



See a Social Security Number? Say Something!
Report Privacy Problems to <https://public.resource.org/privacy>
Or call the IRS Identity Theft Hotline at 1-800-908-4490



Short Form

Return of Organization Exempt From Income Tax

2010

Open to Public
InspectionDepartment of the Treasury
Internal Revenue Service

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

- Sponsoring organizations of donor advised funds, organizations that operate one or more hospital facilities, and certain controlling organizations as defined in section 512(b)(13) must file Form 990 (see instructions)
- All other organizations with gross receipts less than \$200,000 and total assets less than \$500,000 at the end of the year may use this form
- The organization may have to use a copy of this return to satisfy state reporting requirements

A For the 2010 calendar year, or tax year beginning , 2010, and ending , 20		B Check if applicable <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending		C Name of organization, number and street, city, town, state, and ZIP code PROGRESSIVE RECREATION CENTER P O BOX 2821 SAVANNAH GA 31402		D Employer identification number 58-1054865	
						E Telephone number 912-844-0429	
						F Group Exemption Number ► 501C	
G Accounting Method <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual Other (specify) ► _____						H Check <input checked="" type="checkbox"/> if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)	
I Website: ► _____							
J Tax-exempt status (check only one) - <input type="checkbox"/> 501(c)(3) <input checked="" type="checkbox"/> 501(c)(4) (insert no) 4947(a)(1) or 527							
K Check <input type="checkbox"/> if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than \$50,000							
L Add lines 5b, 6c, and 7b, to line 9 to determine gross receipts If gross receipts are \$200,000 or more, or if total assets (Part II, line 25, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ						► \$ 58,759.	
Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See the instructions for Part I) Check if the organization used Schedule O to respond to any question in this Part I <input checked="" type="checkbox"/>							
Revenue							
1 Contributions, gifts, grants, and similar amounts received 2 Program service revenue including government fees and contracts 3 Membership dues and assessments 4 Investment income 5 a Gross amount from sale of assets other than inventory b Less cost or other basis and sales expenses c Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) 6 Gaming and fundraising events a Gross income from gaming (attach Schedule G if greater than \$15,000) b Gross income from fundraising events (not including _____ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceed \$15,000) c Less direct expenses from gaming and fundraising events d Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c) 7 a Gross sales of inventory, less returns and allowances b Less cost of goods sold c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a) 8 Other revenue (describe in Schedule O) 9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	1 450. 2 3 13,683. 4 2. 5a 5b 5c 6a 6b 6c 6d 7a 7b 7c 8 44,624. 9 58,759.						
Expenses							
10 Grants and similar amounts paid (list in Schedule O) 11 Benefits paid to or for members 12 Salaries, other compensation, and employee benefits 13 Professional fees and other payments to independent contractors 14 Occupancy, rent, utilities, and maintenance 15 Printing, publications, postage, and shipping 16 Other expenses (describe in Schedule O) 17 Total expenses. Add lines 10 through 16	10 11 50. 12 13 13,730. 14 38,594. 15 16 9,448. 17 61,857. 18 (3,098.) 19 125,256. 20 21 122,158.						
Net Assets							
18 Excess or (deficit) for the year (Subtract line 17 from line 9) 19 Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return) 20 Other changes in net assets or fund balances (explain in Schedule O) 21 Net assets or fund balances at end of year Combine lines 18 through 20	RECEIVED 051611 ATTC IRS #7391						

For Paperwork Reduction Act Notice, see the separate instructions.

Form 990-EZ (2010)

Part II Balance Sheets. (see the instructions for Part II)

Check if the organization used Schedule O to respond to any question in this Part II

(See the instructions for Part II.)

22 Cash, savings, and investments	..	..	3,305.	22	1,074.
23 Land and buildings	..	..	229,519.	23	230,519.
24 Other assets (describe in Schedule O)	..	..		24	
25 Total assets	..	..	232,824.	25	231,593.
26 Total liabilities (describe in Schedule O)	..	..	107,568.	26	91,434.
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	..	..	125,256.	27	140,159.

Part III Statement of Program Service Accomplishments (see the instructions for Part III)

Check if the organization used Schedule O to respond to any question in this Part III

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

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

Expenses

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

28 SCHOLARSHIP TO YOUTH

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

29

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

30 [View](#) [Edit](#) [Delete](#) [Details](#) [Print](#) [Email](#)

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

31 Other program services (describe in Schedule O)

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

32 Total program service expenses (add lines 28a through 31a) ► **32** **500.**

Part IV List of Officers, Directors, Trustees, and Key Employees. List each one even if not compensated (see the instructions for Part IV)

Check if the organization used Schedule O to respond to any question in this Part IV

