

Form **990**

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

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

2010

Department of the Treasury
Internal Revenue Service

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

Open to Public Inspection

A For the 2010 calendar year, or tax year beginning _____, and ending _____

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

C Name of organization **YOUNG MEN'S CHRISTIAN ASSOCIATION OF THE PALM BEACHES, INC.**
 Doing Business As _____
 Number and street (or P.O. box if mail is not delivered to street address) Room/suite
2085 S. CONGRESS AVENUE
 City or town, state or country, and ZIP + 4
WEST PALM BEACH FL 33406

D Employer identification number
59-0624470

E Telephone number
561-968-9622

F Name and address of principal officer:
JACQUELINE FROST
2085 S. CONGRESS AVENUE
WEST PALM BEACH FL 33406

G Gross receipts \$ **1,964,818**

H(a) Is this a group return for affiliates? Yes No
H(b) Are all affiliates included? Yes No
 If "No," attach a list. (see instructions)

I Tax-exempt status: 501(c)(3) 501(c) () (insert no.) 4947(a)(1) or 527

J Website: **YMCAPALMBEACHES.ORG** **H(c)** Group exemption number **▶**

K Form of organization: Corporation Trust Association Other **L** Year of formation: **1946** **M** State of legal domicile: **FL**

Part I Summary

1 Briefly describe the organization's mission or most significant activities:
See Schedule O

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)	16
4	Number of independent voting members of the governing body (Part VI, line 1b)	16
5	Total number of individuals employed in calendar year 2010 (Part V, line 2a)	138
6	Total number of volunteers (estimate if necessary)	50
7a	Total unrelated business revenue from Part VIII, column (C), line 12	
7b	Net unrelated business taxable income from Form 990-T, line 34	0

	Prior Year	Current Year
8	290,729	299,542
9	1,571,510	1,524,146
10	14,582	3,113
11	39,918	88,771
12	1,916,739	1,915,572
13		
14		
15	1,159,259	1,129,618
16a		
b	91,647	
17	1,043,167	1,058,248
18	2,202,426	2,187,866
19	-285,687	-272,294
20	2,590,998	2,307,429
21	311,961	300,686
22	2,279,037	2,006,743

Part II Signature Block

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

Sign Here
 Signature of officer: *Jacqueline Frost*
JACQUELINE FROST CEO
 Date: _____

Paid Preparer Use Only
 Print/Type preparer's name: **ALAN L. TEDAMONSON, CPA**
 Preparer's signature: *Alan L. Tedamonsn*
 Date: **11/10/11**
 Check if self-employed PTIN: **P00034777**
 Firm's name: **TEDAMONSON & PERRY**
 Firm's EIN: **59-2283763**
 Firm's address: **1860 FOREST HILL BLVD STE 207 WEST PALM BEACH, FL 33406-6099**
 Phone no.: **561-964-7820**

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

For Paperwork Reduction Act Notice, see the separate instructions. Form **990** (2010)

FRANK McMAHON
 TREASURER

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response to any question in this Part III

1 Briefly describe the organization's mission:

See Schedule O

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 \$ **744,645** including grants of \$) (Revenue \$ **627,806**)

CAMPING SERVICES: YMCA CAMPING PROGRAMS ARE EDUCATIONAL; THEY PROVIDE SPIRITUAL AWARENESS, MENTAL DEVELOPMENT, PHYSICAL WELL-BEING, SOCIAL GROWTH, AND A RESPECT FOR THE ENVIRONMENT. LOW-COST YMCA CAMPING PROGRAMS ARE A SAFE ALTERNATIVE FOR WORKING PARENTS. KNOWING THAT A CHILD IS BEING CARED FOR IN A Y CAMP PROGRAM ENABLES THESE PARENTS TO REMAIN GAINFULLY AND PRODUCTIVELY EMPLOYED. IN 2010, 1218 CHILDREN PARTICIPATED IN YMCA CAMP PROGRAMS. THROUGH A VARIETY OF ACTIVITIES AND THE USE OF NATURAL SURROUNDINGS, YMCA CAMPING SEEKS TO HELP PARTICIPANTS ACHIEVE THEIR FULLEST POTENTIAL IN SPIRIT, MIND AND BODY.

4b (Code:) (Expenses \$ **402,523** including grants of \$) (Revenue \$ **314,515**)

CHILD CARE: THE CENTRAL FOCUS OF YMCA CHILDCARE PROGRAMS IS TO FOSTER GROWTH AND DEVELOPMENT, NOT ONLY IN THE CHILDREN BUT ALSO IN THE ENTIRE FAMILY. THESE EDUCATIONAL PROGRAMS HELP KIDS GROW EMOTIONALLY, INTELLECTUALLY, SPIRITUALLY, AND PHYSICALLY. PARENTS PLAY AN IMPORTANT ROLE IN THE PROGRAMS' POLICIES AND DECISIONS. IN MANY INSTANCES, Y CHILDCARE ALLOWS PARENTS TO REMAIN GAINFULLY EMPLOYED KNOWING THAT THEIR CHILDREN ARE THRIVING IN A SAFE, SUPPORTIVE ENVIRONMENT. IN 2010, 1412 PRESCHOOLERS AND SCHOOL-AGE CHILDREN PARTICIPATED IN Y CHILDCARE PROGRAMS. FOR FAMILIES THAT CANNOT AFFORD

