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Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

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

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

OMB No 1545-0047

2009

Open to Public Inspection

A For the 2009 calendar year, or tax year beginning 01-01-2009 and ending 12-31-2009

B Check if applicable
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Terminated
- ☐ Amended return
- ☐ Application pending

Please use IRS label or print or type. See Specific Instructions.

C Name of organization
SARATOGA COUNTY YMCA

Doing Business As

Number and street (or P O box if mail is not delivered to street address) | Room/suite
PO BOX 4610

City or town, state or country, and ZIP + 4
SARATOGA SPRINGS, NY 12866

D Employer identification number
14-1427442

E Telephone number
(518) 583-9622

G Gross receipts $ 8,769,514

F Name and address of principal officer
JAMES M LETTS
PO BOX 4610
SARATOGA SPRINGS, NY 12866

H(a) Is this a group return for affiliates? ☐ Yes ☑ No

H(b) Are all affiliates included? ☐ Yes ☐ No
If "No," attach a list (see instructions)

H(c) Group exemption number ▶

I Tax-exempt status ☑ 501(c) (3) ◀ (insert no) ☐ 4947(a)(1) or ☐ 527

J Website: ▶ WWW YMCASARATOGA ORG

K Form of organization ☑ Corporation ☐ Trust ☐ Association ☐ Other ▶ | **L** Year of formation 1899 | **M** State of legal domicile NY

Part I Summary

1 Briefly describe the organization's mission or most significant activities
TO PUT JUDEO CHRISTIAN PRINCIPLES INTO PRACTICE THROUGH PROGRAMS THAT BUILD HEALTHY SPIRIT, MIND AND BODY FOR ALL THE YMCA OF SARATOGA WELCOMES MEN, WOMEN AND CHILDREN OF ALL AGES, INCOMES, ABILITIES, RACES AND RELIGIONS

2 Check this box ▶ ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets

Activities & Governance

3	Number of voting members of the governing body (Part VI, line 1a)	**3**	34
4	Number of independent voting members of the governing body (Part VI, line 1b)	**4**	34
5	Total number of employees (Part V, line 2a)	**5**	594
6	Total number of volunteers (estimate if necessary)	**6**	269
7a	Total gross unrelated business revenue from Part VIII, column (C), line 12	**7a**	0
b	Net unrelated business taxable income from Form 990-T, line 34	**7b**	

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	506,785	473,625
9	Program service revenue (Part VIII, line 2g)	7,773,771	8,013,466
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	18,806	-1,007
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	23,533	83,310
12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	8,322,895	8,569,394
13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)		0
14	Benefits paid to or for members (Part IX, column (A), line 4)		0
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	4,273,596	4,523,048
16a	Professional fundraising fees (Part IX, column (A), line 11e)		0
b	Total fundraising expenses (Part IX, column (D), line 25) ▶ 225,195		
17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24f)	3,594,126	3,515,400
18	Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	7,867,722	8,038,448
19	Revenue less expenses Subtract line 18 from line 12	455,173	530,946

Revenue

Expenses

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	14,252,582	13,682,272
21	Total liabilities (Part X, line 26)	1,872,849	723,265
22	Net assets or fund balances Subtract line 21 from line 20	12,379,733	12,959,007

Net Assets or Fund Balances

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: 2010-11-08

▶ JOHN PECORA CFO
Type or print name and title

Paid Preparer's Use Only

Preparer's signature ▶ JOSEPH P LAFIURA	Date 2010-11-08	Check if self-empolyed ▶ ☐	Preparer's identifying number (see instructions)
Firm's name (or yours if self-employed), address, and ZIP + 4 ▶ FULLER & LAFIURA CPA'S PC 13 CENTER STREET GLENS FALLS, NY 12801			EIN ▶ Phone no ▶ (518) 745-7076

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

Part III Statement of Program Service Accomplishments

1 Briefly describe the organization's mission

TO PUT JUDEO CHRISTIAN PRINCIPLES INTO PRACTICE THROUGH PROGRAMS THAT BUILD HEALTHY SPIRIT, MIND AND BODY FOR ALL THE YMCA OF SARATOGA WELCOMES MEN, WOMEN AND CHILDREN OF ALL AGES, INCOMES, ABILITIES, RACES AND RELIGIONS

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

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

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

If "Yes," describe these changes on Schedule O

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

4a (Code) (Expenses $ 3,705,368 including grants of $) (Revenue $ 3,933,711)

YOUTH DEVELOPMENT THE YMCA IS A LEADER IN NURTURING THE POTENTIAL OF EVERY CHILD AND TEEN EVERY DAY, THE YMCA OF SARATOGA HELPS YOUNG PEOPLE DEEPEN POSITIVE VALUES, THEIR COMMITMENT TO SERVICE, AND THEIR MOTIVATION TO LEARN OUR YMCA PROGRAMS SUCH AS BEFORE AND AFTER SCHOOL ENRICHMENT, CHILD WATCH, FULL DAY CHILDCARE, PRESCHOOL, LEADERS CLUB, COMPETITIVE GYMNASTICS, COMPETITIVE SWIMMING, YOUTH FITNESS, MICRO SOCCER, YOUTH TENNIS, YOUTH SWIM LESSONS, YOUTH GYMNASTICS CLASSES, AND SUMMER DAY CAMPS OFFER A RANGE OF EXPERIENCES THAT ENRICH COGNITIVE, SOCIAL, PHYSICAL AND EMOTIONAL GROWTH EXPENSES INCLUDE SUBSIDIES AND DIRECT FINANCIAL ASSISTANCE THAT ENABLE ALL YOUTH TO PARTICIPATE WITHOUT REGARD TO THEIR ABILITY TO PAY (SEE SCH O FOR MORE) THE SARATOGA COUNTY YMCA HAS CHILD CARE PROGRAMS THAT SERVE CHILDREN FROM INFANCY THROUGH MIDDLE SCHOOL DAY CARE THE YMCA CHILD CARE CENTER IN MALTA PROVIDES TOP QUALITY CHILDCARE TO CHILDREN 2 TO 5 YEARS OF AGE THE CHILDREN EXPERIENCE AGE APPROPRIATE ACTIVITIES ENABLING THEM TO STRENGTHEN THEIR LARGE MOTOR SKILLS, VERBAL SKILLS AND THEIR COGNITIVE SOCIAL AND EMOTIONAL SKILLS ADDITIONALLY, THEY ARE INTRODUCED TO DIFFERENT CULTURAL AND THEME RELATED EXPERIENCES, FITNESS PROGRAMS, COMPUTERS AND SWIM LESSONS OPPORTUNITIES FOR COMMUNITY SERVICE ARE OFFERED SUCH AS DONATING TO THE LOCAL FOOD PANTRY AND HOLIDAY DONATIONS TO LOCAL SERVICE ORGANIZATIONS NEARLY 100 CHILDREN WERE SERVED PRESCHOOL THE PRESCHOOL PROGRAM OFFERS OVER 250 CHILDREN AGES 2 TO 4 A QUALITY DEVELOPMENTALLY APPROPRIATE CLASSROOM EXPERIENCE ENHANCED BY THE ADDITION OF FRENCH LESSONS AND A HEALTHY KIDS CURRICULUM COMPONENT IN ADDITION TO CLASSROOM LEARNING, REGULAR FIELD TRIPS AND SWIM AND TUMBLING LESSONS ARE PROVIDED TO THE CHILDREN PRESCHOOL IS HELD AT THE SARATOGA SPRINGS AND WILTON BRANCHES AND A COLLABORATIVE INTERGENERATIONAL PROGRAM IS HELD OFFSITE AT WESLEY HEALTH CARE CENTER WHERE THE CHILDREN INTERACT REGULARLY WITH RESIDENTS B A S E (BEFORE AND AFTER SCHOOL ENRICHMENT) THIS IS A NYS LICENSED PROGRAM THAT PROVIDES A SAFE, RELIABLE AND NURTURING BEFORE AND AFTER SCHOOL ENVIRONMENT FOR ELEMENTARY SCHOOL CHILDREN OF WORKING PARENTS OVER 250 CHILDREN PARTICIPATED IN 4 DIFFERENT ELEMENTARY SCHOOLS IN SARATOGA SPRINGS, AND OVER 10 FROM THE CORINTH SCHOOL DISTRICT IN 2009 A NEW MIDDLE SCHOOL AGE COLLABORATION WAS INITIATED WITH THE BALLSTON SPA SCHOOL DISTRICT SPECIFICALLY FOR AT RISK TEENS TO PROVIDE AN ALTERNATIVE AFTER SCHOOL PROGRAM IN HOPES OF ASSISTING THEM IN MAKING POSITIVE CHOICES CHILDREN IN THE PROGRAM ENJOY A WIDE VARIETY OF ACTIVITIES INCLUDING PLAYS, ARTS AND CRAFTS, PHYSICAL GAMES, SWIMMING AND ASSISTANCE WITH HOMEWORK CYBER KIDZ LIKE THE SCHOOL AGE PROGRAM, THIS PROGRAM IS FOR SARATOGA SPRINGS STUDENTS - PROVIDING AN AFTER SCHOOL PROGRAM FOR MIDDLE SCHOOL AGED CHILDREN THE PROGRAM OFFERS SWIMMING, GYM TIME, ARTS AND CRAFTS AND HOMEWORK ASSISTANCE, IN ADDITION TO SOCIAL TIME WITH PARTICIPANT'S PEERS IN A WELL SUPERVISED ATMOSPHERE, PARENTS ARE GIVEN PEACE OF MIND THAT THEIR CHILDREN ARE BEING CARED FOR WHILE THEY ARE WORKING THIS PROGRAMS SERVICES OVER 30 CHILDREN