Part V Other Information (Note the statement requirements in the instructions for Part V)Check if the organization used Schedule O to respond to any question in this Part V 33 Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity in Schedule O Yes No
33 X34 Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions) Yes No
34 X35 If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, explain in Schedule O why the organization did not report the income on Form 990-T Yes No a Did the organization have unrelated business gross income of \$1,000 or more or was it a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements? Yes No
35a Xb If "Yes," has it filed a tax return on Form 990-T for this year (see instructions)? Yes No 36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N Yes No
36 X37a Enter amount of political expenditures, direct or indirect, as described in the instructions ► 37a 0 Yes No
37b Yes No 38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return? Yes No
38a Xb If "Yes," complete Schedule L, Part II and enter the total amount involved Yes No
38b Yes No 39 Section 501(c)(7) organizations Enter Yes No
39a Yes No b Gross receipts, included on line 9, for public use of club facilities Yes No
39b Yes No 40a Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911 ► _____, section 4912 ► _____, section 4955 ► _____ Yes No
40a Yes No b Section 501(c)(3) and 501(c)(4) organizations Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year, that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I Yes No
40b Xc Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ► _____ Yes No
40c Yes No d Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax on line 40c reimbursed by the organization ► _____ Yes No
40d Yes No e All organizations At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T Yes No
40e X41 List the states with which a copy of this return is filed ► GA Yes No 42a The organization's books are in care of ► CHARLES NELSON Telephone no ► 912-927-1317
Located at ► P O BOX 2821 GA SAVANNAH ZIP + 4 ► 31402 Yes No b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? Yes No
42b X

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. Yes No
42c Xc At any time during the calendar year, did the organization maintain an office outside of the U.S.? If "Yes," enter the name of the foreign country ► _____ Yes No
42c Yes No 43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 - Check here ►
and enter the amount of tax-exempt interest received or accrued during the tax year ► 43 Yes No 44a Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ Yes No
44a Xb Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ Yes No
44b Xc Did the organization receive any payments for indoor tanning services during the year? Yes No
44c Xd If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O Yes No
44d Yes No

		Yes	No
45	Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)?	45	X
a	Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R must be completed instead of Form 990-EZ...	45a	X
46	Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	46	

Part VI Section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts only. All section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts must answer questions 47 - 49b and 52, and complete the tables for lines 50 and 51
Check if the organization used Schedule O to respond to any question in this Part VI

		Yes	No
47	Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II	47	X
48	Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	48	X
49a	Did the organization make any transfers to an exempt non-charitable related organization?	49a	X
b	If "Yes," was the related organization a section 527 organization?	49b	
50	Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None"		

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

f Total number of other employees paid over \$100,000 ►

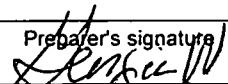
51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None"

(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation
NONE		

d Total number of other independent contractors each receiving over \$100,000 ►

52 Did the organization complete Schedule A? Note: All section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A ► Yes No

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge

Sign Here		05/11/2011			
	Signature of officer CHARLES NELSON	Date 2ND VICE PRESIDENT			
	Type or print name and title CHARLES NELSON				
Paid Preparer's Use Only	Print/Type preparer's name George W. Bentons	Preparer's signature 	Date 5/11/2011	Check <input checked="" type="checkbox"/> if self-employed	PTIN P00703323
	Firm's name BENTONS INCOME TAX AND ACCOUNTING			Firm's EIN 58-1759417	
	Firm's address 120 EAST 31ST STREET SAVANNAH GA 31401-			Phone no 912-232-7031	

May the IRS discuss this return with the preparer shown above? See instructions

Department of the Treasury
Internal Revenue Service

Name of the organization

PROGRESSIVE RECREATION CENTER

Employer identification number

58-1054865

OTHER REVENUE

PROFESSIONAL FEES

OCCUPANCY

OTHER EXPENSES

Detail Sheet

2010

Name: PROGRESSIVE RECREATION CENTER

ID: 58-1054865

Description: OTHER REVENUE

Detail Sheet

2010

Name: PROGRESSIVE RECREATION CENTER

ID: 58-1054865

Description: PROFESSIONAL FEES

Detail Sheet

2010

Name: PROGRESSIVE RECREATION CENTER

ID: 58-1054865

Description: OCCUPANCY

Type	Amount
ELECTRIC	6,934.
GAS	2,159.
TELEPHONE	987.
REPAIRS	690.
PEST CONTROL	275.
MORTGAGE	27,549.
Total	38,594.

Detail Sheet

2010

Name: PROGRESSIVE RECREATION CENTER

ID: 58-1054865

Description: OTHER EXPENSES

US 990**Main Information Sheet****2010**

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

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

Email address.. _____
Web site address _____
Fiduciary name, if applicable _____
Name of officer signing return CHARLES NELSON
Title of officer/trustee/fiduciary signing return 2ND VICE PRESIDENT
Group exemption number 501C
Check if exemption application is pending
Accounting method Cash Accrual Other Specify _____
List states desired GA _____

Type of exempt organization:

Organization exempt under section 501(c), 527 or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation) (Form 990)
 Organization exempt under section 501(c), 527 or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation) with gross receipts less than \$200,000 and total assets less than \$500,000 at the end of the year (Form 990-EZ)
 Private foundation or section 4947(a)(1) nonexempt charitable trust treated as a private foundation (Form 990-PF)
 Exempt organization with unrelated business income (Form 990-T)

Preparer ID GEORGIA Time in this return 240 minutes
Preparer name _____ Date _____
Preparer SSN _____ PTIN P00703323
Firm's name BENTONS INCOME TAX AND ACCOUNTING
Address 120 EAST 31ST STREET
City, State, ZIP Code SAVANNAH GA 31401- Self-employed
Firm's EIN 58-1759417
Phone 912-232-7031

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

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