4c (Code:) (Expenses \$ **321,007** including grants of \$) (Revenue \$ **19,642**)

HEALTH AND FITNESS: WELL-BEING MEANS A HEALTHY SPIRIT, MIND, AND BODY. YMCA HEALTH ENHANCEMENT PROGRAMS STRESS THE VALUE OF PREVENTION THROUGH GOOD EXERCISE HABITS, NUTRITION, STRESS MANAGEMENT, AND POSITIVE COMMUNITY RELATIONSHIPS. IN 2010, 3339 ADULTS AND CHILDREN PARTICIPATED IN YMCA FITNESS AND HEALTH PROGRAMS. THE ACTIVE OLDER ADULTS PROGRAM STRESSES A THREE-WAY APPROACH TO WORK WITH SENIORS; IMPROVE HEALTH AND FITNESS, PROVIDE SOCIAL ACTIVITIES, AND OPPORTUNITIES FOR VOLUNTEERING. FOR FAMILIES THAT CANNOT AFFORD THE FULL FEE, WAIVERS OR REDUCTION OF FEES IS AVAILABLE.

4d Other program services. (Describe in Schedule O.)

(Expenses \$ **315,590** including grants of \$) (Revenue \$ **117,901**)

4e Total program service expenses **1,783,765**

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	X	
2 Is the organization required to complete Schedule B, Schedule of Contributors? (see instructions)	X	
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		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II		X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III		X
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		X
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		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		X
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		X
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	X	
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI	X	
b 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		X
c 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		X
d 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	X	
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	X	
f 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 (ASC 740)? If "Yes," complete Schedule D, Part X		X
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI, XII, and XIII	X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI, XII, and XIII is optional		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
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, Parts I and IV		X
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 United States? If "Yes," complete Schedule F, Parts II and IV		X
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 United States? If "Yes," complete Schedule F, Parts III and IV		X
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 (see instructions)		X
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	X	
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		X
20a Did the organization operate one or more hospitals? If "Yes," complete Schedule H		X
b If "Yes" to line 20a, did the organization attach its audited financial statements to this return? Note. Some Form 990 filers that operate one or more hospitals must attach audited financial statements (see instructions)		
20b		

Part IV Checklist of Required Schedules (continued)

	Yes	No
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		X
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		X
23 Did the organization answer "Yes" to Part VII, Section A, line 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	X	
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 lines 24b through 24d and complete Schedule K. If "No," go to line 25		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
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?		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
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		X
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		X
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		X
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		X
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV		X
b A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	X	
c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV	X	
29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II		X
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		X
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		X
35 Is any related organization a controlled entity within the meaning of section 512(b)(13)?		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," complete Schedule R, Part V, line 2	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2		X
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		X
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	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response to any question in this Part V

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable		
1b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		
1a	3		
1b	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		
1c			
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return		
2a	138		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file. (see instructions)	X	
2b			
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?		X
3a			
b	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O		
3b			
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		X
4a			
b	If "Yes," enter the name of the foreign country: ▶ See instructions for 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?		X
5a			
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
5b			
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		
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?		X
6a			
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
6b			
7	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		
7a		X	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
7b		X	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
7c			
d	If "Yes," indicate the number of Forms 8282 filed during the year		
7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
7e			
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
7f			
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		X
7g			
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		X
7h			
8	Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		
8			
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the organization make any taxable distributions under section 4966?		
9a			
b	Did the organization make a distribution to a donor, donor advisor, or related person?		
9b			
10	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12	10a	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
11	Section 501(c)(12) organizations. Enter:		
a	Gross income from members or shareholders	11a	
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
a	Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O.	13a	
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b	
c	Enter the amount of reserves on hand	13c	
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a	X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	14b	

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

Check if Schedule O contains a response to any question in this Part VI

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year		
1b	Enter the number of voting members included in line 1a, above, who are independent		
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?		X
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?		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6	Does the organization have members or stockholders?		X
7a	Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?		X
7b	Are any decisions of the governing body subject to approval by members, stockholders, or other persons?		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
8a	The governing body?	X	
8b	Each committee with authority to act on behalf of the governing body?	X	
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		X

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?	X	
10b	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?	X	
11a	Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form?	X	
11b	Describe in Schedule O the process, if any, used by the organization to review this Form 990.		
12a	Does the organization have a written conflict of interest policy? If "No," go to line 13	X	
12b	Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
12c	Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done	X	
13	Does the organization have a written whistleblower policy?	X	
14	Does the organization have a written document retention and destruction policy?	X	
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?		
15a	The organization's CEO, Executive Director, or top management official	X	
15b	Other officers or key employees of the organization	X	
	If "Yes" to line 15a or 15b, 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?		X
16b	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?		

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed **FL**
- 18** Section 6104 requires an organization to make its Forms 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.
- 20** State the name, physical address, and telephone number of the person who possesses the books and records of the organization: **LINDA EPPENGA 2085 SO CONGRESS**

WEST PALM BEACH

FL 33406

561-968-9622

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

Check if Schedule O contains a response to any question in this Part VII

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.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. 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, and 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 neither the organization nor any related organizations compensated any current officer, director, or trustee.

