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## 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)

2009

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 2009 calendar year, or tax year beginning

, 2009, and ending

, 20

B Check if applicable

- ☐ Address change  
☐ Name change  
☐ Initial return  
☐ Terminated  
☐ Amended return  
☐ Application pending

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

C Name of organization **MILL CREEK ATHLETIC ASSOCIATION**

Doing Business As

Number and street (or P O box if mail is not delivered to street address)

PO BOX 1505

Room/suite

City or town, state or country, and ZIP + 4

BUFORD, GA 30515

D Employer identification no.

33-1086271

E Telephone number

(404) 375-2068

G Gross receipts

\$ 935,727

F Name and address of principal officer **KENNETH PARKER**

PO BOX 1505, BUFORD, GA 30515

H(a) Is this a group return for affiliates? ☐ Yes ☒ NoH(b) Are all affiliates included? ☐ Yes ☒ No

H(c) Group exemption number

I Tax-exempt status

☒ 501(c) ( 3 ) (insert no) ☐ 4947(a)(1) or ☐ 527J Website **N/A**

K Form of organization

☒ Corporation ☐ Trust ☐ Association ☐ OtherL Year of formation **1998**M State of legal domicile **GA**

## Part I Summary

|                                                                                                                                                                        |                                                       |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------|
| 1 Briefly describe the organization's mission or most significant activities: <b>TO SPONSOR RECREATIONAL YOUTH SPORTS PROGRAMS TO THE CHILDREN OF GWINNETT COUNTY.</b> |                                                       |
| 2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets                               |                                                       |
| 3 Number of voting members of the governing body (Part VI, line 1a)                                                                                                    | 3 11                                                  |
| 4 Number of independent voting members of the governing body (Part VI, line 1b)                                                                                        | 4 11                                                  |
| 5 Total number of employees (Part V, line 2a)                                                                                                                          | 5 0                                                   |
| 6 Total number of volunteers (estimate if necessary)                                                                                                                   | 6 0                                                   |
| 7a Total gross unrelated business revenue from Part VIII, column (C), line 12                                                                                          | 7a 0                                                  |
| b Net unrelated business taxable income from Form 990-T, line 34                                                                                                       | 7b 0                                                  |
| 8 Contributions and grants (Part VIII, line 1h)                                                                                                                        | 0                                                     |
| 9 Program service revenue (Part VIII, line 2g)                                                                                                                         | 935,727                                               |
| 10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)                                                                                                       | 0                                                     |
| 11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)                                                                                            | 0                                                     |
| 12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)                                                                                  | 935,727                                               |
| 13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)                                                                                                    | 0                                                     |
| 14 Benefits paid to or for members (Part IX, column (A), line 4)                                                                                                       | 0                                                     |
| 15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)                                                                                   | 0                                                     |
| 16a Professional fundraising fees (Part IX, column (A), line 11e)                                                                                                      | 0                                                     |
| b Total fundraising expenses (Part IX, column (D), line 25)                                                                                                            | 0                                                     |
| 17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)                                                                                                        | 858,567                                               |
| 18 Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)                                                                                            | 858,567                                               |
| 19 Revenue less expenses Subtract line 18 from line 12                                                                                                                 | 77,160                                                |
| 20 Total assets (Part X, line 16)                                                                                                                                      | Beginning of Current Year 144,519 End of Year 221,679 |
| 21 Total liabilities (Part X, line 26)                                                                                                                                 | 0                                                     |
| 22 Net assets or fund balances Subtract line 21 from line 20                                                                                                           | 144,519 221,679                                       |

## 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: **Kenneth Parker** Signature of officer **11/19/2010** Date

**KENNETH PARKER, PRESIDENT** Type or print name and title

Paid Preparer's Use Only: Preparer's signature **Norman H Smith CPA PC** Date **11-16-2010** Check if self-employed ☐ Preparer's identifying number (see instructions)

Firm's name (or yours if self-employed), address, and ZIP + 4 **3473 Lawrenceville-Suwanee Rd Ste B Suwanee, GA 30024** EIN **678-407-3813** Phone no

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.

