

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)

2007

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 2007 calendar year, or tax year beginning 01-01-2007 and ending 12-31-2007

- B Check if applicable: Address change, Name change, Initial return, Final return, Amended return, Application pending

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

C Name of organization: ROCKLAND COUNTY YMCA. Number and street: 35 SOUTH BROADWAY. City or town: NYACK, NY 10960.

D Employer identification number: 13-1740513. E Telephone number: (845) 358-0245. F Accounting method: Accrual.

Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

G Web site: N/A

J Organization type: 501(c)(3)

K Check here if the organization is not a 509(a)(3) supporting organization and its gross receipts are normally not more than 25,000.

L Gross receipts: 4,674,206

H and I are not applicable to section 527 organizations. H(a) Is this a group return for affiliates? H(b) If "Yes" enter number of affiliates. H(c) Are all affiliates included? H(d) Is this a separate return filed by an organization covered by a group ruling? I Group Exemption Number. M Check if the organization is not required to attach Sch B.

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See the instructions.)

Table with 21 rows and multiple columns. Rows include Contributions, Program service revenue, Membership dues, Interest on savings, Dividends, Gross rents, Other investment income, Gross amount from sales of assets, Special events, Gross sales of inventory, Other revenue, Program services, Management and general, Fundraising, Payments to affiliates, Excess or (deficit) for the year, Net assets or fund balances at beginning of year, Other changes in net assets, Net assets or fund balances at end of year.

Part II Statement of Functional Expenses

All organizations must complete column (A) Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others (See the instructions.)

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.

	(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22a Grants paid from donor advised funds (attach Schedule) (cash \$ _____ noncash \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	22a			
22b Other grants and allocations (attach schedule) (cash \$ _____ noncash \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	22b			
23 Specific assistance to individuals (attach schedule)	23			
24 Benefits paid to or for members (attach schedule)	24			
25a Compensation of current officers, directors, key employees etc Listed in Part V-A (attach schedule)	25a	143,116	143,116	
b Compensation of former officers, directors, key employees etc listed in Part V-B (attach schedule)	25b			
c Compensation and other distributions not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) (attach schedule)	25c			
26 Salaries and wages of employees not included on lines 25a, b and c	26	2,644,187	2,396,370	35,605
27 Pension plan contributions not included on lines 25a, b and c	27			
28 Employee benefits not included on lines 25a - 27	28	309,978	260,272	218
29 Payroll taxes	29	275,552	243,257	
30 Professional fundraising fees	30			
31 Accounting fees	31			
32 Legal fees	32			
33 Supplies	33	19,681	8,375	5,854
34 Telephone	34	25,304	24,142	
35 Postage and shipping	35			
36 Occupancy	36			
37 Equipment rental and maintenance	37			
38 Printing and publications	38			
39 Travel	39			
40 Conferences, conventions, and meetings	40			
41 Interest	41	34,009	34,009	
42 Depreciation, depletion, etc (attach schedule)	42	110,150	98,593	
43 Other expenses not covered above (itemize)				
a See Additional Data Table	43a			
b	43b			
c	43c			
d	43d			
e	43e			
f	43f			
g	43g			
44 Total functional expenses. Add lines 22a through 43g (Organizations completing columns (B)-(D), carry these totals to lines 13-15)	44	4,509,077	3,882,211	44,723

Joint Costs. Check if you are following SOP 98-2

Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services? Yes No
 If "Yes," enter (i) the aggregate amount of these joint costs \$ _____, (ii) the amount allocated to Program services \$ _____, (iii) the amount allocated to Management and general \$ _____, and (iv) the amount allocated to Fundraising \$ _____

Part III Statement of Program Service Accomplishments (See the instructions.)

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

What is the organization's primary exempt purpose? **▶** The Rockland County YMCA (Young Men's Christian Association) is a volunteer driven association that welcomes all people to programs that enhance their health and well being, strengthen their personal and family relationship, and enrich their spirits, minds, and bodies. The YMCA welcomes all people, regardless of age, race, sex, income, ethnicity, ability or religion. YMCA's are founded by volunteers, led by volunteers, and encourage volunteerism in their programs. Membership dues are based on community affordability and financial assistance is available for those who can not afford to pay the full cost of membership or programs. The YMCA puts Christian principles into practice through programs that develop a healthy spirit, mind and body for all.

Program Service Expenses
(Required for 501(c)(3) and (4) orgs, and 4947(a)(1) trusts, but optional for others.)