(A) Name and Title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) FREDERIC T. DEHON, JR. DIRECTOR	1.00	X					0	0	0	
(2) KANE BAKER DIRECTOR	1.00	X					0	0	0	
(3) SCOTT A. MCCRANELS, DMD DIRECTOR	1.00	X					0	0	0	
(4) FRANCIS J. MCMAHON TREASURER	1.00	X					0	0	0	
(5) TOM MCCARTHY DIRECTOR	1.00	X					0	0	0	
(6) JOHN BIONDO DIRECTOR	1.00	X					0	0	0	
(7) H. LOY ANDERSON, III DIRECTOR	1.00	X					0	0	0	
(8) LORIE GLEIM DIRECTOR	1.00	X					0	0	0	
(9) TYLER FIELD DIRECTOR	1.00	X					0	0	0	
(10) ROCCO MANGEL DIRECTOR	1.00	X					0	0	0	
(11) JAMES TACKETT DIRECTOR	1.00	X					0	0	0	
(12) ROBERT WYNER DIRECTOR	1.00	X					0	0	0	
(13) PHIL ZAMMIT DIRECTOR	1.00	X					0	0	0	
(14) MIKE GREEN CEO	45.00			X			66,011	0	11,041	
(15) JOE SCHWEIGART, PE CHAIRPERSON	1.00			X			0	0	0	
(16) HANK MASSEY SECRETARY	1.00			X			0	0	0	

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

(A) Name and Title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(17) JC RODRIGUEZ VICE-CHAIRMAN	1.00			X				0	0	0
(18) RUSSELL T. MARTIN FORMER CEO (2010)	45.00						X	58,977	0	8,897
(19)										
(20)										
(21)										
(22)										
(23)										
(24)										
(25)										
(26)										
(27)										
(28)										
1b Sub-total								124,988		19,938
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)								124,988		19,938

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 **0**

	Yes	No
3 Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual	X	
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual		X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person		X

Section B. Independent Contractors

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

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

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 in compensation from the organization **0**

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					
	1b Membership dues					
	1c Fundraising events	25,950				
	1d Related organizations					
	1e Government grants (contributions)	143,798				
	1f All other contributions, gifts, grants, and similar amounts not included above	129,794				
	g Noncash contributions included in lines 1a-1f: \$					
	h Total. Add lines 1a-1f		299,542			
Program Service Revenue	2a PROGRAM SERVICE REVENUES	900099	1,079,864	1,079,864		
	b MEMBERSHIP DUES	900099	444,282	444,282		
	c					
	d					
	e					
	f All other program service revenue					
	g Total. Add lines 2a-2f		1,524,146			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		3,113		3,113	
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
	6a Gross Rents	(i) Real				
		(ii) Personal				
	b Less: rental exps.					
	c Rental inc. 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 & sales exps.					
	c Gain or (loss)					
	d Net gain or (loss)					
	8a Gross income from fundraising events (not including \$ 25,950 of contributions reported on line 1c). See Part IV, line 18	a	138,017			
		b Less: direct expenses	49,246			
c Net income or (loss) from fundraising events			88,771			
9a Gross income from gaming activities. See Part IV, line 19	a					
	b Less: direct expenses					
	c Net income or (loss) from gaming activities					
10a Gross sales of inventory, less returns and allowances	a					
	b Less: cost of goods sold					
	c Net income or (loss) from sales of inventory					
Miscellaneous Revenue		Busn. Code				
11a						
b						
c						
d All other revenue						
e Total. Add lines 11a-11d						
12 Total revenue. See instructions.		1,915,572	1,524,146	0	3,113	

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	77,052	38,526	38,526	
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	67,874	13,575	40,724	13,575
7 Other salaries and wages	805,743	739,038	13,842	52,863
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	64,453	50,574	7,534	6,345
9 Other employee benefits	20,068	16,276	1,452	2,340
10 Payroll taxes	94,428	77,900	8,504	8,024
11 Fees for services (non-employees):				
a Management				
b Legal	16,678	4,503	12,175	
c Accounting	22,000	5,940	16,060	
d Lobbying				
e Professional fundraising services. See Part IV, line 7				
f Investment management fees				
g Other	81,311	41,864	39,447	
12 Advertising and promotion	54,979	48,834	300	5,845
13 Office expenses	70,345	65,450	4,895	
14 Information technology				
15 Royalties				
16 Occupancy	350,187	305,011	45,176	
17 Travel	37,073	34,148	2,925	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	20,702	9,417	11,285	
20 Interest	17,050	17,050		
21 Payments to affiliates	29,440	27,964	1,476	
22 Depreciation, depletion, and amortization	171,487	131,204	40,283	
23 Insurance	55,923	50,158	5,765	
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24f. If line 24f amount exceeds 10% of line 25, column (A) amount, list line 24f expenses on Schedule O.)				
a PROGRAM SUPPLIES	66,826	64,171		2,655
b FOOD AND BEVERAGE	42,162	42,162		
c DEMOLITION COSTS	20,485		20,485	
d LOSS ON DISPOSAL	1,600		1,600	
e				
f All other expenses				
25 Total functional expenses. Add lines 1 through 24f	2,187,866	1,783,765	312,454	91,647
26 Joint costs. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720). 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)		(B)
		Beginning of year		End of year
Assets	1 Cash—non-interest bearing	25,569	1	23,731
	2 Savings and temporary cash investments	516,358	2	214,566
	3 Pledges and grants receivable, net	10,686	3	53,396
	4 Accounts receivable, net	31,154	4	22,400
	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)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	49,435	9	29,952
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 4,499,443		
	b Less: accumulated depreciation	10b 2,739,618	10c 1,765,877	1,759,825
	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	191,919	15	203,559
16 Total assets. Add lines 1 through 15 (must equal line 34).	2,590,998	16	2,307,429	
Liabilities	17 Accounts payable and accrued expenses	98,070	17	97,250
	18 Grants payable		18	
	19 Deferred revenue		19	
	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	204,739	23	197,151
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities. Complete Part X of Schedule D	9,152	25	6,285
	26 Total liabilities. Add lines 17 through 25	311,961	26	300,686
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	1,791,630	27	1,756,168
	28 Temporarily restricted net assets	405,207	28	168,375
	29 Permanently restricted net assets	82,200	29	82,200
	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	2,279,037	33	2,006,743	
34 Total liabilities and net assets/fund balances	2,590,998	34	2,307,429	

