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Extension

Return of Private Foundation or Section 4947(a)(1) Nonexempt Charitable Trust Treated as a Private Foundation

OMB No 1545-0052

2010Department of the Treasury
Internal Revenue Service

Note. The foundation may be able to use a copy of this return to satisfy state reporting requirements

For calendar year 2010, or tax year beginning , 2010, and ending

G Check all that apply. ☐ Initial return ☐ Initial Return of a former public charity ☐ Final return
☐ Amended return ☐ Address change ☐ Name change

Name of foundation

The Lancaster County Partners for Youth, Inc**A Employer identification number****57-0628085**

Number and street (or P O box number if mail is not delivered to street address)

Post Office Box 1023

City or town

Lancaster

State ZIP code

SC 29721-1023**B Telephone number (see the instructions)****(803) 286-1465****C If exemption application is pending, check here** ☐**D 1 Foreign organizations, check here** ☐**2 Foreign organizations meeting the 85% test, check here and attach computation** ☐**E If private foundation status was terminated under section 507(b)(1)(A), check here** ☐**F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here** ☐

H Check type of organization: ☒ Section 501(c)(3) exempt private foundation
☐ Section 4947(a)(1) nonexempt charitable trust ☐ Other taxable private foundation

I Fair market value of all assets at end of year
 (from Part II, column (c), line 16)

\$ 4,564,020.

J Accounting method: ☐ Cash ☒ Accrual
☐ Other (specify) _____
 (Part I, column (d) must be on cash basis)

Part I Analysis of Revenue and Expenses

(The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see the instructions).)

(a) Revenue and expenses per books**(b) Net investment income****(c) Adjusted net income****(d) Disbursements for charitable purposes (cash basis only)****REVENUE****1** Contributions, gifts, grants, etc., received (att sch)**2** Cl ☒ if the foundn is not req to att Sch B**3** Interest on savings and temporary cash investments**4** Dividends and interest from securities**5a** Gross rents**b** Net rental income or (loss)**6a** Net gain/(loss) from sale of assets not on line 10**b** Gross sales price for all assets on line 6a**7** Capital gain net income (from Part IV, line 2)**8** Net short-term capital gain**9** Income modifications**10a** Gross sales less returns and allowances**b** Less Cost of goods sold**c** Gross profit/(loss) (att sch)**11** Other income (attach schedule)**Grant service****12 Total.** Add lines 1 through 11**ADMINISTRATIVE EXPENSES****13** Compensation of officers, directors, trustees, etc**14** Other employee salaries and wages**15** Pension plans, employee benefits**16a** Legal fees (attach schedule)**b** Accounting fees (attach sch) **L-16b Stmt****c** Other prof fees (attach sch)**17** Interest**18** Taxes (attach schedule) (see instr.) See Line 18 Stmt**19** Depreciation (attach sch) and depletion**20** Occupancy**21** Travel, conferences, and meetings**22** Printing and publications**23** Other expenses (attach schedule)**See Line 23 Stmt****24 Total operating and administrative expenses.** Add lines 13 through 23**25** Contributions, gifts, grants paid**26 Total expenses and disbursements.** Add lines 24 and 25**27** Subtract line 26 from line 12:**a Excess of revenue over expenses and disbursements****b Net investment income** (if negative, enter -0-)**c Adjusted net income** (if negative, enter -0-)

Part II Balance Sheets

Attached schedules and amounts in the description column should be for end-of-year amounts only (See instructions.)

