Current year's estimated tax payments. Check if section 643(g) election applies ☐	6b	2,456.
c	Tax deposited with Form 8868	6c	551.
d	Foreign organizations: Tax paid or withheld at source (see instructions)	6d	
e	Backup withholding (see instructions)	6e	
f	Credit for small employer health insurance premiums (attach Form 8941)	6f	
g	Elective payment election amount from Form 3800	6g	
h	Payment from Form 2439	6h	
i	Credit from Form 4136	6i	
j	Other (see instructions)	6j	
7	Total payments. Add lines 6a through 6j	7	3,071.
8	Estimated tax penalty (see instructions). Check if Form 2220 is attached ☐	8	
9	Tax due. If line 7 is smaller than the total of lines 4, 5, and 8, enter amount owed	9	
10	Overpayment. If line 7 is larger than the total of lines 4, 5, and 8, enter amount overpaid	10	
11	Enter the amount of line 10 you want: Credited to 2025 estimated tax Refunded	11	

Part IV Statements Regarding Certain Activities and Other Information (see instructions)

1	At any time during the 2024 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If "Yes," the organization may have to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If "Yes," enter the name of the foreign country here	Yes	No
			X
2	During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," see instructions for other forms the organization may have to file.		X
3	Enter the amount of tax-exempt interest received or accrued during the tax year \$		
4	Enter available pre-2018 NOL carryovers here \$ Do not include any post-2017 NOL carryover shown on Schedule A (Form 990-T). Don't reduce the NOL carryover shown here by any deduction reported on Part I, line 6.		
5	Post-2017 NOL carryovers. Enter the Business Activity Code and available post-2017 NOL carryovers. Don't reduce the amounts shown below by any NOL claimed on any Schedule A, Part II, line 17 for the tax year. See instructions.		
	Business Activity Code	Available post-2017 NOL carryover	
		\$	
		\$	
		\$	
		\$	
6 a	Reserved for future use		
b	Reserved for future use		

Part V Supplemental Information

Provide any additional information. See instructions.

Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			
	Signature of officer	Date	Title	
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed
	JULIE BOYER	JULIE BOYER	07/09/25	
	Firm's name	Firm's EIN		PTIN
	RSM US LLP	42-0714325		P01278549
	227 WEST FIRST STREET, SUITE 700			
	Firm's address DULUTH, MN 55802		Phone no. 218-727-5025	

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

FORM 990-T

CONTRIBUTIONS

STATEMENT 1

DESCRIPTION/KIND OF PROPERTY

METHOD USED TO DETERMINE FMV

AMOUNT

CHARITABLE CONTRIBUTIONS

N/A

6,000.

TOTAL TO FORM 990-T, PART I, LINE 4

6,000.

FORM 990-T

CONTRIBUTIONS SUMMARY

STATEMENT 2

QUALIFIED CONTRIBUTIONS SUBJECT TO 100% LIMIT
QUALIFIED CONTRIBUTIONS SUBJECT TO 25% LIMIT

CARRYOVER OF PRIOR YEARS UNUSED CONTRIBUTIONS

FOR TAX YEAR 2019

FOR TAX YEAR 2020

FOR TAX YEAR 2021 6,358

FOR TAX YEAR 2022 13,536

FOR TAX YEAR 2023 9,679

TOTAL CARRYOVER

29,573

TOTAL CURRENT YEAR 10% CONTRIBUTIONS

6,000

TOTAL CONTRIBUTIONS AVAILABLE

35,573

TAXABLE INCOME LIMITATION AS ADJUSTED

1,625

EXCESS CONTRIBUTIONS

33,948

EXCESS 100% CONTRIBUTIONS

0

TOTAL EXCESS CONTRIBUTIONS

33,948

ALLOWABLE CONTRIBUTIONS DEDUCTION

1,625

TOTAL CONTRIBUTION DEDUCTION

1,625

SCHEDULE A
(Form 990-T)

