

**Return of Organization Exempt From Income Tax**

**2008**

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

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

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

**A** For the 2008 calendar year, or tax year beginning **January 1**, 2008, and ending **December 31**, 2008

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

Please use the label or print or type. See Specific Instructions.

**C** Name of organization **PICKENS COUNTY YMCA**  
 Doing Business As  
 Number and street (or P.O. box if mail is not delivered to street address) Room/suite  
**201 BURNS ROAD**  
 City or town, state or country, and ZIP + 4  
**EASLEY, SC 29640**

**D** Employer identification number  
**57 0405623**

**E** Telephone number  
 ( **864** ) **307-0212**

**G** Gross receipts \$ **3,094,899**

**F** Name and address of principal officer: **SID COLLINS**  
**201 BURNS ROAD EASLEY, SC 29640**

**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)  
**H(c)** Group exemption number ▶

**I** Tax-exempt status:  501(c)(3) (insert no.)  4947(a)(1) or  627

**J** Website: ▶ **WWW.PCYMCA.NET**

**K** Type of organization:  Corporation  Trust  Association  Other ▶ **L** Year of formation: **1957** **M** State of legal domicile: **SC**

**Part I Summary**

**1** Briefly describe the organization's mission or most significant activities: **SEE ATTACHMENT A**

**2** Check this box  if the organization discontinued its operations or disposed of more than 25% of its assets.

<b>3</b> Number of voting members of the governing body (Part VI, line 1a)	<b>3</b>	<b>17</b>
<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b>	<b>14</b>
<b>5</b> Total number of employees (Part V, line 2a)	<b>5</b>	<b>327</b>
<b>6</b> Total number of volunteers (estimate if necessary)	<b>6</b>	<b>78</b>
<b>7a</b> Total gross unrelated business revenue from Part VIII, line 12, column (C)	<b>7a</b>	<b>0</b>
<b>7b</b> Net unrelated business taxable income from Form 990-T, line 34	<b>7b</b>	<b>0</b>

	Prior Year	Current Year
<b>8</b> Contributions and grants (Part VIII, line 1h)	<b>1,434,862</b>	<b>2,041,504</b>
<b>9</b> Program service revenue (Part VIII, line 2g)	<b>871,482</b>	<b>985,442</b>
<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)	<b>5,852</b>	<b>2,492</b>
<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	<b>66,899</b>	<b>65,461</b>
<b>12</b> Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	<b>2,379,095</b>	<b>3,094,899</b>
<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3)	<b>0</b>	<b>0</b>
<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)	<b>0</b>	<b>0</b>
<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	<b>1,221,774</b>	<b>1,411,330</b>
<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11a)	<b>0</b>	<b>0</b>
<b>b</b> Total fundraising expenses (Part IX, column (D), line 25) ▶	<b>29,208</b>	
<b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)	<b>1,013,462</b>	<b>1,395,298</b>
<b>18</b> Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	<b>2,235,236</b>	<b>2,806,628</b>
<b>19</b> Revenue less expenses. Subtract line 18 from line 12	<b>143,859</b>	<b>288,271</b>

	Beginning of Year	End of Year
<b>20</b> Total assets (Part X, line 16)	<b>5,242,392</b>	<b>5,444,450</b>
<b>21</b> Total liabilities (Part X, line 26)	<b>3,412,814</b>	<b>3,326,601</b>
<b>22</b> Net assets or fund balances. Subtract line 21 from line 20	<b>1,829,578</b>	<b>2,117,849</b>

**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: *Sidney G. Collins* Date: **5-15-09**  
 Type or print name and title: **Sidney G. Collins CEO**

**Paid Preparer's Use Only** Preparer's signature: *Don Wyant Jr.* Date: **5/12/09** Check if self-employed  Preparer's identifying number (see instructions): **378-88-1346**  
 Firm's name (or yours if self-employed), address, and ZIP + 4: **DON WYANT JR., CPA 321 SHADOW RIDGE CIRCLE SIMPSONVILLE, SC 29681** EIN ▶ **37 8881346** Phone no. ▶ **864 346-8673**

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

For Privacy Act and Paperwork Reduction Act Notice, see the separate Instructions. Cat. No. 11282Y Form 990 (2008)

**Part III Statement of Program Service Accomplishments** (see instructions)

1 Briefly describe the organization's mission:  
**SEE ATTACHMENT A**

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 \$ 563,356 including grants of \$ 33,105 ) (Revenue \$ 835,786 )  
**Child care: The Pickens County YMCA is the largest child care provider in the area. With over 275 children in the Afterschool Program and over 335 children in the Summer Day Camp, we make a huge impact on lots of children. Character values of honesty, respect, caring & responsibility are taught to all children. Moreover, we provide opportunities such as Parents Night Out, to allow parents to focus on their marriages while the YMCA cares for their children. Our motto in Summer Day Camp is Summer, Fun, Life Long Memories & Eternal Values. Our child care programs are partially funded by the United Way of Pickens County.**

4b (Code: ) (Expenses \$ 1,382,048 including grants of \$ 10,000 ) (Revenue \$ 1,542,139 )  
**Wellness: One of our primary purposes is to provide the community with healthy living awareness. We accomplish this through membership in a welcoming, various programs for all ages, and educational resources. We offer a mission driven program of Wellness Works. Wellness Works is a free program to members that customizes a wellness program for their needs.**

4c (Code: ) (Expenses \$ 292,090 including grants of \$ ) (Revenue \$ 171,126 )  
**Aquatics & Sports: Many children and families are looking for recreational activities outside of the school day. The YMCA provides a multitude of opportunities such as soccer, baseball, basketball, volleyball, swim team, swimming lessons & Tae Kwon Do. All programs have emphasis on the Christian mission and teaching the children & parents the character values of the YMCA. We are committed to improve the mind, body and spirit of each person we serve. Our sports program serving over 360 youths and our aquatic programs serving over 300 youths are mission focus driven areas.**

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

4e Total program service expenses ▶ \$ 2,257,494 (Must equal Part IX, Line 25, column (B).)