		Beginning of year			End of year		
		(a) Book Value			(b) Book Value		
ASSETS	1	Cash — non-interest-bearing	819.	45,490.	45,490.		
	2	Savings and temporary cash investments	446,418.	452,057.	452,057.		
	3	Accounts receivable	70,311.				
		Less: allowance for doubtful accounts		70,311.	70,311.		
	4	Pledges receivable	15,250.				
		Less: allowance for doubtful accounts	4,000.	11,250.	11,250.		
	5	Grants receivable					
	6	Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see the instructions)					
	7	Other notes and loans receivable (attach sch)					
		Less: allowance for doubtful accounts					
	8	Inventories for sale or use					
	9	Prepaid expenses and deferred charges	2,800.				
	10a	Investments — U S and state government obligations (attach schedule)					
	b	Investments — corporate stock (attach schedule)	4,015,672.	3,979,540.	3,979,540.		
	c	Investments — corporate bonds (attach schedule)					
	11	Investments — land, buildings, and equipment: basis					
LIABILITIES		Less: accumulated depreciation (attach schedule)					
	12	Investments — mortgage loans					
	13	Investments — other (attach schedule)					
	14	Land, buildings, and equipment: basis	12,858.				
		Less: accumulated depreciation (attach schedule)	7,486.	7,960.	5,372.	5,372.	
	15	Other assets (describe)					
	16	Total assets (to be completed by all filers — see instructions. Also, see page 1, item I)	4,489,919.	4,564,020.	4,564,020.		
	17	Accounts payable and accrued expenses	0.	17,324.			
	18	Grants payable	697,500.	915,749.			
	19	Deferred revenue					
NET FUND ASSET BALANCES	20	Loans from officers, directors, trustees, & other disqualified persons					
	21	Mortgages and other notes payable (attach schedule)					
	22	Other liabilities (describe <u>Payroll taxes W/H</u>)	232.	29.			
	23	Total liabilities (add lines 17 through 22)	697,732.	933,102.			
		Foundations that follow SFAS 117, check here and complete lines 24 through 26 and lines 30 and 31. ☒					
	24	Unrestricted	3,712,494.				
	25	Temporarily restricted	79,693.	3,630,918.			
	26	Permanently restricted					
		Foundations that do not follow SFAS 117, check here and complete lines 27 through 31. ☐					
	27	Capital stock, trust principal, or current funds					
	28	Paid-in or capital surplus, or land, building, and equipment fund					
	29	Retained earnings, accumulated income, endowment, or other funds					
	30	Total net assets or fund balances (see the instructions)	3,792,187.	3,630,918.			
	31	Total liabilities and net assets/fund balances (see the instructions)	4,489,919.	4,564,020.			

Part III Analysis of Changes in Net Assets or Fund Balances

1	Total net assets or fund balances at beginning of year — Part II, column (a), line 30 (must agree with end-of-year figure reported on prior year's return)	1	3,792,187.
2	Enter amount from Part I, line 27a	2	-248,516.
3	Other increases not included in line 2 (itemize) <u>See Other Increases Stmt</u>	3	673,853.
4	Add lines 1, 2, and 3	4	4,217,524.
5	Decreases not included in line 2 (itemize) <u>Investment Capital Losses</u>	5	586,606.
6	Total net assets or fund balances at end of year (line 4 minus line 5) — Part II, column (b), line 30	6	3,630,918.

Part IV Capital Gains and Losses for Tax on Investment Income

(a) List and describe the kind(s) of property sold (e.g., real estate, 2-story brick warehouse; or common stock, 200 shares MLC Company)

(b) How acquired
P — Purchase
D — Donation(c) Date acquired
(month, day, year)(d) Date sold
(month, day, year)

1a Capital Income Builder Fund Class A	P	01/15/08	02/11/10
b Income Fund of America Class A	P	12/21/07	06/18/10
c Loomis Sayles Strategic Income	P	03/19/07	06/18/10
d			
e			

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a 1,073,043.		1,406,616.	-333,573.
b 1,037,508.		1,235,390.	-197,882.
c 959,344.		1,014,495.	-55,151.
d			
e			

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69

(i) Fair Market Value as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of column (i) over column (j), if any	(l) Gains (Column (h) gain minus column (k), but not less than -0-) or Losses (from column (h))
a			-333,573.
b			-197,882.
c			-55,151.
d			
e			

2 Capital gain net income or (net capital loss).

[If gain, also enter in Part I, line 7
 If (loss), enter -0- in Part I, line 7]

2**-586,606.****3** Net short-term capital gain or (loss) as defined in sections 1222(5) and (6):

If gain, also enter in Part I, line 8, column (c) (see the instructions). If (loss), enter -0-
 in Part I, line 8

3**Part V Qualification Under Section 4940(e) for Reduced Tax on Net Investment Income**

(For optional use by domestic private foundations subject to the section 4940(a) tax on net investment income)

If section 4940(d)(2) applies, leave this part blank

Was the foundation liable for the section 4942 tax on the distributable amount of any year in the base period?

☐ Yes☒ No

If 'Yes,' the foundation does not qualify under section 4940(e). Do not complete this part.

1 Enter the appropriate amount in each column for each year, see the instructions before making any entries

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (column (b) divided by column (c))
2009	1,478,012.		
2008	1,040,494.		
2007	292,938.		
2006	20,307.		
2005	171,674.		