4b (Code) (Expenses $ 3,005,939 including grants of $) (Revenue $ 3,812,526)

HEALTHY LIVING YMCAS FOCUS ON HEALTHY LIVING BY ADVOCATING HEALTH AND WELL-BEING FROM THE INSIDE OUT - THE SPIRIT,MIND AND BODY THE YMCA PROVIDES OVER 20,000 PEOPLE WITH THE SUPPORTIVE RELATIONSHIPS AND ENVIRONMENTS THEY NEED FOR THEIR SUCCESSFUL PURSUIT OF HEALTH AND WELL-BEING THIS IS PARTICULARLY IMPORTANT AS OUR NATION STRUGGLES WITH AN OBESITY CRISIS, FAMILIES STRUGGLE WITH WORK/LIFE BALANCE AND INDIVIDUALS SEARCH FOR PERSONAL FULFILLMENT WE BRING FAMILIES TOGETHER AND OFFER SPORT, RECREATIONAL AND SOCIAL NETWORKS THAT BUILD RELATIONSHIPS AND STRENGTHEN BONDS OUR PROGRAMS ARE ACCESSIBLE, AFFORDABLE AND OPEN TO ALL FAITHS, BACKGROUNDS, ABILITIES AND INCOME LEVELS IN 2009 WE PROVIDED OF 697,000 IN FINANCIAL ASSISTANCE TO OVERCOME BARRIERS TO PARTICIPATION PROGRAMS INCLUDE FAMILY NIGHTS, GROUP FITNESS CLASSES, CPR AND FIRST AID CLASSES, LIFEGUARD TRAININGS, OBESITY PROGRAMS, PRE NATAL PROGRAMS, PERSONAL FITNESS TRAININGS, ADULT LEARN TO SWIM PROGRAMS, AND ADULT BASKETBALL AND TENNIS LEAGUES THE EMPHASIS OF HEALTH OF SPIRIT, MIND AND BODY IS EMBODIED IN THE HEALTH AND WELLNESS PROGRAMS OF THE Y Y PROGRAMS STRESS PROPER EXERCISE, NUTRITION, STRESS MANAGEMENT AND AVOIDANCE OF ABUSIVE SUBSTANCES AND BEHAVIORS THE PROGRAMS ARE DESIGNED TO SERVE PEOPLE OF ALL AGES, WITH SPECIFIC PROGRAMS FOR CHILDREN THROUGH SENIORS Y WELLNESS AREAS ARE STAFFED WITH KNOWLEDGABLE AND TRAINED INDIVIDUALS WHO CAN ANSWER QUESTIONS AND OFFER SUPPORT TO MEMBERS WHO ARE LOOKING FOR A PROGRAM TAILORED TO THEIR NEEDS MANY DIFFERENT Y PHYSICAL PROGRAMS WERE USED BY OUR OVER 30,000 MEMBERS OVER THE LAST 10 YEARS, OBESITY RATES IN THE UNITED STATES HAVE INCREASED BY 60% AND ACCORDING TO THE NEW ENGLAND JOURNAL OF MEDICINE THE CURRENT GENERATION OF AMERICAN CAN BE THE FIRST TO LEAD SHORTER LIVES THAN THEIR PARENTS MORE THAN 50% OF US ADULTS DO NOT GET ENOUGH PHYSICAL ACTIVITY TO MAKE A DIFFERENCE IN THEIR HEALTH AND HEALTH PROBLEMS RELATED TO OBESITY COST OUR COUNTRY AN ESTIMATED 117 BILLION PER YEAR IN DIRECT HEALTH CARE COSTS AS WELL AS THE INDIRECT ECONOMIC COSTS OF LOST PRODUCTIVITY THE YMCA IS UNIQUELY POSITIONED TO HELP COMBAT THE OBESITY CRISIS IN AMERICA, AND WE DESIGN OUR PHYSICAL PROGRAMS TO INTRODUCE PEOPLE TO HEALTHIER LIFESTYLES BY INCORPORATING BETTER EATING HABITS THROUGH OUR NUTRITION CLASSES, ASSISTING IN DEVELOPING ATTAINABLE GOALS BY INTERACTIONS WITH OUR FLOOR STAFF, UTILIZING FITNESS ASSESSMENT PROGRAMS, AND INCORPORATING GROUP AND INDIVIDUAL EXERCISE PROGRAMS THE SARATOGA COUNTY YMCA IS PARTICIPATING IN ACTIVATE AMERICA - A NATIONAL YMCA PROGRAM THAT TARGETS THIS GROWING CRISIS AND IS DESIGNED TO SHIFT HOW WE FOCUS OUR WORK INSIDE AND OUTSIDE OF THE YMCA TO ENGAGE HEALTH SEEKERS - CHILDREN, YOUTH, TEENS, ADULTS, SENIORS AND FAMILIES WHOSE SUCCESSFUL PURSUIT OF HEALTH AND WELL-BEING REQUIRES CONTINUOUSLY SUPPORTIVE RELATIONSHIPS AND ENVIRONMENTS INSIDE THE Y WE CAN INFLUENCE AND MOTIVATE HEALTH SEEKERS TO MAKE POSITIVE CHANGES IN THE PURSUIT OF WELL-BEING AND OUTSIDE THE Y WE CAN HELP CREATE AND SUSTAIN HEALTHIER COMMUNITIES

4c (Code) (Expenses $ 387,827 including grants of $) (Revenue $ 267,229)

SOCIAL RESPONSIBILITY OUR YMCA PROVIDES A VARIETY OF PROGRAMS TO DEVELOP PERSONAL EDUCATIONAL/VOCATIONAL/LEADERSHIP SKILLS, AND WE PARTNER WITH OTHER COMMUNITY ORGANIZATIONS TO IDENTIFY AND RESPOND TO COMMUNITY NEEDS OUR YMCA PARTNERS WITH THE US NAVY MAKING ACCESS TO Y FACILITIES AND PROGRAMS AFFORDABLE TO ENLISTED PERSONNEL AND THEIR FAMILIES WE ALSO SUPPORT THE YMCA MOVEMENT INTERNATIONALLY PARTICIPATING IN THE YMCA OF THE USA WORLD SERVICE CAMPAIGN AND ARE INVOLVED IN SUPPORTING YMCA'S IN NEED THROUGHOUT THE WORLD WE PROMOTE VOLUNTEERISM AND GIVING THROUGH OUR WE BUILD PEOPLE ANNUAL SUPPORT CAMPAIGN, THE PROCEEDS OF WHICH ARE USED TO SCHOLARSHIP Y PROGRAMS TO INDIVIDUALS AND FAMILIES IN NEED WE SUPPORT MANY LOCAL ORGANIZATIONS BY DONATING FREE YMCA MEMBERSHIPS FOR THEM TO USE TO RAISE MONEY IN THEIR SILENT AUCTIONS THESE ARE ALL COMMUNITY BUILDING EFFORTS THAT BUILD THE FOUNDATION FOR FUTURE GENERATIONS TO THRIVE BUILDING STRONG COMMUNITIES IS ONE OF THE MAIN OBJECTIVES OF THE YMCA MOVEMENT AT THE SARATOGA COUNTY YMCA, MANY PROGRAMS ARE OFFERED THROUGHOUT THE YEAR TO ACHIEVE THIS OBJECTIVE HEALTHY KIDS DAY IS HELD ANNUALLY IN EARLY APRIL WHEN THERE ARE MANY ACTIVITIES PROVIDED THAT OFFER HEALTH RELATED INFORMATION TO CHILDREN AND FAMILIES OVER 300 CHILDREN AND FAMILIES ATTEND OTHER COMMUNITY DAYS, BLOOD DRIVES, HEALTH SCREENINGS, HEALTH FAIRS AND MEMER APPRECIAITON DAYS ARE HELD THROUGH THE YEAR TO HELP BUILD A SENSE OF COMMUNITY AMONGST MEMBERS EACH SEPTEMBER THE Y PARTICIPATES IN AMERICAN ON THE MOVE WEEK -- ATTEMPTING TO INSPIRE AMERICANS TO MOVE MORE IN THEIR DAILY ROUTINES THE SARATOGA COUNTY YMCA PARTICIPATES IN MANY COMMUNITY COLLABORATIONS INCLUDING A STUDENT MENTORING PROGRAM WITH SKIDMORE COLLEGE, A TEEN FIT PROGRAM AT THE CORINTH BRANCH IN ASSOCIATION WITH SARATOGA COUNTY, A SUMMER OUTSIDE REC TENNIS LEAGUE IN ASSOCIATION WITH THE CITY OF SARATOGA SPRINGS, THE MEMBERSHIP CONTRACT WITH THE UNITED STATES NAVY, AND A SPACE SHARING AGREEMENT WITH THE SARATOGA SPRINGS CITY SCHOOL DISTRICT

4d Other program services (Describe in Schedule O)