**Part IV Checklist of Required Schedules**

		Yes	No
<b>1</b>	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A		✓
<b>2</b>	Is the organization required to complete Schedule B, Schedule of Contributors?		✓
<b>3</b>	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		✓
<b>4</b>	<b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II		✓
<b>5</b>	<b>Section 501(c)(4), 501(c)(6), and 501(c)(29) organizations.</b> Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? If "Yes," complete Schedule C, Part III		✓
<b>6</b>	Did the organization maintain any donor advised funds or any 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		✓
<b>7</b>	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		✓
<b>8</b>	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		✓
<b>9</b>	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		✓
<b>10</b>	Did the organization hold assets in term, permanent, or quasi-endowments? If "Yes," complete Schedule D, Part V		✓
<b>11</b>	Did the organization report an amount in Part X, lines 10, 12, 13, 15, or 25? If "Yes," complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable	✓	
<b>12</b>	Did the organization receive an audited financial statement for the year for which it is completing this return that was prepared in accordance with GAAP? If "Yes," complete Schedule D, Parts XI, XII, and XIII	✓	
<b>13</b>	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		✓
<b>14a</b>	Did the organization maintain an office, employees, or agents outside of the U.S.?		✓
<b>b</b>	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the U.S.? If "Yes," complete Schedule F, Part I		✓
<b>15</b>	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, Part II		✓
<b>16</b>	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, Part III		✓
<b>17</b>	Did the organization report more than \$15,000 on Part IX, column (A), line 11e? If "Yes," complete Schedule G, Part I		✓
<b>18</b>	Did the organization report more than \$15,000 total on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II		✓
<b>19</b>	Did the organization report more than \$15,000 on Part VIII, line 8a? If "Yes," complete Schedule G, Part III		✓
<b>20</b>	Did the organization operate one or more hospitals? If "Yes," complete Schedule H		✓
<b>21</b>	Did the organization report more than \$5,000 on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II		✓
<b>22</b>	Did the organization report more than \$5,000 on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III		✓
<b>23</b>	Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5? If "Yes," complete Schedule J		✓
<b>24a</b>	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer questions 24b-24d and complete Schedule K. If "No," go to question 25.		✓
<b>b</b>	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		✓
<b>c</b>	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		✓
<b>d</b>	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		✓
<b>25a</b>	<b>Section 501(c)(3) and 501(c)(4) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I		✓
<b>b</b>	Did the organization become aware that it had engaged in an excess benefit transaction with a disqualified person from a prior year? If "Yes," complete Schedule L, Part I		✓
<b>26</b>	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		✓
<b>27</b>	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, or substantial contributor, or to a person related to such an individual? If "Yes," complete Schedule L, Part III		✓

**Part IV Checklist of Required Schedules** *(continued)*

		Yes	No
<b>28</b>	During the tax year, did any person who is a current or former officer, director, trustee, or key employee:		
<b>a</b>	Have a direct business relationship with the organization (other than as an officer, director, trustee, or employee), or an indirect business relationship through ownership of more than 35% in another entity (individually or collectively with other person(s) listed in Part VII, Section A)? If "Yes," complete Schedule L, Part IV . . . . .		✓
<b>b</b>	Have a family member who had a direct or indirect business relationship with the organization? If "Yes," complete Schedule L, Part IV . . . . .		✓
<b>c</b>	Serve as an officer, director, trustee, key employee, partner, or member of an entity (or a shareholder of a professional corporation) doing business with the organization? If "Yes," complete Schedule L, Part IV . . . . .		✓
<b>29</b>	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M . . . . .	✓	
<b>30</b>	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M . . . . .		✓
<b>31</b>	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I . . . . .		✓
<b>32</b>	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II . . . . .		✓
<b>33</b>	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 . . . . .		✓
<b>34</b>	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1 . . . . .		✓
<b>35</b>	Is any related organization a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2 . . . . .		✓
<b>36</b>	<b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2 . . . . .		✓
<b>37</b>	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 . . . . .		✓