2 Total of line 1, column (d)**2****3** Average distribution ratio for the 5-year base period — divide the total on line 2 by 5, or by the number of years the foundation has been in existence if less than 5 years**3****4** Enter the net value of noncharitable-use assets for 2010 from Part X, line 5**4****0.****5** Multiply line 4 by line 3**5****6** Enter 1% of net investment income (1% of Part I, line 27b)**6****2,066.****7** Add lines 5 and 6**7****2,066.****8** Enter qualifying distributions from Part XII, line 4**8****1,478,012.**

If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate. See the Part VI instructions

Part VI Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948 — see the instructions)

1 a Exempt operating foundations described in section 4940(d)(2), check here ☐ and enter 'N/A' on line 1. Date of ruling or determination letter _____ (attach copy of letter if necessary — see instr.)		
b Domestic foundations that meet the section 4940(e) requirements in Part V, check here ☒ and enter 1% of Part I, line 27b		1 2,066.
c All other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, column (b)		
2 Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)		2 0.
3 Add lines 1 and 2		3 2,066.
4 Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)		4 0.
5 Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-		5 2,066.
6 Credits/Payments		
a 2010 estimated tax pmts and 2009 overpayment credited to 2010	6a 8,539.	
b Exempt foreign organizations — tax withheld at source	6b	
c Tax paid with application for extension of time to file (Form 8868)	6c 2,000.	
d Backup withholding erroneously withheld	6d	
7 Total credits and payments. Add lines 6a through 6d		7 10,539.
8 Enter any penalty for underpayment of estimated tax. Check here ☐ if Form 2220 is attached		8
9 Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed		9
10 Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid		10 8,473.
11 Enter the amount of line 10 to be Credited to 2011 estimated tax 8,473. Refunded		11

Part VII-A Statements Regarding Activities

	Yes	No
1 a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?		X
b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see the instructions for definition)? <i>If the answer is 'Yes' to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities</i>		X
c Did the foundation file Form 1120-POL for this year?		X
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation \$ _____ (2) On foundation managers \$ _____		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers \$ _____		
2 Has the foundation engaged in any activities that have not previously been reported to the IRS? <i>If 'Yes,' attach a detailed description of the activities</i>		X
3 Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? <i>If 'Yes,' attach a conformed copy of the changes</i>		X
4 a Did the foundation have unrelated business gross income of \$1,000 or more during the year?		X
b If 'Yes,' has it filed a tax return on Form 990-T for this year?		
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? <i>If 'Yes,' attach the statement required by General Instruction T</i>		X
6 Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either: • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	X	
7 Did the foundation have at least \$5,000 in assets at any time during the year? <i>If 'Yes,' complete Part II, column (c), and Part XV</i>	X	
8 a Enter the states to which the foundation reports or with which it is registered (see the instructions) SC — South Carolina		
b If the answer is 'Yes' to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? <i>If 'No,' attach explanation</i>	X	
9 Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2010 or the taxable year beginning in 2010 (see instructions for Part XIV)? <i>If 'Yes,' complete Part XIV</i>		X
10 Did any persons become substantial contributors during the tax year? <i>If 'Yes,' attach a schedule listing their names and addresses.</i>		X

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Form 990-PF (2010)

Part VII-A Statements Regarding Activities (Continued)

11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If 'Yes', attach schedule (see instructions)	11	X	
12	Did the foundation acquire a direct or indirect interest in any applicable insurance contract before August 17, 2008?	12		X
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address <u>N/A</u>	13	X	
14	The books are in care of <u>Sharon Novinger</u> Telephone no <u>(803) 286-1465</u> Located at <u>102 South Catawba Street</u> <u>Lancaster, SC</u> ZIP + 4 <u>29720</u>			
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 - Check here and enter the amount of tax-exempt interest received or accrued during the year <u>15</u>			
16	At any time during calendar year 2010, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country? See the instructions for exceptions and filing requirements for Form TD F 90-22.1. If 'Yes,' enter the name of the foreign country <u></u>	16	Yes	No X

Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required**File Form 4720 if any item is checked in the 'Yes' column, unless an exception applies.**

