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Form 990

Return of Organization Exempt From Income Tax

2009

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

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

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

B Check if applicable	C Name of organization YOUNG MEN'S CHRISTIAN ASSOCIATION OF SOUTH PALM BEACH COUNTY INC		D Employer identification number 59-1416281
<input type="checkbox"/> Address change	Doing Business As		E Telephone number (561) 395-9622
<input type="checkbox"/> Name change	Number and street (or P O box if mail is not delivered to street address) 6631 PALMETTO CIRCLE SOUTH		G Gross receipts \$ 7,687,502
<input type="checkbox"/> Initial return	Room/suite		
<input type="checkbox"/> Terminated	City or town, state or country, and ZIP + 4		
<input type="checkbox"/> Amended return	BOCA RATON, FL 33433		
<input type="checkbox"/> Application pending	F Name and address of principal officer RICHARD POLLOCK 6631 PALMETTO CIRCLE SOUTH BOCA RATON, FL 33433		H(a) Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

I Tax-exempt status 501(c) (3) ► (insert no) 4947(a)(1) or 527H(b) Are all affiliates included? Yes No
If "No," attach a list (see instructions)

H(c) Group exemption number ►

J Website: ► www.ymcaspbc.org

K Form of organization Corporation Trust Association Other ► L Year of formation 1972 M State of legal domicile FL

Part I Summary

1	Briefly describe the organization's mission or most significant activities The mission of the YMCA is to put Christian principles into practice through programs that build healthy spirit, mind and body for all YMCA programs focus on four core values caring, honesty, respect and responsibility We serve men, women and children of all ages, races, abilities, incomes and religions Through a financial assistance program, funded by charitable contributions, the YMCA strives to turn no one away due to inability to pay		
2	Check this box ► if the organization discontinued its operations or disposed of more than 25% of its net assets		
3	Number of voting members of the governing body (Part VI, line 1a)	3	19
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	18
5	Total number of employees (Part V, line 2a)	5	484
6	Total number of volunteers (estimate if necessary)	6	752
7a	Total gross unrelated business revenue from Part VIII, column (C), line 12	7a	0
b	Net unrelated business taxable income from Form 990-T, line 34	7b	0

8	Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
9	Program service revenue (Part VIII, line 2g)	5,751,796	4,389,577
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	3,697,848	3,124,475
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	56,651	751
12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	100,958	93,558
		9,607,253	7,608,361

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)	5,774,550	4,957,331
16a	Professional fundraising fees (Part IX, column (A), line 11e)		0
b	Total fundraising expenses (Part IX, column (D), line 25) ► 217,480		
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)	4,177,226	3,470,545
18	Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)	9,951,776	8,427,876
19	Revenue less expenses Subtract line 18 from line 12	-344,523	-819,515

20	Total assets (Part X, line 16)	Beginning of Current Year	End of Year
21	Total liabilities (Part X, line 26)	20,967,778	19,811,460
22	Net assets or fund balances Subtract line 21 from line 20	12,299,158	11,387,402
		8,668,620	8,424,058

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			
***** Signature of officer RICHARD POLLOCK PRESIDENT Type or print name and title		2010-08-13 Date	

Paid Preparer's Use Only	Preparer's signature ► David Hollander	Date	Check if self-employed ► <input type="checkbox"/>	Preparer's identifying number (see instructions)
	Firm's name (or yours if self-employed), address, and ZIP + 4 ► Morrison Brown Argiz & Farra LLP 301 E Las Olas Blvd 4th Floor Fort Lauderdale, FL 33301			EIN ►
				Phone no ► (954) 760-9000

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**

THE MISSION OF THE YMCA IS TO PUT CHRISTIAN PRINCIPLES INTO PRACTICE THROUGH PROGRAMS THAT BUILD HEALTHY SPIRIT, MIND AND BODY FOR ALL YMCA PROGRAMS FOCUS ON FOUR CORE VALUES CARING, HONESTY, RESPECT AND RESPONSIBILITY WE SERVE MEN, WOMEN AND CHILDREN OF ALL AGES, RACES, ABILITIES, INCOMES AND RELIGIONS THROUGH A FINANCIAL ASSISTANCE PROGRAM, FUNDED BY CHARITABLE CONTRIBUTIONS, THE YMCA STRIVES TO TURN NO ONE AWAY DUE TO INABILITY TO PAY

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 \$ 4,866,288 including grants of \$) (Revenue \$ 4,185,930)