EEA

Form 990 (2009)

SCANNED DEC 17 2010

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**Part III Statement of Program Service Accomplishments****1** Briefly describe the organization's mission:**TO SPONSOR RECREATIONAL YOUTH SPORTS PROGRAMS TO THE CHILDREN OF GWINNETT COUNTY.****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 \$ 835,901 including grants of \$ \_\_\_\_\_) (Revenue \$ 935,727)  
**SPONSORED RECREATIONAL YOUTH SPORTS PROGRAMS FOR THE CHILDREN OF GWINNETT COUNTY.****4b** (Code \_\_\_\_\_) (Expenses \$ \_\_\_\_\_ including grants of \$ \_\_\_\_\_) (Revenue \$ \_\_\_\_\_)**4c** (Code \_\_\_\_\_) (Expenses \$ \_\_\_\_\_ including grants of \$ \_\_\_\_\_) (Revenue \$ \_\_\_\_\_)**4d** Other program services (Describe in Schedule O.)

(Expenses \$ \_\_\_\_\_ including grants of \$ \_\_\_\_\_) (Revenue \$ \_\_\_\_\_)

**4e** Total program service expenses **▶** 835,901

**Part IV Checklist of Required Schedules**

|     |                                                                                                                                                                                                                                                               | Yes             | No             |
|-----|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|----------------|
| 1   | Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A . . . . .                                                                                                                   | <b>X</b>        |                |
| 2   | Is the organization required to complete Schedule B, Schedule of Contributors? . . . . .                                                                                                                                                                      |                 | <b>X</b>       |
| 3   | Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I . . . . .                                                                |                 | <b>X</b>       |
| 4   | <b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II . . . . .                                                                                                                  |                 | <b>X</b>       |
| 5   | <b>Section 501(c)(4), 501(c)(5), and 501(c)(6) 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 . . . . .                                        |                 |                |
| 6   | Did the organization maintain any donor advised funds or any similar funds or accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I . . . . .  |                 | <b>X</b>       |
| 7   | Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II . . . . .                                      |                 | <b>X</b>       |
| 8   | Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III . . . . .                                                                                                   |                 | <b>X</b>       |
| 9   | Did the organization report an amount in Part X, line 21; serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV . . . . . |                 | <b>X</b>       |
| 10  | Did the organization, directly or through a related organization, hold assets in term, permanent, or quasi-endowments? If "Yes," complete Schedule D, Part V . . . . .                                                                                        |                 | <b>X</b>       |
| 11  | Is the organization's answer to any of the following questions "Yes"? If so, complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable . . . . .                                                                                                       |                 | <b>X</b>       |
|     | • Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI                                                                                                                         |                 |                |
|     | • Did the organization report an amount for investments - other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII                                                     |                 |                |
|     | • Did the organization report an amount for investments - program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII                                                     |                 |                |
|     | • Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX                                                                        |                 |                |
|     | • Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X                                                                                                                                       |                 |                |
|     | • Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48? If "Yes," complete Schedule D, Part X                        |                 |                |
| 12  | Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI, XII, and XIII . . . . .                                                                                             |                 | <b>X</b>       |
| 12A | Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," completing Schedule D, Parts XI, XII, and XIII is optional . . . . .                                                                      | Yes<br><b>X</b> | No<br><b>X</b> |
| 13  | Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E . . . . .                                                                                                                                                   |                 | <b>X</b>       |
| 14a | Did the organization maintain an office, employees, or agents outside of the United States? . . . . .                                                                                                                                                         |                 | <b>X</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 United States? If "Yes," complete Schedule F, Part I . . . . .                             |                 | <b>X</b>       |
| 15  | Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? If "Yes," complete Schedule F, Part II . . . . .                                       |                 | <b>X</b>       |
| 16  | Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? If "Yes," complete Schedule F, Part III . . . . .                                           |                 | <b>X</b>       |
| 17  | Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I . . . . .                                                          |                 | <b>X</b>       |
| 18  | Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II . . . . .                                                                      |                 | <b>X</b>       |
| 19  | Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III . . . . .                                                                                                |                 | <b>X</b>       |
| 20  | Did the organization operate one or more hospitals? If "Yes," complete Schedule H . . . . .                                                                                                                                                                   |                 | <b>X</b>       |