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response to any question in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	1,915,572
2	Total expenses (must equal Part IX, column (A), line 25)	2	2,187,866
3	Revenue less expenses. Subtract line 2 from line 1	3	-272,294
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	2,279,037
5	Other changes in net assets or fund balances (explain in Schedule O)	5	
6	Net assets or fund balances at end of year. Combine lines 3, 4, and 5 (must equal Part X, line 33, column (B))	6	2,006,743

Part XII Financial Statements and Reporting

Check if Schedule O contains a response to any question in this Part XII

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> 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?		X
2b	Were the organization's financial statements audited by an independent accountant?	X	
2c	If "Yes" to line 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.	X	
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 separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate 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?		X
3b	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.		

SCHEDULE A
(Form 990 or 990-EZ)

Public Charity Status and Public Support

OMB No. 1545-0047

2010

Open to Public Inspection

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 Service

Name of the organization YOUNG MEN'S CHRISTIAN ASSOCIATION OF THE PALM BEACHES, INC.	Employer identification number 59-0624470
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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 described in **section 170(b)(1)(A)(i)**.
- 2 A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E.)
- 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state:
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8 A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9 An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 10 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 11 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See **section 509(a)(3)**. Check the box that describes the type of supporting organization and complete lines 11e through 11h.
 - a Type I b Type II c Type III—Functionally integrated d Type III—Other
- e By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).
- f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box
- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?
 - (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?

	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	
(A)									
(B)									
(C)									
(D)									
(E)									
Total									

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule A (Form 990 or 990-EZ) 2010

Part II Support Schedule for Organizations Described in Sections 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 or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(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) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(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. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
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 section 501(c)(3) organization, check this box and **stop here** ►

Section C. Computation of Public Support Percentage

14 Public support percentage for 2010 (line 6, column (f) divided by line 11, column (f))	14	%
15 Public support percentage from 2009 Schedule A, Part II, line 14	15	%
16a 33 1/3% support test—2010. 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 ► <input type="checkbox"/>		
b 33 1/3% support test—2009. If the organization did not check a 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 ► <input type="checkbox"/>		
17a 10%-facts-and-circumstances test—2010. 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 ► <input type="checkbox"/>		
b 10%-facts-and-circumstances test—2009. 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 ► <input type="checkbox"/>		
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 ► <input type="checkbox"/>		

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	525,971	436,033	671,752	321,503	299,542	2,254,801
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	1,826,610	1,913,691	1,735,052	1,571,510	1,662,163	8,709,026
3 Gross receipts from activities that are not an unrelated trade or business under section 513				9,144		9,144
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	2,352,581	2,349,724	2,406,804	1,902,157	1,961,705	10,972,971
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
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				103,380	23,056	126,436
c Add lines 7a and 7b				103,380	23,056	126,436
8 Public support. (Subtract line 7c from line 6.)						10,846,535

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
9 Amounts from line 6	2,352,581	2,349,724	2,406,804	1,902,157	1,961,705	10,972,971
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	13,606	24,078	18,316	14,582	3,113	73,695
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b	13,606	24,078	18,316	14,582	3,113	73,695
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on					0	
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)	2,366,187	2,373,802	2,425,120	1,916,739	1,964,818	11,046,666

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

Section C. Computation of Public Support Percentage

15 Public support percentage for 2010 (line 8, column (f) divided by line 13, column (f))	15	98.19%
16 Public support percentage from 2009 Schedule A, Part III, line 15	16	98.43%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2010 (line 10c, column (f) divided by line 13, column (f))	17	1%
18 Investment income percentage from 2009 Schedule A, Part III, line 17	18	1%

19a 33 1/3% support tests—2010. 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—2009. 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

Schedule B
(Form 990, 990-EZ,
or 990-PF)
Department of the Treasury
Internal Revenue Service

Schedule of Contributors

OMB No. 1545-0047

▶ Attach to Form 990, 990-EZ, or 990-PF.

2010

Name of the organization YOUNG MEN'S CHRISTIAN ASSOCIATION OF THE PALM BEACHES, INC.	Employer identification number 59-0624470
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Organization type (check one):

- | | |
|--------------------|---|
| Filers of: | Section: |
| Form 990 or 990-EZ | <input checked="" type="checkbox"/> 501(c)(3) (enter number) organization |
| | <input type="checkbox"/> 4947(a)(1) nonexempt charitable trust not treated as a private foundation |
| | <input type="checkbox"/> 527 political organization |
| Form 990-PF | <input type="checkbox"/> 501(c)(3) exempt private foundation |
| | <input type="checkbox"/> 4947(a)(1) nonexempt charitable trust treated as a private foundation |
| | <input type="checkbox"/> 501(c)(3) taxable private foundation |

Check if your organization is covered by the **General Rule** or a **Special Rule**.