All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable. (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)

a The Rockland County YMCA is able to accomplish its mission through a variety of program and member services. Child Care Programs: The YMCA provides high quality child care by providing comprehensive activities for preschool and school age children with participation from diverse members of the community. We provide full and part time options to serve a wide range of scheduling needs. Woven into the fabric of the YMCA mission is a commitment to strengthening families. YMCA child care programs relieve the burden of balancing work and family, and make it possible for parents of children in our child care or remain gainfully employed, knowing that their children are thriving in a safe, developmentally sound environment. The YMCA Early Childhood Programs provided child care for over 300 children and 6 centers including, Rainbow Connection in Nanuet, Young Children's Center and Y's Beginnings both in Suffern, Preschool Program in Sloatsburg, and Family County Child Care. The School Age Child Care Department operates before and after school child care programs in 15 sites. The program serves more than 750 children in 4 school districts including Clarkstown, Ramapo Central, South Orangetown, and Nyack. It also provides a recreation program during school vacation and summer program for school age youth at its main building in Nyack. The total number of preschool and school age children enrolled was more than 1,000. Health and Fitness Programs for Youth and Adults: Helping people of all ages and abilities develop health in spirit, mind and body is at the core of the YMCA's mission. Our programs are designed to help people create realistic goals for self improvement and emphasize a healthy lifestyle through regular exercise, proper nutrition, stress management and health education. Our Fitness Department provides instruction on using strength training equipment and offers health enhancement classes for teens, adults, and seniors to promote physical fitness and wellness. Our Lose to Win course teaches proper nutrition and exercise to help people to lose weight. Aerobic exercise and yoga classes reduce stress and improve cardiovascular fitness. Sports programs for youth and adult promote teamwork, interaction, and the development of social and physical skills. Youth sports include indoor soccer, basketball and karate. Our Aquatics Department provides a variety of programs including water exercise classes for older adults and those with disabilities, lifeguard training, family recreation swims, and swimming lessons. There are approximately 300 children a week who are learning to swim at the YMCA progressive swim programs. Youth Development Programs: Our YMCA Youth and Teen Programs give kids good role models to help them develop self esteem and good values, including caring, respect, honesty, responsibility and good citizenship. Our Youth Dance Program in Suffern provides creative movement and dance classes for 200 girls to develop coordination, self confidence and social skills. Our Summer Teen Program serves 50 at risk teenage boys and girls in the Nyack area who enjoy sports, games, crafts, swimming and field trips to parks and recreation areas. Member Service Programs: Our YMCA provides member service programs at our Nyack facility in the gymnasium, swimming pool, aerobic studio, fitness center and game room. In 2007, the YMCA served 3,337 boys, girls, men, and women who were enrolled as YMCA members and program participants. 1,932 or 58% of those served were youth ages 1 to 17. The YMCA offers many activities that strengthen families such as, Family Fun Nights and Healthy Kids Day which are offered at a nominal fee or no cost. Financial assistance is available for membership and programs to those who can not afford to pay the full cost. In 2007, 341 youth and families of low income received \$173,542 of financial assistance to take part in YMCA membership and programs thanks to generous contributions from individuals, foundations, and businesses.

(Grants and allocations \$) If this amount includes foreign grants, check here **3,882,211**

b _____

(Grants and allocations \$) If this amount includes foreign grants, check here

c _____

(Grants and allocations \$) If this amount includes foreign grants, check here

d _____

(Grants and allocations \$) If this amount includes foreign grants, check here

e Other program services (attach schedule)
(Grants and allocations \$) If this amount includes foreign grants, check here

f Total of Program Service Expenses (should equal line 44, column (B), Program services) **▶** **3,882,211**

Part IV Balance Sheets (See the instructions.)

Note: Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.