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

|     |                                                                                                                                                                                                                                                                                         | Yes | No |
|-----|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|
| 21  | Did the organization report more than \$5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II . . . . .                                                              | 21  | X  |
| 22  | Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III . . . . .                                                                               | 22  | X  |
| 23  | Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J . . . . .                          | 23  | X  |
| 24a | Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25 . . . . . | 24a | X  |
| b   | Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? . . . . .                                                                                                                                                                             | 24b |    |
| c   | Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? . . . . .                                                                                                                                    | 24c |    |
| d   | Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? . . . . .                                                                                                                                                                       | 24d |    |
| 25a | <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 . . . . .                                                                          | 25a | X  |
| b   | Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I . . . . .           | 25b | X  |
| 26  | Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? If "Yes," complete Schedule L, Part II . . . . .                                        | 26  | X  |
| 27  | Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor, or a grant selection committee member, or to a person related to such an individual? If "Yes," complete Schedule L, Part III . . . . .                | 27  | X  |
| 28  | Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)                                                                                            |     |    |
| a   | A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV . . . . .                                                                                                                                                                       | 28a | X  |
| b   | A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV . . . . .                                                                                                                                                    | 28b | X  |
| c   | An entity of which a current or former officer, director, trustee, or key employee of the organization (or a family member) was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV . . . . .                                            | 28c | X  |
| 29  | Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M . . . . .                                                                                                                                                                      | 29  | X  |
| 30  | Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M . . . . .                                                                                                      | 30  | X  |
| 31  | Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I . . . . .                                                                                                                                                            | 31  | X  |
| 32  | Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II . . . . .                                                                                                                                          | 32  | X  |
| 33  | Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I . . . . .                                                                                          | 33  | X  |
| 34  | Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1 . . . . .                                                                                                                                             | 34  | X  |
| 35  | Is any related organization a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2 . . . . .                                                                                                                                       | 35  | X  |
| 36  | <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 . . . . .                                                                                               | 36  | X  |
| 37  | Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI . . . . .                                                 | 37  | X  |
| 38  | Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? <b>Note.</b> All Form 990 filers are required to complete Schedule O . . . . .                                                                                            | 38  | X  |

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

|            |                                                                                                                                                                                                                                                                              | Yes | No |
|------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|
| <b>1a</b>  | Enter the number reported in Box 3 of Form 1096, Annual Summary and Transmittal of U S Information Returns. Enter -0- if not applicable.                                                                                                                                     |     |    |
| <b>1b</b>  | Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.                                                                                                                                                                                             |     |    |
| <b>1c</b>  | Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?                                                                                                                     | X   |    |
| <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.                                                                                               |     |    |
| <b>2b</b>  | If at least one is reported on line 2a, did the organization file all required federal employment tax returns?<br><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)                              | X   |    |
| <b>3a</b>  | Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?                                                                                                                                                         |     | X  |
| <b>3b</b>  | If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O.                                                                                                                                                                            |     |    |
| <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)?                                   |     | X  |
| <b>b</b>   | If "Yes," enter the name of the foreign country: <u>See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.</u>                                                                                    |     |    |
| <b>5a</b>  | Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?                                                                                                                                                                        |     | X  |
| <b>5b</b>  | Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?                                                                                                                                                             |     | X  |
| <b>5c</b>  | If "Yes," to line 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction?                                                                                                                             |     |    |
| <b>6a</b>  | Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible?                                                                                                  |     | X  |
| <b>6b</b>  | If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?                                                                                                                                |     |    |
| <b>7</b>   | <b>Organizations that may receive deductible contributions under section 170(c).</b>                                                                                                                                                                                         |     |    |
| <b>a</b>   | Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?                                                                                                                              |     | X  |
| <b>b</b>   | If "Yes," did the organization notify the donor of the value of the goods or services provided?                                                                                                                                                                              |     |    |
| <b>c</b>   | Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?                                                                                                                                         |     | X  |
| <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?                                                                                                                                            |     | X  |
| <b>f</b>   | Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?                                                                                                                                                                 |     | X  |
| <b>g</b>   | For all contributions of qualified intellectual property, did the organization file Form 8899 as required?                                                                                                                                                                   |     | X  |
| <b>h</b>   | For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?                                                                                                                                                        |     | X  |
| <b>8</b>   | <b>Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.</b> Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year? |     | X  |
| <b>9</b>   | <b>Sponsoring organizations maintaining donor advised funds.</b>                                                                                                                                                                                                             |     |    |
| <b>a</b>   | Did the organization make any taxable distributions under section 4966?                                                                                                                                                                                                      |     | X  |
| <b>b</b>   | Did the organization make a distribution to a donor, donor advisor, or related person?                                                                                                                                                                                       |     | X  |
| <b>10</b>  | <b>Section 501(c)(7) organizations.</b> Enter                                                                                                                                                                                                                                |     |    |
| <b>a</b>   | Initiation 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** For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions

**Section A. Governing Body and Management**

|    |                                                                                                                                                                                                                               | Yes | No |
|----|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|
| 1a | Enter the number of voting members of the governing body . . . . .                                                                                                                                                            | 11  |    |
| b  | Enter the number of voting members that are independent . . . . .                                                                                                                                                             | 11  |    |
| 2  | Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? . . . . .                                               |     | X  |
| 3  | Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person? . . . . . |     | X  |
| 4  | Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed? . . . . .                                                                                               |     | X  |
| 5  | Did the organization become aware during the year of a material diversion of the organization's assets? . . . . .                                                                                                             | X   |    |
| 6  | Does the organization have members or stockholders? . . . . .                                                                                                                                                                 | X   |    |
| 7a | Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body? . . . . .                                                                                         | X   |    |
| b  | Are any decisions of the governing body subject to approval by members, stockholders, or other persons? . . . . .                                                                                                             | X   |    |
| 8  | Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:                                                                                             |     |    |
| a  | The governing body? . . . . .                                                                                                                                                                                                 | X   |    |
| b  | Each committee with authority to act on behalf of the governing body? . . . . .                                                                                                                                               | X   |    |
| 9  | Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O . . . . .        |     | X  |

**Section B. Policies** (This Section B requests information about policies not required by the Internal Revenue Code )

|     | Yes | No |
|-----|-----|----|
| 10a |     | X  |
| b   |     |    |
| 10b |     |    |
| 11  | X   |    |
| 11a |     |    |
| 12a | X   |    |
| b   |     |    |
| 12b | X   |    |
| c   |     |    |
| 12c | X   |    |
| 13  |     | X  |
| 14  |     | X  |
| 15  |     |    |
| a   |     | X  |
| b   |     | X  |
| 15a |     |    |
| 15b |     |    |
| 16a |     | X  |
| b   |     |    |
| 16b |     |    |

**Section C. Disclosure**

- 17 List the states with which a copy of this Form 990 is required to be filed ►
- 18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply.  
☐ Own website ☐ Another's website ☒ Upon request
- 19 Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public.
- 20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization ► **KEN PARKER (404) 375-2068**

125 CLAIREMONT AVE STE 505 DECATUR, GA 30030



[illegible]

|   |                                                                                                                                                                   |   |
|---|-------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|
| 2 | Total number of individuals (including but not limited to those listed above) who received more than \$100,000 in reportable compensation from the organization ▶ | 0 |
|---|-------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|

|   |                                                                                                                                                                                                                                        |   |  |   |
|---|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|--|---|
| 3 | Did the organization list any <b>former</b> officer, director or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual . . . . .                                        | 3 |  | X |
| 4 | For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual . . . . . | 4 |  | X |
| 5 | Did any person listed on line 1a receive or accrue compensation from any unrelated organization for services rendered to the organization? If "Yes," complete Schedule J for such person . . . . .                                     | 5 |  | X |