HEALTHY LIVINGThe YMCA offers many health and fitness programs for every age and capability. The YMCA connects with each member making sure they set and reach achievable wellness goals. After receiving an evaluation and fitness center orientation by our professional fitness staff, each member is monitored closely for 12 weeks to encourage and support their health and fitness routine. We offer over 60 fitness classes and provide important health benefits such as cardiovascular conditioning, muscular strengthening, endurance improvement and body fat reductions. Sprint, mind and body classes such as Yoga, Tai Chi and Pilates affect health and wellness by reducing stress, lowering blood pressure, improving circulation and increasing flexibility. In a partnership with Bethesda Memorial Hospital, we offer an on-site physical rehabilitation program which is offered to our community. This allows an individual to receive physical therapy with licensed therapists and upon completing the program, allows them to receive a customized fitness program to encourage faster healing and strength training. We offer sports programs for all ages. Some of the programs available masters swim, water fitness, basketball, flag football, soccer, volleyball and baseball. The ultimate goal of the YMCA's Healthy Living programs is to create healthier lifestyles among individuals and their families and reduce the threat of various health problems like obesity, heart disease and arthritis. By establishing goals for our members and helping them achieve those goals, the YMCA is playing a significant role in improving the health of our community. SOCIAL RESPONSIBILITY/FINANCIAL ASSISTANCEIn 2009, we gave over \$450,000 in financial assistance to qualifying families living in South Palm Beach County. In 2009, donors gave \$375,000 to help 1,698 families receive financial assistance. In addition, the YMCA applies for a variety of grants annually so that some of our programs can be offered free to the community. HEALTHY KIDS DAYEvery year we host Healthy Kids Day, a YMCA national event encouraging healthy living for children and families. Offered free to our entire community, the YMCA of South Palm Beach County showcases programs that promote healthy lifestyles. We also invite our local community business partners to market their products that promote healthy living. Over 4,000 attended the event at the DeVos-Blum Family YMCA and Peter Blum Family YMCA in 2009. SWIM PROGRAMThe YMCA SWIM (Safe Water Instruction Module) program has been operating for nine years in response to the County's need to address the high incidence of childhood drowning in Palm Beach County. Through SWIM, the YMCA of South Palm Beach County provides free swim lessons and water safety education to children from low-income and underserved neighborhoods in the South Palm Beach County areas. Children enrolled in preschools, youth programming and summer camps in the South Palm Beach County are reached through the SWIM program. The YMCA's outreach is neighborhood driven, strives to equip children with important lifesaving skills, and helps educate families about important safety precautions. As the YMCA continues this program, our primary goal over time, is to be a catalyst in reducing the occurrences of accidental drowning by equipping children and families, especially those with limited resources, with important lifesaving skills. The state of Florida has the third highest drowning rate in the country and the YMCA addresses the problem aggressively by providing this instruction at little or no cost to families. Drowning is the number one cause of accidental death in children younger than five and minority children are at the highest risk. In Palm Beach County, the Drowning Prevention Coalition operates a "Swim Bucks" program that offers vouchers to low-income families to receive free swim lessons. We served over 34 families in 2009. EXCEPTIONAL CHILDREN'S PROGRAM The Exceptional Children's Program provides childcare during and after school programming as well as a 10-week summer camp for special needs children ages 5 to 18. After school care for children with disabilities is limited by the PBC School District. Currently, no other community agency is providing after school care for children with special needs in the Boca Raton area. It is inclusion-based and provides appropriate staff-to-child ratios as well as counselor shadows to accommodate children who are high and low functioning. Children who are higher functioning enjoy 75% of the day integrating with typically developing children. They are from the greater Boca Raton area and receive transportation from their elementary, middle or high schools to the YMCA to participate in the program. In 2009, 26 youth participated in this program. In addition, we offer "Friday Night Live" where children and adults with disabilities can spend social time with their peers. CARIDAD KIDS/EACH summer, the YMCA of South Palm Beach County hosts 40 children from the Caridad Center in summer camp. The Center provides services to local migrant workers and their families. This provides a healthy alternative to the children that would otherwise be in the fields with their parents. SUPPORT GROUPS/WE offer our pools and facility to support groups in our community, including Arthritis and Parkinson's support groups. We also provide our pools to children supported by Florence Fuller and the Boys and Girls Clubs. In addition, we work with the Jr. League, Race for the Cure and other non-profits to provide a safe, secure meeting place for their volunteers and a host site for events VOLUNTEER/The YMCA of South Palm Beach County believes that it has a role in stimulating volunteerism, building citizen leaders of all ages, and providing the opportunities for people to give back addresses an important societal need and transforms our County into a welcoming community. The effort not only enables the YMCA to accomplish its mission, but also provides the volunteers with life-changing leadership development opportunities. To date, over 15,000 hours of service were shared with the YMCA of South Palm Beach County via our three Boards, coaches on the sports field and program volunteers. We introduce volunteer opportunities to children at a young age, activities starting in pre-school where the children make cards and send gifts to our Armed Forces oversees to donating canned goods for our local food pantry. We also offer opportunities to our teens, offering Counselor-In-Training programs that teach leadership skills to youth that would like to pursue a true Camp Counselor opportunity in the future. In the 1990's we created a Teen Leadership program which gives countless volunteer projects to our youth. This program is entirely run by the teens with advice from a staff member. This year, with the funding from the Jr. League of Boca Raton, the teens will participate in a Leadership Program in the Blue Ridge Mountains of North Carolina. This week long event is attended by youth all over the nation where they learn leadership skills. By offering volunteer opportunities for our entire community, we hope to foster the feeling of giving to others that will last a lifetime.

4b (Code) (Expenses \$ 2,697,002 including grants of \$) (Revenue \$ 2,901,612)

YOUTH DEVELOPMENTWe offer four preschool programs. Peter Blum Family YMCA, DeVos-Blum Family YMCA, NCCI Holdings Inc. and the Schmidt Family YMCA Child Development Center of Boca Raton. Over 250 children attended our preschools in 2009, with 36 receiving financial assistance. Our goal is to provide affordable, quality childcare for preschool children ages 6 weeks to 5 years. We provide families a safe place for their children and prepare children to enter elementary school ready to learn. Utilizing the Reggio Emilia curriculum, the YMCA preschool allows children to experience hands-on activities that enhance language development, character development, fine and gross motor skills, math, science, reading readiness and problem solving. In this environment, children receive the best possible preparation for kindergarten, hence fostering success in school. Our summer camp programs were attended by 383 children in 2009. The day camps allow parents to maintain employment and provide for their families, while giving children an opportunity to experience developmental assets, character development, physical activity, socialization with children of various abilities and ethnic backgrounds. Summer camp also offers children an opportunity to try new things and learn new skills through sports, aquatics and a variety of field trips. Youth sports give every child the chance to play and for everyone to win. While skills of the game are taught, our four character values of caring, honesty, respect and responsibility are also included in teaching children self-esteem and sportsmanship. We offer basketball, cheerleading, flag football, soccer, swim lessons, swim team, t-ball and volleyball programs each year. Over 1600 children participated in our youth sports programs in 2009.