		(A)		(B)		
		Beginning of year		End of year		
Assets	45 Cash—non-interest-bearing		47,637	45	48,962	
	46 Savings and temporary cash investments		460,349	46	451,078	
	47a Accounts receivable	47a	82,808			
	b Less allowance for doubtful accounts	47b		76,949	47c	82,808
	48a Pledges receivable	48a				
	b Less allowance for doubtful accounts	48b			48c	
	49 Grants receivable				49	
	50a Receivables from current and former officers, directors, trustees, and key employees (attach schedule)				50a	
	b Receivables from other disqualified persons (as defined under section 4958(c)(3)(B) (attach schedule)				50b	
	51a Other notes and loans receivable (attach schedule)	51a				
	b Less allowance for doubtful accounts	51b			51c	
	52 Inventories for sale or use				52	
	53 Prepaid expenses and deferred charges			28,057	53	26,235
	54a Investments—publicly-traded securities <input type="checkbox"/> Cost <input checked="" type="checkbox"/> FMV				54a	
	b Investments—other securities (attach schedule) <input type="checkbox"/> Cost <input type="checkbox"/> FMV				54b	
	55a Investments—land, buildings, and equipment basis	55a	184,651			
	b Less accumulated depreciation (attach schedule)	55b	125,641	54,157	55c	59,010
	56 Investments—other (attach schedule)				56	
57a Land, buildings, and equipment basis	57a	3,055,076				
b Less accumulated depreciation (attach schedule)	57b	1,641,473	1,398,556	57c	1,413,603	
58 Other assets, including program-related investments (describe <input type="checkbox"/> _____)			5,007	58	4,172	
59 Total assets (must equal line 74) Add lines 45 through 58			2,070,712	59	2,085,868	
Liabilities	60 Accounts payable and accrued expenses		24,711	60	51,383	
	61 Grants payable			61		
	62 Deferred revenue		160,105	62	179,980	
	63 Loans from officers, directors, trustees, and key employees (attach schedule)				63	
	64a Tax-exempt bond liabilities (attach schedule)				64a	
	b Mortgages and other notes payable (attach schedule)			522,055	64b	451,388
	65 Other liabilities (describe <input type="checkbox"/> _____)			24,689	65	25,234
66 Total liabilities Add lines 60 through 65			731,560	66	707,985	
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74					
	67 Unrestricted		1,003,335	67	1,024,722	
	68 Temporarily restricted			68	10,000	
	69 Permanently restricted		335,817	69	343,161	
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74					
	70 Capital stock, trust principal, or current funds			70		
	71 Paid-in or capital surplus, or land, building, and equipment fund			71		
	72 Retained earnings, endowment, accumulated income, or other funds			72		
	73 Total net assets or fund balances Add lines 67 through 69 or lines 70 through 72 (Column (A) must equal line 19 and column (B) must equal line 21)			1,339,152	73	1,377,883
	74 Total liabilities and net assets / fund balances Add lines 66 and 73			2,070,712	74	2,085,868

Part VI Other Information (continued)

82a Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?
82b If "Yes," you may indicate the value of these items here Do not include this amount as revenue in Part I or as an expense in Part II (See instructions in Part III) 57,700
83a Did the organization comply with the public inspection requirements for returns and exemption applications?
83b Did the organization comply with the disclosure requirements relating to quid pro quo contributions?
84a Did the organization solicit any contributions or gifts that were not tax deductible?
84b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?
85 501(c)(4), (5), or (6) organizations. a Were substantially all dues nondeductible by members?
85b Did the organization make only in-house lobbying expenditures of \$2,000 or less?
85c Dues assessments, and similar amounts from members
85d Section 162(e) lobbying and political expenditures
85e Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices
85f Taxable amount of lobbying and political expenditures (line 85d less 85e)
85g Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?
85h If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?
86 501(c)(7) orgs. Enter a Initiation fees and capital contributions included on line 12 0
86b Gross receipts, included on line 12, for public use of club facilities 0
87 501(c)(12) orgs. Enter a Gross income from members or shareholders 0
87b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them) 0
88a At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX
88b At any time during the year, did the organization directly or indirectly own a controlled entity within the meaning of section 512(b)(13)? If yes complete Part XI
89a 501(c)(3) organizations Enter Amount of tax imposed on the organization during the year under section 4911, section 4912, section 4955
89b 501(c)(3) and 501(c)(4) orgs. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction
89c Enter Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958
89d Enter Amount of tax on line 89c, above, reimbursed by the organization
89e All organizations. At any time during the tax year was the organization a party to a prohibited tax shelter transaction?
89f All organizations. Did the organization acquire direct or indirect interest in any applicable insurance contract?
89g For supporting organizations and sponsoring organizations maintaining donor advised funds. Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?
90a List the states with which a copy of this return is filed NY
90b Number of employees employed in the pay period that includes March 12, 2007 (See instructions) 202
91a The books are in care of THE ORGANIZATION Telephone no (845) 358-0245
35 SO BROADWAY
Located at NYACK, NY ZIP + 4 10960
91b 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)?

Part VI Other Information (continued)

Yes No

c At any time during the calendar year, did the organization maintain an office outside of the United States?

91c Yes No

If "Yes," enter the name of the foreign country _____

92 Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041—Check here

and enter the amount of tax-exempt interest received or accrued during the tax year **92**

Part VII Analysis of Income-Producing Activities (See the instructions.)

Note: Enter gross amounts unless otherwise indicated.

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
93 Program service revenue					
a PROGRAM FEES					3,529,474
b MEMBERSHIP FEES					690,311
c					
d					
e					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					
95 Interest on savings and temporary cash investments					
96 Dividends and interest from securities			14	10,022	
97 Net rental income or (loss) from real estate					
a debt-financed property	531120	29,435			
b non debt-financed property					
98 Net rental income or (loss) from personal property					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory					
101 Net income or (loss) from special events			1	57,055	
102 Gross profit or (loss) from sales of inventory			3	2,081	
103 Other revenue a OTHER REVENUE			1	19,648	
b					
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))		29,435		88,806	4,219,785
105 Total (add line 104, columns (B), (D), and (E))					4,338,026

Note: Line 105 plus line 1e, Part I, should equal the amount on line 12, Part I.