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

4e **Total program service expenses** ▶ $ 7,099,134

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	1	Yes	
2	Is the organization required to complete Schedule B, Schedule of Contributors?	2	Yes	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*	3		No
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities? *If "Yes," complete Schedule C, Part II*	4		No
5	**Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations.** Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? *If "Yes," complete Schedule C, Part III*	5		
6	Did the organization maintain any donor advised funds or any similar funds or accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D, Part I*	6		No
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas or historic structures? *If "Yes," complete Schedule D, Part II*	7		No
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8		No
9	Did the organization report an amount in Part X, line 21, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV*	9		No
10	Did the organization, directly or through a related organization, hold assets in term, permanent,or quasi-endowments? *If "Yes," complete Schedule D, Part V*	10	Yes	
11	Is the organization's answer to any of the following questions "Yes"? *If so,complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.*	11	Yes	
	• Did the organization report an amount for land, buildings, and equipment in Part X, line10? *If "Yes," complete Schedule D, Part VI.*			
	• Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VII.*			
	• Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII.*			
	• Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part IX.*			
	• Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X.*			
	• 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? *If "Yes," complete Schedule D, Part X.*			
12	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI, XII, and XIII*	12	Yes	
12A	Was the organization included in consolidated, independent audited financial statements for the tax year? **Yes** **No**			
	If "Yes," completing Schedule D, Parts XI, XII, and XIII is optional **12A** No			
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		No
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		No
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, and program service activities outside the United States? *If "Yes," complete Schedule F, Part I*	14b		No
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or assistance to any organization or entity located outside the U S ? *If "Yes," complete Schedule F, Part II*	15		No
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or assistance to individuals located outside the U S ? *If "Yes," complete Schedule F, Part III*	16		No
17	Did the organization report a total of more than $15,000, of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I*	17		No
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	18	Yes	
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19		No
20	Did the organization operate one or more hospitals? *If "Yes," complete Schedule H*	20		No

Part IV Checklist of Required Schedules *(continued)*

21	Did the organization report more than $5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	**21**		No
22	Did the organization report more than $5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	**22**		No
23	Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J*	**23**	Yes	
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? *If "Yes," answer questions 24b–24d and complete Schedule K. If "No," go to line 25*	**24a**		No
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	**24b**		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	**24c**		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	**24d**		
25a	**Section 501(c)(3) and 501(c)(4) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I*	**25a**		No
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? *If "Yes," complete Schedule L, Part I*	**25b**		No
26	Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? *If "Yes," complete Schedule L, Part II*	**26**		No
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor, or a grant selection committee member, or to a person related to such an individual? *If "Yes," complete Schedule L, Part III*	**27**		No
28	Was the organization a party to a business transaction with one of the following parties? (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)			
a	A current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV*	**28a**		No
b	A family member of a current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV*	**28b**		No
c	An entity of which a current or former officer, director, trustee, or key employee of the organization (or a family member) was an officer, director, trustee, or owner? *If "Yes," complete Schedule L, Part IV*	**28c**		No
29	Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M*	**29**		No
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	**30**		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	**31**		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	**32**		No
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? *If "Yes," complete Schedule R, Part I*	**33**		No
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1*	**34**		No
35	Is any related organization a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2*	**35**		No
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	**36**		No
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? *If "Yes," complete Schedule R, Part VI*	**37**		No
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? **Note.** All Form 990 filers are required to complete Schedule O	**38**	Yes	

Part V Statements Regarding Other IRS Filings and Tax Compliance

				Yes	No
1a	Enter the number reported in Box 3 of Form 1096, *Annual Summary and Transmittal of U.S. Information Returns. Enter -0-* if not applicable	1a	61		
b	Enter the number of Forms W-2G included in line 1a *Enter -0-* if not applicable	1b	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c		Yes	
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	594		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? **Note:** If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return (see instructions)	2b		Yes	
3a	Did the organization have unrelated business gross income of $1,000 or more during the year covered by this return?	3a			No
b	If "Yes," has it filed a Form 990-T for this year? *If "No," provide an explanation in Schedule O*	3b			
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a			No
b	If "Yes," enter the name of the foreign country ▶ _____ See the instructions for exceptions and filing requirements for Form TD F 90-22 1, Report of Foreign Bank and Financial Accounts				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? . .	5a			No
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b			No
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction?	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?	6a			No
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		Yes	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b		Yes	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c			No
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d			
e	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e			No
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? . .	7f			No
g	For all contributions of qualified intellectual property, did the organization file Form 8899 as required? . . .	7g			
h	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?	7h			
8	**Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.** Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	8			
9	**Sponsoring organizations maintaining donor advised funds.**				
a	Did the organization make any taxable distributions under section 4966?	9a			
b	Did the organization make a distribution to a donor, donor advisor, or related person?	9b			
10	**Section 501(c)(7) organizations.** Enter				
a	Initiation fees and capital contributions included on Part VIII, line 12 . . .	10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b			
11	**Section 501(c)(12) organizations.** Enter				
a	Gross income from members or shareholders	11a			
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	11b			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?	12a			
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b			

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

Section A. Governing Body and Management

				Yes	No
1a	Enter the number of voting members of the governing body	1a	34		
b	Enter the number of voting members that are independent	1b	34		
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	Yes	
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?		3		No
4	Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?		4		No
5	Did the organization become aware during the year of a material diversion of the organization's assets?		5		No
6	Does the organization have members or stockholders?		6	Yes	
7a	Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?		7a	Yes	
b	Are any decisions of the governing body subject to approval by members, stockholders, or other persons?		7b		No
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following				
a	The governing body?		8a	Yes	
b	Each committee with authority to act on behalf of the governing body?		8b	Yes	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O		9		No

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

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

Section C. Disclosure

17 List the States with which a copy of this Form 990 is required to be filed ▶ NY

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

☐ Own website ☑ Another's website ☑ Upon request

19 Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public See Additional Data Table

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization ▶

JOHN PECORA
290 WEST AVENUE
SARATOGA SPRINGS, NY 12866
(518) 583-9622

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

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 Use Schedule J-2 if additional space is needed

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

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

☐ Check this box if the organization did not compensate any current or former officer, director, trustee or key employee

(A) Name and Title	(B) Average hours per week	(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			
See add'l data										

1b Total . . . . . ▶	335,256		22,742

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

			Yes	No
3	Did the organization list any **former** officer, director or trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*	**3**		No
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*	**4**	Yes	
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization for services rendered to the organization? *If "Yes," complete Schedule J for such person*	**5**		No

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than $100,000 of compensation from the organization

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

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

Part VIII Statement of Revenue

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
Contributions, gifts, grants and other similar amounts	1a	Federated campaigns	1a 13,417				
	b	Membership dues	1b				
	c	Fundraising events	1c 67,485				
	d	Related organizations	1d				
	e	Government grants (contributions)	1e 248,040				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f 144,683				
	g	Noncash contributions included in lines 1a-1f $					
	h	**Total.** Add lines 1a-1f		473,625			
Program Service Revenue			Business Code				
	2a			8,013,466	8,013,466		
	b						
	c						
	d						
	e						
	f	All other program service revenue					
	g	**Total.** Add lines 2a–2f		8,013,466			
	3	Investment income (including dividends, interest and other similar amounts)		6,399			6,399
	4	Income from investment of tax-exempt bond proceeds					
	5	Royalties					
			(i) Real / (ii) Personal				
	6a	Gross Rents	9,679				
	b	Less rental expenses					
	c	Rental income or (loss)	9,679				
	d	Net rental income or (loss)		9,679			9,679
			(i) Securities / (ii) Other				
	7a	Gross amount from sales of assets other than inventory	32,319 / 2,350				
	b	Less cost or other basis and sales expenses	31,444 / 10,631				
	c	Gain or (loss)	875 / -8,281				
	d	Net gain or (loss)		-7,406			-7,406
Other Revenue	8a	Gross income from fundraising events (not including $ 67,485 of contributions reported on line 1c) See Part IV, line 18	a 188,898				
	b	Less direct expenses	b 154,398				
	c	Net income or (loss) from fundraising events		34,500			34,500
	9a	Gross income from gaming activities See Part IV, line 19	a				
	b	Less direct expenses	b				
	c	Net income or (loss) from gaming activities					
	10a	Gross sales of inventory, less returns and allowances	a 5,797				
	b	Less cost of goods sold	b 3,647				
	c	Net income or (loss) from sales of inventory		2,150			2,150
		Miscellaneous Revenue	Business Code				
	11a	COUNTY SEWER LINE ROW		34,755			34,755
	b	VENDING INCOME		2,226			2,226
	c						
	d	All other revenue					
	e	**Total.** Add lines 11a–11d		36,981			
	12	**Total revenue.** See Instructions		8,569,394	8,013,466		82,303

Part IX Statement of Functional Expenses

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the U S See Part IV, line 21				
2 Grants and other assistance to individuals in the U S See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the U S See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	335,256	108,746	189,802	36,708
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	3,432,764	3,171,676	151,809	109,279
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)				
9 Other employee benefits	378,091	327,234	36,718	14,139
10 Payroll taxes	376,937	328,863	33,537	14,537
11 Fees for services (non-employees)				
a Management				
b Legal				
c Accounting				
d Lobbying				
e Professional fundraising *See Part IV, line 17*				
f Investment management fees				
g Other	217,210	208,262	3,779	5,169
12 Advertising and promotion	37,003	28,430		8,573
13 Office expenses				
14 Information technology				
15 Royalties				
16 Occupancy	892,618	872,013	17,519	3,086
17 Travel	43,060	37,550	3,630	1,880
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	31,802	24,520	5,135	2,147
20 Interest	139,127	133,567	5,560	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	602,609	507,450	93,262	1,897
23 Insurance	80,256	67,563	12,693	
24 Other expenses Itemize expenses not covered above (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below)				
a FIN ASSTNCE & COMMUN BENE	697,102	585,390	111,592	120
b PROGRAM & OTHER SUPPLIES	384,973	350,397	15,684	18,892
c EQUIPMENT	160,607	156,692	2,454	1,461
d ALL OTHER EXPENSES	116,782	97,070	12,540	7,172
e ORGANIZATIONAL DUES	112,251	93,711	18,405	135
f All other expenses				
25 **Total functional expenses.** Add lines 1 through 24f	8,038,448	7,099,134	714,119	225,195
26 **Joint costs.** Check here ▶ ☐ if following SOP 98-2 Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