**Part V Statements Regarding Other IRS Filings and Tax Compliance**

		Yes	No
<b>1a</b>	Enter the number reported in Box 3 of Form 1099, Annual Summary and Transmittal of U.S. Information Returns. Enter -0- if not applicable	1a	13
<b>b</b>	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b	-0-
<b>c</b>	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	✓
<b>2a</b>	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	327
<b>b</b>	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <b>Note.</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return. (see Instructions)	2b	✓
<b>3a</b>	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	3a	✓
<b>b</b>	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O.	3b	
<b>4a</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)?	4a	✓
<b>b</b>	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.		
<b>5a</b>	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a	✓
<b>b</b>	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	✓
<b>c</b>	If "Yes," to question 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction?	5c	
<b>6a</b>	Did the organization solicit any contributions that were not tax deductible?	6a	✓
<b>b</b>	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b	
<b>7</b>	<b>Organizations that may receive deductible contributions under section 170(c).</b>		
<b>a</b>	Did the organization provide goods or services in exchange for any quid pro quo contribution of more than \$75?	7a	✓
<b>b</b>	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	
<b>c</b>	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c	✓
<b>d</b>	If "Yes," indicate the number of Forms 8282 filed during the year	7d	
<b>e</b>	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e	✓
<b>f</b>	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f	✓
<b>g</b>	For all contributions of qualified intellectual property, did the organization file Form 8899 as required?	7g	✓
<b>h</b>	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?	7h	✓
<b>8</b>	<b>Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.</b> Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	8	✓
<b>9</b>	<b>Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds.</b>		
<b>a</b>	Did the organization make any taxable distributions under section 4985?	9a	✓
<b>b</b>	Did the organization make a distribution to a donor, donor advisor, or related person?	9b	✓
<b>10</b>	<b>Section 501(c)(7) organizations.</b> Enter:		
<b>a</b>	Inflation fees and capital contributions included on Part VIII, line 12.	10a	
<b>b</b>	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
<b>11</b>	<b>Section 501(c)(12) organizations.</b> Enter:		
<b>a</b>	Gross income from members or shareholders	11a	
<b>b</b>	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	
<b>12a</b>	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?	12a	
<b>b</b>	If "Yes," enter the amount of tax-exempt interest received or accrued during the year.	12b	

**Part VI Governance, Management, and Disclosure** (Sections A, B, and C request information about policies not required by the Internal Revenue Code.)

**Section A. Governing Body and Management**

		Yes	No
For each "Yes" response to lines 2-7b below, and for a "No" response to lines 8 or 9b below, describe the circumstances, processes, or changes in Schedule O. See instructions.			
<b>1a</b>	Enter the number of voting members of the governing body	<b>1a</b>	<b>17</b>
<b>b</b>	Enter the number of voting members that are independent	<b>1b</b>	<b>14</b>
<b>2</b>	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?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>3</b>	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?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>4</b>	Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>5</b>	Did the organization become aware during the year of a material diversion of the organization's assets?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>6</b>	Does the organization have members or stockholders?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>7a</b>	Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>b</b>	Are any decisions of the governing body subject to approval by members, stockholders, or other persons?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>8</b>	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
<b>a</b>	The governing body?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>b</b>	Each committee with authority to act on behalf of the governing body?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>9a</b>	Does the organization have local chapters, branches, or affiliates?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>b</b>	If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>10</b>	Was a copy of the Form 990 provided to the organization's governing body before it was filed? All organizations must describe in Schedule O the process, if any, the organization uses to review the Form 990	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>11</b>	Is there any officer, director or 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	<input type="checkbox"/>	<input checked="" type="checkbox"/>

**Section B. Policies**

		Yes	No
<b>12a</b>	Does the organization have a written conflict of interest policy? If "No," go to line 13	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>b</b>	Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>c</b>	Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>13</b>	Does the organization have a written whistleblower policy?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>14</b>	Does the organization have a written document retention and destruction policy?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>15</b>	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:		
<b>a</b>	The organization's CEO, Executive Director, or top management official?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>b</b>	Other officers or key employees of the organization? Describe the process in Schedule O. (see instructions)	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>16a</b>	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>b</b>	If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?	<input type="checkbox"/>	<input type="checkbox"/>

**Section C. Disclosure**

- 17** List the states with which a copy of this Form 990 is required to be filed ► SOUTH CAROLINA
- 18** Section 5104 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: ► ELAINE WILSON, 300 COUCH LANE SUITE D, EASLEY, SC 29642 (864)-307-0212





Part VIII Statement of Revenue			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514	
Contributions, gifts, grants and other similar amounts	1a Federated campaigns	1a					
	b Membership dues	1b	1,508,920				
	c Fundraising events	1c	42,675				
	d Related organizations	1d	17,678				
	e Government grants (contributions)	1e	28,324				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	443,907				
	g Noncash contributions included in lines 1a-1f: \$		427,336				
	h Total. Add lines 1a-1f		2,041,504				
Program Service Revenue	Business Code						
	2a Program service fees		985,442	985,442			
	b						
	c						
	d						
	e						
	f All other program service revenue						
g Total. Add lines 2a-2f		985,442					
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		2,482			2,482	
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6a Gross Rents	(i) Real	16,107				
		(ii) Personal					
	b Less: rental expenses		0				
	c Rental income or (loss)		16,107				
	d Net rental income or (loss)		16,107			16,107	
	7a Gross amount from sales of assets other than inventory	(i) Securities					
		(ii) Other					
	b Less: cost or other basis and sales expenses						
	c Gain or (loss)						
	d Net gain or (loss)						
	8a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 19	a					
	b Less: direct expenses	b					
c Net income or (loss) from fundraising events							
9a Gross income from gaming activities. See Part IV, line 19	a						
b Less: direct expenses	b						
c Net income or (loss) from gaming activities							
10a Gross sales of inventory, less returns and allowances	a						
b Less: cost of goods sold	b						
c Net income or (loss) from sales of inventory							
Miscellaneous Revenue		Business Code					
11a Miscellaneous Revenues			49,354			49,354	
b							
c							
d All other revenue							
e Total. Add lines 11a-11d			49,354				
12 Total Revenue. Add lines 1h, 2g, 3, 4, 5, 6d, 7d, 8c, 9c, 10c, and 11e			3,094,899	985,442		67,953	