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See the instructions.)

Line No.	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes)
103	INCOME IS REIMBURSEMENT OF PROGRAM EXPENDITURES
93	THE SPIRITUAL, MENTAL, SOCIAL AND PHYSICAL WELL BEING OF THE INDIVIDUAL IS IMPROVED BY THE SUPPORT AND MAINTENANCE OF YMCA FACILITIES, AND THE MEMBERSHIP AND PROGRAM FEES PROVIDE PROGRAMS SUCH AS AQUATIC, FITNESS, DANCE, AND OPERATION OF CHILD CARE CENTERS AND NURSERY, WHICH DEVELOP A HEALTHY SPIRIT, MIND AND BODY FOR ALL

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See the instructions.)

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
	%			
	%			
	%			
	%			

Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See the instructions.)

(a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? Yes No

(b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? Yes No

NOTE: If "Yes" to (b), file Form 8870 and Form 4720 (see instructions).

Part XI Information Regarding Transfers To and From Controlled Entities Complete only if the organization is a controlling organization as defined in section 512(b)(13)

				Yes	No
106 Did the reporting organization make any transfers to a controlled entity as defined in section 512(b)(13) of the Code? If "Yes," complete the schedule below for each controlled entity					No
	(A) Name and address of each controlled entity	(B) Employer Identification Number	(C) Description of transfer	(D) Amount of transfer	
a					
b					
c					
Totals					

				Yes	No
107 Did the reporting organization receive any transfers from a controlled entity as defined in section 512(b)(13) of the Code? If "Yes," complete the schedule below for each controlled entity					No
	(A) Name and address of each controlled entity	(B) Employer Identification Number	(C) Description of transfer	(D) Amount of transfer	
a					
b					
c					
Totals					

		Yes	No
108 Did the organization have a binding written contract in effect on August 17, 2006 covering the interests, rents, royalties and annuities described in question 107 above?			No

Please Sign Here	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.		
	*****	2008-05-13	
	Signature of officer	Date	
	CHUCK MAZE CEO Type or print name and title		

Paid Preparer's Use Only	Preparer's signature	DONALEE R BERARD	Date	Check if self-employed <input checked="" type="checkbox"/>	Preparer's SSN or PTIN (See Gen Inst W)
	Firm's name (or yours if self-employed), address, and ZIP + 4	Berard & Donahue CPAs PC 44 Park Ave Suffern, NY 10901			EIN
					Phone no (845) 357-5668

SCHEDULE A (Form 990 or 990EZ)

Organization Exempt Under Section 501(c)(3)

(Except Private Foundation) and Section 501(e), 501(f), 501(k), 501(n), or 4947(a)(1) Nonexempt Charitable Trust

Supplementary Information—(See separate instructions.)

MUST be completed by the above organizations and attached to their Form 990 or 990-EZ

OMB No 1545-0047

2007

Department of the Treasury Internal Revenue Service

Name of the organization ROCKLAND COUNTY YMCA

Employer identification number

13-1740513

Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees

Table with 5 columns: (a) Name and address of each employee paid more than \$50,000, (b) Title and average hours per week devoted to position, (c) Compensation, (d) Contributions to employee benefit plans & deferred compensation, (e) Expense account and other allowances. Includes entries for philomena kanasky, LUCY REEDY, and MARCELA DELO RETO.

Part II-A Compensation of the Five Highest Paid Independent Contractors for Professional Services

Table with 3 columns: (a) Name and address of each independent contractor paid more than \$50,000, (b) Type of service, (c) Compensation. Includes a total row for professional services.

Part II-B Compensation of the Five Highest Paid Independent Contractors for Other Services

(List each contractor who performed services other than professional services, whether individual or firms. If there are none, enter "None". See page 2 for instructions.)

Table with 3 columns: (a) Name and address of each independent contractor paid more than \$50,000, (b) Type of service, (c) Compensation. Includes a total row for other services.

Part III Statements About Activities (See page 2 of the instructions.)