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

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

YMCA HISTORYFounded in 1844, the national YMCA movement has survived for more than 160 years, largely due to the YMCA's unique ability to adapt to changing times, growing and expanding its service to a wider range of people, creating new programs and services and fulfilling its mission in new ways. The YMCA's mission is to put Christian principles into practice through programs that build a healthy spirit, mind and body for all. Our cause to strengthen the foundations of community. This mission and cause is practiced every day through a wide variety of programs that serve children, adults, families and communities of all ages, races, income levels and cultural backgrounds. Throughout its history, the YMCA has maintained a commitment to meeting the needs of its community through ongoing research and dialogue, adaptive programming, facility improvement, service to all and financial assistance for low income individuals and families. When you look around the YMCA you will see people of all ages, genders and races. The Y's commitment to diversity reflects a belief that people from all backgrounds benefit from ongoing interaction with each other. The Y is a great leveler where the rich and poor, the young and old, the disabled and the fit may utilize the programs, services, and activities offered. People come to see that they have much in common in trying to get fit, stay healthy, and provide opportunities for their children. To accomplish this goal, we strive to provide support and encouragement in three key categories: Youth Development, Healthy Living and Social Responsibility. YMCA of South Palm Beach CountyIn the early 1970's, a group of community-minded citizens in Boca Raton began a campaign to build a YMCA in South Palm Beach County. With the goal of giving children and adults a place to grow in spirit, mind and body, they succeeded raising enough funds to open the YMCA of Boca Raton in 1972. Utilizing leased space in the early years, the YMCA began programs that directly responded to community needs for childcare, fitness, sports, youth recreation and aquatics. In 1972, the YMCA of South Palm Beach County's first facility was built. Since that time, our YMCA programs have been continuously enhanced and have accommodated the needs of children, adults, families and communities. In 1996, the YMCA of Boca Raton identified the need to expand and serve the growing community of Boynton Beach. The DeVos-Blum Family YMCA of Boynton Beach was opened on December 2, 2000, and in the same year, the YMCA created YMCA@901, a childcare and fitness center at the headquarters of NCCI Holdings Inc. in Boca Raton. With three branches in operation, the YMCA of Boca Raton changed its legal name to the YMCA of South Palm Beach County, Inc. in 2001. Ever growing with the South Palm Beach County population, the YMCA's flagship facility in Boca Raton underwent a major renovation and expansion project. It was re-opened in December 2006 as a 72,000 square foot facility to be enjoyed by the entire South Palm Beach County community.

4d Other program services (Describe in Schedule O) (Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses \$ 7,563,290

Part IV Checklist of Required Schedules

1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A

2 Is the organization required to complete Schedule B, Schedule of Contributors?

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

4 **Section 501(c)(3) organizations.** Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II

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

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

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

8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III

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

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

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.

- Did the organization report an amount for land, buildings, and equipment in Part X, line 10? 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

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 Yes

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

14a Did the organization maintain an office, employees, or agents outside of the United States?

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

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

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

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

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

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

20 Did the organization operate one or more hospitals? If "Yes," complete Schedule H

	Yes	No
1	Yes	
2	Yes	
3		No
4		No
5		No
6		No
7		No
8		No
9		No
10		No
11	Yes	
12	Yes	
13		No
14a		No
14b		No
15		No
16		No
17		No
18		No
19		No
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	Yes	
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		No
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		No
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		No
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)	28a	Yes	
a	A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28b		No
b	A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28c	Yes	
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	29		No
30	Did the organization receive more than \$25,000 in non-cash 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	Yes	
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	Yes	
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, <i>Annual Summary and Transmittal of U.S. Information Returns</i> . Enter -0- if not applicable	1a	31
1b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b	0
1c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	
2a	Enter the number of employees reported on Form W-3, <i>Transmittal of Wage and Tax Statements</i> filed for the calendar year ending with or within the year covered by this return	2a	484
2b	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
3b	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
4b	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	4b	
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a	No
5b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	No
5c	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
6b	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).	7a	No
7b		7b	
7c		7c	No
7d	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?	7d	
7e	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7e	No
7f	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7f	No
7g	If "Yes," indicate the number of Forms 8282 filed during the year	7g	No
7h	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7h	No
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.	9a	
9b	Did the organization make any taxable distributions under section 4966?	9b	
10	Section 501(c)(7) organizations. Enter	10a	
10b	Initiation fees and capital contributions included on Part VIII, line 12	10b	
11	Section 501(c)(12) organizations. Enter	11a	
11b	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	
12b	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	19	
b Enter the number of voting members that are independent . . .	1b	18	
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		No
7a Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?	7a		No
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	Yes	
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	Yes	
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 ►

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 ►
 GARY FLAKS
 6631 PALMETTO CIRCLE SOUTH
 BOCA RATON, FL 33433
 (561) 395-9622