		Yes	No
1a	During the year did the foundation (either directly or indirectly):		
(1)	Engage in the sale or exchange, or leasing of property with a disqualified person? ☐ Yes ☒ No		
(2)	Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? ☐ Yes ☒ No		
(3)	Furnish goods, services, or facilities to (or accept them from) a disqualified person? ☐ Yes ☒ No		
(4)	Pay compensation to, or pay or reimburse the expenses of, a disqualified person? ☐ Yes ☒ No		
(5)	Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? ☐ Yes ☒ No		
(6)	Agree to pay money or property to a government official? (Exception. Check 'No' if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days) ☐ Yes ☒ No		
b	If any answer is 'Yes' to 1a(1)-(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see the instructions)? Organizations relying on a current notice regarding disaster assistance check here ☐	1b	
c	Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2010?	1c	X
2	Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5))		
a	At the end of tax year 2010, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2010? ☐ Yes ☒ No If 'Yes,' list the years <u>20__</u> , <u>20__</u> , <u>20__</u> , <u>20__</u>		
b	Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer 'No' and attach statement - see the instructions)	2b	
c	If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here. <u>20__</u> , <u>20__</u> , <u>20__</u> , <u>20__</u>		
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? ☐ Yes ☒ No		
b	If 'Yes,' did it have excess business holdings in 2010 as a result of (1) any purchase by the foundation or disqualified persons after May 26, 1969; (2) the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest; or (3) the lapse of the 10-, 15-, or 20-year first phase holding period? (Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2010.)	3b	
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a	X
b	Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2010?	4b	X

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Form 990-PF (2010)

Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required (continued)**5a** During the year did the foundation pay or incur any amount to**(1)** Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))?☐ Yes ☒ No**(2)** Influence the outcome of any specific public election (see section 4955); or to carry on, directly or indirectly, any voter registration drive?☐ Yes ☒ No**(3)** Provide a grant to an individual for travel, study, or other similar purposes?☐ Yes ☒ No**(4)** Provide a grant to an organization other than a charitable, etc., organization described in section 509(a)(1), (2), or (3), or section 4940(d)(2)? (see instructions)☐ Yes ☒ No**(5)** Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals?☐ Yes ☒ No**b** If any answer is 'Yes' to 5a(1)-(5), did **any** of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance (see instructions)?**5b**

Organizations relying on a current notice regarding disaster assistance check here

☐**c** If the answer is 'Yes' to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant?☐ Yes ☐ No

If 'Yes,' attach the statement required by Regulations section 53.4945-5(d).

6a Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?☐ Yes ☒ No**b** Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?**6b**

If 'Yes' to 6b, file Form 8870.

X**7a** At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?☐ Yes ☒ No**b** If yes, did the foundation receive any proceeds or have any net income attributable to the transaction?**7b****Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors****1 List all officers, directors, trustees, foundation managers and their compensation (see instructions).**

(a) Name and address	(b) Title and average hours per week devoted to position	(c) Compensation (if not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
Jim Howey P O Box 1023 Lancaster SC 29721	Chairman 4.00	0.	0.	0.
Hal Crenshaw P O Box 1023 Lancaster SC 29721	Vice Chairman 1.00	0.	0.	0.
Don Gardner P O Box 1023 Lancaster SC 29721	Treasurer 1.00	0.	0.	0.
See Information about Officers, Directors, Trustees, Etc.		0.	0.	0.

2 Compensation of five highest-paid employees (other than those included on line 1— see instructions). If none, enter 'NONE.'

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
Sharon Novinger P. O. Box 1023 Lancaster SC 29721	Exec. Director 40.00	61,463.	1,575.	0.
0				
0				
0				
0				

Total number of other employees paid over \$50,000**1**

Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors (continued)**3** Five highest-paid independent contractors for professional services (see instructions). If none, enter 'NONE'.

(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
None		
		None

Total number of others receiving over \$50,000 for professional services

None

Part IX-A Summary of Direct Charitable Activities

List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc.

	Expenses
1 None	
	0.
2	
3	
4	

Part IX-B Summary of Program-Related Investments (see instructions)

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2	Amount
1 None	
	0.
2	
All other program-related investments. See instructions.	
3	

Total. Add lines 1 through 3

None

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Form 990-PF (2010)

Part X Minimum Investment Return (All domestic foundations must complete this part. Foreign foundations, see instructions.)

1 Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes:		
a Average monthly fair market value of securities	1a	
b Average of monthly cash balances	1b	
c Fair market value of all other assets (see instructions)	1c	
d Total (add lines 1a, b, and c)	1d	
e Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	1e	
2 Acquisition indebtedness applicable to line 1 assets	2	
3 Subtract line 2 from line 1d	3	0.
4 Cash deemed held for charitable activities. Enter 1-1/2% of line 3 (for greater amount, see instructions)	4	0.
5 Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	0.
6 Minimum investment return. Enter 5% of line 5	6	0.

Part XI Distributable Amount (see instructions) (Section 4942(j)(3) and (j)(5) private operating foundations and certain foreign organizations check here ☐ and do not complete this part.)