Department of the Treasury
Internal Revenue Service

Unrelated Business Taxable Income
From an Unrelated Trade or Business

Go to www.irs.gov/Form990T for instructions and the latest information.
Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

1
OMB No. 1545-0047

2024

Open to Public Inspection for
501(c)(3) Organizations Only

A Name of the organization YMCA OF THE ROCKIES		B Employer identification number 84-0404913	
C Unrelated business activity code (see instructions) 530000		D Sequence: 1 of 1	

E Describe the unrelated trade or business CELL TOWER RENTAL INCOME

Part I Unrelated Trade or Business Income		(A) Income	(B) Expenses	(C) Net
1 a	Gross receipts or sales			
b	Less returns and allowances			
c	Balance	1c		
2	Cost of goods sold (Part III, line 8)	2		
3	Gross profit. Subtract line 2 from line 1c	3		
4 a	Capital gain net income (attach Schedule D (Form 1041 or Form 1120)). See instructions	4a		
b	Net gain (loss) (Form 4797) (attach Form 4797). See instructions	4b		
c	Capital loss deduction for trusts	4c		
5	Income (loss) from a partnership or an S corporation (attach statement)	5		
6	Rent income (Part IV)	6	20,320.	3,069.
7	Unrelated debt-financed income (Part V)	7		
8	Interest, annuities, royalties, and rents from a controlled organization (Part VI)	8		
9	Investment income of section 501(c)(7), (9), or (17) organizations (Part VII)	9		
10	Exploited exempt activity income (Part VIII)	10		
11	Advertising income (Part IX)	11		
12	Other income (see instructions; attach statement)	12		
13	Total. Combine lines 3 through 12	13	20,320.	3,069.

Part II Deductions Not Taken Elsewhere. See instructions for limitations on deductions. Deductions must be directly connected with the unrelated business income

1	Compensation of officers, directors, and trustees (Part X)	1	
2	Salaries and wages	2	
3	Repairs and maintenance	3	
4	Bad debts	4	
5	Interest (attach statement). See instructions	5	
6	Taxes and licenses	6	
7	Depreciation (attach Form 4562). See instructions	7	
8	Less depreciation claimed in Part III and elsewhere on return	8a	
9	Depletion	9	
10	Contributions to deferred compensation plans	10	
11	Employee benefit programs	11	
12	Excess exempt expenses (Part VIII)	12	
13	Excess readership costs (Part IX)	13	
14	Other deductions (attach statement)	14	
15	Total deductions. Add lines 1 through 14	15	0.
16	Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C)	16	17,251.
17	Deduction for net operating loss. See instructions	17	0.
18	Unrelated business taxable income. Subtract line 17 from line 16	18	17,251.

For Paperwork Reduction Act Notice, see instructions.

Schedule A (Form 990-T) 2024

Part III Cost of Goods Sold

Enter method of inventory valuation

1	Inventory at beginning of year	1	
2	Purchases	2	
3	Cost of labor	3	
4	Additional section 263A costs (attach statement)	4	
5	Other costs (attach statement)	5	
6	Total. Add lines 1 through 5	6	
7	Inventory at end of year	7	
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and in Part I, line 2	8	
9	Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization?		☐ Yes ☐ No

Part IV Rent Income (From Real Property and Personal Property Leased With Real Property)

1 Description of property (property street address, city, state, ZIP code). Check if a dual-use. See instructions.

A ☐ 2515 TUNNEL RD, ESTES PARK, CO 80511-2800

B ☐

C ☐

D ☐

	A	B	C	D
2 Rent received or accrued				
a From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%)	20,320.			
b From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income)	0.			
c Total rents received or accrued by property. Add lines 2a and 2b, columns A through D	20,320.			
3 Total rents received or accrued. Add line 2c, columns A through D. Enter here and on Part I, line 6, column (A)	20,320.			
4 Deductions directly connected with the income in lines 2a and 2b (attach statement) STMT 3	3,069.			
5 Total deductions. Add line 4, columns A through D. Enter here and on Part I, line 6, column (B)	3,069.			