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			
Richard Pollock President/CEO	50.00	X		X		X	207,566	0	0
PAUL ADKINS TRUSTEE	1.00	X					0	0	0
DAVID AUCAMP TRUSTEE	1.00	X					0	0	0
PETER BLUM TRUSTEE	1.00	X					0	0	0
YVONNE S BOICE TRUSTEE	1.00	X					0	0	0
CHARLES HILL JR TRUSTEE	1.00	X					0	0	0
KENETH M KALEEL TRUSTEE	1.00	X					0	0	0
BRADLEY KITCHENS TRUSTEE	1.00	X					0	0	0
WILLIAM R MARTIN TRUSTEE	1.00	X					0	0	0
JOHN T MULHALL III TRUSTEE	1.00	X					0	0	0
RANDY B NOBLES TRUSTEE	1.00	X					0	0	0
ROBERT B TAYLOR JR TRUSTEE	1.00	X					0	0	0
JOHN A WARNER III TRUSTEE	1.00	X					0	0	0
david beaumont TRUSTEE	1.00	X					0	0	0
James E Chaney TRUSTEE	1.00	X					0	0	0
Charles Deyo trUSTEE	1.00	X					0	0	0
Nico Pronk TrUSTEE	1.00	X					0	0	0

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

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? <i>If "Yes," complete Schedule J for such individual</i>	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? <i>If "Yes," complete Schedule J for such individual</i>	4	Yes
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>	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

Part VIII Statement of Revenue

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
Contributions, gifts, grants and other similar amounts	1a Federated campaigns	1a			
	b Membership dues	1b 3,293,154			
	c Fundraising events	1c 48,477			
	d Related organizations	1d			
	e Government grants (contributions)	1e 458,574			
	f All other contributions, gifts, grants, and similar amounts not included above	1f 589,372			
	g Noncash contributions included in lines 1a-1f \$ _____				
	h Total. Add lines 1a-1f ►	4,389,577			
Program Service Revenue	2a program services	Business Code 713,940	3,124,475	3,124,475	
	b _____				
	c _____				
	d _____				
	e _____				
	f All other program service revenue				
	g Total. Add lines 2a-2f ►	3,124,475			
	3 Investment income (including dividends, interest and other similar amounts) ►		751		751
4 Income from investment of tax-exempt bond proceeds . . . ►					
5 Royalties ►					
6a Gross Rents	(I) Real	(II) Personal			
b Less rental expenses					
c Rental income or (loss)					
d Net rental income or (loss) ►					
7a Gross amount from sales of assets other than inventory	(I) Securities	(II) Other			
b Less cost or other basis and sales expenses					
c Gain or (loss)					
d Net gain or (loss) ►					
8a Gross income from fundraising events (not including \$ 60,194 of contributions reported on line 1c) See Part IV, line 18 . . .					
a	48,477				
b Less direct expenses	b 79,141				
c Net income or (loss) from fundraising events . . . ►		-18,947	-18,947		
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				
b Less cost of goods sold	b				
c Net income or (loss) from sales of inventory . . . ►					
Miscellaneous Revenue		Business Code			
11a Other revenue	900,099	112,505	112,505		
b _____					
c _____					
d All other revenue					
e Total. Add lines 11a-11d ►	112,505				
12 Total revenue. See Instructions ►	7,608,361	3,218,033	0	751	

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	375,461	86,255	172,558	116,648
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	3,767,511	3,529,534	186,974	51,003
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	444,691	373,086	45,656	25,949
9 Other employee benefits				
10 Payroll taxes	369,668	324,738	31,837	13,093
11 Fees for services (non-employees)				
a Management				
b Legal	40,060	36,855	3,205	
c Accounting	31,500	28,980	2,520	
d Lobbying				
e Professional fundraising See Part IV, line 17				
f Investment management fees				
g Other	239,868	221,131	18,737	
12 Advertising and promotion	42,909	39,274	808	2,827
13 Office expenses	445,431	410,411	27,837	7,183
14 Information technology				
15 Royalties				
16 Occupancy	654,320	640,042	14,278	
17 Travel	133,058	94,121	38,552	385
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	42,929	12,013	30,524	392
20 Interest	347,336	346,989	347	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	537,857	521,716	16,141	
23 Insurance	221,552	215,329	6,223	
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 EQUIPMENT RENTAL	267,067	267,067		
b Bad debt & other expens	189,354	186,173	3,181	
c NATIONAL YMCA DUES	92,556	92,556		
d BANK SERVICE CHARGES	91,913	91,815	98	
e EQUIPMENT REPAIR AND MA	67,635	42,608	25,027	
f All other expenses	25,200	2,597	22,603	
25 Total functional expenses. Add lines 1 through 24f	8,427,876	7,563,290	647,106	217,480
26 Joint costs. Check here <input checked="" type="checkbox"/> 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	2,151,336	1 1,542,475
	2 Savings and temporary cash investments	2	
	3 Pledges and grants receivable, net	1,862,163	3 1,578,177
	4 Accounts receivable, net	130,658	4 84,145
	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	8	
	9 Prepaid expenses and deferred charges	199,664	9 251,176
	10a Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	10a	22,327,628
	b Less accumulated depreciation	10b	6,246,773
		16,338,097	10c 16,080,855
	11 Investments—publicly traded securities	11	
	12 Investments—other securities See Part IV, line 11	12	
	13 Investments—program-related See Part IV, line 11	13	
	14 Intangible assets	14	
	15 Other assets See Part IV, line 11	285,860	15 274,632
	16 Total assets. Add lines 1 through 15 (must equal line 34)	20,967,778	16 19,811,460
Liabilities	17 Accounts payable and accrued expenses	410,365	17 269,061
	18 Grants payable	18	
	19 Deferred revenue	565,941	19 650,442
	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	10,000,000	23 9,720,000
	24 Unsecured notes and loans payable to unrelated third parties	24	
	25 Other liabilities Complete Part X of Schedule D	1,322,852	25 747,899
	26 Total liabilities. Add lines 17 through 25	12,299,158	26 11,387,402
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.		
	27 Unrestricted net assets	6,960,184	27 6,912,015
	28 Temporarily restricted net assets	1,708,436	28 1,512,043
	29 Permanently restricted net assets	29	
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 30 through 34.		
	30 Capital stock or trust principal, or current funds	30	
	31 Paid-in or capital surplus, or land, building or equipment fund	31	
	32 Retained earnings, endowment, accumulated income, or other funds	32	
	33 Total net assets or fund balances	8,668,620	33 8,424,058
	34 Total liabilities and net assets/fund balances	20,967,778	34 19,811,460