Yes No

<p>1 During the year, has the organization attempted to influence national, state, or local legislation, include any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities ►\$ _____ (Must equal amounts on line 38, Part VI-A, or line 1 of Part VI-B)</p> <p>Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A Other organizations checking "Yes" must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities</p>	1		No
<p>2 During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? (If the answer to any question is "Yes," attach a detailed statement explaining the transactions.) 🗨</p> <p>a Sale, exchange, or leasing property?</p>	2a		No
<p>b Lending of money or other extension of credit?</p>	2b		No
<p>c Furnishing of goods, services, or facilities?</p>	2c		No
<p>d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)? 🗨</p>	2d	Yes	
<p>e Transfer of any part of its income or assets?</p>	2e		No
<p>3a Did the organization make grants for scholarships, fellowships, student loans, etc ? (If "Yes," attach an explanation of how the organization determines that recipients qualify to receive payments)</p>	3a		No
<p>b Did the organization have a section 403(b) annuity plan for its employees?</p>	3b		No
<p>c Did the organization receive or hold an easement for conservation purposes, including easements to preserve open space, the environment , historic land areas or structures? If "Yes" attach a detailed statement</p>	3c		No
<p>d Did the organization provide credit counseling, debt management, credit repair, or debt negotiation services?</p>	3d		No
<p>4a Did the organization maintain any donor advised funds? If "Yes," complete lines 4b through 4g If "No," complete lines 4f and 4g</p>	4a		No
<p>b Did the organization make any taxable distributions under section 4966?</p>	4b		No
<p>c Did the organization make a distribution to a donor, donor advisor, or related person?</p>	4c		No
<p>d Enter the total number of donor advised funds owned at the end of the tax year ► _____</p>			
<p>e Enter the aggregate value of assets held in all donor advised funds owned at the end of the tax year ► _____</p>			
<p>f Enter the total number of separate funds or accounts owned at the end of the tax year (excluding donor advised funds included on line 4d) where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts ► _____</p>			
<p>g Enter the aggregate value of assets held in all funds or accounts included on line 4f at the end of the tax year ► _____</p>			

Part IV Reason for Non-Private Foundation Status (See pages 4 through 7 of the instructions.)I certify that the organization is not a private foundation because it is (Please check only **ONE** applicable box)

- 5** A church, convention of churches, or association of churches Section 170(b)(1)(A)(i)
- 6** A school Section 170(b)(1)(A)(ii) (Also complete Part V)
- 7** A hospital or a cooperative hospital service organization Section 170(b)(1)(A)(iii)
- 8** A federal, state, or local government or governmental unit Section 170(b)(1)(A)(v)
- 9** A medical research organization operated in conjunction with a hospital Section 170(b)(1)(A)(iii) **Enter the hospital's name, city, and state** ▶ _____
- 10** An organization operated for the benefit of a college or university owned or operated by a governmental unit Section 170(b)(1)(A)(iv) (Also complete the **Support Schedule** in Part IV-A)
- 11a** An organization that normally receives a substantial part of its support from a governmental unit or from the general public Section 170(b)(1)(A)(vi) (Also complete the **Support Schedule** in Part IV-A)
- 11b** A community trust Section 170(b)(1)(A)(vi) (Also complete the **Support Schedule** in Part IV-A)
- 12** 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 charitable, etc , 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) (Also complete the **Support Schedule** in Part IV-A)
- 13** An organization that is not controlled by any disqualified persons (other than foundation managers) and otherwise meets the requirements of section 509(a)(3) Check the box that describes the type of supporting organization
- Type I Type II Type III - Functionally Integrated Type III - Other

Provide the following information about the supported organizations. (see page 7 of the instructions.)

(a) Name(s) of supported organization(s)	(b) Employer identification number	(c) Type of organization (described in lines 5 through 12 above or IRC section)	(d) Is the supported organization listed in the supporting organization's governing documents?		(e) Amount of support?
			Yes	No	
Total					▶

- 14** An organization organized and operated to test for public safety Section 509(a)(4) (See page 7 of the instructions)

Part IV-A Support Schedule (Complete only if you checked a box on line 10, 11, or 12) **Use cash method of accounting.****Note:** You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting.

Calendar year (or fiscal year beginning in)	(a) 2006	(b) 2005	(c) 2004	(d) 2003	(e) Total
15 Gifts, grants, and contributions received (Do not include unusual grants See line 28)	197,200	238,688	180,859	99,213	715,960
16 Membership fees received					0
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc , purpose	4,118,465	3,932,637	3,574,916	3,515,734	15,141,752
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975	12,218	9,246	3,040	5,646	30,150
19 Net income from unrelated business activities not included in line 18	19,923	20,008	29,749	19,601	89,281
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					0
21 The value of services or facilities furnished to the organization by a governmental unit without charge Do not include the value of services or facilities generally furnished to the public without charge					0
22 Other income Attach a schedule Do not include gain or (loss) from sale of capital assets	8,151	868	2,401	1,965	13,385
23 Total of lines 15 through 22	4,355,957	4,201,447	3,790,965	3,642,159	15,990,528
24 Line 23 minus line 17	237,492	268,810	216,049	126,425	848,776
25 Enter 1% of line 23	43,560	42,014	37,910	36,422	
26 Organizations described on lines 10 or 11:	a Enter 2% of amount in column (e), line 24				26a
b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 2002 through 2005 exceeded the amount shown in line 26a Do not file this list with your return. Enter the total of all these excess amounts					26b
c Total support for section 509(a)(1) test Enter line 24, column (e)					26c 0
d Add Amounts from column (e) for lines 18 _____ 19 _____ 22 _____ 26b _____					26d
e Public support (line 26c minus line 26d total)					26e
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))					26f
27 Organizations described on line 12:	a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," prepare a list for your records to show the name of, and total amounts received in each year from, each "disqualified person " Do not file this list with your return. Enter the sum of such amounts for each year (2006) _____ (2005) _____ (2004) _____ (2003) _____				
b For any amount included in line 17 that was received from each person (other than "disqualified persons"), prepare a list for your records to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000 (Include in the list organizations described in lines 5 through 11b, as well as individuals) Do not file this list with your return. After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year (2006) _____ (2005) _____ (2004) _____ (2003) _____					
c Add Amounts from column (e) for lines 15 _____ 715,960 16 _____ 0 17 _____ 15,141,752 20 _____ 0 21 _____ 0					27c 15,857,712
d Add Line 27a total _____ and line 27b total _____					27d
e Public support (line 27c total minus line 27d total)					27e 15,857,712
f Total support for section 509(a)(2) test Enter amount from line 23, column (e)					27f 15,990,528
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))					27g 99.17 00 %
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))					27h 19.00 %
28 Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 2002 through 2005, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant Do not file this list with your return. Do not include these grants in line 15					