**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).

<i>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</i>	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
<b>1</b> Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21	0	0		
<b>2</b> Grants and other assistance to individuals in the U.S. See Part IV, line 22	0	0		
<b>3</b> Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16	0	0		
<b>4</b> Benefits paid to or for members				
<b>5</b> Compensation of current officers, directors, trustees, and key employees	78,958	78,958		
<b>6</b> Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
<b>7</b> Other salaries and wages	1,134,158	820,053	290,455	23,650
<b>8</b> Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	45,186	33,486	11,200	500
<b>9</b> Other employee benefits	61,166	45,329	14,615	1,222
<b>10</b> Payroll taxes	91,862	68,077	21,949	1,836
<b>11</b> Fees for services (non-employees):				
<b>a</b> Management				
<b>b</b> Legal				
<b>c</b> Accounting	4,600	2,300	2,300	
<b>d</b> Lobbying				
<b>e</b> Professional fundraising services. See Part IV, line 17				
<b>f</b> Investment management fees				
<b>g</b> Other	2,961	1,481	1,480	
<b>12</b> Advertising and promotion	31,272	31,272		
<b>13</b> Office expenses	36,033	25,225	8,808	2,000
<b>14</b> Information technology				
<b>15</b> Royalties				
<b>16</b> Occupancy	317,776	199,294	118,482	
<b>17</b> Travel	23,952	21,775	2,177	
<b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials				
<b>19</b> Conferences, conventions, and meetings	3,814	3,814		
<b>20</b> Interest	165,758	160,783	4,973	
<b>21</b> Payments to affiliates				
<b>22</b> Depreciation, depletion, and amortization	236,198	224,388	11,810	
<b>23</b> Insurance	64,387	61,168	3,219	
<b>24</b> Other expenses. Itemize expenses not covered above. (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below.)				
<b>a</b> BUILDINGS, EQUIPMENT, GROUNDS	90,917	90,917		
<b>b</b> BANK FEES	16,431		16,431	
<b>c</b> GENERAL AGENCY	54,169	54,169		
<b>d</b> PROGRAM EXPENSE AND EQUIPMENT	226,760	226,760		
<b>e</b> WRITE-OFF DEFERRED FINANCING COST	120,272	108,245	12,027	
<b>f</b> All other expenses	508,549	480,091	28,458	
<b>25</b> Total functional expenses. Add lines 1 through 24f	2,806,628	2,257,494	519,926	29,208
<b>26</b> Joint Costs. Check here <input type="checkbox"/> if following SOP 98-2. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

**Part X Balance Sheet**

		(A) Beginning of year		(B) End of year	
Assets	1	Cash—non-interest-bearing	72,263	1	71,483
	2	Savings and temporary cash investments	1,336,407	2	25,000
	3	Pledges and grants receivable, net		3	
	4	Accounts receivable, net		4	
	5	Receivables from current and former officers, directors, trustees, key employees, or other related parties. Complete Part II of Schedule L		5	
	6	Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B). Complete Part II of Schedule L		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges		9	
	10a	Land, buildings, and equipment: cost basis	7,436,380	10a	
	b	Less: accumulated depreciation. Complete Part VI of Schedule D	1,998,413	10b	
			3,710,973	10c	5,347,967
	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	122,249	14	0
15	Other assets. See Part IV, line 11		15		
16	<b>Total assets.</b> Add lines 1 through 15 (must equal line 34)	5,242,392	16	5,444,450	
Liabilities	17	Accounts payable and accrued expenses	29,184	17	40,523
	18	Grants payable		18	
	19	Deferred revenue		19	
	20	Tax-exempt bond liabilities		20	
	21	Escrow 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	3,383,620	23	3,292,795
	24	Unsecured notes and loans payable		24	
	25	Other liabilities. Complete Part X of Schedule D		25	
	26	<b>Total liabilities.</b> Add lines 17 through 25	3,412,814	26	3,326,801
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.				
	27	Unrestricted net assets	43,569	27	62,677
	28	Temporarily restricted net assets		28	
	29	Permanently restricted net assets	1,786,009	29	2,055,172
	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	<b>Total net assets or fund balances</b>	1,829,578	33	2,117,849	
34	<b>Total liabilities and net assets/fund balances</b>	5,242,392	34	5,444,450	

**Part XI Financial Statements and Reporting**

	Yes	No
1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other		
2a Were the organization's financial statements compiled or reviewed by an independent accountant?		✓
b Were the organization's financial statements audited by an independent accountant?	✓	
c If "Yes" to lines 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?	✓	
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		✓
b If "Yes," did the organization undergo the required audit or audits?		

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

**Public Charity Status and Public Support**

OMB No. 1545-0047

**2008**

To be completed by all section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts.

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

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

Name of the organization <b>PICKENS COUNTY YMCA</b>	Employer identification number <b>57   0405623</b>
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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: (Please check only one organization.)

- 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). (Attach Schedule H.)
- 4  A medical research organization operated in conjunction with a hospital described in section 170(b)(1)(A)(ii). 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)(vii). (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% % 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). (see instructions)
- 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, 2008, 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)		

h Provide the following information about the organizations the organization supports.