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

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

**Part VIII Statement of Revenue**

|                                                                 |                                                          |                                                                                                                                              | (A)<br>Total revenue                                                                        | (B)<br>Related or<br>exempt<br>function<br>revenue | (C)<br>Unrelated<br>business<br>revenue | (D)<br>Revenue<br>excluded from tax<br>under sections<br>512, 513, or 514 |
|-----------------------------------------------------------------|----------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------|----------------------------------------------------|-----------------------------------------|---------------------------------------------------------------------------|
| Contributions,<br>grants,<br>and<br>other<br>similar<br>amounts | 1a                                                       | Federated campaigns . . . . .                                                                                                                | 1a                                                                                          |                                                    |                                         |                                                                           |
|                                                                 | b                                                        | Membership dues . . . . .                                                                                                                    | 1b                                                                                          |                                                    |                                         |                                                                           |
|                                                                 | c                                                        | Fundraising events . . . . .                                                                                                                 | 1c                                                                                          |                                                    |                                         |                                                                           |
|                                                                 | d                                                        | Related organizations . . . . .                                                                                                              | 1d                                                                                          |                                                    |                                         |                                                                           |
|                                                                 | e                                                        | Government grants (contributions) . .                                                                                                        | 1e                                                                                          |                                                    |                                         |                                                                           |
|                                                                 | f                                                        | All other contributions, gifts, grants,<br>and similar amounts not included above                                                            | 1f                                                                                          |                                                    |                                         |                                                                           |
|                                                                 | g                                                        | Noncash contributions included in lines 1a-1f \$                                                                                             |                                                                                             |                                                    |                                         |                                                                           |
|                                                                 | h                                                        | <b>Total.</b> Add lines 1a-1f . . . . . ▶                                                                                                    |                                                                                             |                                                    |                                         |                                                                           |
| Program<br>Service<br>Revenue                                   | 2a                                                       | SPONSOR SPORTS PROGRAMS                                                                                                                      | Business Code                                                                               |                                                    |                                         |                                                                           |
|                                                                 | b                                                        |                                                                                                                                              | 611600                                                                                      | 935,727                                            | 935,727                                 |                                                                           |
|                                                                 | c                                                        |                                                                                                                                              |                                                                                             |                                                    |                                         |                                                                           |
|                                                                 | d                                                        |                                                                                                                                              |                                                                                             |                                                    |                                         |                                                                           |
|                                                                 | e                                                        |                                                                                                                                              |                                                                                             |                                                    |                                         |                                                                           |
|                                                                 | f                                                        | All other program service revenue . . . . .                                                                                                  |                                                                                             |                                                    |                                         |                                                                           |
|                                                                 | g                                                        | <b>Total.</b> Add lines 2a-2f . . . . . ▶                                                                                                    |                                                                                             | 935,727                                            |                                         |                                                                           |
|                                                                 | Other<br>Revenue                                         | 3                                                                                                                                            | Investment income (including dividends, interest, and<br>other similar amounts) . . . . . ▶ |                                                    |                                         |                                                                           |
| 4                                                               |                                                          | Income from investment of tax-exempt bond proceeds . . . ▶                                                                                   |                                                                                             |                                                    |                                         |                                                                           |
| 5                                                               |                                                          | Royalties . . . . . ▶                                                                                                                        |                                                                                             |                                                    |                                         |                                                                           |
| 6a                                                              |                                                          | Gross Rents . . . . .                                                                                                                        | (i) Real                                                                                    | (ii) Personal                                      |                                         |                                                                           |
| b                                                               |                                                          | Less rental expenses . . . . .                                                                                                               |                                                                                             |                                                    |                                         |                                                                           |
| c                                                               |                                                          | Rental income or (loss) . . . . .                                                                                                            |                                                                                             |                                                    |                                         |                                                                           |
| d                                                               |                                                          | Net rental income or (loss) . . . . . ▶                                                                                                      |                                                                                             |                                                    |                                         |                                                                           |
| 7a                                                              |                                                          | Gross amount from sales of<br>assets other than inventory                                                                                    | (i) Securities                                                                              | (ii) Other                                         |                                         |                                                                           |
| b                                                               |                                                          | Less cost or other basis<br>and sales expenses . . . . .                                                                                     |                                                                                             |                                                    |                                         |                                                                           |
| c                                                               |                                                          | Gain or (loss) . . . . .                                                                                                                     |                                                                                             |                                                    |                                         |                                                                           |
| d                                                               |                                                          | Net gain or (loss) . . . . . ▶                                                                                                               |                                                                                             |                                                    |                                         |                                                                           |
| 8a                                                              |                                                          | Gross income from fundraising<br>events (not including \$ _____<br>of contributions reported on line 1c)<br>See Part IV, line 18 . . . . . a |                                                                                             |                                                    |                                         |                                                                           |
| b                                                               |                                                          | Less: direct expenses . . . . . b                                                                                                            |                                                                                             |                                                    |                                         |                                                                           |
| c                                                               |                                                          | Net income or (loss) from fundraising events . . . . . ▶                                                                                     |                                                                                             |                                                    |                                         |                                                                           |
| 9a                                                              |                                                          | Gross income from gaming activities.<br>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<br>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                                                             |                                                          |                                                                                                                                              |                                                                                             |                                                    |                                         |                                                                           |
| b                                                               |                                                          |                                                                                                                                              |                                                                                             |                                                    |                                         |                                                                           |
| c                                                               |                                                          |                                                                                                                                              |                                                                                             |                                                    |                                         |                                                                           |
| d                                                               | All other revenue . . . . .                              |                                                                                                                                              |                                                                                             |                                                    |                                         |                                                                           |
| e                                                               | <b>Total.</b> Add lines 11a-11d . . . . . ▶              |                                                                                                                                              |                                                                                             |                                                    |                                         |                                                                           |
| 12                                                              | <b>Total revenue.</b> See instructions . . . . . ▶       |                                                                                                                                              | 935,727                                                                                     | 935,727                                            | 0                                       | 0                                                                         |

**Part IX Statement of Functional Expenses**

Section 501(c)(3) and 501(c)(4) organizations must complete all columns.

