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Form **990-EZ**

**Short Form
Return of Organization Exempt From Income Tax**

OMB No 1545-1150

2009

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code
(except black lung benefit trust or private foundation)
▶ Sponsoring organizations of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than \$500,000 and total assets less than \$1,250,000 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 2009 calendar year, or tax year beginning November 1, 2008 , **2009, and ending** October 31, 2009 , **-20**

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	Please use IRS label or print or type. See Specific Instructions.	C Name of organization PMP Community Park, Inc.		D Employer identification number 570531566
		Number and street (or P O box, if mail is not delivered to street address) Room/suite		E Telephone number 864-234-0110
		P.O. Box 25564		F Group Exemption Number ▶
		City or town, state or country, and ZIP + 4 Greenville, SC 29616		

• **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 Tax-exempt status (check only one) — 501(c) (7) ◀ (insert no) 4947(a)(1) or 527

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 Form 990-EZ or Form 990 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 \$500,000 or more, file Form 990 instead of Form 990-EZ ▶ \$

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

Revenue	1 Contributions, gifts, grants, and similar amounts received	1	
	2 Program service revenue including government fees and contracts	2	
	3 Membership dues and assessments	3	49,793
	4 Investment income	4	247
	5a Gross amount from sale of assets other than inventory	5a	
	b Less: cost or other basis and sales expenses	5b	
	5c Gain or loss from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	
	6 Special events and activities (complete applicable parts of Schedule G). If any amount is from gaming, check here <input type="checkbox"/>		
	a Gross revenue (not including amounts reported on line 1)	6a	
	b Less: direct expenses other than fundraising expenses	6b	
	c Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	6c	
	7a Gross sales of inventory, less returns and allowances	7a	750
	b Less: cost of goods sold	7b	311
	c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	440
	8 Other revenue (describe ▶ <u>Late Fees, Guest Fees, Misc.</u>)	8	1163
	9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8	9	51643
	Expenses	10 Grants and similar amounts paid (attach schedule)	10
11 Benefits paid to or for members		11	
12 Salaries, other compensation, and employee benefits		12	20249
13 Professional fees and other payments to independent contractors		13	785
14 Occupancy, rent, utilities, and maintenance		14	21303
15 Printing, publications, postage, and shipping		15	451
16 Other expenses (describe ▶ <u>Supplies, Licenses, Misc.</u>)		16	4840
17 Total expenses. Add lines 10 through 16	17	47628	
Net Assets	18 Excess or (deficit) for the year (Subtract line 17 from line 9)	18	4013
	19 Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	108755
	20 Other changes in net assets or fund balances (attach explanation)	20	
	21 Net assets or fund balances at end of year. Combine lines 18 through 20	21	112768

Part II Balance Sheets. If Total assets on line 25, column (B) are \$1,250,000 or more, file Form 990 instead of Form 990-EZ.

(See the instructions for Part II.)

		(A) Beginning of year	(B) End of year
22	Cash, savings, and investments	8010	12024
23	Land and buildings	102131	102006
24	Other assets (describe ▶)	24	
25	Total assets	110359	114030
26	Total liabilities (describe ▶)	1604	1262
27	Net assets or fund balances (line 27 of column (B) must agree with line 21)	27	112768

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Part V Other Information (Note the statement requirements in the instructions for Part V.)