Part X Balance Sheet

				(A) Beginning of year		(B) End of year
Assets	1	Cash—non-interest-bearing		163,810	1	1,500
	2	Savings and temporary cash investments		806,045	2	726,878
	3	Pledges and grants receivable, net		499,154	3	304,222
	4	Accounts receivable, net		151,225	4	166,566
	5	Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L			5	
	6	Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) Complete Part II of Schedule L			6	
	7	Notes and loans receivable, net			7	
	8	Inventories for sale or use		2,056	8	1,980
	9	Prepaid expenses and deferred charges		43,719	9	47,416
	10a	Land, buildings, and equipment cost or other basis *Complete Part VI of Schedule D*	10a 14,431,331			
	b	Less accumulated depreciation	10b 2,299,092	12,500,189	10c	12,132,239
	11	Investments—publicly traded securities			11	300,266
	12	Investments—other securities See Part IV, line 11			12	
	13	Investments—program-related See Part IV, line 11			13	
	14	Intangible assets		86,384	14	1,205
	15	Other assets See Part IV, line 11			15	
	16	**Total assets.** Add lines 1 through 15 (must equal line 34)		14,252,582	16	13,682,272
Liabilities	17	Accounts payable and accrued expenses		328,141	17	380,470
	18	Grants payable			18	
	19	Deferred revenue		332,713	19	321,483
	20	Tax-exempt bond liabilities			20	
	21	Escrow or custodial account liability *Complete Part IV of Schedule D*			21	
	22	Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons *Complete Part II of Schedule L*			22	
	23	Secured mortgages and notes payable to unrelated third parties		1,184,904	23	
	24	Unsecured notes and loans payable to unrelated third parties			24	
	25	Other liabilities Complete Part X of Schedule D		27,091	25	21,312
	26	**Total liabilities.** Add lines 17 through 25		1,872,849	26	723,265
Net Assets or Fund Balances		**Organizations that follow SFAS 117, check here ▶ ☑ and complete lines 27 through 29, and lines 33 and 34.**				
	27	Unrestricted net assets		12,362,386	27	12,941,526
	28	Temporarily restricted net assets		4,627	28	4,078
	29	Permanently restricted net assets		12,720	29	13,403
		Organizations that do not follow SFAS 117, check here ▶ ☐ and complete lines 30 through 34.				
	30	Capital stock or trust principal, or current funds			30	
	31	Paid-in or capital surplus, or land, building or equipment fund			31	
	32	Retained earnings, endowment, accumulated income, or other funds			32	
	33	Total net assets or fund balances		12,379,733	33	12,959,007
	34	Total liabilities and net assets/fund balances		14,252,582	34	13,682,272

Part XI Financial Statements and Reporting

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

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SCHEDULE A (Form 990 or 990EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

▶ **Attach to Form 990 or Form 990-EZ.** ▶ **See separate instructions.**

OMB No 1545-0047

2009

Open to Public Inspection

Name of the organization
SARATOGA COUNTY YMCA

Employer identification number
14-1427442

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

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

1 ☐ A church, convention of churches, or association of churches **section 170(b)(1)(A)(i).**

2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E)

3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**

4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state

_____

5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II)

6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**

7 ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)** (Complete Part II)

8 ☐ A community trust described in **section 170(b)(1)(A)(vi)** (Complete Part II)

9 ☑ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See **section 509(a)(2).** (Complete Part III)

10 ☐ An organization organized and operated exclusively to test for public safety See **section 509(a)(4).**

11 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2) See **section 509(a)(3).** Check the box that describes the type of supporting organization and complete lines 11e through 11h

a ☐ Type I **b** ☐ Type II **c** ☐ Type III - Functionally integrated **d** ☐ Type III - Other

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

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

g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

	Yes	No
(i) a person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the the supported organization? **11g(i)**		
(ii) a family member of a person described in (i) above? **11g(ii)**		
(iii) a 35% controlled entity of a person described in (i) or (ii) above? **11g(iii)**		

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

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

Part II **Support Schedule for Organizations Described in IRC 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.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(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) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(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 (Explain in Part IV) Do not include gain or loss from the sale of capital assets						
11 **Total support** (Add lines 7 through 10)						

12 Gross receipts from related activities, etc (See instructions) **12**

13 **First Five Years** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and **stop here** ▶☐

Section C. Computation of Public Support Percentage

14 Public Support Percentage for 2009 (line 6 column (f) divided by line 11 column (f)) **14**

15 Public Support Percentage for 2008 Schedule A, Part II, line 14 **15**

16a **33 1/3% support test—2009.** 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—2008.** If the organization did not check the 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—2009.** If the organization did not check a box on line 13, 16a, or 16b and line 14 is 10% or more, and if the organization meets the "facts and circumstances" test, check this box and **stop here.** Explain in Part IV how the organization meets the "facts and circumstances" test The organization qualifies as a publicly supported organization ▶☐

b **10%-facts-and-circumstances test—2008.** If the organization did not check a box on line 13, 16a, 16b, or 17a and line 15 is 10% or more, and if the organization meets the "facts and circumstances" test, check this box and **stop here.** Explain in Part IV how the organization meets the "facts and circumstances" test The organization qualifies as a publicly supported organization ▶☐

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 IRC 509(a)(2)

(Complete only if you checked the box on line 9 of Part I.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants ")	7,723,492	3,818,596	5,069,294	5,702,112	473,625	22,787,119
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	2,217,758	2,375,159	2,756,500	2,794,176	8,013,466	18,157,059
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	9,941,250	6,193,755	7,825,794	8,496,288	8,487,091	40,944,178
7a Amounts included on lines 1, 2, and 3 received from disqualified persons	1,318,167	784,930	131,394	36,234	39,691	2,310,416
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b	1,318,167	784,930	131,394	36,234	39,691	2,310,416
8 **Public Support** (Subtract line 7c from line 6)						38,633,762

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
9 Amounts from line 6	9,941,250	6,193,755	7,825,794	8,496,288	8,487,091	40,944,178
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	34,416	331,084	147,262	16,161	16,953	545,876
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b	34,416	331,084	147,262	16,161	16,953	545,876
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV)					73,631	73,631
13 **Total support** (Add lines 9, 10c, 11 and 12)	9,975,666	6,524,839	7,973,056	8,512,449	8,577,675	41,563,685

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

Section C. Computation of Public Support Percentage

15	Public Support Percentage for 2009 (line 8 column (f) divided by line 13 column (f))	15	92 950 %
16	Public support percentage from 2008 Schedule A, Part III, line 15	16	92 300 %

Section D. Computation of Investment Income Percentage

17	Investment income percentage for **2009** (line 10c column (f) divided by line 13 column (f))	17	1 000 %
18	Investment income percentage from **2008** Schedule A, Part III, line 17	18	1 000 %

19a **33 1/3% support tests—2009.** 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—2008.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶

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

Part IV **Supplemental Information.** Supplemental Information. Complete this part to provide the explanation required by Part II, line 10; Part II, line 17a or 17b; or Part III, line 12. Provide any other additional information. See instructions

Explanation
LINE 12 - OTHER INCOME 2009 NET INCOME FROM FUNDRAISING EVENTS 34,500 NET INCOME FROM SALES OF INVENTORY 2,150 NET INCOME FROM VENDING 2,226 COUNTY SEWER LINE RIGHT OF WAY 34,755 TOTAL 73,631 RECONCILIATION OF SCH A PART III LINE 13 TO PAGE 1 TOTAL REVENUE 2009 REVENUE - SCH A PT III LINE 13 8,577,675 LOSS ON SALES OF ASSETS (8,281) REVENUE - FORM 990, PG 1, LINE 12 8,569,394

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SCHEDULE D (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

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

OMB No 1545-0047

2009

Open to Public Inspection

Name of the organization
SARATOGA COUNTY YMCA

Employer identification number
14-1427442

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

		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
2	Aggregate contributions to (during year)		
3	Aggregate grants from (during year)		
4	Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☑ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds may 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" to Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply)
☐ Preservation of land for public use (e g , recreation or pleasure)
☐ Preservation of an historically importantly land area
☐ Protection of natural habitat
☐ Preservation of a certified historic structure
☐ Preservation of open space

2 Complete lines 2a–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 Year
a	Total number of conservation easements	2a
b	Total acreage restricted by conservation easements	2b
c	Number of conservation easements on a certified historic structure included in (a)	2c
d	Number of conservation easements included in (c) acquired after 8/17/06	2d

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

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

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

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

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

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

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

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

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

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

(i) Revenues included in Form 990, Part VIII, line 1 ▶ $ _____

(ii) Assets included in Form 990, Part X ▶ $ _____

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

a Revenues included in Form 990, Part VIII, line 1 ▶ $ _____

b Assets included in Form 990, Part X ▶ $ _____

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

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

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

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

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

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

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

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

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

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

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

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

	(a) Current Year	(b) Prior Year	(c) Two Years Back	(d) Three Years Back	(e) Four Years Back
1a Beginning of year balance	199,765	125,740			
b Contributions	178,352	71,064			
c Investment earnings or losses	26,719	3,282			
d Grants or scholarships					
e Other expenditures for facilities and programs	83,476				
f Administrative expenses	1,763	321			
g End of year balance	319,597	199,765			

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

- a Board designated or quasi-endowment ▶ 100 000 % %
- b Permanent endowment ▶ %
- c Term endowment ▶ %

