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Short Form
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)

2009

Open to Public
Inspection

► Sponsoring organizations of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than \$500,000 and total assets less than \$1,250,000 at the end of the year may use this form.

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

A For the 2009 calendar year, or tax year beginning , 2009, and ending			
B Check if applicable <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending		C Name of organization, number and street, city, town, state, and ZIP code PROGRESSIVE RECREATION CENTER P O BOX 2821 SAVANNAH GA 31402-	
		D Employer identification number 58-1054865	
E Telephone number 912-844-0429		F Group Exemption Number ► 501C	
G Accounting method <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual Other (specify) ►		H Check ► <input checked="" type="checkbox"/> if the organization is not required to attach Sch B (Form 990, 990-EZ, or 990-PF)	
I Website: ►			
J Tax-exempt status (check only one) <input checked="" type="checkbox"/> 501(c)(4) ► (insert no) 4947(a)(1) or 527			
K Check ► <input type="checkbox"/> if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000 A return is not required, but if the organization chooses to file a return, be sure to file a complete return			
L Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts, if \$500,000 or more, file Form 990 instead of Form 990-EZ		► \$	63,544.
Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See the instructions)			
Revenue	1 Contributions, gifts, grants, and similar amounts received 2 Program service revenue including government fees and contracts 3 Membership dues and assessments 4 Investment income 5 a Gross amount from sale of assets other than inventory b Less cost or other basis and sales expenses c Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) 6 Special events and activities (complete applicable parts of Schedule G) If any amount is from gaming , check here ► <input type="checkbox"/> a Gross revenue (not including \$ _____ of contributions reported on line 1) b Less direct expenses other than fundraising expenses c Net income or (loss) from special events and activities (Subtract line 6b from line 6a) 7 a Gross sales of inventory, less returns and allowances b Less cost of goods sold c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a) 8 Other revenue (describe ► RENTAL INCOME) 9 Total revenue Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8	1 2 3 7,715. 4 5a 5b 5c 6a 6b 6c 7a 7b 7c 8 55,829. 9 63,544.	
Expenses	10 Grants and similar amounts paid (attach schedule) 11 Benefits paid to or for members 12 Salaries, other compensation, and employee benefits 13 Professional fees and other payments to independent contractors 14 Occupancy, rent, utilities, and maintenance 15 Printing, publications, postage, and shipping 16 Other expenses (describe ► SEE STMT) 17 Total expenses. Add lines 10 through 16	10 11 12 13 18,646. 14 33,498. 15 263. 16 5,933. 17 58,340. 18 5,204.	
Net Assets	18 Excess or (deficit) for the year (Subtract line 17 from line 9) 19 Net assets or fund balances at beginning of year (Enter in column (A)) (must agree with end-of-year figure reported on prior year's return) 20 Other changes in net assets or fund balances (attach explanation) 21 Net assets or fund balances at end of year (Combine lines 18 through 20)	18 19 98,132. 20 21 103,336.	
Part II Balance Sheets. If Total assets on line 25, column (B) are \$1,250,000 or more, file Form 990 instead of Form 990-EZ			
(See the instructions for Part II)			
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Part III Statement of Program Service Accomplishments (See the instructions for Part III)

What is the organization's primary exempt purpose? LOCAL ASSOCIATION OF EMPLOYEES

Describe what was achieved in carrying out the organization's exempt purposes. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

Expenses
(Required for section
501(c)(3) and 501(c)(4)
organizations and section
4947(a)(1) trusts, optional
for others)

28 SCHOLARSHIP TO YOUTH

(Grants \$) If this amount includes foreign grants, check here 28a 500.

29

(Grants \$ If this amount includes foreign grants, check here ► 29a

30 _____

(Grants \$) If this amount includes foreign grants, check here ► 30a

(Grants \$) If this amount includes foreign grants, check here ► 31a

32 Total program service expenses (add lines 28a through 31a)

Just each one even if not compensated. (See instructions for Part IV.)

Part V Other Information (Note the statement requirements in the instructions for Part V)

	Yes	No
33 Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity	33	X
34 Were any changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the changes	34	X
35 If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, attach a statement explaining why the organization did not report the income on Form 990-T		
a Did the organization have unrelated business gross income of \$1,000 or more or was it subject to section 6033(e) notice, reporting, and proxy tax requirements?	35a	X
b If "Yes," has it filed a tax return on Form 990-T for this year?	35b	
36 Did the organization undergo a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," complete applicable parts of Schedule N	36	X
37a Enter amount of political expenditures, direct or indirect, as described in the instructions ► 37a 0	37a	0
b Did the organization file Form 1120-POL for this year?	37b	
38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the period covered by this return?	38a	X
b If "Yes," complete Schedule L, Part II and enter the total amount involved	38b	
39 Section 501(c)(7) organizations Enter	39a	
a Initiation fees and capital contributions included on line 9	39a	
b Gross receipts, included on line 9, for public use of club facilities	39b	
40a Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911 ► _____, section 4912 ► _____, section 4955 ► _____	40a	
b Section 501(c)(3) and 501(c)(4) organizations Did the organization engage in any section 4958 excess benefit transaction during the year or is it 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	40b	X
c Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ► _____	40c	
d Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax on line 40c reimbursed by the organization ► _____	40d	
e All organizations At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T	40e	X
41 List the states with which a copy of this return is filed ► GA		
42a The organization's books are in care of ► CHARLES NELSON Located at ► P O BOX 2821 GA SAVANNAH	Telephone no ► 912-927-1317	
	ZIP + 4 ► 31402-	
b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? 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.	42b	X
c At any time during the calendar year, did the organization maintain an office outside of the U.S.? If "Yes," enter the name of the foreign country ► _____	42c	X
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 - Check here and enter the amount of tax-exempt interest received or accrued during the tax year ► 43	43	
44 Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ	44	X
45 Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If "Yes," Form 990 must be completed instead of Form 990-EZ	45	X