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above or IRC section (see instructions))	(iv) In 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	
<b>Total</b>									

**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.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") . . . . .						
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . . . .						
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge . . . . .						
<b>4 Total.</b> Add lines 1-3 . . . . .						
<b>5</b> 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) . . . . .						
<b>6 Public support.</b> Subtract line 5 from line 4.						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
<b>7</b> Amounts from line 4 . . . . .						
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources . . . . .						
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on . . . . .						
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.) . . . . .						
<b>11 Total support.</b> Add lines 7 through 10 . . . . .						
<b>12</b> Gross receipts from related activities, etc. (see instructions) . . . . .					12	
<b>13</b> 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 ▶ <input type="checkbox"/>						

**Section C. Computation of Public Support Percentage**

<b>14</b> Public support percentage for 2008 (line 6, column (f) divided by line 11, column (f)) . . . . .	<b>14</b>	%
<b>15</b> Public support percentage from 2007 Schedule A, Part IV-A, line 26f . . . . .	<b>15</b>	%
<b>16a 33 1/3 % support test—2008.</b> 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>b 33 1/3 % support test—2007.</b> 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"/>		
<b>17a 10%-facts-and-circumstances test—2008.</b> 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>b 10%-facts-and-circumstances test—2007.</b> 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"/>		
<b>18 Private foundation.</b> 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.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	1,198,693	1,145,576	1,199,518	1,434,862	2,041,504	7,020,154
<b>2</b> 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	601,473	656,921	738,793	871,482	985,442	3,854,111
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge						
<b>6 Total.</b> Add lines 1-5	1,800,166	1,802,497	1,938,312	2,306,344	3,026,946	10,874,265
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons						
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of 1% of the total of lines 9, 10a, 11, and 12 for the year or \$5,000						
<b>c</b> Add lines 7a and 7b						
<b>8 Public support.</b> (Subtract line 7c from line 6.)						10,874,265

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
<b>9</b> Amounts from line 6	1,800,166	1,802,497	1,938,312	2,306,344	3,026,946	10,874,265
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	1,732	1,135	2,868	5,852	2,492	14,079
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
<b>c</b> Add lines 10a and 10b	1,732	1,135	2,868	5,852	2,492	14,079
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)	42,406	34,436	37,342	66,899	65,461	246,544
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.)						11,134,888

**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**

<b>15</b> Public support percentage for 2008 (line 8, column (f) divided by line 13, column (f))	<b>15</b>	97.65 %
<b>16</b> Public support percentage from 2007 Schedule A, Part IV-A, line 27g	<b>16</b>	98.00 %

**Section D. Computation of Investment Income Percentage**

<b>17</b> Investment income percentage for 2008 (line 10c, column (f) divided by line 13, column (f))	<b>17</b>	.13 %
<b>18</b> Investment income percentage from 2007 Schedule A, Part IV-A, line 27h	<b>18</b>	.13 %

**19a 33 1/3 % support tests—2008.** 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—2007.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3 %, and line 18 is not more than 33 1/3 %, check this box and stop here. The organization qualifies as a publicly supported organization

**20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

**Part IV** **Supplemental Information.** Complete this part to provide the explanation required by Part II, line 10; Part II, line 17a or 17b; or Part III, line 12. Provide any other additional information. (see instructions)

Other income consists of rental of the facilities and miscellaneous income.

**RETURN OF \$14,600 CASH DONATION:**

Due to unethical actions of CFS/Mass Mutual's Daryl Batts, we felt the \$14,600 donated to the Pickens County YMCA should be returned to the CFS/Mass Mutual Investors.

**SCHEDULE D  
(Form 990)**

**Supplemental Financial Statements**

OMB No. 1545-0047

**2008**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

**▶ Attach to Form 990. To be completed by organizations that answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12.**

Name of the organization

**PICKENS COUNTY YMCA**

Employer identification number

**57 0405623**

**Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.** Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year . . . . .		
2 Aggregate contributions to (during year)		
3 Aggregate grants from (during year) . . . . .		
4 Aggregate value at end of year . . . . .		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No	
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds may be used only for charitable purposes and not for the benefit of the donor or donor advisor or other impermissible private benefit? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No	

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

- Purpose(s) of conservation easements held by the organization (check all that apply):
  - Preservation of land for public use (e.g., recreation or pleasure)
  - Preservation of an historically important land area
  - Protection of natural habitat
  - Preservation of certified historic structure
  - Preservation of open space
- Complete lines 2a–2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Year
a Total number of conservation easements . . . . .	<b>2a</b>
b Total acreage restricted by conservation easements . . . . .	<b>2b</b>
c Number of conservation easements on a certified historic structure included in (a) . . . . .	<b>2c</b>
d Number of conservation easements included in (c) acquired after 8/17/06 . . . . .	<b>2d</b>
3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the taxable year ▶	
4 Number of states where property subject to conservation easement is located ▶	
5 Does the organization have a written policy regarding the periodic monitoring, inspection, violations, and enforcement of the conservation easements it holds? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Staff or volunteer hours devoted to monitoring, inspecting, and enforcing easements during the year ▶	
7 Amount of expenses incurred in monitoring, inspecting, and enforcing easements during the year ▶ \$	
8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No
9 In Part XIV, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.	