Part V Unrelated Debt-Financed Income (see instructions)

1 Description of debt-financed property (street address, city, state, ZIP code). Check if a dual-use. See instructions.

A ☐

B ☐

C ☐

D ☐

	A	B	C	D
2 Gross income from or allocable to debt-financed property				
3 Deductions directly connected with or allocable to debt-financed property				
a Straight line depreciation (attach statement)				
b Other deductions (attach statement)				
c Total deductions (add lines 3a and 3b, columns A through D)				
4 Amount of average acquisition debt on or allocable to debt-financed property (attach statement)				
5 Average adjusted basis of or allocable to debt-financed property (attach statement)				
6 Divide line 4 by line 5	%	%	%	%
7 Gross income reportable. Multiply line 2 by line 6				
8 Total gross income (add line 7, columns A through D). Enter here and on Part I, line 7, column (A)	0.			
9 Allocable deductions. Multiply line 3c by line 6				
10 Total allocable deductions. Add line 9, columns A through D. Enter here and on Part I, line 7, column (B)	0.			
11 Total dividends-received deductions included in line 10	0.			

Part VI Interest, Annuities, Royalties, and Rents From Controlled Organizations (see instructions)

1. Name of controlled organization		2. Employer identification number	Exempt Controlled Organizations			6. Deductions directly connected with income in column 5
			3. Net unrelated income (loss) (see instructions)	4. Total of specified payments made	5. Part of column 4 that is included in the controlling organization's gross income	
(1)						
(2)						
(3)						
(4)						
Nonexempt Controlled Organizations						
7. Taxable Income		8. Net unrelated income (loss) (see instructions)	9. Total of specified payments made	10. Part of column 9 that is included in the controlling organization's gross income	11. Deductions directly connected with income in column 10	
(1)						
(2)						
(3)						
(4)						
				Add columns 5 and 10. Enter here and on Part I, line 8, column (A).	Add columns 6 and 11. Enter here and on Part I, line 8, column (B).	
Totals				0.	0.	

Part VII Investment Income of a Section 501(c)(7), (9), or (17) Organization (see instructions)

1. Description of income	2. Amount of income	3. Deductions directly connected (attach statement)	4. Set-asides (attach statement)	5. Total deductions and set-asides (add cols 3 and 4)
(1)				
(2)				
(3)				
(4)				
	Add amounts in column 2. Enter here and on Part I, line 9, column (A).			Add amounts in column 5. Enter here and on Part I, line 9, column (B).
Totals	0.			0.

Part VIII Exploited Exempt Activity Income, Other Than Advertising Income (see instructions)

1	Description of exploited activity: _____		
2	Gross unrelated business income from trade or business. Enter here and on Part I, line 10, column (A) _____	2	
3	Expenses directly connected with production of unrelated business income. Enter here and on Part I, line 10, column (B) _____	3	
4	Net income (loss) from unrelated trade or business. Subtract line 3 from line 2. If a gain, complete lines 5 through 7 _____	4	
5	Gross income from activity that is not unrelated business income _____	5	
6	Expenses attributable to income entered on line 5 _____	6	
7	Excess exempt expenses. Subtract line 5 from line 6, but do not enter more than the amount on line 4. Enter here and on Part II, line 12 _____	7	

Part IX	Advertising Income
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1 Name(s) of periodical(s). Check box if reporting two or more periodicals on a consolidated basis.

A ☐

B ☐

C ☐

D ☐

Enter amounts for each periodical listed above in the corresponding column.

	A	B	C	D
2 Gross advertising income				
a Add columns A through D. Enter here and on Part I, line 11, column (A)				0.

3 Direct advertising costs by periodical

--	--	--	--

a Add columns A through D. Enter here and on Part I, line 11, column (B)

0.

4 Advertising gain (loss). Subtract line 3 from line

2. For any column in line 4 showing a gain, complete lines 5 through 8. For any column in line 4 showing a loss or zero, do not complete lines 5 through 7, and enter -0- on line 8.