Part XI Financial Statements and Reporting

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?

b Were the organization's financial statements audited by an independent accountant?

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

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?

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

	Yes	No
2a		No
2b	Yes	
2c	Yes	
3a		No
3b		

2009

Open to Public
Inspection**SCHEDULE A**
(Form 990 or 990EZ)**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.

Department of the Treasury
Internal Revenue ServiceName of the organization
YOUNG MEN'S CHRISTIAN ASSOCIATION
OF SOUTH PALM BEACH COUNTY INC

Employer identification number

59-1416281

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

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

f 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)

g 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

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

(i) a person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?

(ii) a family member of a person described in (i) above?

(iii) a 35% controlled entity of a person described in (i) or (ii) above?

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

	Yes	No
11g(i)		
11g(ii)		
11g(iii)		

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1- 9 above or IRC section (see instructions))	(iv) Is the organization in col (i) listed in your governing document?		(v) Did you notify the organization in col (i) of your support?		(vi) Is the organization in col (i) organized in the U S ?		(vii) Amount of support?
			Yes	No	Yes	No	Yes	No	
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")	5,126,328	5,367,298	6,651,598	5,045,510	4,341,100	26,531,834
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	3,215,822	3,472,599	3,748,365	3,738,336	3,124,475	17,299,597
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	8,342,150	8,839,897	10,399,963	8,783,846	7,465,575	43,831,431
7a Amounts included on lines 1, 2, and 3 received from disqualified persons	1,099,312	861,300	633,688	432,700	345,300	3,372,300
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						0
c Add lines 7a and 7b	1,099,312	861,300	633,688	432,700	345,300	3,372,300
8 Public Support (Subtract line 7c from line 6)						40,459,131

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	8,342,150	8,839,897	10,399,963	8,783,846	7,465,575	43,831,431
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	267,108	368,450	175,785	56,651	751	868,745
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b	267,108	368,450	175,785	56,651	751	868,745
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)	179,927	663,160	164,511	102,671	112,505	1,222,774
13 Total support (Add lines 9, 10c, 11 and 12)	8,789,185	9,871,507	10,740,259	8,943,168	7,578,831	45,922,950

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	88 100 %
16 Public support percentage from 2008 Schedule A, Part III, line 15	16	88 050 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2009 (line 10c column (f) divided by line 13 column (f))	17	1 890 %
18 Investment income percentage from 2008 Schedule A, Part III, line 17	18	2 350 %
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

SCHEDULE D

(Form 990)

Supplemental Financial Statements**2009****Open to Public
Inspection**Department of the Treasury
Internal Revenue Service

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

Name of the organizationYOUNG MEN'S CHRISTIAN ASSOCIATION
OF SOUTH PALM BEACH COUNTY INC**Employer identification number**

59-1416281

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
2a	
2b	
2c	
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
1c	
1d	
1e	
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					
b Contributions					
c Investment earnings or losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

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

a Board designated or quasi-endowment ► %

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
3a(i)	
3a(ii)	
3b	

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

4 Describe in Part 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		2,516,500			2,516,500
b Buildings		17,794,334	4,591,448		13,202,886
c Leasehold improvements					
d Equipment		1,982,152	1,620,683		361,469
e Other		34,642	34,642		0
Total. Add lines 1a-1e (Column (d) should equal Form 990, Part X, column (B), line 10(c).)					16,080,855

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
Financial derivatives		Cost or end-of-year market value
Closely-held equity interests		
Other		
Total. (Column (b) should equal Form 990, Part X, col (B) line 12) ►		

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

Total (Column (b) should equal Form 990, Part X, col (B), line 13)

Part IX Other Assets See Form 990 Part X line 15

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Total. (Column (b) should equal Form 990, Part X, col.(B) line 15.)

Total. (Column (b) should equal Form 990, Part X, col (B) line 25)	747,899
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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	7,608,361
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	8,427,876
3	Excess or (deficit) for the year Subtract line 2 from line 1	3	-819,515
4	Net unrealized gains (losses) on investments	4	
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV)	8	574,953
9	Total adjustments (net) Add lines 4 - 8	9	574,953
10	Excess or (deficit) for the year per financial statements Combine lines 3 and 9	10	-244,562

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	7,687,502
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12		
a	Net unrealized gains on investments	2a	
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIV)	2d	79,141
e	Add lines 2a through 2d	2e	79,141
3	Subtract line 2e from line 1	3	7,608,361
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	0
5	Total Revenue Add lines 3 and 4c. (This should equal Form 990, Part I, line 12)	5	7,608,361

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

1	Total expenses and losses per audited financial statements	1	8,507,017
2	Amounts included on line 1 but not on Form 990, Part IX, line 25		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIV)	2d	79,141
e	Add lines 2a through 2d	2e	79,141
3	Subtract line 2e from line 1	3	8,427,876
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	0
5	Total expenses Add lines 3 and 4c. (This should equal Form 990, Part I, line 18)	5	8,427,876

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
		Amounts relate to special events revenue and expenses

Supplemental Information Regarding Fundraising or Gaming Activities

2009

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Inspection**

Department of the Treasury
Internal Revenue Service

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.