All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D).

| Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.                                                                                                                                                       | (A)<br>Total expenses | (B)<br>Program service expenses | (C)<br>Management and general expenses | (D)<br>Fundraising expenses |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|---------------------------------|----------------------------------------|-----------------------------|
| 1 Grants and other assistance to governments and organizations in the U S See Part IV, line 21 . . . . .                                                                                                                             |                       |                                 |                                        |                             |
| 2 Grants and other assistance to individuals in the U S See Part IV, line 22 . . . . .                                                                                                                                               |                       |                                 |                                        |                             |
| 3 Grants and other assistance to governments, organizations, and individuals outside the U S. See Part IV, lines 15 and 16 . . . . .                                                                                                 |                       |                                 |                                        |                             |
| 4 Benefits paid to or for members . . . . .                                                                                                                                                                                          |                       |                                 |                                        |                             |
| 5 Compensation of current officers, directors, trustees, and key employees . . . . .                                                                                                                                                 |                       |                                 |                                        |                             |
| 6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) . . . . .                                                                            |                       |                                 |                                        |                             |
| 7 Other salaries and wages . . . . .                                                                                                                                                                                                 |                       |                                 |                                        |                             |
| 8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions) . . . . .                                                                                                                            |                       |                                 |                                        |                             |
| 9 Other employee benefits . . . . .                                                                                                                                                                                                  |                       |                                 |                                        |                             |
| 10 Payroll taxes . . . . .                                                                                                                                                                                                           |                       |                                 |                                        |                             |
| 11 Fees for services (non-employees)                                                                                                                                                                                                 |                       |                                 |                                        |                             |
| a Management . . . . .                                                                                                                                                                                                               |                       |                                 |                                        |                             |
| b Legal . . . . .                                                                                                                                                                                                                    |                       |                                 |                                        |                             |
| c Accounting . . . . .                                                                                                                                                                                                               |                       |                                 |                                        |                             |
| d Lobbying . . . . .                                                                                                                                                                                                                 |                       |                                 |                                        |                             |
| e Professional fundraising services. See Part IV, line 17 . . . . .                                                                                                                                                                  |                       |                                 |                                        |                             |
| f Investment management fees . . . . .                                                                                                                                                                                               |                       |                                 |                                        |                             |
| g Other . . . . .                                                                                                                                                                                                                    | 94,323                | 94,323                          |                                        |                             |
| 12 Advertising and promotion . . . . .                                                                                                                                                                                               | 1,422                 |                                 | 1,422                                  |                             |
| 13 Office expenses . . . . .                                                                                                                                                                                                         | 18,268                |                                 | 18,268                                 |                             |
| 14 Information technology . . . . .                                                                                                                                                                                                  |                       |                                 |                                        |                             |
| 15 Royalties . . . . .                                                                                                                                                                                                               |                       |                                 |                                        |                             |
| 16 Occupancy . . . . .                                                                                                                                                                                                               |                       |                                 |                                        |                             |
| 17 Travel . . . . .                                                                                                                                                                                                                  |                       |                                 |                                        |                             |
| 18 Payments of travel or entertainment expenses for any federal, state, or local public officials . . . . .                                                                                                                          |                       |                                 |                                        |                             |
| 19 Conferences, conventions, and meetings . . . . .                                                                                                                                                                                  |                       |                                 |                                        |                             |
| 20 Interest . . . . .                                                                                                                                                                                                                |                       |                                 |                                        |                             |
| 21 Payments to affiliates . . . . .                                                                                                                                                                                                  |                       |                                 |                                        |                             |
| 22 Depreciation, depletion, and amortization . . . . .                                                                                                                                                                               |                       |                                 |                                        |                             |
| 23 Insurance . . . . .                                                                                                                                                                                                               | 11,538                | 11,538                          |                                        |                             |
| 24 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 )                                                              |                       |                                 |                                        |                             |
| a FEES . . . . .                                                                                                                                                                                                                     | 292,720               | 292,720                         |                                        |                             |
| b UNIFORMS EQUIPMENT AND SPPLS . . . . .                                                                                                                                                                                             | 385,371               | 385,371                         |                                        |                             |
| c RENTALS AND MAINTENANCE . . . . .                                                                                                                                                                                                  | 48,038                | 48,038                          |                                        |                             |
| d DONATIONS . . . . .                                                                                                                                                                                                                | 3,911                 | 3,911                           |                                        |                             |