1 Minimum investment return from Part X, line 6		1	0.
2a Tax on investment income for 2010 from Part VI, line 5	2a	2,066.	
b Income tax for 2010 (This does not include the tax from Part VI)	2b		
c Add lines 2a and 2b		2c	2,066.
3 Distributable amount before adjustments. Subtract line 2c from line 1		3	0.
4 Recoveries of amounts treated as qualifying distributions		4	
5 Add lines 3 and 4		5	0.
6 Deduction from distributable amount (see instructions)		6	
7 Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1		7	0.

Part XII Qualifying Distributions (see instructions)

1 Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes:		
a Expenses, contributions, gifts, etc. — total from Part I, column (d), line 26	1a	1,478,012.
b Program-related investments — total from Part IX-B	1b	0.
2 Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	2	
3 Amounts set aside for specific charitable projects that satisfy the:		
a Suitability test (prior IRS approval required)	3a	
b Cash distribution test (attach the required schedule)	3b	
4 Qualifying distributions. Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	4	1,478,012.
5 Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income. Enter 1% of Part I, line 27b (see instructions)	5	2,066.
6 Adjusted qualifying distributions. Subtract line 5 from line 4	6	1,475,946.

Note. The amount on line 6 will be used in Part V, column (b), in subsequent years when calculating whether the foundation qualifies for the section 4940(e) reduction of tax in those years.

Part XIII Undistributed Income (see instructions)

	(a) Corpus	(b) Years prior to 2009	(c) 2009	(d) 2010
1 Distributable amount for 2010 from Part XI, line 7				0.
2 Undistributed income, if any, as of the end of 2010:				
a Enter amount for 2009 only			0.	
b Total for prior years: 20__, 20__, 20__				
3 Excess distributions carryover, if any, to 2010:				
a From 2005	173,096.			
b From 2006	24,122.			
c From 2007	295,595.			
d From 2008	319,158.			
e From 2009	1,040,494.			
f Total of lines 3a through e	1,852,465.			
4 Qualifying distributions for 2010 from Part XII, line 4: ▶ \$ 1,478,012.				
a Applied to 2009, but not more than line 2a				
b Applied to undistributed income of prior years (Election required – see instructions)				
c Treated as distributions out of corpus (Election required – see instructions)				
d Applied to 2010 distributable amount				
e Remaining amount distributed out of corpus	1,478,012.			
5 Excess distributions carryover applied to 2010 (If an amount appears in column (d), the same amount must be shown in column (a))				
6 Enter the net total of each column as indicated below:				
a Corpus Add lines 3f, 4c, and 4e. Subtract line 5	3,330,477.			
b Prior years' undistributed income. Subtract line 4b from line 2b		0.		
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed				
d Subtract line 6c from line 6b. Taxable amount – see instructions		0.		
e Undistributed income for 2009. Subtract line 4a from line 2a. Taxable amount – see instructions			0.	
f Undistributed income for 2010 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2011				0.
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see instructions)				
8 Excess distributions carryover from 2005 not applied on line 5 or line 7 (see instructions)	173,096.			
9 Excess distributions carryover to 2011. Subtract lines 7 and 8 from line 6a	3,157,381.			
10 Analysis of line 9:				
a Excess from 2006	24,122.			
b Excess from 2007	295,595.			
c Excess from 2008	319,158.			
d Excess from 2009	1,040,494.			
e Excess from 2010	1,478,012.			

Part XIV	Private Operating Foundations (see instructions and Part VII-A, question 9)
-----------------	--

N/A

- 1a** If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2010, enter the date of the ruling

b Check box to indicate whether the foundation is a private operating foundation described in section

7

4942(1)(3) or

4942(1)(5)

- 2a** Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed

b 85% of line 2a

c Qualifying distributions from Part XII,
line 4 for each year listed

d Amounts included in line 2c not used directly for active conduct of exempt activities

e Qualifying distributions made directly for active conduct of exempt activities
Subtract line 2d from line 2c

- 3** Complete 3a, b, or c for the alternative test relied upon.

a 'Assets' alternative test – enter:

(1) Value of all assets

(2) Value of assets qualifying under section 4942(i)(3)(B)(i)

b 'Endowment' alternative test — enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed

c 'Support' alternative test – enter.