Name of the organization

YOUNG MEN'S CHRISTIAN ASSOCIATION
OF SOUTH PALM BEACH COUNTY INC

Employer identification number

59-1416281

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

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

a	<input type="checkbox"/> Mail solicitations	e	<input type="checkbox"/> Solicitation of non-government grants
b	<input type="checkbox"/> Internet and e-mail solicitations	f	<input type="checkbox"/> Solicitation of government grants
c	<input type="checkbox"/> Phone solicitations	g	<input type="checkbox"/> Special fundraising events
d	<input type="checkbox"/> In-person solicitations		

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising 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?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
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	(b) Event #2	(c) Other Events	(d) Total Events (Add col (a) through col (c))
		DEVOS BLUM GOLF TOURNAMENT (event type)	annual prayer breakfast (event type)	5 (total number)	
Revenue	1 Gross receipts . . .	35,265	31,380	42,026	108,671
	2 Less Charitable contributions . . .	30,765	22,663	0	53,428
	3 Gross income (line 1 minus line 2) . . .	4,500	8,717	42,026	55,243
Direct Expenses	4 Cash prizes . . .				
	5 Non-cash prizes . . .				
	6 Rent/facility costs . . .				
	7 Food and beverages . . .				
	8 Entertainment . . .				
	9 Other direct expenses . . .	14,013	29,699	35,427	79,139
	10 Direct expense summary Add lines 4 through 9 in column (d)				79,139
	11 Net income summary Combine lines 3, column d, and line 10.				-23,896

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				
	2 Cash prizes				
	3 Non-cash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
Direct Expenses	6 Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	
	7 Direct expense summary Add lines 2 through 5 in column (d)				
	8 Net gaming income summary Combine lines 1, column d, and line 7				

9 Enter the state(s) in which the organization operates gaming activities	<input type="checkbox"/> Yes	<input type="checkbox"/> No
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	<input type="checkbox"/> 13a <input type="checkbox"/> 13b	
a The organization's facility	<input type="checkbox"/> 13a <input type="checkbox"/> 13b	
b An outside facility	<input type="checkbox"/> 13a <input type="checkbox"/> 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?	<input type="checkbox"/> 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 ►		
<input type="checkbox"/> Director/officer	<input type="checkbox"/> Employee	<input type="checkbox"/> 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?	<input type="checkbox"/> 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 ► \$ _____	<input type="checkbox"/> 17a	

Schedule J
(Form 990)**Compensation Information**

OMB No 1545-0047

2009**Open to Public
Inspection**Department of the Treasury
Internal Revenue Service

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.

Name of the organizationYOUNG MEN'S CHRISTIAN ASSOCIATION
OF SOUTH PALM BEACH COUNTY INC**Employer identification number**

59-1416281

Part I Questions Regarding Compensation

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

<input type="checkbox"/> First-class or charter travel	<input type="checkbox"/> Housing allowance or residence for personal use
<input checked="" type="checkbox"/> Travel for companions	<input type="checkbox"/> Payments for business use of personal residence
<input type="checkbox"/> Tax indemnification and gross-up payments	<input checked="" type="checkbox"/> Health or social club dues or initiation fees
<input type="checkbox"/> Discretionary spending account	<input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)

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

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

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

<input checked="" type="checkbox"/> Compensation committee	<input checked="" type="checkbox"/> Written employment contract
<input type="checkbox"/> Independent compensation consultant	<input checked="" type="checkbox"/> Compensation survey or study
<input type="checkbox"/> Form 990 of other organizations	<input checked="" type="checkbox"/> Approval by the board or compensation committee

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

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

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

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

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

Only 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?

b Any related organization?

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?

b Any related organization?

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

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

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

	Yes	No
1b	Yes	
2	Yes	
4a		No
4b		No
4c		No
5a		No
5b		No
6a		No
6b		No
7		No
8		No
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.

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

**Schedule K
(Form 990)**

OMB No 1545-0047

Supplemental Information on Tax Exempt Bonds**2009**

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

► Attach to Form 990. ► See separate instructions.