| e BOARD EXPENSES . . . . .                                                                                                                                                                                                           | 2,976                 |                                 | 2,976                                  |                             |
| f All other expenses . . . . .                                                                                                                                                                                                       |                       |                                 |                                        |                             |
| 25 Total functional expenses. Add lines 1 through 24f . . . . .                                                                                                                                                                      | 858,567               | 835,901                         | 22,666                                 | 0                           |
| 26 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)<br>Beginning of year | (B)<br>End of year |
|----------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|--------------------|
| <b>A<br/>s<br/>s<br/>e<br/>t<br/>s</b>                                                             | 1 Cash - non-interest-bearing . . . . .                                                                                                                                           | 144,519                  | 221,679            |
|                                                                                                    | 2 Savings and temporary cash investments . . . . .                                                                                                                                |                          |                    |
|                                                                                                    | 3 Pledges and grants receivable, net . . . . .                                                                                                                                    |                          |                    |
|                                                                                                    | 4 Accounts receivable, net . . . . .                                                                                                                                              |                          |                    |
|                                                                                                    | 5 Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L . . . . .                   |                          |                    |
|                                                                                                    | 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 . . . . .      |                          |                    |
|                                                                                                    | 7 Notes and loans receivable, net . . . . .                                                                                                                                       |                          |                    |
|                                                                                                    | 8 Inventories for sale or use . . . . .                                                                                                                                           |                          |                    |
|                                                                                                    | 9 Prepaid expenses and deferred charges . . . . .                                                                                                                                 |                          |                    |
|                                                                                                    | 10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D . . . . .                                                                                 | 10a                      | 10c                |
|                                                                                                    | b Less accumulated depreciation . . . . .                                                                                                                                         | 10b                      |                    |
|                                                                                                    | 11 Investments - publicly traded securities . . . . .                                                                                                                             |                          |                    |
|                                                                                                    | 12 Investments - other securities. See Part IV, line 11 . . . . .                                                                                                                 |                          |                    |
|                                                                                                    | 13 Investments - program-related. See Part IV, line 11 . . . . .                                                                                                                  |                          |                    |
|                                                                                                    | 14 Intangible assets . . . . .                                                                                                                                                    |                          |                    |
|                                                                                                    | 15 Other assets. See Part IV, line 11 . . . . .                                                                                                                                   |                          |                    |
| 16 <b>Total assets.</b> Add lines 1 through 15 (must equal line 34) . . . . .                      | 144,519                                                                                                                                                                           | 221,679                  |                    |
| <b>L<br/>i<br/>a<br/>b<br/>i<br/>l<br/>i<br/>t<br/>i<br/>e<br/>s</b>                               | 17 Accounts payable and accrued expenses . . . . .                                                                                                                                |                          |                    |
|                                                                                                    | 18 Grants payable . . . . .                                                                                                                                                       |                          |                    |
|                                                                                                    | 19 Deferred revenue . . . . .                                                                                                                                                     |                          |                    |
|                                                                                                    | 20 Tax-exempt bond liabilities . . . . .                                                                                                                                          |                          |                    |
|                                                                                                    | 21 Escrow or custodial account liability. Complete Part IV of Schedule D . . . . .                                                                                                |                          |                    |
|                                                                                                    | 22 Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L . . . . . |                          |                    |
|                                                                                                    | 23 Secured mortgages and notes payable to unrelated third parties . . . . .                                                                                                       |                          |                    |
|                                                                                                    | 24 Unsecured notes and loans payable to unrelated third parties . . . . .                                                                                                         |                          |                    |
|                                                                                                    | 25 Other liabilities. Complete Part X of Schedule D . . . . .                                                                                                                     |                          |                    |
|                                                                                                    | 26 <b>Total liabilities.</b> Add lines 17 through 25 . . . . .                                                                                                                    | 0                        | 0                  |
| <b>N<br/>e<br/>t<br/>A<br/>s<br/>s<br/>e<br/>t<br/>B<br/>a<br/>l<br/>a<br/>n<br/>c<br/>e<br/>s</b> | 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 . . . . .                                                                                                                                              |                          |                    |
|                                                                                                    | 28 Temporarily restricted net assets . . . . .                                                                                                                                    |                          |                    |
|                                                                                                    | 29 Permanently restricted net assets . . . . .                                                                                                                                    |                          |                    |
|                                                                                                    | Organizations that do not follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 30 through 34.                                                       |                          |                    |
|                                                                                                    | 30 Capital stock or trust principal, or current funds . . . . .                                                                                                                   |                          |                    |
|                                                                                                    | 31 Paid-in or capital surplus, or land, building, or equipment fund . . . . .                                                                                                     |                          |                    |
|                                                                                                    | 32 Retained earnings, endowment, accumulated income, or other funds . . . . .                                                                                                     | 144,519                  | 221,679            |
|                                                                                                    | 33 <b>Total net assets or fund balances</b> . . . . .                                                                                                                             | 144,519                  | 221,679            |
|                                                                                                    | 34 <b>Total liabilities and net assets/fund balances</b> . . . . .                                                                                                                | 144,519                  | 221,679            |

**Part XI Financial Statements and Reporting**

- 1 Accounting method used to prepare the Form 990. ☒ Cash ☐ Accrual ☐ Other \_\_\_\_\_  
 If the organization changed its methods of accounting from a prior year or checked "Other," explain in Schedule O.