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.** Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

- If the organization elected, as permitted under SFAS 116, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIV, the text of the footnote to its financial statements that describes these items.
- If the organization elected, as permitted under SFAS 116, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:
  - (i) Revenues included in Form 990, Part VIII, line 1 . . . . . ▶ \$
  - (ii) Assets included in Form 990, Part X . . . . . ▶ \$
- If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 relating to these items:
  - a Revenues included in Form 990, Part VIII, line 1 . . . . . ▶ \$
  - b Assets included in Form 990, Part X . . . . . ▶ \$

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

- 3** Using the organization's accession and other records, check any of the following that are a significant use of its collection items (check all that apply):
- a**  Public exhibition
  - b**  Scholarly research
  - c**  Preservation for future generations
  - d**  Loan or exchange programs
  - e**  Other .....
- 4** Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIV.
- 5** During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?  Yes  No

**Part IV Trust, Escrow and Custodial Arrangements.** Complete if organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a** Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?  Yes  No
- b** If "Yes," explain the arrangement in Part XIV and complete the following table:
- |   | Amount |
|---|--------|
| <b>1c</b> Beginning balance             |        |
| <b>1d</b> Additions during the year     |        |
| <b>1e</b> Distributions during the year |        |
| <b>1f</b> Ending balance                |        |
- 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
<b>1a</b> Beginning of year balance					
<b>b</b> Contributions					
<b>c</b> Investment earnings or losses					
<b>d</b> Grants or scholarships					
<b>e</b> Other expenditures for facilities and programs					
<b>f</b> Administrative expenses					
<b>g</b> End of year balance					

- 2** Provide the estimated percentage of the year end balance held as:
- a** Board designated or quasi-endowment ▶ .....%
  - b** Permanent endowment ▶ .....%
  - c** Term endowment ▶ .....%
- 3a** Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- |  | Yes           | No |
|--|---------------|----|
| <b>(i)</b> unrelated organizations   | <b>3a(i)</b>  |    |
| <b>(ii)</b> related organizations  | <b>3a(ii)</b> |    |
| <b>b</b> If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R? | <b>3b</b>     |    |
- 4** Describe in Part XIV the intended uses of the organization's endowment funds.

**Part VI Investments--Land, Buildings, and Equipment.** See Form 990, Part X, line 10.

Description of investment	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Depreciation	(d) Book value
<b>1a</b> Land		2,152,968		2,152,968
<b>b</b> Buildings		3,858,954	1,248,005	2,610,949
<b>c</b> Leasehold improvements				
<b>d</b> Equipment		1,334,458	750,408	584,050
<b>e</b> Other				

**Total.** Add lines 1a-1e. (Column (d) should equal Form 990, Part X, column (B), line 10(c).) ▶



**Part XI Reconciliation of Change in Net Assets from Form 990 to Financial Statements**

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	3,094,899
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	2,806,628
3	Excess or (deficit) for the year. Subtract line 2 from line 1	3	288,271
4	Net unrealized gains (losses) on investments	4	0
5	Donated services and use of facilities	5	0
6	Investment expenses	6	0
7	Prior period adjustments	7	0
8	Other (Describe in Part XIV)	8	0
9	Total adjustments (net). Add lines 4-8	9	0
10	Excess or (deficit) for the year per financial statements. Combine lines 3 and 9	10	288,271

**Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return**

1	Total revenue, gains, and other support per audited financial statements	1	3,094,899
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains on investments	2a	
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIV)	2d	
e	Add lines 2a through 2d	2e	
3	Subtract line 2e from line 1	3	
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV)	4b	
c	Add lines 4a and 4b	4c	
5	Total revenue. Add lines 3 and 4c. (This should equal Form 990, Part I, line 12.)	5	3,094,899

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

1	Total expenses and losses per audited financial statements	1	2,806,628
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Losses reported on Form 990, Part IX, line 25	2c	
d	Other (Describe in Part XIV)	2d	
e	Add lines 2a through 2d	2e	
3	Subtract line 2e from line 1	3	
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV)	4b	
c	Add lines 4a and 4b	4c	
5	Total expenses. Add lines 3 and 4c. (This should equal Form 990, Part I, line 18.)	5	2,806,628

**Part XIV Supplemental Information**

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X; Part XI, line 8; Part XII, lines 2d and 4b; and Part XIII, lines 2d and 4b.

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**SCHEDULE M  
(Form 990)**

**NonCash Contributions**

OMB No. 1545-0047

**2008**

**Open To Public  
Inspection**

Department of the Treasury  
Internal Revenue Service

▶ To be completed by organizations that answered "Yes"  
on Form 990, Part IV, lines 29 or 30.  
▶ Attach to Form 990.

Name of the organization

**PICKENS COUNTY YMCA**

Employer identification number

**57 0405623**

**Part I Types of Property**

	(a) Check if applicable	(b) Number of contributions	(c) Revenues reported on Form 990, Part VIII, line 1g	(d) Method of determining revenues
1 Art—Works of art				
2 Art—Historical treasures				
3 Art—Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities—Publicly traded				
10 Securities—Closely held stock				
11 Securities—Partnership, LLC, or trust interests				
12 Securities—Miscellaneous				
13 Qualified conservation contribution (historic structures)				
14 Qualified conservation contribution (other)				
15 Real estate—Residential				
16 Real estate—Commercial	✓	1	427,336	APPRAISAL
17 Real estate—Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ▶ (.....)				
26 Other ▶ (.....)				
27 Other ▶ (.....)				
28 Other ▶ (.....)				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement 29 1

30a During the year, did the organization receive by contribution any property reported in Part I, lines 1–28 that it must hold for at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for the entire holding period? 30a [ ] ✓  
 b If "Yes," describe the arrangement in Part II.

31 Does the organization have a gift acceptance policy that requires the review of any non-standard contributions? 31 ✓ [ ]

32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions? 32a [ ] ✓  
 b If "Yes," describe in Part II.