Part V Private School Questionnaire (See page 7 of the instructions.)**(To be completed ONLY by schools that checked the box on line 6 in Part IV)**

	Yes	No
29 Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?	29	
30 Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?	30	
31 Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe, if "No," please explain (If you need more space, attach a separate statement) 	31	
32 Does the organization maintain the following	32a	
a Records indicating the racial composition of the student body, faculty, and administrative staff?	32b	
b Records documenting that scholarships and other financial assistance are awarded on racially nondiscriminatory basis?	32c	
c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	32d	
d Copies of all material used by the organization or on its behalf to solicit contributions? If you answered "No" to any of the above, please explain (If you need more space, attach a separate statement) 		
33 Does the organization discriminate by race in any way with respect to	33a	
a Students' rights or privileges?	33b	
b Admissions policies?	33c	
c Employment of faculty or administrative staff?	33d	
d Scholarships or other financial assistance?	33e	
e Educational policies?	33f	
f Use of facilities?	33g	
g Athletic programs?	33h	
h Other extracurricular activities? If you answered "Yes" to any of the above, please explain (If you need more space, attach a separate statement) 		
34a Does the organization receive any financial aid or assistance from a governmental agency?	34a	
b Has the organization's right to such aid ever been revoked or suspended? If you answered "Yes" to either 34a or b, please explain using an attached statement	34b	
35 Does the organization certify that it has complied with the applicable requirements of sections 4 01 through 4 05 of Rev Proc 75-50, 1975-2 C B 587, covering racial nondiscrimination? If "No," attach an explanation	35	

Part VI-A Lobbying Expenditures by Electing Public Charities (See page 9 of the instructions.)(To be completed **ONLY** by an eligible organization that filed Form 5768)Check **a** if the organization belongs to an affiliated group Check **b** if you checked "a" and "limited control" provisions apply**Limits on Lobbying Expenditures**

(The term "expenditures" means amounts paid or incurred)

(a)
Affiliated group
totals**(b)**
To be completed
for all electing
organizations

36	Total lobbying expenditures to influence public opinion (grassroots lobbying)	36	0
37	Total lobbying expenditures to influence a legislative body (direct lobbying)	37	
38	Total lobbying expenditures (add lines 36 and 37)	38	
39	Other exempt purpose expenditures	39	
40	Total exempt purpose expenditures (add lines 38 and 39)	40	
41	Lobbying nontaxable amount Enter the amount from the following table— If the amount on line 40 is— The lobbying nontaxable amount is— Not over \$500,000 20% of the amount on line 40 Over \$500,000 but not over \$1,000,000 \$100,000 plus 15% of the excess over \$500,000 Over \$1,000,000 but not over \$1,500,000 \$175,000 plus 10% of the excess over \$1,000,000 Over \$1,500,000 but not over \$17,000,000 \$225,000 plus 5% of the excess over \$1,500,000 Over \$17,000,000 \$1,000,000	41	
42	Grassroots nontaxable amount (enter 25% of line 41)	42	
43	Subtract line 42 from line 36 Enter -0- if line 42 is more than line 36	43	
44	Subtract line 41 from line 38 Enter -0- if line 41 is more than line 38	44	

Caution: If there is an amount on either line 43 or line 44, you must file Form 4720.**4-Year Averaging Period Under Section 501(h)**(Some organizations that made a section 501(h) election do not have to complete all of the five columns below
See the instructions for lines 45 through 50 on page 11 of the instructions)**Lobbying Expenditures During 4-Year Averaging Period**

Calendar year (or fiscal year beginning in) ▶	Lobbying Expenditures During 4-Year Averaging Period				
	(a) 2007	(b) 2006	(c) 2005	(d) 2004	(e) Total
45 Lobbying nontaxable amount					
46 Lobbying ceiling amount (150% of line 45(e))					
47 Total lobbying expenditures					
48 Grassroots nontaxable amount					
49 Grassroots ceiling amount (150% of line 48(e))					
50 Grassroots lobbying expenditures					

Part VI-B Lobbying Activity by Nonelecting Public Charities

(For reporting only by organizations that did not complete Part VI-A) (See page 11 of the instructions.)