Note. Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

- For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II.

Special Rules

- For a section 501(c)(3) organization filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), and received from any one contributor, during the year, a contribution of the greater of **(1)** \$5,000 or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, aggregate contributions of more than \$1,000 for use exclusively for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. Complete Parts I, II, and III.
- For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions for use exclusively for religious, charitable, etc., purposes, but these contributions did not aggregate to more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an exclusively religious, charitable, etc., purpose. Do not complete any of the parts unless the **General Rule** applies to this organization because it received nonexclusively religious, charitable, etc., contributions of \$5,000 or more during the year ▶ \$

Caution. An organization that is not covered by the General Rule and/or the Special Rules does not file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2 of its Form 990, or check the box on line H of its Form 990-EZ, or on line 2 of its Form 990-PF, to certify that it does not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

For Paperwork Reduction Act Notice, see the Instructions for Form 990, 990-EZ, or 990-PF.

Schedule B (Form 990, 990-EZ, or 990-PF) (2010)

Name of organization YOUNG MEN'S CHRISTIAN ASSOCIATION	Employer identification number 59-0624470
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Part I Contributors (see instructions)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
1	\$ 25,950	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
2	\$ 10,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
3	\$ 10,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
4	\$ 7,500	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
5	\$ 10,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
6	\$ 27,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)

Name of organization YOUNG MEN'S CHRISTIAN ASSOCIATION	Employer identification number 59-0624470
---	--

Part I Contributors (see instructions)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
7	\$ 25,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
8	\$ 7,200	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
.....	\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
.....	\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
.....	\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
.....	\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

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

Attach to Form 990. See separate instructions.

OMB No. 1545-0047

2010

Open to Public Inspection

Name of the organization: YOUNG MEN'S CHRISTIAN ASSOCIATION OF THE PALM BEACHES, INC. Employer identification number: 59-0624470

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.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Includes questions 1-6 regarding donor advised funds.

Part II Conservation Easements. Complete if the organization answered "Yes" to Form 990, Part IV, line 7.

Form for Part II Conservation Easements, including questions 1-8 and a table for 'Held at the End of the Tax Year' with rows 2a-2d.

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.

Form for Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets, including questions 1a-1b and 2a-2b.

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

3 Using the organization's acquisition, 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:

- c** Beginning balance
- d** Additions during the year
- e** Distributions during the year
- f** Ending balance

	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 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	82,200	82,200	82,200		
b Contributions					
c Net investment earnings, gains, and losses	617	2,009	3,732		
d Grants or scholarships					
e Other expenditures for facilities and programs	617	2,009	3,732		
f Administrative expenses					
g End of year balance	82,200	82,200	82,200		

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

- a** Board designated or quasi-endowment ▶ %
- b** Permanent endowment ▶ **100.00** %
- c** Term endowment ▶ %

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

- (i)** unrelated organizations
- (ii)** related organizations

	Yes	No
3a(i)		X
3a(ii)		X
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 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		124,169		124,169
b Buildings		2,920,326	1,835,410	1,084,916
c Leasehold improvements				
d Equipment		558,437	459,557	98,880
e Other		896,511	444,651	451,860
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				1,759,825

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

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
(I)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 12.)	▶	

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

(a) Description of investment type	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 13.)	▶	

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

(a) Description	(b) Book value
(1) CONSTRUCTION IN PROGRESS	105,542
(2) BENEFICIAL INTEREST IN TRUST	87,109
(3) OTHER	10,908
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.)	203,559

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

1. (a) Description of liability	(b) Amount
(1) Federal income taxes	
(2) CAPITAL LEASE OBLIGATION	6,285
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.)	6,285

2. FIN 48 (ASC 740) Footnote. In Part XIV, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740).

**SCHEDULE G
(Form 990 or 990-EZ)**

**Supplemental Information Regarding
Fundraising or Gaming Activities**

OMB No. 1545-0047

2010

**Open To Public
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 THE PALM BEACHES, INC.**

Employer identification number
59-0624470

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

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

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

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? 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.

	(i) Name and address 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			
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
Total							

3 List all states in which the organization is registered or licensed to solicit contributions 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 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events
		<u>POLO WITH PEDRO</u> (event type)	<u>HEALTHY KIDS/ST</u> (event type)	<u>None</u> (total number)	(add col. (a) through col. (c))
Revenue	1 Gross receipts	142,616	21,351		163,967
	2 Less: Charitable contributions	25,950			25,950
	3 Gross income (line 1 minus line 2)	116,666	21,351		138,017
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses	41,524	7,722		49,246
	10 Direct expense summary. Add lines 4 through 9 in column (d)				49,246
11 Net income summary. Combine line 3, column (d), and line 10				88,771	

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

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
Revenue	1 Gross revenue				
Direct Expenses	2 Cash prizes				
	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other 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 line 1, column d, and line 7					

9 Enter the state(s) in which the organization operates gaming activities:

a Is the organization licensed to operate gaming activities in each of these states? 9a Yes No

b If "No," explain:

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? 10a Yes No

b If "Yes," explain:

SCHEDULE J
(Form 990)

Department of the Treasury
Internal Revenue Service

Name of the organization

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest
Compensated Employees

▶ Complete if the organization answered "Yes" to Form 990,
Part IV, line 23.