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

		Yes	No
(i) unrelated organizations	3a(i)		No
(ii) related organizations	3a(ii)		No
b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?	3b		No

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

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

Description of investment	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		1,486,777		1,486,777
b Buildings		9,802,836	1,065,323	8,737,513
c Leasehold improvements		663,920	348,107	315,813
d Equipment		1,708,091	730,680	977,411
e Other		769,707	154,982	614,725
Total. Add lines 1a-1e *(Column (d) should equal Form 990, Part X, column (B), line 10(c).)* ▶				12,132,239

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

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation Cost or end-of-year market value
Financial derivatives		
Closely-held equity interests		
Other		
Total. *(Column (b) should equal Form 990, Part X, col (B) line 12)* ▶		

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

(a) Description of investment type	(b) Book value	(c) Method of valuation Cost or end-of-year market value
Total. *(Column (b) should equal Form 990, Part X, col (B) line 13)* ▶		

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

(a) Description	(b) Book value
Total. *(Column (b) should equal Form 990, Part X, col.(B) line 15.)* . . . . . ▶	

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

1 (a) Description of Liability	(b) Amount
Federal Income Taxes	
DUE TO CLUBS AND PROGRAMS	21,312
Total. *(Column (b) should equal Form 990, Part X, col (B) line 25)* ▶	21,312

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

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

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	8,569,394
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	8,038,448
3	Excess or (deficit) for the year Subtract line 2 from line 1	3	530,946
4	Net unrealized gains (losses) on investments	4	48,328
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV)	8	-2
9	Total adjustments (net) Add lines 4 - 8	9	48,326
10	Excess or (deficit) for the year per financial statements Combine lines 3 and 9	10	579,272

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

1	Total revenue, gains, and other support per audited financial statements			1	8,703,322
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12				
a	Net unrealized gains on investments	2a	48,328		
b	Donated services and use of facilities	2b	85,600		
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIV)	2d			
e	Add lines **2a** through **2d**			2e	133,928
3	Subtract line **2e** from line **1**			3	8,569,394
4	Amounts included on Form 990, Part VIII, line 12, but not on line **1**				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIV)	4b			
c	Add lines **4a** and **4b**			4c	
5	Total Revenue Add lines **3** and **4c.** (This should equal Form 990, Part I, line 12)			5	8,569,394

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

1	Total expenses and losses per audited financial statements			1	8,124,048
2	Amounts included on line 1 but not on Form 990, Part IX, line 25				
a	Donated services and use of facilities	2a	85,600		
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIV)	2d	2		
e	Add lines **2a** through **2d**			2e	85,602
3	Subtract line **2e** from line **1**			3	8,038,448
4	Amounts included on Form 990, Part IX, line 25, but not on line **1:**				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIV)	4b			
c	Add lines **4a** and **4b**			4c	
5	Total expenses Add lines **3** and **4c.** (This should equal Form 990, Part I, line 18)			5	8,038,448

Part XIV Supplemental Information

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

Identifier	Return Reference	Explanation
RECONCILATION OF CHANGES - OTHER	SCHEDULE D, PAGE 4, PART XI, LINE 8	BOOK / TAX DEPRECIATION DIFFERENCE -2
EXPENSE AMOUNTS INCLUDED IN FINANCIALS - OTHER	SCHEDULE D, PAGE 4, PART XIII, LINE 2D	BOOK / TAX DEPRECIATION DIFFERENCE 2
SUPPLEMENTAL FINANCIAL INFORMATION	SCHEDULE D, PAGE 4, PART XIV	THE ENDOWMENT FUND IS ESTABLISHED TO PROTECT THE LONG TERM HEALTH OF THE YMCA OF SARATOGA THE FUNDS ARE SOLICITED AND SAVED IN A CONSERVATIVE INVESTMENT PORTFOLIO TO BE USED ONLY IN TIMES OF FINANCIAL DIFFICULTIES OR WHEN NEEDED TO FURTHER THE MISSION OF THE ORGANIZATION AND HELP ENSURE ITS LONG TERM STABILITY

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SCHEDULE G
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

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

OMB No. 1545-0047

2009

Open to Public Inspection

Name of the organization
SARATOGA COUNTY YMCA

Employer identification number
14-1427442

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

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

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

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

b If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least $5,000 by the organization Form 990-EZ filers are not required to complete this table

(i) Name of individual or entity (fundraiser)	**(ii)** Activity	**(iii)** Did fundraiser have custody or control of contributions? Yes	(iii) No	**(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
Total . . . . . ▶						

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

Part II **Fundraising Events.** Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than $15,000 on Form 990-EZ, line 6a. List events with gross receipts greater than $5,000.

		(a) Event #1 FIRST NIGHT (event type)	(b) Event #2 GOLF OUTING (event type)	(c) Other Events (total number)	(d) Total Events (Add col (a) through col (c))
Revenue	1 Gross receipts	172,668	83,715		256,383
	2 Less Charitable contributions	58,185	9,300		67,485
	3 Gross income (line 1 minus line 2)	114,483	74,415		188,898
Direct Expenses	4 Cash prizes				
	5 Non-cash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment	66,008			66,008
	9 Other direct expenses	42,165	46,225		88,390
	10 Direct expense summary Add lines 4 through 9 in column (d) ▶				154,398
	11 Net income summary Combine lines 3, column d, and line 10 ▶				34,500

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

		(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (Add col (a) through col (c))
Revenue	1 Gross revenue				
Direct Expenses	2 Cash prizes				
	3 Non-cash 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 Combine lines 1, column d, and line 7 ▶				

			Yes	No
9	Enter the state(s) in which the organization operates gaming activities _____			
a	Is the organization licensed to operate gaming activities in each of these states?	9a		
b	If "No," Explain			
10a	Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?	10a		
b	If "Yes," Explain			
11	Does the organization operate gaming activities with nonmembers?	11		
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?	12		

			Yes	No
13	Indicate the percentage of gaming activity operated in			
a	The organization's facility	**13a**		
b	An outside facility	**13b**		
14	Enter the name and address of the person who prepares the organization's gaming/special events books and records			
	Name ▶			
	Address ▶			
15a	Does the organization have a contract with a third party from whom the organization receives gaming revenue?	**15a**		
b	If "Yes," enter the amount of gaming revenue received by the organization ▶ $ _____ and the amount of gaming revenue retained by the third party ▶ $ _____			
c	If "Yes," enter name and address			
	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?	**17a**		
b	Enter the amount of distributions required under state law distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ $			

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Schedule J (Form 990)

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" to Form 990, Part IV, question 23.
▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

2009

Open to Public Inspection

Name of the organization
SARATOGA COUNTY YMCA

Employer identification number
14-1427442

Part I Questions Regarding Compensation

			Yes	No
1a	Check the appropiate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a Complete Part III to provide any relevant information regarding these items ☐ First-class or charter travel ☐ Housing allowance or residence for personal use ☐ Travel for companions ☐ Payments for business use of personal residence ☐ Tax idemnification and gross-up payments ☑ Health or social club dues or initiation fees ☐ Discretionary spending account ☐ Personal services (e g , maid, chauffeur, chef)			
b	If any of the boxes in line 1a are checked, did the organization follow a written policy regarding payment or reimbursement orprovision of all the expenses described above? If "No," complete Part III to explain	**1b**	Yes	
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all officers, directors, trustees, and the CEO/Executive Director, regarding the items checked in line 1a?	**2**	Yes	
3	Indicate which, if any, of the following the organization uses to establish the compensation of the organization's CEO/Executive Director Check all that apply ☑ 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 in Form 990, Part VII, Section A, line 1a with respect to the filing organization or a related organization			
a	Receive a severance payment or change-of-control payment?	**4a**		No
b	Participate in, or receive payment from, a supplemental nonqualified retirement plan?	**4b**		No
c	Participate in, or receive payment from, an equity-based compensation arrangement?	**4c**		No
	If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III			
	Only 501(c)(3) and 501(c)(4) organizations only must complete lines 5-9.			
5	For persons listed in form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of			
a	The organization?	**5a**		No
b	Any related organization?	**5b**		No
	If "Yes," to line 5a or 5b, describe in Part III			
6	For persons listed in form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of			
a	The organization?	**6a**		No
b	Any related organization?	**6b**		No
	If "Yes," to line 6a or 6b, describe in Part III			
7	For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III	**7**		No
8	Were any amounts reported in Form 990, Part VII, paid or accured pursuant to a contract that was subject to the initial contract exception described in Regs section 53 4958-4(a)(3)? If "Yes," describe in Part III	**8**		No
9	If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53 4958-6(c)?	**9**		

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use Schedule J-1 if additional space needed.

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

Note. The sum of columns (B)(i)-(iii) must equal the applicable column (D) or column (E) amounts on Form 990, Part VII, line 1a

(A) Name		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported in prior Form 990 or Form 990-EZ
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
JAMES LETTS	(i)	143,085	8,500	4,346		4,229	160,160	
	(ii)							

Part III Supplemental Information

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

Identifier	Return Reference	Explanation
FRINGE OR EXPENSE EXPLANATION	SCHEDULE J, PAGE 1, PART I, LINE 1A	ALL FULL TIME EMPLOYEES ARE PROVIDED FAMILY MEMBERSHIPS TO THE YMCA OF SARATOGA IN ACCORDANCE WITH THE ORGANIZATION'S POLICY JAMES LETTS TAXABLE WAGES INCLUDE COUNTRY CLUB DUES PAID ON HIS BEHALF BY THE ORGANIZATION

SCHEDULE O (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990

Complete to provide information for responses to specific questions on Form 990 or to provide any additional information.
▶ Attach to Form 990.