33 If the organization did not report revenues in column (c) for a type of property for which column (a) is checked, describe in Part II.

### Supplemental Information to Form 990

▶ Attach to Form 990. To be completed by organizations to provide additional information for responses to specific questions for the Form 990 or to provide any additional information.

**2008**

Open to Public Inspection

Name of the organization

PICKENS COUNTY YMCA

Employer identification number

57 | 0405623

USE THIS FORM TO ANSWER THE QUESTIONS IN FORM 990 PART VI 10 AND 19

Question 10: The form 990 is emailed and mailed to the entire governing body for review. Instructions are given to contact the CEO for questions, revision and modifications. No formal approval is rendered.

Question 15b: Each salaried, full-time director is given an annual review by the CEO. The CEO evaluates their performance and documents their compensation. Comparisons are derived based on similar positions within the YMCA's across the southeastern United States.

Question 19: Our 2008 Form 900 will be posted on our website for the first time after completion. It is also available upon request.

Question 12c: Each officer and director has a duty to disclose any conflict of interest. If it has been determined that a member has failed to disclose a conflict of interest and that the interested party had a financial interest, the chairman of the board will appoint a corrective action committee of 5 members chaired by a voting officer to render a corrective action plan.

**Depreciation and Amortization**  
**(Including Information on Listed Property)**

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

Name(s) shown on return <b>PICKENS COUNTY YMCA</b>	Business or activity to which this form relates <b>NON-PROFIT YMCA</b>	Identifying number <b>57-0405623</b>
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**Part I Election To Expense Certain Property Under Section 179**  
 Note: If you have any listed property, complete Part V before you complete Part I.

1 Maximum amount. See the instructions for a higher limit for certain businesses. . . . .	<b>1</b>	\$250,000																											
2 Total cost of section 179 property placed in service (see instructions) . . . . .	<b>2</b>																												
3 Threshold cost of section 179 property before reduction in limitation (see instructions) . . . . .	<b>3</b>	\$800,000																											
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0- . . . . .	<b>4</b>																												
5 Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions . . . . .	<b>5</b>																												
<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:50%;">(a) Description of property</th> <th style="width:25%;">(b) Cost (business use only)</th> <th style="width:25%;">(c) Elected cost</th> </tr> </thead> <tbody> <tr> <td><b>6</b></td> <td></td> <td></td> </tr> <tr> <td><b>7</b> Listed property. Enter the amount from line 29 . . . . .</td> <td style="text-align:center;"><b>7</b></td> <td></td> </tr> <tr> <td><b>8</b> Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7 . . . . .</td> <td style="text-align:center;"><b>8</b></td> <td></td> </tr> <tr> <td><b>9</b> Tentative deduction. Enter the smaller of line 5 or line 8. . . . .</td> <td style="text-align:center;"><b>9</b></td> <td></td> </tr> <tr> <td><b>10</b> Carryover of disallowed deduction from line 13 of your 2007 Form 4562 . . . . .</td> <td style="text-align:center;"><b>10</b></td> <td></td> </tr> <tr> <td><b>11</b> Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions) . . . . .</td> <td style="text-align:center;"><b>11</b></td> <td></td> </tr> <tr> <td><b>12</b> Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11 . . . . .</td> <td style="text-align:center;"><b>12</b></td> <td></td> </tr> <tr> <td><b>13</b> Carryover of disallowed deduction to 2008. Add lines 9 and 10, less line 12 ▶ . . . . .</td> <td style="text-align:center;"><b>13</b></td> <td></td> </tr> </tbody> </table>			(a) Description of property	(b) Cost (business use only)	(c) Elected cost	<b>6</b>			<b>7</b> Listed property. Enter the amount from line 29 . . . . .	<b>7</b>		<b>8</b> Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7 . . . . .	<b>8</b>		<b>9</b> Tentative deduction. Enter the smaller of line 5 or line 8. . . . .	<b>9</b>		<b>10</b> Carryover of disallowed deduction from line 13 of your 2007 Form 4562 . . . . .	<b>10</b>		<b>11</b> Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions) . . . . .	<b>11</b>		<b>12</b> Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11 . . . . .	<b>12</b>		<b>13</b> Carryover of disallowed deduction to 2008. Add lines 9 and 10, less line 12 ▶ . . . . .	<b>13</b>	
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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) . . . . .	<b>14</b>	
15 Property subject to section 168(f)(1) election . . . . .	<b>15</b>	
16 Other depreciation (including ACRS) . . . . .	<b>16</b>	

**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 2008 . . . . .	<b>17</b>	236,198
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 <input type="checkbox"/> . . . . .		

**Section B—Assets Placed in Service During 2008 Tax Year Using the General Depreciation System**

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	

**Section C—Assets Placed in Service During 2008 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 . . . . .	<b>21</b>	
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 instr. . . . .	<b>22</b>	
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs . . . . .	<b>23</b>	

**Part V Listed Property** (Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement.)

**Note:** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

**Section A—Depreciation and Other Information** (Caution: See the instructions for limits for passenger automobiles.)

**24a** Do you have evidence to support the business/investment use claimed?  Yes  No **24b** If "Yes," is the evidence written?  Yes  No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
<b>25</b> Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions)						25		
<b>26</b> Property used more than 50% in a qualified business use:		%						
		%						
		%						
<b>27</b> Property used 50% or less in a qualified business use:		%			S/L -			
		%			S/L -			
		%			S/L -			
<b>28</b> Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1.							<b>28</b>	
<b>29</b> Add amounts in column (i), line 26. Enter here and on line 7, page 1.								<b>29</b>

**Section B—Information on Use of Vehicles**

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
<b>30</b> Total business/investment miles driven during the year (do not include commuting miles)												
<b>31</b> Total commuting miles driven during the year												
<b>32</b> Total other personal (noncommuting) miles driven												
<b>33</b> Total miles driven during the year. Add lines 30 through 32												
<b>34</b> Was the vehicle available for personal use during off-duty hours?												
<b>35</b> Was the vehicle used primarily by a more than 5% owner or related person?												
<b>36</b> Is another vehicle available for personal use?												

**Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees**

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons (see instructions).

	Yes	No
<b>37</b> Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
<b>38</b> Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
<b>39</b> Do you treat all use of vehicles by employees as personal use?		
<b>40</b> Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
<b>41</b> Do you meet the requirements concerning qualified automobile demonstration use? (See instructions.)		

**Note:** If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.

**Part VI Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
<b>42</b> Amortization of costs that begins during your 2008 tax year (see instructions):					
<b>43</b> Amortization of costs that began before your 2008 tax year					<b>43</b>
<b>44</b> Total. Add amounts in column (f). See the instructions for where to report.					<b>44</b>



YMCA

We build strong kids,  
strong families, strong communities

#### ATTACHMENT A

The YMCA of Pickens County is a charitable, community service organization that includes men, women, and children of all ages, abilities, incomes, races and religions. We are dedicated to building strong kids, strong families, and strong communities by putting Christian principles into practice through programs that promote healthy lifestyles, strong values, leadership development, and community interaction.

All persons are welcome at our YMCA, regardless of their ability to pay. In 2007 and 2008, we scholar-shipped \$194,487, due to the recipients' inability to afford YMCA membership and/or programming. This assistance was for all types of programming and membership with the majority being afterschool and summer camp assistance. In total, we were able to assist 607 residents of our community.

Our YMCA is founded and led by volunteers from our community; volunteers also serve as mentors, coaches, program leaders, instructors and more. Programs that are provided to the community include but not limited to; Fall and Spring Soccer, Summer Soccer Camp, Youth Volleyball, Tae Kwon Do, Spring Baseball, Fall Basketball, Racquetball, Twirlers, Swim Lessons, Swim Team, Water Aerobics, Arthritis Water Fitness, Birthday Parties, Pool Parties, Lifeguard Training, Water Safety Training, Church Baptismals, Afterschool Care, Summer Day Camp, Parents Night Out, Teen Counselor-In-Training, Personal Training, Group Fitness Classes, CPR Training, Body Recall, SilverSneakers, Spin Classes, Yoga, Pilates, Wellness Works, and special events such as a golf tournament, triathlon and Spring Fling.

We also strive to form community partnerships to enhance and improve our program resources. Over the past year and upcoming year, we have partnerships with Anderson School District 1, Pickens County School District, Government of Pickens County, City of Easley, Covenant Presbyterian Church, Easley Downtown Business Association, Easley First Baptist Church, Safe Kids Upstate, Pickens County DSS, Pickens County Red Cross, Pickens County United Way, Pickens County Head Start, Powdersville community swimming pools, Georges Creek Baptist Church, Miracle Hill Children's Home, Marathon Community Church, St Mathias Lutheran Church, and Easley Soccer Club. There are many businesses that support the YMCA through sponsorships and partnerships as well.

Overall, the Pickens County YMCA directly served over 16,000 residents during 2008. Our YMCA not only provides affordable programming, but we also discount our programs to those who cannot afford them. Everyone can be a part of the YMCA regardless of ability to pay. The YMCA can serve a 6 year old as well as a 60 year old. We can serve the poorest of the community and the richest of the community. We serve all races, genders, religions and ages. This YMCA truly puts the mission at the forefront, to put Christian principles into practice through programs that build healthy Spirit, Mind and Body for all.

201 Burns Rd • Easley SC 29640  
864-855-9622 • Fax 864-850-5971  
2223 Gentry Memorial Hwy • Pickens SC 29671  
864-878-8380 • Fax 864-878-5303

YMCA Mission: To put Christian principles into practice through programs that build healthy spirit, mind, and body for all.

## "Attachment B"

### 2008 Pickens County YMCA Board of Directors

Board Members	
David Allison 201 Burns Road Easley SC 29640	Daryl Batts * 201 Burns Road Easley SC 29640
Keith Carter 201 Burns Road Easley SC 29640	Brandi Childress 201 Burns Road Easley SC 29640
Cliff Collie 201 Burns Road Easley SC 29640	Daniel Crosby 201 Burns Road Easley SC 29640
Dale Crowe 201 Burns Road Easley SC 29640	Eric Goodwin 201 Burns Road Easley SC 29640
Duane Greene 201 Burns Road Easley SC 29640	Joel Ledbetter 201 Burns Road Easley SC 29640
Chris Mann, CVO 201 Burns Road Easley SC 29640	Tripp Martin 201 Burns Road Easley SC 29640
Phil Owens 201 Burns Road Easley SC 29640	Phil Sargent 201 Burns Road Easley SC 29640
Fox Simons 201 Burns Road Easley SC 29640	Nell W. Smith 201 Burns Road Easley SC 29640
Ray Williams 201 Burns Road Easley SC 29640	John Wrenn 201 Burns Road Easley SC 29640

\*Resigned