▶ Attach to Form 990. ▶ See separate instructions.

OMB No. 1545-0047

2010

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**YOUNG MEN'S CHRISTIAN ASSOCIATION
OF THE PALM BEACHES, INC.**

Employer identification number
59-0624470

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 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 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 on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of 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 type="checkbox"/> Compensation committee | <input type="checkbox"/> Written employment contract |
| <input type="checkbox"/> Independent compensation consultant | <input type="checkbox"/> Compensation survey or study |
| <input type="checkbox"/> Form 990 of other organizations | <input 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 from the organization or a related organization?
- 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 section 501(c)(3) and 501(c)(4) organizations 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 Regulations 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		
2		
4a		X
4b		X
4c		X
5a		X
5b		X
6a		X
6b		X
7		X
8		X
9		

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

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

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

	(A) Name	(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)–(D)	(F) Compensation reported in prior Form 990 or Form 990-EZ
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1	RUSSELL T. MARTIN	(i) 58,977 (ii) 0	(i) 0 (ii) 0	(i) 0 (ii) 0	(i) 7,077 (ii) 0	(i) 1,820 (ii) 0	(i) 67,874 (ii) 0	(i) 135,252 (ii) 0
2		(i) . (ii) .	(i) . (ii) .	(i) . (ii) .	(i) . (ii) .	(i) . (ii) .	(i) . (ii) .	(i) . (ii) .
3		(i) . (ii) .	(i) . (ii) .	(i) . (ii) .	(i) . (ii) .	(i) . (ii) .	(i) . (ii) .	(i) . (ii) .
4		(i) . (ii) .	(i) . (ii) .	(i) . (ii) .	(i) . (ii) .	(i) . (ii) .	(i) . (ii) .	(i) . (ii) .
5		(i) . (ii) .	(i) . (ii) .	(i) . (ii) .	(i) . (ii) .	(i) . (ii) .	(i) . (ii) .	(i) . (ii) .
6		(i) . (ii) .	(i) . (ii) .	(i) . (ii) .	(i) . (ii) .	(i) . (ii) .	(i) . (ii) .	(i) . (ii) .
7		(i) . (ii) .	(i) . (ii) .	(i) . (ii) .	(i) . (ii) .	(i) . (ii) .	(i) . (ii) .	(i) . (ii) .
8		(i) . (ii) .	(i) . (ii) .	(i) . (ii) .	(i) . (ii) .	(i) . (ii) .	(i) . (ii) .	(i) . (ii) .
9		(i) . (ii) .	(i) . (ii) .	(i) . (ii) .	(i) . (ii) .	(i) . (ii) .	(i) . (ii) .	(i) . (ii) .
10		(i) . (ii) .	(i) . (ii) .	(i) . (ii) .	(i) . (ii) .	(i) . (ii) .	(i) . (ii) .	(i) . (ii) .
11		(i) . (ii) .	(i) . (ii) .	(i) . (ii) .	(i) . (ii) .	(i) . (ii) .	(i) . (ii) .	(i) . (ii) .
12		(i) . (ii) .	(i) . (ii) .	(i) . (ii) .	(i) . (ii) .	(i) . (ii) .	(i) . (ii) .	(i) . (ii) .
13		(i) . (ii) .	(i) . (ii) .	(i) . (ii) .	(i) . (ii) .	(i) . (ii) .	(i) . (ii) .	(i) . (ii) .
14		(i) . (ii) .	(i) . (ii) .	(i) . (ii) .	(i) . (ii) .	(i) . (ii) .	(i) . (ii) .	(i) . (ii) .
15		(i) . (ii) .	(i) . (ii) .	(i) . (ii) .	(i) . (ii) .	(i) . (ii) .	(i) . (ii) .	(i) . (ii) .
16		(i) . (ii) .	(i) . (ii) .	(i) . (ii) .	(i) . (ii) .	(i) . (ii) .	(i) . (ii) .	(i) . (ii) .

SCHEDULE L
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Transactions With Interested Persons

▶ **Complete if the organization answered "Yes" on Form 990, Part IV, line 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V, line 38a or 40b.**
▶ **Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.**

OMB No. 1545-0047

2010
Open To Public Inspection

Name of the organization **YOUNG MEN'S CHRISTIAN ASSOCIATION OF THE PALM BEACHES, INC.** Employer identification number **59-0624470**

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
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				

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.

1	(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	No	Yes	No
(1)											
(2)											
(3)											
(4)											
(5)											
(6)											
(7)											
(8)											
(9)											
(10)											

Total ▶ \$ _____

Part III Grants or Assistance Benefiting Interested Persons.