OMB No 1545-0047

2009

Open to Public Inspection

Name of the organization
SARATOGA COUNTY YMCA

Employer identification number
14-1427442

Identifier	Return Reference	Explanation
FIRST ACHIEVEMENT DESCRIPTION	FORM 990, PAGE 2, PART III, LINE 4A	THE SARATOGA COUNTY YMCA HAS CHILD CARE PROGRAMS THAT SERVE CHILDREN FROM INFANCY THROUGH MIDDLE SCHOOL DAY CARE THE YMCA CHILD CARE CENTER IN MALTA PROVIDES TOP QUALITY CHILDCARE TO CHILDREN 2 TO 5 YEARS OF AGE THE CHILDREN EXPERIENCE AGE APPROPRIATE ACTIVITIES ENABLING THEM TO STRENGTHEN THEIR LARGE MOTOR SKILLS, VERBAL SKILLS AND THEIR COGNITIVE SOCIAL AND EMOTIONAL SKILLS ADDITIONALLY, THEY ARE INTRODUCED TO DIFFERENT CULTURAL AND THEME RELATED EXPERIENCES, FITNESS PROGRAMS, COMPUTERS AND SWIM LESSONS OPPORTUNITIES FOR COMMUNITY SERVICE ARE OFFERED SUCH AS DONATING TO THE LOCAL FOOD PANTRY AND HOLIDAY DONATIONS TO LOCAL SERVICE ORGANIZATIONS NEARLY 100 CHILDREN WERE SERVED PRESCHOOL THE PRESCHOOL PROGRAM OFFERS OVER 250 CHILDREN AGES 2 TO 4 A QUALITY DEVELOPMENTALLY APPROPRIATE CLASSROOM EXPERIENCE ENHANCED BY THE ADDITION OF FRENCH LESSONS AND A HEALTHY KIDS CURRICULUM COMPONENT IN ADDITION TO CLASSROOM LEARNING, REGULAR FIELD TRIPS AND SWIM AND TUMBLING LESSONS ARE PROVIDED TO THE CHILDREN PRESCHOOL IS HELD AT THE SARATOGA SPRINGS AND WILTON BRANCHES AND A COLLABORATIVE INTERGENERATIONAL PROGRAM IS HELD OFFSITE AT WESLEY HEALTH CARE CENTER WHERE THE CHILDREN INTERACT REGULARLY WITH RESIDENTS B A S E (BEFORE AND AFTER SCHOOL ENRICHMENT) THIS IS A NYS LICENSED PROGRAM THAT PROVIDES A SAFE, RELIABLE AND NURTURING BEFORE AND AFTER SCHOOL ENVIRONMENT FOR ELEMENTARY SCHOOL CHILDREN OF WORKING PARENTS OVER 250 CHILDREN PARTICIPATED IN 4 DIFFERENT ELEMENTARY SCHOOLS IN SARATOGA SPRINGS, AND OVER 10 FROM THE CORINTH SCHOOL DISTRICT IN 2009 A NEW MIDDLE SCHOOL AGE COLLABORATION WAS INITIATED WITH THE BALLSTON SPA SCHOOL DISTRICT SPECIFICALLY FOR AT RISK TEENS TO PROVIDE AN ALTERNATIVE AFTER SCHOOL PROGRAM IN HOPES OF ASSISTING THEM IN MAKING POSITIVE CHOICES CHILDREN IN THE PROGRAM ENJOY A WIDE VARIETY OF ACTIVITIES INCLUDING PLAYS, ARTS AND CRAFTS, PHYSICAL GAMES, SWIMMING AND ASSISTANCE WITH HOMEWORK CYBER KIDZ LIKE THE SCHOOL AGE PROGRAM, THIS PROGRAM IS FOR SARATOGA SPRINGS STUDENTS - PROVIDING AN AFTER SCHOOL PROGRAM FOR MIDDLE SCHOOL AGED CHILDREN THE PROGRAM OFFERS SWIMMING, GYM TIME, ARTS AND CRAFTS AND HOMEWORK ASSISTANCE, IN ADDITION TO SOCIAL TIME WITH PARTICIPANT'S PEERS IN A WELL SUPERVISED ATMOSPHERE, PARENTS ARE GIVEN PEACE OF MIND THAT THEIR CHILDREN ARE BEING CARED FOR WHILE THEY ARE WORKING THIS PROGRAMS SERVICES OVER 30 CHILDREN
SECOND ACHIEVEMENT DESCRIPTION	FORM 990, PAGE 2, PART III, LINE 4B	OVERCOME BARRIERS TO PARTICIPATION PROGRAMS INCLUDE FAMILY NIGHTS, GROUP FITNESS CLASSES, CPR AND FIRST AID CLASSES, LIFEGUARD TRAININGS, OBESITY PROGRAMS, PRE NATAL PROGRAMS, PERSONAL FITNESS TRAININGS, ADULT LEARN TO SWIM PROGRAMS, AND ADULT BASKETBALL AND TENNIS LEAGUES THE EMPHASIS OF HEALTH OF SPIRIT, MIND AND BODY IS EMBODIED IN THE HEALTH AND WELLNESS PROGRAMS OF THE Y Y PROGRAMS STRESS PROPER EXERCISE, NUTRITION, STRESS MANAGEMENT AND AVOIDANCE OF ABUSIVE SUBSTANCES AND BEHAVIORS THE PROGRAMS ARE DESIGNED TO SERVE PEOPLE OF ALL AGES, WITH SPECIFIC PROGRAMS FOR CHILDREN THROUGH SENIORS Y WELLNESS AREAS ARE STAFFED WITH KNOWLEDGABLE AND TRAINED INDIVIDUALS WHO CAN ANSWER QUESTIONS AND OFFER SUPPORT TO MEMBERS WHO ARE LOOKING FOR A PROGRAM TAILORED TO THEIR NEEDS MANY DIFFERENT Y PHYSICAL PROGRAMS WERE USED BY OUR OVER 30,000 MEMBERS OVER THE LAST 10 YEARS, OBESITY RATES IN THE UNITED STATES HAVE INCREASED BY 60% AND ACCORDING TO THE NEW ENGLAND JOURNAL OF MEDICINE THE CURRENT GENERATION OF AMERICAN CAN BE THE FIRST TO LEAD SHORTER LIVES THAN THEIR PARENTS MORE THAN 50% OF US ADULTS DO NOT GET ENOUGH PHYSICAL ACTIVITY TO MAKE A DIFFERENCE IN THEIR HEALTH AND HEALTH PROBLEMS RELATED TO OBESITY COST OUR COUNTRY AN ESTIMATED 117 BILLION PER YEAR IN DIRECT HEALTH CARE COSTS AS WELL AS THE INDIRECT ECONOMIC COSTS OF LOST PRODUCTIVITY THE YMCA IS UNIQUELY POSITIONED TO HELP COMBAT THE OBESITY CRISIS IN AMERICA, AND WE DESIGN OUR PHYSICAL PROGRAMS TO INTRODUCE PEOPLE TO HEALTHIER LIFESTYLES BY INCORPORATING BETTER EATING HABITS THROUGH OUR NUTRITION CLASSES, ASSISTING IN DEVELOPING ATTAINABLE GOALS BY INTERACTIONS WITH OUR FLOOR STAFF, UTILIZING FITNESS ASSESSMENT PROGRAMS, AND INCORPORATING GROUP AND INDIVIDUAL EXERCISE PROGRAMS THE SARATOGA COUNTY YMCA IS PARTICIPATING IN ACTIVATE AMERICA - A NATIONAL YMCA PROGRAM THAT TARGETS THIS GROWING CRISIS AND IS DESIGNED TO SHIFT HOW WE FOCUS OUR WORK INSIDE AND OUTSIDE OF THE YMCA TO ENGAGE HEALTH SEEKERS - CHILDREN, YOUTH, TEENS, ADULTS, SENIORS AND FAMILIES WHOSE SUCCESSFUL PURSUIT OF HEALTH AND WELL-BEING REQUIRES CONTINUOUSLY SUPPORTIVE RELATIONSHIPS AND ENVIRONMENTS INSIDE THE Y WE CAN INFLUENCE AND MOTIVATE HEALTH SEEKERS TO MAKE POSITIVE CHANGES IN THE PURSUIT OF WELL-BEING AND OUTSIDE THE Y WE CAN HELP CREATE AND SUSTAIN HEALTHIER COMMUNITIES
THIRD ACHIEVEMENT DESCRIPTION	FORM 990, PAGE 2, PART III, LINE 4C	PROGRAMS TO INDIVIDUALS AND FAMILIES IN NEED WE SUPPORT MANY LOCAL ORGANIZATIONS BY DONATING FREE YMCA MEMBERSHIPS FOR THEM TO USE TO RAISE MONEY IN THEIR SILENT AUCTIONS THESE ARE ALL COMMUNITY BUILDING EFFORTS THAT BUILD THE FOUNDATION FOR FUTURE GENERATIONS TO THRIVE BUILDING STRONG COMMUNITIES IS ONE OF THE MAIN OBJECTIVES OF THE YMCA MOVEMENT AT THE SARATOGA COUNTY YMCA, MANY PROGRAMS ARE OFFERED THROUGHOUT THE YEAR TO ACHIEVE THIS OBJECTIVE HEALTHY KIDS DAY IS HELD ANNUALLY IN EARLY APRIL WHEN THERE ARE MANY ACTIVITIES PROVIDED THAT OFFER HEALTH RELATED INFORMATION TO CHILDREN AND FAMILIES OVER 300 CHILDREN AND FAMILIES ATTEND OTHER COMMUNITY DAYS, BLOOD DRIVES, HEALTH SCREENINGS, HEALTH FAIRS AND MEMER APPRECIAITON DAYS ARE HELD THROUGH THE YEAR TO HELP BUILD A SENSE OF COMMUNITY AMONGST MEMBERS EACH SEPTEMBER THE Y PARTICIPATES IN AMERICAN ON THE MOVE WEEK -- ATTEMPTING TO INSPIRE AMERICANS TO MOVE MORE IN THEIR DAILY ROUTINES THE SARATOGA COUNTY YMCA PARTICIPATES IN MANY COMMUNITY COLLABORATIONS INCLUDING A STUDENT MENTORING PROGRAM WITH SKIDMORE COLLEGE, A TEEN FIT PROGRAM AT THE CORINTH BRANCH IN ASSOCIATION WITH SARATOGA COUNTY, A SUMMER OUTSIDE REC TENNIS LEAGUE IN ASSOCIATION WITH THE CITY OF SARATOGA SPRINGS, THE MEMBERSHIP CONTRACT WITH THE UNITED STATES NAVY, AND A SPACE SHARING AGREEMENT WITH THE SARATOGA SPRINGS CITY SCHOOL DISTRICT
RELATED PARTY INFORMATION AMONG OFFICERS	FORM 990, PAGE 6, PART VI, LINE 2	ALAN OPPENHEIM ROBERT FARLEY BUSINESS RELATIONSHIP CHAD KIESOW WILLIAM DAKE BUSINESS RELATIONSHIP
CLASSES OF MEMBERS OR STOCKHOLDERS	FORM 990, PAGE 6, PART VI, LINE 6	THE ORGANIZATION HAS MEMBERS
ELECTION OF MEMBERS AND THEIR RIGHTS	FORM 990, PAGE 6, PART VI, LINE 7A	VOTING - BOARD MEMBERS ARE REQUIRED TO BE YMCA MEMBERS BY THE ORGANIZATION'S BY-LAWS BOARD MEMBERS ELECT OTHER BOARD MEMBERS
ORGANIZATION'S PROCESS USED TO REVIEW FORM 990	FORM 990, PAGE 6, PART VI, LINE 11	THE FORM IS PROVIDED ELECTRONCIALLY TO ALL BOARD OF DIRECTOR MEMBERS PRIOR TO FILING THE HIGHLIGHTS OF THE FORM ARE THEN REVIEWED IN A BOARD MEETING SUBSEQUENT TO ITS FILING
ENFORCEMENT OF CONFLICTS POLICY	FORM 990, PAGE 6, PART VI, LINE 12C	FOLLOWING THE ANNUAL MEETING EACH YEAR, NEW CONFLICT OF INTEREST FORMS ARE DISTRIBUTED TO ALL BOARD MEMBERS AND ARE COMPLETED AND RETURNED TO THE YMCA THE FORMS ARE REVIEWED AND ANY REPORTED CONFLICTS ARE SUMMARIZED AND PROVIDED IN A LISTING TO THE BOARD OF DIRECTORS

