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## Short Form Return of Organization Exempt From Income Tax

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

OMB No 1545-1150

# 2007

**Open to Public Inspection**

Form **990-EZ**

Department of the Treasury  
Internal Revenue Service

- ▶ Sponsoring organizations, and controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than \$100,000 and total assets less than \$250,000 at the end of the year may use this form.
- ▶ The organization may have to use a copy of this return to satisfy state reporting requirements.

**A For the 2007 calendar year, or tax year beginning** 4/01/07, **and ending** 3/31/08

<b>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Termination <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	Please use IRS label or print or type. See Specific Instructions.	<b>C Name of organization</b> <p style="text-align: center; font-weight: bold; font-size: 1.2em;">JACKSON COUNTY PARKS ASSOCIATION</p> Number and street (or P O box, if mail is not delivered to street address) Room/suite <p style="text-align: center; font-weight: bold;">1992 WARREN AVE.</p> City or town, state or country, and ZIP + 4 <p style="text-align: center; font-weight: bold;">JACKSON MI 49203-3735</p>	<b>D Employer identification number</b> <p style="text-align: center; font-weight: bold;">38-3414195</p>
		<b>E Telephone number</b>	<b>F Group Exemption Number</b>

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

**G Accounting method**  Cash  Accrual  
Other (specify) ▶

**I Website:** ▶ \_\_\_\_\_

**J Organization type** (check only one) —  501(c) ( 3 ) ◀ (insert no )  4947(a)(1) or  527

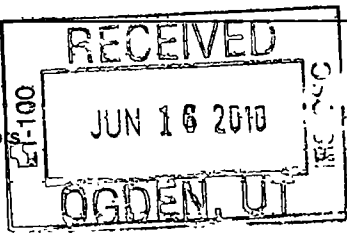
**H Check**  if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)

**K Check**  if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A return is not required, but if the organization chooses to file a return, be sure to file a complete return.

**L Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts, if \$100,000 or more, file Form 990 instead of Form 990-EZ ▶ \$**

**Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See page 55 of the instructions)**

	<b>1</b> Contributions, gifts, grants, and similar amounts received		1
	<b>2</b> Program service revenue including government fees and contracts		2
	<b>3</b> Membership dues and assessments		3
	<b>4</b> Investment income		4
Revenue	<b>5a</b> Gross amount from sale of assets other than inventory	5a	
	<b>b</b> Less cost or other basis and sales expenses	5b	
	<b>c</b> Gain or (loss) from sale of assets other than inventory Subtract line 5b from line 5a (attach schedule)		5c
	<b>6</b> Special events and activities (attach schedule) If any amount is from gaming, check here <input type="checkbox"/>		
	<b>a</b> Gross revenue (not including \$ _____ of contributions reported on line 1)	6a	
	<b>b</b> Less direct expenses other than fundraising expenses	6b	
	<b>c</b> Net income or (loss) from special events and activities Subtract line 6b from line 6a		6c
	<b>7a</b> Gross sales of inventory, less returns and allowances	7a	
	<b>b</b> Less cost of goods sold	7b	
	<b>c</b> Gross profit or (loss) from sales of inventory Subtract line 7b from line 7a		7c
	<b>8</b> Other revenue (describe ▶ _____ )		8
	<b>9 Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8		9
Expenses	<b>10</b> Grants and similar amounts paid (attach schedule)		10
	<b>11</b> Benefits paid to or for members		11
	<b>12</b> Salaries, other compensation, and employee benefits		12
	<b>13</b> Professional fees and other payments to independent contractors		13
	<b>14</b> Occupancy, rent, utilities, and maintenance		14
	<b>15</b> Printing, publications, postage, and shipping		15
	<b>16</b> Other expenses (describe ▶ _____ )		16
	<b>17 Total expenses.</b> Add lines 10 through 16		17
Net Assets	<b>18</b> Excess or (deficit) for the year Subtract line 17 from line 9		18
	<b>19</b> Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)		19
	<b>20</b> Other changes in net assets or fund balances (attach explanation)		20
	<b>21</b> Net assets or fund balances at end of year Combine lines 18 through 20		21