**Open to Public
Inspection**Department of the Treasury
Internal Revenue Service

Name of the organization

YOUNG MEN'S CHRISTIAN ASSOCIATION
OF SOUTH PALM BEACH COUNTY INC

Employer identification number

59-1416281

Part I Bond Issues

	(a) Issuer Name	(b) Issuer EIN	(c) CUSIP #	(d) Date Issued	(e) Issue Price	(f) Description of Purpose	(g) Defeased	(h) On Behalf of Issuer
							Yes	No
A	PALM BEACH COUNTY FLORIDA	54-6000785	696501AB1	11-14-2003	13,700,000	FOR DEVELOPMENT AND IMPROVEMENT OF YMCA FACILITIES	X	X

Part II Proceeds

	A	B	C	D	E
1 Total proceeds of issue					
2 Gross proceeds in reserve funds					
3 Proceeds in refunding or defeasance escrows					
4 Other unspent proceeds					
5 Issuance costs from proceeds					
6 Working capital expenditures from proceeds					
7 Capital expenditures from proceeds					
8 Year of substantial completion					
9 Were the bonds issued as part of a current refunding issue?	X				
10 Were the bonds issued as part of an advance refunding issue?	X				
11 Has the final allocation of proceeds been made?	X				
12 Does the organization maintain adequate books and records to support the final allocation of proceeds?	X				

Part III Private Business Use

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

Part III Private Business Use (Continued)

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

Part IV Arbitrage

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

Schedule L
(Form 990 or 990-EZ)**Transactions with Interested Persons**

OMB No 1545-0047

2009**Open to Public
Inspection**Department of the Treasury
Internal Revenue Service

► Complete if the organization answered "Yes" on Form 990, Part IV, lines 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V lines 38a or 40b.

► Attach to Form 990 or Form 990-EZ. ► See separate instructions.

Name of the organizationYOUNG MEN'S CHRISTIAN ASSOCIATION
OF SOUTH PALM BEACH COUNTY INC**Employer identification number**

59-1416281

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

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

1	(a) Name of disqualified person	(b) Description of transaction	(c) Corrected?
---	--	---------------------------------------	-----------------------

Yes	No
------------	-----------

2 Enter the amount of tax imposed on the organization managers or disqualified persons during the year under section 4958 ► \$ _____

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

Part II Loans to and/or From Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 26, or Form 990-EZ, Part V, line 38a

(a) Name of interested person and purpose	(b) Loan to or from the organization?	(c) Original principal amount	(d) Balance due	(e) In default?	(f) Approved by board or committee?	(g) Written agreement?
To	From			Yes	No	Yes
				Yes	No	Yes

Total ► \$ _____

Part III Grants or Assistance Benefitting Interested Persons.

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

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of grant or type of assistance
--------------------------------------	--	--

Part IV Business Transactions Involving Interested Persons.

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

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?
bradley kitchens	Officer of NCCI Holdings is also Officer of YMCA	188,591	Bradley Kitchens is an officer of both NCCI Holdings, Inc and the YMCA. The YMCA provides services to NCCI Holdings, Inc	Yes No
John T Mulhall III	Officer of Rutherford Mulhall, p a is also officer of ymca	19,145	John T Mulhall III is an officer of both Rutherford Mulhall, P A and the YMCA. Rutherford Mulhall, P A provides legal services to the YMCA	No
john a warner	ymca trustee	19,225	JOHN A WARNER, A YMCA TRUSTEE, PROVIDED PROFESSIONAL SERVICES TO FLORIDA PENINSULA HOLDINGS, A BUSINESS ENTITY OF WHICH YMCA TRUSTEE PAUL ADKINS IS A BOARD CHAIR	No

SCHEDULE O
(Form 990)**Supplemental Information to Form 990****2009****Open to Public
Inspection**Department of the Treasury
Internal Revenue Service

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

Name of the organizationYOUNG MEN'S CHRISTIAN ASSOCIATION
OF SOUTH PALM BEACH COUNTY INC**Employer identification number**

59-1416281

Identifier	Return Reference	Explanation
Form 990, Part VI, Section A, line 2		JOHN A. WARNER, A YMCA TRUSTEE, PROVIDED PROFESSIONAL SERVICES FOR FEES TOTALING \$19,225 TO FLORIDA PENINSULA HOLDINGS, A BUSINESS ENTITY OF WHICH YMCA TRUSTEE PAUL ADKINS IS BOARD CHAIR
Form 990, Part VI, Section B, line 11		THE COMPLETED FORM 990 IS ELECTRONICALLY PROVIDED TO THE FINANCE COMMITTEE FOR THEIR REVIEW ONCE APPROVED IT IS ELECTRONICALLY PROVIDED TO THE TRUSTEES FOR THEIR FINAL APPROVAL
Form 990, Part VI, Section B, line 12c		THE CONFLICT OF INTEREST POLICY IS MONITORED AND COMPLIANCE IS ENFORCED BY THE BOARD OF TRUSTEES SHOULD THERE ARISE A QUESTION OR POTENTIAL CONFLICT, DISCLOSURE IS MADE AND PROCEDURES ARE ENACTED TO CREATE TRANSPARENCY ALTHOUGH NOT BOUND BY SARBANES-OXLEY, THE BOARD GENERALLY ADHERES TO THOSE RULES
Form 990, Part VI, Section B, line 15		THE VOLUNTEER OFFICERS OF THE BOARD OF TRUSTEES OF THE YMCA OF SOUTH PALM BEACH COUNTY ARE RESPONSIBLE FOR REVIEWING THE PERFORMANCE OF THE CEO AND FOR SETTING COMPENSATION THESE ARE ALL INDEPENDENT INDIVIDUALS THEY ARE PROVIDED WITH COMPARABILITY DATA BY THE YMCA OF THE USA AS WELL AS RECOMMENDATIONS FOR SALARY RANGES ACCORDING TO THE SIZE AND SCOPE OF THE ASSOCIATION SALARY RANGES FOR ALL OTHER KEY EMPLOYEES ARE SET BY THE HUMAN RESOURCES COMMITTEE OF THE VOLUNTEER BOARD AND ARE ALSO RECOMMENDED BY THE YMCA OF THE USA'S SALARY ADMINISTRATION GUIDELINES THE CEO IS RESPONSIBLE FOR PERFORMANCE REVIEWS OF SENIOR STAFF AND RECOMMENDS ANY SALARY ADJUSTMENTS WITHIN THE RANGES TO THE HUMAN RESOURCES COMMITTEE THE ENTIRE VOLUNTEER BOARD IS RESPONSIBLE FOR APPROVING THE ANNUAL OPERATING BUDGET FOR THE ASSOCIATION WHICH INCLUDES ANY INCREASE OR DECREASE IN SALARIES
Form 990, Part VI, Section C, line 19		ANNUALLY THE CONFLICT OF INTEREST POLICY AND THE FINANCIAL STATEMENTS ARE PROVIDED TO THE TRUSTEES THE GOVERNING DOCUMENTS ARE PROVIDED TO THE TRUSTEES WHEN ANY CHANGES ARE MADE ALL OF THESE DOCUMENTS ARE ON FILE WITH THE YUSA AND ARE MADE AVAILABLE TO THE PUBLIC UPON WRITTEN REQUEST
		The organization has an audit committee which is responsible for the selection of the independent auditors and oversight of the annual audit