		Yes	No
33	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity		✓
34	Were any changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the changes		✓
35	If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, attach a statement explaining why the organization did not report the income on Form 990-T.		
a	Did the organization have unrelated business gross income of \$1,000 or more or was it subject to section 6033(e) notice, reporting, and proxy tax requirements?		✓
b	If "Yes," has it filed a tax return on Form 990-T for this year?		
36	Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N		
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions. ▶ 37a _____		
b	Did the organization file Form 1120-POL for this year?		✓
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the period covered by this return?		✓
b	If "Yes," complete Schedule L, Part II and enter the total amount involved 38b _____		
39	Section 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 _____		
40a	Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ▶ _____ ; section 4912 ▶ _____ ; section 4955 ▶ _____		
b	Section 501(c)(3) and 501(c)(4) organizations Did the organization engage in any section 4958 excess benefit transaction during the year or is it aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I		
40b			
c	Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶ _____		
d	Section 501(c)(3) and 501(c)(4) organizations. 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? If "Yes," complete Form 8886-T.		✓
40e			
41	List the states with which a copy of this return is filed. ▶ _____		
42a	The organization's books are in care of ▶ _____ Telephone no. ▶ _____ Located at ▶ _____ ZIP + 4 ▶ _____		
b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	Yes	No
42b			✓
	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 .		
c	At any time during the calendar year, did the organization maintain an office outside of the U.S.?		✓
	If "Yes," enter the name of the foreign country: ▶ _____		
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 —Check here ▶ <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 43 _____		
44	Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ		✓
45	Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If "Yes," Form 990 must be completed instead of Form 990-EZ		✓

Part VI **Section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts only.** All section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts must answer questions 46-49b and complete the tables for lines 50 and 51.

- | | Yes | No |
|--|------------|----|
| 46 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 | 46 | |
| 47 Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II | 47 | |
| 48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E | 48 | |
| 49a Did the organization make any transfers to an exempt non-charitable related organization? | 49a | |
| b If "Yes," was the related organization a section 527 organization? | 49b | |
- 50** Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances

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


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

(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation

d Total number of other independent contractors each receiving over \$100,000 . . . ▶ _____

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

▶  Date 3/15/10
 Signature of officer
 ▶ **J Allen Billig** President
 Type or print name and title

Paid Preparer's Use Only

Preparer's signature ▶ Date ▶ Check if self-employed Preparer's identifying number (See instructions)
 Firm's name (or yours if self-employed), address, and ZIP + 4 ▶ EIN ▶ Phone no ▶

May the IRS discuss this return with the preparer shown above? See instructions ▶ Yes No