[illegible]

5 Readership costs

6 Circulation income _____

7 Excess readership costs. If line 6 is less than line 5, subtract line 6 from line 5. If line 5 is less than line 6, enter -0-

8 Excess readership costs allowed as a deduction. For each column showing a gain on line 4, enter the lesser of line 4 or line 7

a Add line 8, columns A through D. Enter the greater of the line 8a columns total or -0- here and on

Part II, line 13

0.

Part X	Compensation of Officers, Directors, and Trustees (see instructions)
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1. Name	2. Title	3. Percentage of time devoted to business	4. Compensation attributable to unrelated business
(1)		%	
(2)		%	
(3)		%	
(4)		%	

Total. Enter here and on Part II, line 1

0.

Part XI	Supplemental Information (see instructions)
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FORM 990-T (A) DEDUCTIONS CONNECTED WITH RENTAL INCOME

STATEMENT 3

DESCRIPTION	ACTIVITY NUMBER	AMOUNT	TOTAL
TAX RETURN PREPARATION		2,420.	
COLORADO INCOME TAX		649.	
- SUBTOTAL -	1		3,069.
TOTAL TO FORM 990-T, SCHEDULE A, PART IV, LINE 4			3,069.

**Application for Extension of Time To File an Exempt Organization
Return or Excise Taxes Related to Employee Benefit Plans**File a separate application for each return.
Go to www.irs.gov/Form8868 for the latest information.

OMB No. 1545-0047

Electronic filing (e-file). You can electronically file Form 8868 to request up to a 6-month extension of time to file any of the forms listed below except for Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts. An extension request for Form 8870 must be sent to the IRS in a paper format (see instructions). For more details on the electronic filing of Form 8868, visit www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits.

Caution: If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-TE and Form 8879-TE for payment instructions.

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Part I - Identification

Type or Print File by the due date for filing your return. See instructions.	Name of exempt organization, employer, or other filer, see instructions. YMCA OF THE ROCKIES	Taxpayer identification number (TIN) 84-0404913
	Number, street, and room or suite no. If a P.O. box, see instructions. 2515 TUNNEL ROAD	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. ESTES PARK, CO 80511-2800	

Enter the Return Code for the return that this application is for (file a separate application for each return) **07**

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 4720 (other than individual)	09
Form 4720 (individual)	03	Form 5227	10
Form 990-PF	04	Form 6069	11
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 8870	12
Form 990-T (trust other than above)	06	Form 5330 (individual)	13
Form 990-T (corporation)	07	Form 5330 (other than individual)	14
Form 1041-A	08	Form 990-T (governmental entities)	15

• After you enter your Return Code, complete either Part II or Part III. Part III, including signature, is applicable only for an extension of time to file Form 5330.

• If this application is for an extension of time to file Form 5330, you must enter the following information.

Plan Name _____
Plan Number _____
Plan Year Ending (MM/DD/YYYY) _____

Part II - Automatic Extension of Time To File for Exempt Organizations (see instructions)

The books are in the care of **NICOLE FRUGE, ASSISTANT SECRETARY, YMCA OF THE ROCKIES**
2515 TUNNEL ROAD - ESTES PARK, CO 80511-2800

Telephone No. **970-586-3341** Fax No. _____

- If the organization does not have an office or place of business in the United States, check this box ☐
- If this is for a Group Return, enter the organization's four-digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box ☐. If it is for part of the group, check this box ☐ and attach a list with the names and TINs of all members the extension is for.

- 1** I request an automatic 6-month extension of time until **NOVEMBER 15**, 20 **25**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
- ☒ calendar year 20 **24** or
- ☐ tax year beginning _____, 20 _____, and ending _____, 20 _____

- 2** If the tax year entered in line 1 is for less than 12 months, check reason: ☐ Initial return ☐ Final return
- ☐ Change in accounting period

3a If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$	3,071.
b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$	2,520.
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$	551.

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Form **8868** (Rev. 1-2025)