**Part II Balance Sheets**—If Total assets on line 25, column (B) are \$250,000 or more, file Form 990 instead of Form 990-EZ

(See page 60 of the instructions)

	(A) Beginning of year	(B) End of year
<b>22</b> Cash, savings, and investments		22
<b>23</b> Land and buildings		23
<b>24</b> Other assets (describe ▶ _____ )		24
<b>25 Total assets</b>	0	25 0
<b>26 Total liabilities</b> (describe ▶ _____ )	0	26 0
<b>27 Net assets or fund balances</b> (line 27 of column (B) must agree with line 21)	0	27 0

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

Form **990-EZ** (2007)

SCANNED JUL 28 2010

**Part III Statement of Program Service Accomplishments** (See page 60 of the instructions.)

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

What is the organization's primary exempt purpose?

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

28	(Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	28a
29	(Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	29a
30	(Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	30a
31	Other program services (attach schedule) (Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	31a
32	<b>Total program service expenses.</b> Add lines 28a through 31a <input type="checkbox"/>	32

**Part IV List of Officers, Directors, Trustees, and Key Employees** (List each one even if not compensated. See page 61 of the instructions.)

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (if not paid, enter -0-.)	(D) Contributions to employee benefit plans & deferred compensation	(E) Expense account and other allowances

**Part V Other Information** (Note the statement requirement in General Instruction V.)

	Yes	No
33 Did the organization make a change in its activities or methods of conducting activities? If "Yes," attach a detailed statement of each change	33	
34 Were any changes made to the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes	34	
35 If the organization had income from business activities, such as those reported on lines 2, 6, and 7 (among others), but not reported on Form 990-T, attach a statement explaining your reason for not reporting the income on Form 990-T		
a Did the organization have unrelated business gross income of \$1,000 or more or 6033(e) notice, reporting, and proxy tax requirements?	35a	
b If "Yes," has it filed a tax return on Form 990-T for this year?	35b	
36 Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement	36	
37a Enter amount of political expenditures, direct or indirect, as described in the instr <input type="checkbox"/> 37a		
b Did the organization file Form 1120-POL for this year?	37b	
38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still unpaid at the start of the period covered by this return?	38a	
b If "Yes," attach the schedule specified in the line 38 instructions and enter the amount involved	38b	
39 501(c)(7) organizations. Enter		
a Initiation fees and capital contributions included on line 9	39a	
b Gross receipts, included on line 9, for public use of club facilities	39b	

**Part V Other Information** (Note the statement requirement in General Instruction V.) (Continued)

**40a** 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911 , section 4912 , section 4955

**b** 501(c)(3) and (4) organizations 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 an explanation

	Yes	No
<b>40b</b>		

**c** Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958

**d** Enter amount of tax on line 40c reimbursed by the organization

**e** All organizations At any time during the tax year, was the organization a party to a prohibited tax shelter transaction?

	Yes	No
<b>40e</b>		

**41** List the states with which a copy of this return is filed

**42a** The books are in care of  Telephone no

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**b** At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)?

	Yes	No
<b>42b</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**.

**c** At any time during the calendar year, did the organization maintain an office outside of the U S ?

	Yes	No
<b>42c</b>		

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

**43** Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041—Check here  and enter the amount of tax-exempt interest received or accrued during the tax year  **43**

**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.

*Marius Conkden* Signature of officer Date *June 19, 2010*

Type or print name and title

**Paid Preparer's Use Only**

Preparer's signature *Ronald L Markowski* Date *6/10/10* Check if self-employed  Preparer's SSN or PTIN (See Gen Instr X) **P00539403**

Firm's name (or yours if self-employed), address, and ZIP + 4 **MARKOWSKI & COMPANY LLC** EIN **26-1586024**  
**2880 SPRING ARBOR ROAD** Phone no **517-782-9351**  
**JACKSON, MI 49203**