(1) Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties)

(2) Support from general public and 5 or more exempt organizations as provided in section 4942(i)(3)(B)(iii)

(3) Largest amount of support from an exempt organization

(4) Gross investment income

Part XV **Supplementary Information (Complete this part only if the organization had \$5,000 or more in assets at any time during the year – see instructions.)**

1 Information Regarding Foundation Managers:

- a** List any managers of the foundation who have contributed more than 2% of the total contributions received by the foundation before the close of any tax year (but only if they have contributed more than \$5,000) (See section 507(d)(2))

None

- b** List any managers of the foundation who own 10% or more of the stock of a corporation (or an equally large portion of the ownership of a partnership or other entity) of which the foundation has a 10% or greater interest.

None

2 Information Regarding Contribution, Grant, Gift, Loan, Scholarship, etc. Programs:

Check here ☐ if the foundation only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds. If the foundation makes gifts, grants, etc. (see instructions) to individuals or organizations under other conditions, complete items 2a, b, c, and d.

- a** The name, address, and telephone number of the person to whom applications should be addressed:

See Information Regarding Contribution, Grant, Gift, Loan, Scholarship, etc. Programs

- b** The form in which applications should be submitted and information and materials they should include:

- c** Any submission deadlines

- d** Any restrictions or limitations on awards, such as by geographical areas, charitable fields, kinds of institutions, or other factors:

Part XV **Supplementary Information** (continued)**3 Grants and Contributions Paid During the Year or Approved for Future Payment**

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a <i>Paid during the year</i> See Attached See Attached See Attached SC 29720	N/A	See Attached	See Attached	738,842.
Total			3a	738,842.
b <i>Approved for future payment</i>				
Total			3b	

Form **4562**Department of the Treasury
Internal Revenue Service (99)**Depreciation and Amortization**
(Including Information on Listed Property)

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

OMB No 1545 0172

2010Attachment
Sequence No **67**

Name(s) shown on return

The Lancaster Cty Partners for Youth Inc

Identifying number

57-0628085

Business or activity to which this form relates

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	500,000.
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	2,000,000.
4	Reduction in limitation Subtract line 3 from line 2. If zero or less, enter -0-	4	0.
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	500,000.
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
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 2009 Form 4562	10	
11	Business income limitation Enter the smaller of business income (not less than zero) or line 5 (see instrs)	11	500,000.
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 2011 Add lines 9 and 10, less line 12	13	

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

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

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

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 2010	17	2,589.
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 2010 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	
i Nonresidential real property			27.5 yrs	MM	S/L	
			39 yrs	MM	S/L	

Section C — Assets Placed in Service During 2010 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	2,589.
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	

BAA For Paperwork Reduction Act Notice, see separate instructions.

FDI0834L 06/22/10

Form **4562** (2010)

Form 990-PF, Page 1, Part I, Line 18

Line 18 Stmt

Taxes (see the instructions)	Rev/Exp Book	Net Inv Inc	Adj Net Inc	Charity Disb
Payroll	10,700.	241.	0.	10,459.
Other	6,500.	6,500.	0.	0.
Total	17,200.	6,741.	0.	10,459.

Form 990-PF, Page 1, Part I, Line 23

Line 23 Stmt

Other expenses:	Rev/Exp Book	Net Inv Inc	Adj Net Inc	Charity Disb
Postage	731.	45.	0.	686.
Telephone	6,032.	302.	0.	6,416.
Public Relations-Promotional	4,677.	0.	0.	4,677.
Bank Charges	60.	60.	0.	0.
Insurance	1,736.	86.	0.	1,650.
Repairs & Maintenance	1,477.	0.	0.	1,477.
Educational and Training Materials	54,215.	0.	0.	54,215.
Advertising	695.	0.	0.	695.
Dues	1,281.	100.	0.	1,181.
Project	722,144.	0.	0.	722,143.
Stipends	33,056.	0.	0.	33,056.
Office Supplies	3,329.	433.	0.	2,896.
Other Expense	55.	0.	0.	55.
Leases	3,095.	154.	0.	2,941.
Luncheon Expense	611.	0.	0.	611.
Fundraising Expense	11,090.	0.	0.	11,090.
Total	844,284.	1,180.	0.	843,789.

Form 990-PF, Page 2, Part III, Line 3

Other Increases Stmt

Unrealized Gain	620,277.
Adjustment prior year	53,576.
Total	673,853.

Form 990-PF, Page 6, Part VIII, Line 1

Information about Officers, Directors, Trustees, Etc.

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
Person ☒ Business ☐ LaVilla Brevard P O Box 1023 Lancaster SC 29721	Secretary 4.00	0.	0.	0.