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

1	(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount and type of assistance
(1)			
(2)			
(3)			
(4)			
(5)			
(6)			
(7)			
(8)			
(9)			
(10)			

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

OMB No. 1545-0047

2010

Open to Public
Inspection

Name of the organization **YOUNG MEN'S CHRISTIAN ASSOCIATION
OF THE PALM BEACHES, INC.**

Employer identification number
59-0624470

Form 990 - Organization's Mission or Most Significant Activities

THE YOUNG MEN'S CHRISTIAN ASSOCIATION OF THE PALM

BEACHES, INC., IN HARMONY WITH THE YMCA NATIONAL PURPOSE

AND JUDEO-CHRISTIAN VALUES, IS DEDICATED TO IMPROVING THE

QUALITY OF LIFE THROUGH PROGRAMS AND SERVICES WHICH PROVIDE

OPPORTUNITIES FOR PEOPLE TO REACH THEIR HIGHEST POTENTIAL,

DEVELOP A POSITIVE ATTITUDE OF SELF AND OTHERS, APPRECIATE

GOOD HEALTH AND FITNESS, ACQUIRE A VALUE SYSTEM AND

MAINTAIN A SPIRITUAL AWARENESS THAT MANIFESTS ITSELF IN OUR

DAILY LIVES.

MISSION: TO PUT JUDEO-CHRISTIAN PRINCIPLES INTO PRACTICE

THROUGH PROGRAMS THAT BUILD HEALTHY SPIRIT, MIND AND BODY

FOR ALL.

CORE VALUES: YMCA PROGRAMS FOCUS ON FOUR CORE VALUES -

CARING, HONESTY, RESPECT AND RESPONSIBILITY.

GOALS:

1. STRENGTHEN THE FAMILY: LEARN TO CARE, COMMUNICATE,

AND COOPERATE WITH OTHERS CLOSE TO THEM

2. GROW PERSONALLY: ENHANCE SELF-ESTEEM AND A SENSE OF

BELONGING

3. INCREASE APPRECIATION FOR COMMUNITY: RESPECT PEOPLE

OF DIFFERENT AGES, ABILITIES, INCOMES, RACES,

RELIGIONS, CULTURES, AND BELIEFS AS PART OF OUR

COMMUNITY

4. PROMOTE WELLNESS FOR PERSONS OF ALL AGES: FOSTER THE

Name of the organization

YOUNG MEN'S CHRISTIAN ASSOCIATION

Employer identification number

59-0624470

ENJOYMENT OF PREVENTATIVE CARE OF SELF FOR CHILDREN,
TEENS, ADULTS AND SENIORS

5. SUPPORT THE CARE, DEVELOPMENT AND EDUCATION OF
CHILDREN: FOCUS ON YOUTH SERVICES THAT PROVIDE A
FOUNDATION FOR ACADEMIC AND SOCIAL SUCCESS

6. PROVIDED FOR LEADERSHIP DEVELOPMENT AND VOLUNTEER
SERVICES: LEARN THE GIVE AND TAKE NECESSARY TO WORK
TOWARD THE COMMON GOOD

MEMBERS: IN 2010, OVER 3339 PEOPLE WERE YMCA MEMBERS. OF
THESE, 301 RECEIVED FINANCIAL AID, VALUED AT \$45,865. IN
ADDITION, THE YMCA SERVED 5,281 PEOPLE WHO PARTICIPATED IN
Y PROGRAMS AND PROVIDED FINANCIAL AID VALUED AT \$202,775.
IN TOTAL, \$248,640 IN SCHOLARSHIPS AND SUBSIDIZED PROGRAMS
WERE PROVIDED.

VOLUNTEERS: IN 2010, 17 POLICY MAKING VOLUNTEERS DONATED
369 HOURS VALUED AT \$9,225. THIS IS BASED ON THE
ESTIMATED VALUE OF THEIR TIME AT \$25 PER HOUR.
IN 2010, NUMEROUS VOLUNTEERS DONATED THEIR TIME TO FURTHER
THE PROGRAMS OF THE ASSOCIATION.

Form 990, Part III, Line 4b - Second Achievement
THE FULL FEE, WAIVERS OR REDUCTION OF TUITION IS
AVAILABLE.

Form 990, Part III, Line 4d - All Other Achievements
SPORTS AND RECREATION: THESE PROGRAMS PROMOTE AN
APPRECIATION OF ONE'S OWN WORTH AND THE UNDERSTANDING OF

Name of the organization

YOUNG MEN'S CHRISTIAN ASSOCIATION

Employer identification number

59-0624470

TEAMWORK AND SPORTSMANSHIP. IN 2010, 578 YOUTH PARTICIPATED IN Y SPORTS. WHATEVER THE SPORT, THE FOCUS IS ON FULL AND EQUAL PARTICIPATION OF ALL: EVERY CHILD PLAYS IN EVERY GAME. WIN OR LOSE, YMCA YOUTH SPORTS PROGRAM EMPHASIZES DEVELOPMENT OF SKILL, HEALTH AND FITNESS, SAFETY, COOPERATION, SELF-ESTEEM, AND RESPECT FOR OTHERS. THE YMCA KNOWS THAT WITH THIS APPROACH EVERYONE WINS - UNDEFEATED IN SPIRIT, MIND AND BODY.