PMP Community Park, Inc Fiscal Year Ending October 31, 2009

Monthly Revenue & Expense Worksheet

IRS 990EZ Line #	November	December	January	February	March	April	May	June	July	August	September	October	YTD	BUDGET
Revenues														
Member Dues				\$855 00	\$3,885 00	\$27,445 00	\$3,820 00	\$11,509 50	\$1,015 00	\$1,618 50		\$95 00	\$50,243 00	\$47,500 00
Stock Sales													(\$450 00)	
Interest Earned		\$12 00	\$9 97	\$4 89	\$5 92	\$25 01	\$43 07	\$43 57	\$36 65	\$25 98	\$18 03	\$15 45	\$246 75	\$300 00
Vending Revenue								\$149 25	\$152 00			\$449 00	\$750 25	\$800 00
Less Cost Vending Supplies							(\$124 66)	(\$55 88)	(\$129 96)				(\$310 50)	(\$400 00)
Net Vending Revenue		\$0 00	\$0 00	\$0 00	\$0 00	\$0 00	(\$124 66)	\$93 37	\$22 04	\$0 00	\$0 00	\$449 00	\$439 75	\$400 00
Rental Fees								\$155 00	\$155 00	\$200 00			\$355 00	\$100 00
Guest Fees								\$367 00	\$218 00	\$183 00			\$768 00	\$800 00
Swim Lessons&Tennis Keys								\$40 00					\$40 00	\$60 00
Total Other Revenue		\$0 00	\$0 00	\$0 00	\$0 00	\$0 00	\$0 00	\$407 00	\$373 00	\$383 00	\$0 00	\$0 00	\$1,163 00	\$860 00
Total Revenue	\$12 00	\$9 97	\$6 21	\$859 89	\$3,890 92	\$27,470 01	\$3,738 41	\$12,033 44	\$1,446 69	\$2,027 48	\$18 03	\$109 45	\$51,642 50	\$49,160 00
Operating Expenses														
Payroll			\$25 29			\$28 91		(\$5,352 14)	(\$6,884 39)	(\$5,117 04)	(\$2,950 10)		(\$20,249 47)	(\$21,000 00)
Payroll Service Fees			(\$105 30)					(\$81 00)	(\$262 28)	(\$172 36)	(\$164 48)		(\$785 42)	
Professional Services													\$0 00	
Water								(\$82 32)			(\$381 69)		(\$568 10)	(\$950 00)
Electricity		(\$818 71)	(\$252 66)	(\$119 32)	(\$158 75)	(\$202 36)	(\$223 67)	(\$567 21)	(\$870 35)	(\$1,032 44)	(\$893 83)	(\$933 83)	(\$6,653 54)	(\$4,500 00)
Insurance Premiums							(\$2,829 50)						(\$2,829 50)	(\$3,000 00)
Telephone								(\$64 13)	(\$64 28)	(\$59 19)	(\$59 11)	(\$65 89)	(\$374 11)	(\$475 00)
Property Taxes													(\$920 14)	(\$900 00)
Electrical Repairs													\$0 00	(\$500 00)
Tennis Repairs													\$0 00	(\$250 00)
Repairs & Maintenance										(\$710 00)			(\$3,783 07)	(\$3,250 00)
Plumbing Repairs													(\$2,635 00)	(\$3,000 00)
Waste Removal								(\$85 28)				(\$87 76)	(\$229 91)	(\$125 00)
Landscaping			(\$115 00)						(\$285 00)	(\$325 00)	(\$345 00)	(\$230 00)	(\$1,300 00)	(\$1,265 00)
Certified Pool Operator Exp													\$0 00	
Membership Development													\$0 00	(\$125 00)
Communication & Postage							(\$148 40)	(\$70 00)					(\$347 76)	(\$180 00)
Pool Chemicals								(\$2,205 79)	(\$33 71)	(\$2,019 62)	(\$87 87)		(\$4,346 99)	(\$5,000 00)
Pool Supplies									(\$268 18)				(\$268 18)	(\$1,000 00)
Pool Maintenance -Palmetto		(\$218 75)	(\$437 50)	(\$218 75)	(\$218 75)	(\$437 50)			(\$260 00)				(\$2,010 00)	(\$1,750 00)
Pool Fees & Permits			(\$225 00)										(\$225 00)	(\$225 00)
Other Pool Expense													(\$225 00)	(\$1,400 00)
Stationary Exp (checks etc)													(\$102 87)	
Interest Paid													\$0 00	
Total Expense	(\$1,037 46)	(\$1,692 89)	(\$1,219 17)	(\$338 07)	(\$631 56)	(\$1,851 35)	(\$4,857 53)	(\$11,437 61)	(\$8,928 19)	(\$9,435 65)	(\$4,882 08)	(\$1,317 50)	(\$47,629 06)	(\$48,895 00)
Net Income				\$521 82	\$3,259 36	\$25,618 66	(\$1,119 12)	\$615 83	(\$7,481 50)	(\$7,408 17)	(\$4,864 05)	(\$1,208 05)	\$4,013 44	\$265 00

PMP Community Park, Inc.

**Balance Sheet
October 31, 2009**

Assets

Cash in Bank- Greenville First	\$	12,024	
Total Current Assets			\$ 12,024
Property and Equipment			
Furniture and Fixtures	\$	11,961	
Equipment	\$	19,144	
Other Depreciable Property	\$	126	
Building and Improvements	\$	223,012	
Land	\$	100,000	
Accum. Depreciation	\$	(252,237)	
Total Property and Equipment	\$	102,006	
Total Assets			<u>\$ 114,030</u>

Liabilities and Capital

Current Liabilities			
Accounts Payable	\$	1,262	
Long Term Liabilities	\$	-	
Total Liabilities			\$ 1,262
Capital			
Retained Earnings	\$	108,755	
Net Income	\$	4,013	
Total Capital			<u>\$ 112,768</u>
Total Liabilities and Capital			<u>\$ 114,030</u>