Form 990-PF, Page 6, Part VIII, Line 1

Continued

Information about Officers, Directors, Trustees, Etc.

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
Person ☒ Business ☐				
Mary Barry	Board Member			
P O Box 1023				
Lancaster SC 29721	1.00	0.	0.	0.
Person ☒ Business ☐				
Miriam Boucher	Board Member			
P O Box 1023				
Lancaster SC 29721	1.00	0.	0.	0.
Person ☒ Business ☐				
Janice Dabney	Board Member			
P O Box 1023				
Lancaster SC 29721	1.00	0.	0.	0.
Person ☒ Business ☐				
Stan Emanuel	Board Member			
P O Box 1023				
Lancaster SC 29721	1.00	0.	0.	0.
Person ☒ Business ☐				
Robert Folks	Board Member			
P O Box 1023				
Lancaster SC 29721	1.00	0.	0.	0.
Person ☒ Business ☐				
Randy Grove	Board Member			
PO Box 1023				
Lancaster SC 29721	1.00	0.	0.	0.
Person ☒ Business ☐				
Kenneth Hudson	Board Member			
PO Box 1023				
Lancaster SC 29721	1.00	0.	0.	0.
Person ☒ Business ☐				
Paul McKenzie	Board Member			
P O Box 1023				
Lancaster SC 29721	1.00	0.	0.	0.
Person ☒ Business ☐				
Gene Moore	Board Member			
PO Box 1023				
Lancaster SC 29721	1.00	0.	0.	0.
Person ☒ Business ☐				
Cheri Plyler	Board Member			
P O Box 1023				
Lancaster SC 29721	1.00	0.	0.	0.
Person ☒ Business ☐				
Jodie Plyler	Board Member			
PO Box 1023				
Lancaster SC 29721	1.00	0.	0.	0.
Person ☒ Business ☐				
Marvin Starks	Board Member			
P O Box 1023				
Lancaster SC 29721	1.00	0.	0.	0.

Form 990-PF, Page 6, Part VIII, Line 1

Continued

Information about Officers, Directors, Trustees, Etc.

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances

Total

0. 0. 0.

Form 990-PF, Page 10, Part XV, Line 2

Information Regarding Contribution, Grant, Gift, Loan, Scholarship, etc, Programs

Name James Howey
 Address Post Office Box 1023
 City, St, Zip, Phone Lancaster SC 29721 (803) 286-1465

The form in which applications should be submitted and information and materials they should include:
A narrative stating purpose and description of project, amount needed and

Any submission deadlines:

Annual September 30

Any restrictions or limitations on awards, such as by geographical areas, charitable fields, kinds of institutions, or other factors:

(1) Youth related (2) Lancaster County, South Carolina

Name _____
 Address _____
 City, St, Zip, Phone _____

The form in which applications should be submitted and information and materials they should include:
what grantee hopes to accomplish.

Any submission deadlines:

Any restrictions or limitations on awards, such as by geographical areas, charitable fields, kinds of institutions, or other factors:

Form 990-PF, Page 1, Part I

Line 16b - Accounting Fees

Name of Provider	Type of Service Provided	Amount Paid Per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
Thompson & Davis	Bookkeeping, Accounting	22,070.	6,621.	0.	15,449.
Total		<u>22,070.</u>	<u>6,621.</u>	<u>0.</u>	<u>15,449.</u>

**LANCASTER COUNTY PARTNERS FOR YOUTH
FORM 990 YEAR ENDED DECEMBER 31, 2010**

Part XV Supplementary Information (continued)

Line 3 a Grants and Contributions Paid During the Year

<i>Recipient Name & Address (home or business)</i>	If recipient is an individual, show any relationship to any		Foundation status of recipient	Purpose of grant contribution	Person or	
	Foundation manager or substantial contributor	None			Amount	Business
Lancaster County School District 300 South Catawba Street Lancaster, SC 29720	None		Government	Education	\$ 337,781	Business
Lancaster County Council of the Arts 201 West Gay Street Lancaster, SC 29720	None		501(c)(3)	Education	5,000	Business
Steele Hill Community Partners P. O. Box 264 Van Wyck, SC 29744	None		501(c)(3)	Education	10,000	Business
HOPE in Lancaster Inc. P. O. Box 166 Lancaster, SC 29721	None		501(c)(3)	Education	5,250	Business
Life Skills Opportunity Corporation PO Box 2821 Lancaster, SC 29721	None		501(c)(3)	Education	5,000	Business