Identifier	Return Reference	Explanation
COMPENSATION PROCESS FOR OFFICERS	FORM 990, PAGE 6, PART VI, LINE 15B	ALL STAFF COMPLETE ANNUAL GOALS AND OBJECTIVES AT THE BEGINNING OF THE YEAR THESE DOCUMENTS ARE REVIEWED AND APPROVED BY THE CEO TOWARD THE END OF THE YEAR, ALL STAFF ARE REQUIRED TO UPDATE THE DOCUMENT WITH THEIR RESULTS STAFF ARE THEN MEASURED USING A SMART APPRAISAL FORM WHICH QUANTIFIES THE PERFORMANCE ON THEIR GOALS AND OTHER POINTS OF THEIR JOB SALARIES ARE THEN BASED OFF OF PERFORMANCE - A LISTING OF SALARIES IS PREPARED AND PROVIDED TOTHE BOARD OF DIRECTORS EXECUTIVE COMMITTEE WHO REVIEWS IT WITH THE CEO AND ENSURES THAT SALARIES ARE PROPERLY JUSTIFIED AND APPROPRIATE FOR EACH POSITION, AS WELL AS ENSURING THE AMOUNT FITS INTO THE ORGANIZATION'S OPERATING BUDGET FOR "C" LEVEL STAFF, A SALARY STUDY IS PERFORMED FROM OTHER AREA AND REGIONAL Y'S AND NON-PROFIT ORGANIZATIONS USING INFORMATION FROM THE 990 FORMS THIS STUDY IS PRESENTED TO THE EXECUTIVE COMMITTEE FOR THE CEO, COO, AND CFO ALONG WITH THE REVIEWS FOR THEIR APPRAISALS FOR THE CEO, THE EXECUTIVE COMMITTEE PERFORMS THE ENTIRE PROCESS - COMPARING THE SALARY TO THE STUDY AND EVALUATING THE PERFORMANCE TO ARRIVE AT A SALARY FOR THE COO AND CFO, THE CEO PROVIDES GUIDANCE TO THE EXECUTIVE COMMITTEE IN DETERMINING A SALARY

GOVERNING DOCUMENTS DISCLOSURE EXPLANATION FORM 990, PAGE 6, PART VI, LINE 19 FORM 990 IS KEPT IN THE EXECUTIVE OFFICES AND IS AVAILABLE TO ANY MEMBER OF THE ORGANIZATION OR PUBLIC TO REVIEW, ALONG WITH THE BOARD OF DIRECTORS MINUTES THE 990 IS AVAILABLE ON THE INTERNET AT WWW GUIDESTAR ORG ADDITIONAL INFORMATION SCHEDULE O YMCA FACILITIES & PROGRAMS INCLUDE AQUATICS CHILDCARE, HEALTH & WELLNESS, CAMPING, YOUTH & FAMILY, & RAQUET AND TEAM SPORTS THESE PROGRAMS PROMOTE GOOD HEALTH & STRENGTHEN FAMILIES AND COMMUNITIES WITHIN THE YMCA OF SARATOGA SERVICE AREA THE SARATOGA COUNTY YMCA IS A CHARITABLE ASSOCIATION DEDICATED TO BUILDING A HEALTHY SPIRIT, MIND AND BODY OF THE PEOPLE OF SARATOGA COUNTY BY PUTTING CHRISIAN VALUES INTO PRACTICE THROUGH PROGRAMS THAT PROMOTE GOOD HEALTH, STRONG FAMILIES, YOUTH LEADERSHIP, COMMUNITY DEVELOPMENT AND INTERNATIONAL UNDERSTANDING YMCA PROGRAMS FOCUS ON FOUR CORE VALUES OF CARING, HONESTY, RESPECT AND RESPONSIBILITY THE YMCA WELCOMES AS MEMBERS MEN, WOMEN AND CHILDREN OF ALL AGES, INCOMES, ABILITIES, RACES AND RELIGIONS AND HAS A FINANCIAL ASSISTANCE POLICY TO NOT DENY ANYONE THE USE OF THE FACILITIES OR PROGRAMS DUE TO AN INABILITY TO PAY IN 2009, MEMBERSHIP SERVED BY THE SARATOGA COUNTY YMCA INCREASED TO 30,566 PEOPLE 697,102 IN SCHOLARSHIPS AND COMMUNITY BENEFIT WERE PROVIDED TO INDIVIDUALS, FAMILIES AND GROUPS SEEKING YMCA SERVICES AND PROGRAMS INCLUDING BUT NOT LIMITED TO MEMBERSHIP, SWIMMING LESSONS, CHILDCARE, TEAM SPORTS AND SUMMER CAMP AS PART OF IT'S COMMITMENT TO ASSISTING PEOPLE TO LIVE HEALTHIER LIVES, THE SARATOGA COUNTY YMCA TAKES PART IN THE FOLLOWING INITIATIVES AN ONGOING CONTRACT IS MAINTAINED WITH THE UNITED STATES NAVY WHICH HAS A TRAINING BASE IN SARATOGA SPRINGS THE MEMBERSHIP CONTRACT ALLOWS NAVY PERSONNEL AND THEIR FAMILIES TO BE FULL FACILITY MEMBERS OF THE YMCA AND TO PARTICIPATE IN ALL YMCA PROGRAMS UNDER THE CONTRACT, THE NAVY PAYS THE YMCA A SET AMOUNT, REGARDLESS OF THE NUMBER OF MEMBERSHIPS THE YMCA PROVIDES, AMOUNTING TO A SIGNIFICANT FINANCIAL BENEFIT TO THE US NAVY DURING 2009, AN AVERAGE OF 1,013 MEMBERSHIPS EACH MONTH WERE PROVIDED TO NAVY PERSONNEL AT AN AVERAGE OF 13 PER MEMBERSHIP - A SIGNIFICANT DISCOUNT COMPARED TO THE APPROXIMATE 57 PER MEMBERSHIP THAT WOULD HAVE BEEN REALIZED IF THEY WERE FULL PAYING MEMBERS THE DIFFERENTIAL EFFECTIVELY RESULTS IN AID PROVIDED TO THE UNITED STATES NAVY OF OVER 538,000, AND THIS FIGURE IS INCLUDED IN MEMBERSHIP INCOME AND EXPENDED AS AID AND ASSISTANCE THE SARATOGA COUNTY YMCA COMMITTED TO THIS CONTRACT TO FULFILL AN OBLIGATION OF SERVICE TO THE UNITED STATES MILITARY AND ITS TROOPS AND FAMILIES THE CONTRACT ALLOWS NAVY PERSONNEL TO CONTINUE THEIR FITNESS PROGRAMS, WHILE AT THE SAME TIME ALLOWING THEIR FAMILIES TO TAKE ADVANTAGE OF Y PROGRAMS THAT ASSIST THEM IN ACCLIMATING TO THE SARATOGA COMMUNITY WHILE FULFILLING THEIR WELLNESS, CHILDCARE AND OTHER NEEDS BAD DEBT EXPENSE AS PART OF IT'S SERVICE TO THE COMMUNITY, THE SARATOGA COUNTY YMCA IS NOT ALWAYS ABLE TO COLLECT MEMBERSHIP AND PROGRAM FEES THAT ARE DUE AND WILL WRITE THESE OFF AS BAD DEBTS OVER 75,000 WAS WRITTEN OFF IN 2009 SILVER SNEAKERS FOCUSING ON REDUCING HEALTH CARE COSTS THROUGH ENCOURAGING HEALTHIER LIFESTYLES, AMNY HEALTH INSURANCE COMPANIES ARE NOW PARTNERING IN THIS PROGRAM WHERE THE COMPANY WILL PAY THE YMCA 3 PER MEMBER VISIT UP TO 10 VISITS PER MONTH PER MEMBER SILVER SNEAKERS MAKES THE YMCA MEMBERSHIP FREE TO THE ELIGIBLE PARTICIPANT, AND THE Y ONLY RECEIVES MONEY AS THE MEMBER VISITS CAPPED AT 30 PER MONTH THE Y IS NOT RECOGNIZING FULL SENIOR MEMBERSHIP RATES ON SENIORS WHO ARE PARTICIPATING IN THE PROGRAM, BUT ELECTS TO PARTICIPATE TO MAKE Y PROGRAMS AND FACILITIES AVAILABLE TO INDIVIDUALS ON FIXED INCOMES WHO MIGHT NOT OTHERWISE BE ABLE TO AFFORD A MEMBERSHIP OVER 1,000 MEMBERS ARE PARTICIPATING IN THIS PROGRAM AND THE UNRECOGNIZED COST OF PARTICIPATING IN THE PROGRAM IS APPROXIMATELY 5,000 EACH MONTH EMPLOYEE DISCOUNTS TO HELP IT'S EMPLOYEES MAINTAIN HEALTHIER LIFESTYLES THE Y OFFERS EACH OF ITS EMPLOYEES A FREE MEMBERSHIP, AND EACH FULL TIME EMPLOYEE A FREE FAMILY MEMBERSHIP DURING 2009, ALMOST 600 EMPLOYEES RECEIVED THIS BENEFIT AT A COST TO THE YMCA OF APPROXIMATELY 26,400 PER MONTH