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of

- a** Volunteers
- b** Paid staff or management (Include compensation in expenses reported on lines **c** through **h**.)
- c** Media advertisements
- d** Mailings to members, legislators, or the public
- e** Publications, or published or broadcast statements
- f** Grants to other organizations for lobbying purposes
- g** Direct contact with legislators, their staffs, government officials, or a legislative body
- h** Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means
- i** Total lobbying expenditures (Add lines **c** through **h**.)

Yes	No	Amount
		0

If "Yes" to any of the above, also attach a statement giving a detailed description of the lobbying activities

Additional Data**Software ID:** 07000211**Software Version:** 2007v2.3**EIN:** 13-1740513**Name:** ROCKLAND COUNTY YMCA**Form 990, Part II, Line 43 - Other expenses not covered above (itemize):**

<i>Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.</i>		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
a UTILITIES	43a	129,230	110,137	19,093	
b REPAIRS & MAINTENANCE	43b	153,865	134,403	19,462	
c RENT	43c	24,979	24,979		
d PUBLIC POLICY MEMBERSHIP	43d	5,360		5,360	
e PROGRAM SUPPLIES	43e	221,725	221,725		
f PROFESSIONAL FEES	43f	65,557	21,971	42,125	1,461
g NATIONAL MEMBERSHIP	43g	72,991	72,032	306	653
h MISCELLANEOUS	43h	2,849	67	2,782	
i INSURANCE	43i	55,831	50,916	4,915	
j INCOME TAXES	43j	275	275		
k FINANCING	43k	60,908	60,908		
l EQUIPMENT RENTAL	43l	46,164	36,404	9,511	249
m CONTRACTUAL WORKERS	43m	24,591	24,591		
n CONFERENCES	43n	55,541	34,372	20,486	683
o ANNUAL CAMPAIGN	43o	2,262	2,262		
p ADVERTISING	43p	24,972	22,151	2,821	

Form 990, Part V-A - Current Officers, Directors, Trustees, and Key Employees:

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0-.)	(D) Contributions to employee benefit plans & deferred compensation plans	(E) Expense account and other allowances
WALTER WOODHOUSE 13A DICKINSON AVENUE NYACK, NY 10960	Director 0 00	0		
THOMAS WATSON 103 MAPLE AVE SUITE B HAVERSTRAW, NY 10927	Director 0 00	0		
ERIC TOMMASI 135 MAIN STREET NYACK, NY 10960	Director 0 00	0		
PATRICIA ZIPPILLI 35 S BROADWAY NYACK, NY 10960	Director 1 00	0		
MARK YONSKIE 35 S BROADWAY NYACK, NY 10960	Director 1 00	0		
LYNETTE MARSHALL 8 SOUTH MILL STREET NYACK, NY 10960	Director 0 00	0		
DEBRA THOMAS 35 S BROADWAY NYACK, NY 10960	Director 1 00	0		
JOHN SIMPSON 35 S BROADWAY NYACK, NY 10960	CHAIR BLDG CMTE 20 00	0		
CAROL CONKLIN 210 NORTH BROADWAY SLEEPY HOLLOW, NY 10590	Director 0 00	0		
CHRIS SAMPSON 35 S BROADWAY NYACK, NY 10960	Chairman 3 00	0		

Form 990, Part V-A - Current Officers, Directors, Trustees, and Key Employees:

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0-.)	(D) Contributions to employee benefit plans & deferred compensation plans	(E) Expense account and other allowances
JULIE PREVOST 35 S BROADWAY NYACK, NY 10960	Director 1 00	0		
GRANT LOAVENBRUCK 35 S BROADWAY NYACK, NY 10960	Director 1 00	0		
MAX JACOBS 35 S BROADWAY NYACK, NY 10960	Director 1 00	0		
JAMES GILBERT 35 S BROADWAY NYACK, NY 10960	Secretary 1 00	0		
JOHN FITZPATRICK 35 S BROADWAY NYACK, NY 10960	Director 1 00	0		
THOMAS DANNEY 35 S BROADWAY NYACK, NY 10960	Director 1 00	0		
KIM COONS 35 S BROADWAY NYACK, NY 10960	Vice Chairman 1 00	0		
JOHN COLGAN 35 S BROADWAY NYACK, NY 10960	Director 1 00	0		
LINDA CHRISTOPHER 35 S BROADWAY NYACK, NY 10960	Director 1 00	0		
PHIL CARMICHAEL 35 S BROADWAY NYACK, NY 10960	Director 1 00	0		