**LANCASTER COUNTY PARTNERS FOR YOUTH
FORM 990 YEAR ENDED DECEMBER 31, 2010**

Part XV Supplementary Information (continued)

Line 3 a Grants and Contributions Paid During the Year

Page 2

Recipient Name & Address (home or business)	If recipient is an individual, show any relationship to any Foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant contribution	Amount		Person or Business
The Children's Council P. O. Box 171 Lancaster, SC 29721	None	501(c)(3)	Education	139,702		Business
Lancaster Housing Authority 3502 Caroline Court Lancaster, SC 29720	None	Government'	Education	10,000		Business
Palmetto Council, Boy Scouts of America 420 S. Church Street Spartanburg, SC 29306	None	501(c)(3)	Education	5,250		Business
Faith, Hope & Victory Christian Church PO Box 2787 Lancaster, SC 29721	None	501(c)(3)	Education	19,250		Business
Educational Foundation of USC Lancaster PO Box 889 Lancaster, SC 29721	None	501(c)(3)	Education	250		Business
Clemson University Clemson, SC 29634	None	501(c)(3)	Education	5,000		Business

**LANCASTER COUNTY PARTNERS FOR YOUTH
FORM 990 YEAR ENDED DECEMBER 31, 2010**

Part XV Supplementary Information (continued)

Line 3 a Grants and Contributions paid During the Year

Page 3

<i>Recipient Name & Address (home or business)</i>	If recipient is an individual show any relationship to any Foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant contribution	Person or	
				<i>Amount</i>	Business
Christian Services 105 S. White Street Lancaster, SC 29720	None	501(c)(3)	Education	6,250	Business
Diabetes Education Center PO Box 889 Lancaster, SC 29721	None	501(c)(3)	Education	250	Business
Lancaster County Outreach Project PO Box 1023 Lancaster, SC 29721	None	501(c)(3)	Education	30,250	Business
Lancaster Children's Home P. O. Box 416 Lancaster, SC 29721-0416	None	501(c)(3)	Education	500	Business
Lancaster County First Steps 105 S. Wylie Street Lancaster, SC 29720	None	501(c)(3)	Education	103,534	Business
Ryan McKinney Memorial Fund PO Box 903 Lancaster, SC 29721	None	501(c)(3)	Education	250	Business
Lancaster Area Literacy Cooperative PO Box 1026 Lancaster, SC 29721	None	501(c)(3)	Education	125	Business

**LANCASTER COUNTY PARTNERS FOR YOUTH
FORM 990 YEAR ENDED DECEMBER 31, 2010**

Part XV Supplementary Information (continued)

Line 3 a Grants and Contributions Paid During the Year

Page 4

<i>Recipient Name & Address (home or business)</i>	<i>If recipient is an individual, show any relationship to any Foundation manager or substantial contributor</i>	<i>Foundation status of recipient</i>	<i>Purpose of grant contribution</i>	<i>Amount</i>		<i>Person or Business</i>
CareNet 838 W. Meeting Street Lancaster, SC 29720	None	501(c)(3)	Education	125		Business
University of South Carolina - Lancaster P. O. Box 889 Lancaster, SC 29721-0889	None	501(c)(3)	Education	14,750		Business
Newberry College 2100 Newberry Street Newberry, SC 29108	None	501(c)(3)	Education	1,250		Business
Winthrop University 701 Oakland Avenue Rock Hill, SC 29733	None	501(c)(3)	Education	5,000		Business
University of South Carolina - Upstate 800 University Way Spartanburg, SC 29303	None	501(c)(3)	Education	2,500		Business
University of South Carolina Columbia, SC 29208	None	501(c)(3)	Education	2,500		Business

**LANCASTER COUNTY PARTNERS FOR YOUTH
FORM 990 YEAR ENDED DECEMBER 31, 2010**

Page 5

<i>Recipient Name & Address (home or business)</i>	If recipient is an individual, show any relationship to any Foundation manager or substantial contributor		Foundation status of recipient	Purpose of grant contribution	<i>Amount</i>	Person or Business
University of South Carolina - Aiken 471 University Parkway Aiken, SC 29801	None		501(c)(3)	Education	1,250	Business
Spartanburg Methodist College 1000 Powell Mill Road Spartanburg, SC 29301-5899	None		501(c)(3)	Education	1,250	Business
Learn TV 850 Roddey Drive Lancaster, SC 29720	None		501(c)(3)	Education	26,575	Business
Total					738,842	