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Form **4562**

Department of the Treasury
Internal Revenue Service

Depreciation and Amortization
(Including Information on Listed Property)

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

OMB No 1545-0172

2009

Attachment Sequence No **67**

Name(s) shown on return	Business or activity to which this form relates	Identifying number
SARATOGA COUNTY YMCA	INDIRECT DEPRECIATION	14-1427442

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

Note: *If you have any listed property, complete Part V before you complete Part I.*

1 Maximum amount See the instructions for a higher limit for certain businesses	1	250,000
2 Total cost of section 179 property placed in service (see instructions)	2	
3 Threshold cost of section 179 property before reduction in limitation (see instructions)	3	800,000
4 Reduction in limitation Subtract line 3 from line 2 If zero or less, enter -0-	4	
5 Dollar limitation for tax year Subtract line 4 from line 1 If zero or less, enter -0- If married filing separately, see instructions	5	

6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
6			

7 Listed property Enter the amount from line 29	7	
8 Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7	8	
9 Tentative deduction Enter the **smaller** of line 5 or line 8	9	
10 Carryover of disallowed deduction from line 13 of your 2008 Form 4562	10	
11 Business income limitation Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12 Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11	12	
13 Carryover of disallowed deduction to 2010 Add lines 9 and 10, less line 12 ▶	13	

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

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

14 Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15 Property subject to section 168(f)(1) election	15	
16 Other depreciation (including ACRS)	16	517,431

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

Section A

17 MACRS deductions for assets placed in service in tax years beginning before 2009	17	
18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ▶ ☐		

Section B—Assets Placed in Service During 2008 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property			27 5 yrs	MM	S/L	
			27 5 yrs	MM	S/L	
i Nonresidential real property			39 yrs	MM	S/L	
				MM	S/L	

Section C—Assets Placed in Service During 2009 Tax Year Using the Alternative Depreciation System

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

Part IV **Summary** (see instructions)

21 Listed property Enter amount from line 28	21	
22 **Total.** Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21 Enter here and on the appropriate lines of your return Partnerships and S corporations—see instructions	22	517,431
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Part V **Listed Property** (Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement.)

Note: *For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete* ***only*** *24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.*

Section A—Depreciation and Other Information (Caution: *See the instructions for limits for passenger automobiles.***)**

24a Do you have evidence to support the business/investment use claimed? ☐ **Yes** ☐ **No** | **24b** If "Yes," is the evidence written? ☐ **Yes** ☐ **No**

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation/ deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions)						**25**		
26 Property used more than 50% in a qualified business use								
		%						
		%						
		%						
27 Property used 50% or less in a qualified business use								
		%				S/L -		
		%				S/L -		
		%				S/L -		
28 Add amounts in column (h), lines 25 through 27 Enter here and on line 21, page 1						**28**		
29 Add amounts in column (i), line 26 Enter here and on line 7, page 1							**29**	

Section B—Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person
If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
30 Total business/investment miles driven during the year (**do not** include commuting miles)												
31 Total commuting miles driven during the year												
32 Total other personal(noncommuting) miles driven												
33 Total miles driven during the year Add lines 30 through 32												
	Yes	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**
34 Was the vehicle available for personal use during off-duty hours?												
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **are not** more than 5% owners or related persons (see instructions)

	Yes	**No**
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions)		
Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles		

Part VI **Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2009 tax year (see instructions)					
43 Amortization of costs that began before your 2009 tax year				**43**	85,180
44 Total. Add amounts in column (f) See the instructions for where to report				**44**	85,180

Additional Data

Software ID:
Software Version:
EIN: 14-1427442
Name: SARATOGA COUNTY YMCA

Form 990, Part VII - Compensation of Officers, Directors,Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(A) Name and Title	(B) Average hours per week	(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			
JAMES LETTS CEO	50 00	X		X				155,931	0	4,229
CRAIG HORNECK PRESIDENT	4 00	X						0	0	0
JAMES HILL VICE PRESIDE	4 00	X						0	0	0
CHRISTINE EDGERLY 2ND VICE PRE	4 00	X						0	0	0
ALAN OPPENHEIM SECRETARY	4 00	X						0	0	0
JASON MACGREGOR TREASURER	4 00	X						0	0	0
JARED DINSMORE DIRECTOR	2 00	X						0	0	0
ROBERT FARLEY DIRECTOR	2 00	X						0	0	0
BENJAMIN FRANCO DIRECTOR	2 00	X						0	0	0
STEVE GROSECLOSE DIRECTOR	2 00	X						0	0	0
CHAD KIESOW DIRECTOR	2 00	X						0	0	0
LUCILE LUCAS DIRECTOR	2 00	X						0	0	0
JOHN MANGONA DIRECTOR	2 00	X						0	0	0
BRADLEY MARTIN DIRECTOR	2 00	X						0	0	0
LYNN MARTIN DIRECTOR	2 00	X						0	0	0
CINDY MUNTER DIRECTOR	2 00	X						0	0	0
DENISE POLIT DIRECTOR	2 00	X						0	0	0
JAY RIFENBARY DIRECTOR	2 00	X						0	0	0
THERESA SKAINE DIRECTOR	2 00	X						0	0	0
NANCY STEVENS DIRECTOR	2 00	X						0	0	0
MICHAEL J TOOHEY CHAIR TRUSTE	4 00	X						0	0	0
TIMOTHY PROVOST VICE CHAIR T	4 00	X						0	0	0
SONNY BONACIO TRUSTEE	1 00	X						0	0	0
WILLIAM P DAKE TRUSTEE	1 00	X						0	0	0
HARVEY FOX TRUSTEE	1 00	X						0	0	0

Form 990, Part VII - Compensation of Officers, Directors,Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(A) Name and Title	(B) Average hours per week	(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			
BARBARA GLASER TRUSTEE	1 00	X						0	0	0
MATTHEW J JONES TRUSTEE	1 00	X						0	0	0
WILLIAM A MOORE TRUSTEE	1 00	X						0	0	0
DEANE PFEIL TRUSTEE	1 00	X						0	0	0
RONALD RIGGI TRUSTEE	1 00	X						0	0	0
WILLARD GRANDE TRUSTEE EMER	1 00	X						0	0	0
NANCY LESTER TRUSTEE EMER	1 00	X						0	0	0
KELLY ARMER COO	50 00			X				101,960	0	9,229
JOHN PECORA CFO	50 00			X				77,365	0	9,284

Form 990, Part IX - Statement of Functional Expenses - 24a - 24e Other Expenses

Do not include amounts reported on line 6b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
FIN ASSTNCE & COMMUN BENE	697,102	585,390	111,592	120
PROGRAM & OTHER SUPPLIES	384,973	350,397	15,684	18,892
EQUIPMENT	160,607	156,692	2,454	1,461
ALL OTHER EXPENSES	116,782	97,070	12,540	7,172
ORGANIZATIONAL DUES	112,251	93,711	18,405	135