AQUATICS: YMCA AQUATIC PROGRAMS ARE PART OF THE Y'S OVERALL GOAL OF BUILDING HEALTHY SPIRIT, MIND AND BODY. IN ADDITION TO PROVIDING SPECIFIC SWIMMING AND WATER SAFETY SKILLS, THEY PROMOTE GOOD HEALTH THROUGH REGULAR EXERCISE. THEY ALSO PROMOTE TEAMWORK, SELF-CONFIDENCE, AND LEADERSHIP. THESE PROGRAMS ARE OFFERED AT FEES AFFORDABLE TO THE COMMUNITY AT LARGE, WITH WAIVER OR REDUCTION OF FEES FOR THOSE WHO ARE UNABLE TO AFFORD THE FULL FEE. AS RESIDENTS OF SOUTH FLORIDA, PEOPLE IN THIS COMMUNITY COULD BE SUBJECT TO TRAUMATIC INCIDENTS AROUND WATER. OUR AQUATICS PROGRAMS HELP PREVENT DEATHS AND INJURIES. IN 2010, THE YMCA PROVIDED PROGRAMS FOR 1794 PEOPLE. INFANTS THROUGH SENIORS LEARNED AQUATIC SURVIVAL SKILLS, TOOK PROGRESSIVE SWIM CLASSES, AND PARTICIPATED IN AQUATIC EXERCISE PROGRAMS. TEENS LEARNED LIFEGUARDING SKILLS IN OUR LIFEGUARDING CLASSES. FOR FAMILIES THAT CANNOT AFFORD THE FULL FEE, WAIVERS OR REDUCTION OF FEES IS AVAILABLE.

Name of the organization

YOUNG MEN'S CHRISTIAN ASSOCIATION

Employer identification number

59-0624470

Form 990, Part VI, Line 11b - Organization's Process to Review Form 990

A COPY OF FORM 990 IS ELECTRONICALLY AVAILABLE TO ALL BOARD MEMBERS FOR THEIR REVIEW PRIOR TO FILING. IN ADDITION, FORM 990 IS REVIEWED IN DETAIL WITH THE CHAIRMAN OF THE AUDIT COMMITTEE AND CFO PRIOR TO FILING. IT IS ALSO REVIEWED AT A BOARD MEETING.

Form 990, Part VI, Line 12c - Enforcement of Conflicts Policy

THE WRITTEN CONFLICT OF INTEREST POLICY IS DISTRIBUTED TO ALL BOARD MEMBERS. AT THE TIME OF ACCEPTANCE ON THE BOARD, ALL NEW BOARD MEMBERS ARE PROVIDED WITH THE WRITTEN POLICY.

Form 990, Part VI, Line 15a - Compensation Process for Top Official

THE BOARD OF DIRECTORS. ALL INDEPENDENT INDIVIDUALS, ARE RESPONSIBLE FOR REVIEWING THE CEO PERFORMANCE. THE CEO APPRAISAL FORM, A IS SENT TO ALL BOARD MEMBERS WITH THE RESULTS SENT TO THE CHAIRPERSON. THE CVO REVIEWS THE DATA WITH THE COMPENSATION/EXECUTIVE COMMITTEE.

THE EXECUTIVE COMMITTEE COMES UP WITH A CONSENSUS OF A SALARY INCREASE. THE CEO IS RESPONSIBLE FOR PERFORMANCE REVIEWS OF STAFF AND RECOMMENDS SALARY ADJUSTMENTS. THE BOARD IS RESPONSIBLE FOR APPROVING THE ANNUAL OPERATING BUDGET FOR THE ASSOCIATION WHICH INCLUDES ANY INCREASE OR DECREASE IN SALARIES.

Form 990, Part VI, Line 15b - Compensation Process for Officers

SEE COMMENT ABOVE FOR 15a.

Form 990, Part VI, Line 19 - Governing Documents Disclosure Explanation

Name of the organization

YOUNG MEN'S CHRISTIAN ASSOCIATION

Employer identification number

59-0624470

**GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICIES AND FINANCIAL STATEMENTS
ARE AVAILABLE WITHIN TEN WORKING DAYS, THROUGH A WRITTEN REQUEST TO THE
CEO OR THE BOARD CHAIR.**

Form **4562**
 Department of the Treasury
 Internal Revenue Service (99)

Depreciation and Amortization
 (Including Information on Listed Property)

OMB No. 1545-0172
2010
 Attachment
 Sequence No. **67**

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

Name(s) shown on return **YOUNG MEN'S CHRISTIAN ASSOCIATION OF THE PALM BEACHES, INC.** Identifying number **59-0624470**

Business or activity to which this form relates

YMCA ACTIVITIES

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 instructions)	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	
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
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 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 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	171,487

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	
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	
			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 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	171,487
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	

For Paperwork Reduction Act Notice, see separate instructions.

Form **4562** (2010)

Forms 990 / 990-PF	Mortgages and Other Notes Payable	2010
For calendar year 2010, or tax year beginning _____, and ending _____		

Name YOUNG MEN'S CHRISTIAN ASSOCIATION OF THE PALM BEACHES, INC.	Employer Identification Number 59-0624470
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Form 990, Part X, Line 23 - Additional Information

Name of lender	Relationship to disqualified person
(1) PNC	NONE
(2) PNC	NONE
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	

Original amount borrowed	Date of loan	Maturity date	Repayment terms	Interest rate
(1) 137,088	04/01/05	04/13/10	DEMAND	4.250
(2) 139,019	04/01/05	04/13/25	VARYING PAYMENTS MONTHLY	6.125
(3)				
(4)				
(5)				
(6)				
(7)				
(8)				
(9)				
(10)				

Security provided by borrower	Purpose of loan
(1) OPERATING FACILITIES	LINE OF CREDIT
(2) OPERATING FACILITIES AND OTHER	BUILDING IMPROVEMENTS
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	

Consideration furnished by lender	Balance due at beginning of year	Balance due at end of year
(1)	135,688	135,836
(2)	69,051	61,315
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
Totals	204,739	197,151