Part VI Section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts only. All section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts must answer questions 46 - 49b and complete the tables for lines 50 and 51

46 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 Yes No 46

47 Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II 47

48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E 48

49a Did the organization make any transfers to an exempt non-charitable related organization? 49a

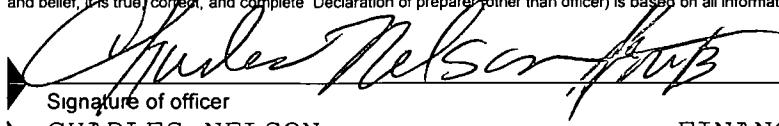
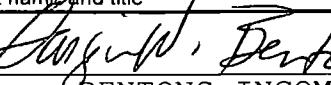
b If "Yes," was the related organization a section 527 organization? 49b

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None" 50

(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
NONE				
f Total number of other employees paid over \$100,000 ►				

51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None" 51

(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation
NONE		
d Total number of other independent contractors each receiving over \$100,000 ►		

Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge		
	 Signature of officer CHARLES NELSON Type or print name and title FINANCIAL SECRETARY		
Paid Preparer's Use Only	Preparer's signature  Firm's name (or yours if self-employed), address, and ZIP + 4 BENTONS INCOME TAX 120 E 31ST ST SAVANNAH GA 31401-	Date 05/17/2010 Check if self-employed <input type="checkbox"/> EIN ► 58-1759417	Preparer's identifying no (See instr) P00703323 Phone no ► 912-232-7031
May the IRS discuss this return with the preparer shown above? See instructions ► <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			

Detail Sheet

2009

Name: PROGRESSIVE RECREATION CENTER

ID: 58-1054865

Description: MEMBERSHIP DUES AND ASSESSMENTS

Detail Sheet

2009

Name: PROGRESSIVE RECREATION CENTER

ID: 58-1054865

Description: PROFESSIONAL FEES AND PAY. TO CONTRACTOR

Detail Sheet

2009

Name: PROGRESSIVE RECREATION CENTER

ID: 58-1054865

Description: PRINTING, PUB, POSTAGE AND SHIPPING

Detail Sheet

2009

Name: PROGRESSIVE RECREATION CENTER

ID: 58-1054865

Description: UTILITIES AND MAINTENANCE

Type	Amount
BUILDING EQUIPMENT REPAIRS	7,523.
BUILDING SUPPLIES	1,225.
FIRE PROTECTION	276.
JANITORIAL SUPPLIES	2,312.
LAWN CARE	3,000.
EXTERMINATOR	220.
WASTE REMOVAL	981.
JANITORIAL CLEANING	8,100.
ELECTRICITY	7,024.
GAS	1,869.
TELEPHONE	968.

Total

33,498.

US 990	Other Expenses	2009		
Description	Expenses per books	Net investment income	Adjusted net income	Charitable purposes
PROPERTY TAXES	5,389.			
TREASURER	400.			
CK ACC SERVICE CHARGE	144.			
	5,933.			

For calendar year 2009 or tax year beginning JAN 01, 2009 and ending DEC 31, 2009

Name PROGRESSIVE RECREATION CENTER EIN 58-1054865
 Name line 2
 Address P O BOX 2821 Telephone No 912-844-0429
 City, State, and Zip Code SAVANNAH GA 31402-

Email address...
 Web site address
 Fiduciary name, if applicable PROGRESSIVE RECREATION CENTER
 Name of officer signing return
 Title of officer/trustee/fiduciary signing return
 Group exemption number
 Check if exemption application is pending
 Accounting method Cash Accrual Other Specify GA
 List states desired

Type of exempt organization:

Organization exempt under section 501(c), 527 or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation) (Form 990)
 Organization exempt under section 501(c), 527 or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation) with gross receipts less than \$1,000,000 and total assets less than \$2,500,000 at the end of the year (Form 990-EZ)
 Private foundation or section 4947(a)(1) nonexempt charitable trust treated as a private foundation (Form 990-PF)
 Exempt organization with unrelated business income (Form 990-T)

Preparer ID GEORGIA Time in this return 76 minutes
 Preparer name GEORGIA W BENTON Date 05/17/2010
 Preparer SSN
 Firm's name BENTONS INCOME TAX PTIN P00703323
 Address 120 E 31ST ST Self-employed
 City, State, ZIP Code SAVANNAH GA 31401- Firm's EIN 58-1759417
 Phone 912-232-7031

Preparer notes These notes will print and proforma**Preparer's use fields**

1 _____ 2 _____ 3 _____
 4 _____ 5 _____ 6 _____