**SCHEDULE R
(Form 990)****Related Organizations and Unrelated Partnerships****2009**

► Complete if the organization answered "Yes" to Form 990, Part IV, line 33, 34, 35, 36, or 37.
 ► Attach to Form 990. ► See separate instructions.

**Open to Public
Inspection**Department of the Treasury
Internal Revenue Service**Name of the organization**
YOUNG MEN'S CHRISTIAN ASSOCIATION
OF SOUTH PALM BEACH COUNTY INC**Employer identification number**
59-1416281**Part I Identification of Disregarded Entities** (Complete if the organization answered "Yes" on Form 990, Part IV, line 33.)

(a) Name, address, and EIN of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
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Part II Identification of Related Tax-Exempt Organizations (Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.)

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity
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YMCA FOUNDATION OF SOUTH PALM BEACH COUNTY INC

6631 PALMETTO CIRCLE SOUTH

BOCA RATON, FL 33433
05-0594761

FL

501C3

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

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

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership

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

1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

a Receipt of (i) interest (ii) annuities (iii) royalties (iv) rent from a controlled entity

b Gift, grant, or capital contribution to other organization(s)

c Gift, grant, or capital contribution from other organization(s)

d Loans or loan guarantees to or for other organization(s)

e Loans or loan guarantees by other organization(s)

f Sale of assets to other organization(s)

g Purchase of assets from other organization(s)

h Exchange of assets

i Lease of facilities, equipment, or other assets to other organization(s)

j Lease of facilities, equipment, or other assets from other organization(s)

k Performance of services or membership or fundraising solicitations for other organization(s)

l Performance of services or membership or fundraising solicitations by other organization(s)

m Sharing of facilities, equipment, mailing lists, or other assets

n Sharing of paid employees

o Reimbursement paid to other organization for expenses

p Reimbursement paid by other organization for expenses

q Other transfer of cash or property to other organization(s)

r Other transfer of cash or property from other organization(s)

	Yes	No
1a		No
1b		No
1c	Yes	
1d		No
1e		No
1f		No
1g		No
1h		No
1i		No
1j		No
1k		No
1l		No
1m	Yes	
1n	Yes	
1o	Yes	
1p		No
1q		No
1r		No

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

(a)
Name of other organization(b)
Transaction type(a-r)(c)
Amount involved

C

(1) YMCA FOUNDATION OF SOUTH PALM BEACH COUNTY INC

(1) See Additional Data Table

(2)

(3)

(4)

(5)

(6)

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

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

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Are all partners section 501(c)(3) organizations?	(e) Share of end-of-year assets	(f) Disproportionate allocations?	(g) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(h) General or managing partner?
Yes	No	Yes	No	Yes	No	Yes	No

Form 4562

Depreciation and Amortization
(Including Information on Listed Property)

OMB No 1545-0172

2009

Department of the Treasury
Internal Revenue Service

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

Attachment
Sequence No 67

Name(s) shown on return YOUNG MEN'S CHRISTIAN ASSOCIATION OF SOUTH PALM BEACH COUNTY INC	Business or activity to which this form relates Form 990 Page 10	Identifying number 59-1416281
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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 11 ► 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	

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	0
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

30	(a) Vehicle 1	(b) Vehicle 2	(c) Vehicle 3	(d) Vehicle 4	(e) Vehicle 5	(f) Vehicle 6
31						
32						
33						
34	Yes	No	Yes	No	Yes	No
35						
36						

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)

37	Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	<input type="checkbox"/> Yes <input type="checkbox"/> No
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) A amortization for this year
42	A amortization of costs that begins during your 2009 tax year (see instructions)				

43	A amortization of costs that began before your 2009 tax year	43
44	Total. Add amounts in column (f) See the instructions for where to report	44

Additional Data

Software ID:
Software Version:
EIN: 59-1416281
Name: YOUNG MEN'S CHRISTIAN ASSOCIATION
OF SOUTH PALM BEACH COUNTY INC

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

<i>Do not include amounts reported on line 6b, 8b, 9b, and 10b of Part VIII.</i>	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
EQUIPMENT RENTAL	267,067	267,067		
Bad debt & other expens	189,354	186,173	3,181	
NATIONAL YMCA DUES	92,556	92,556		
BANK SERVICE CHARGES	91,913	91,815	98	
EQUIPMENT REPAIR AND MA	67,635	42,608	25,027	