Form 990, Part V-A - Current Officers, Directors, Trustees, and Key Employees:

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0-.)	(D) Contributions to employee benefit plans & deferred compensation plans	(E) Expense account and other allowances
GEORGE BERRY 35 S BROADWAY NYACK, NY 10960	Director 3 00	0		
CHARLES MAZE 35 S BROADWAY NYACK, NY 10960	CEO 50 00	127,782	15,334	

TY 2007 Investments - Land Schedule

Name: ROCKLAND COUNTY YMCA

EIN: 13-1740513

Software ID: 07000211

Software Version: 2007v2.3

Category/Item	Cost/Other Basis	Accumulated Depreciation	Book Value
Land	15,000		15,000
Improvements	129,651	85,641	44,010
Buildings	40,000	40,000	

TY 2007 Investments - Securities Schedule

Name: ROCKLAND COUNTY YMCA

EIN: 13-1740513

Software ID: 07000211

Software Version: 2007v2.3

Description	Book Value	Cost/FMV
MUTUAL FUNDS		F
GOVERNMENT BONDS		F

TY 2007 Land etc. Schedule

Name: ROCKLAND COUNTY YMCA

EIN: 13-1740513

Software ID: 07000211

Software Version: 2007v2.3

Category/Item	Cost/Other Basis	Accumulated Depreciation	Book Value
Land	133,374		133,374
Improvements	733,481	462,867	270,614
Buildings	1,937,796	1,008,428	929,368
Machinery and Equipment	250,425	170,178	80,247

TY 2007 Other Assets Schedule

Name: ROCKLAND COUNTY YMCA

EIN: 13-1740513

Software ID: 07000211

Software Version: 2007v2.3

Description	Beginning of Year Amount	End of Year Amount
MORTGAGE CLOSING COSTS. NET	5,007	4,172

TY 2007 Other Changes in Net Assets Schedule

Name: ROCKLAND COUNTY YMCA

EIN: 13-1740513

Software ID: 07000211

Software Version: 2007v2.3

Description	Amount
UNREALIZED LOSS ON INVESTMENT	-14

TY 2007 Other Expenses Included Schedule

Name: ROCKLAND COUNTY YMCA

EIN: 13-1740513

Software ID: 07000211

Software Version: 2007v2.3

Description	Amount
RENTAL EXPENSES	104,535

TY 2007 Other Liabilities Schedule

Name: ROCKLAND COUNTY YMCA

EIN: 13-1740513

Software ID: 07000211

Software Version: 2007v2.3

Description	Beginning of Year Amount	End of Year Amount
DEPOSITS	10,740	9,245
COMPENSATED ABSENCES	13,949	15,989

TY 2007 Other Revenues Included Schedule

Name: ROCKLAND COUNTY YMCA

EIN: 13-1740513

Software ID: 07000211

Software Version: 2007v2.3

Description	Amount
RENTAL EXPENSES	104,535
NET UNREALIZED LOSS ON INVESTMENTS	-14

TY 2007 Sales Of Inventory Schedule

Name: ROCKLAND COUNTY YMCA

EIN: 13-1740513

Software ID: 07000211

Software Version: 2007v2.3

Category	Gross Sales	Cost of Goods Sold	Net (Gross Sales Minus Cost of Goods Sold)
GOODS	5,045	2,964	2,081

TY 2007 Special Events Schedule

Name: ROCKLAND COUNTY YMCA

EIN: 13-1740513

Software ID: 07000211

Software Version: 2007v2.3

Event Name	Gross Receipts	Contributions	Gross Revenue	Direct Expense	Net Income (Loss)
COMMITTEE	75,940		75,940	18,885	57,055

TY 2007 Employee Compensation Explanation

Name: ROCKLAND COUNTY YMCA

EIN: 13-1740513

Software ID: 07000211

Software Version: 2007v2.3

Employee	Explanation
philomena kanasky	
LUCY REEDY	
MARCELA DELORETO	

TY 2007 Other Income Schedule

Name: ROCKLAND COUNTY YMCA

EIN: 13-1740513

Software ID: 07000211

Software Version: 2007v2.3

Description	2006	2005	2004	2003	Total
OTHER	8,151	868	2,401	1,965	13,385

TY 2007 Self Dealing Statement

Name: ROCKLAND COUNTY YMCA

EIN: 13-1740513

Software ID: 07000211

Software Version: 2007v2.3

Line Number	Explanation
	SEE 990, PART V