2a Were the organization's financial statements compiled or reviewed by an independent accountant? . . . . .

|    | Yes | No |
|----|-----|----|
| 2a |     | X  |

b Were the organization's financial statements audited by an independent accountant? . . . . .

|    |   |  |
|----|---|--|
| 2b | X |  |
|----|---|--|

c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? . . . . .  
 If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O

|    |   |  |
|----|---|--|
| 2c | X |  |
|----|---|--|

d If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a consolidated basis, separate basis, or both

|  |  |  |
|--|--|--|
|  |  |  |
|--|--|--|

☐ Separate basis ☐ Consolidated basis ☒ Both consolidated and separate basis

3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? . . . . .

|    |  |   |
|----|--|---|
| 3a |  | X |
|----|--|---|

b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits . . . . .

|    |  |  |
|----|--|--|
| 3b |  |  |
|----|--|--|

EEA

Form 990 (2009)

Department of the Treasury  
Internal Revenue Service

**Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.**

2009

## Open to Public Inspection

**MILL CREEK ATHLETIC ASSOCIATION**

33-1086271

The organization is not a private foundation because it is (For lines 1 through 11, check only one box )

- 1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**

2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E.)

3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**

4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state \_\_\_\_\_

5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II )

6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**

7 ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II )

9 ☐ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See **section 509(a)(2).** (Complete Part III )

10 ☐ An organization organized and operated exclusively to test for public safety See **section 509(a)(4).**

11 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See **section 509(a)(3).** Check the box that describes the type of supporting organization and complete lines 11e through 11h

a ☐ Type I      b ☐ Type II      c ☐ Type III-Functionally integrated      d ☐ Type III-Other

e ☐ By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).

f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box ☐

g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

(i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization? ☐

(ii) A family member of a person described in (i) above? ☐

(iii) A 35% controlled entity of a person described in (i) or (ii) above? ☐

h Provide the following information about the supported organization(s).

[illegible]

**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) 2005 | (b) 2006 | (c) 2007 | (d) 2008 | (e) 2009 | (f) Total |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|----------|----------|----------|----------|-----------|
| <b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants") . . . . .                                                                                                   |          |          |          |          | 935,727  | 935,727   |
| <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</b> <b>Total.</b> Add lines 1 through 3 . . . . .                                                                                                                                                                 |          |          |          |          | 935,727  | 935,727   |
| <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</b> <b>Public support.</b> Subtract line 5 from line 4 . . . . .                                                                                                                                                  |          |          |          |          |          | 935,727   |

**Section B. Total Support**

| Calendar year (or fiscal year beginning in) ▶                                                                                                                                                                   | (a) 2005 | (b) 2006 | (c) 2007 | (d) 2008 | (e) 2009 | (f) Total                |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|----------|----------|----------|----------|--------------------------|
| <b>7</b> Amounts from line 4 . . . . .                                                                                                                                                                          |          |          |          |          | 935,727  | 935,727                  |
| <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</b> <b>Total support.</b> Add lines 7 through 10 . . . . .                                                                                                                                                |          |          |          |          |          | 935,727                  |
| <b>12</b> Gross receipts from related activities, etc. (see instructions) . . . . .                                                                                                                             |          |          |          |          | 12       |                          |
| <b>13</b> <b>First five years.</b> 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 <b>stop here</b> . . . . . |          |          |          |          |          | <input type="checkbox"/> |

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

|                                                                                                                                                                                                                                                                                                                                                                                                                               |           |        |                                     |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|--------|-------------------------------------|
| <b>14</b> Public support percentage for 2009 (line 6, column (f) divided by line 11, column (f)) . . . . .                                                                                                                                                                                                                                                                                                                    | <b>14</b> | 100.00 | %                                   |
| <b>15</b> Public support percentage from 2008 Schedule A, Part II, line 14 . . . . .                                                                                                                                                                                                                                                                                                                                          | <b>15</b> |        | %                                   |
| <b>16a</b> <b>33 1/3% support test - 2009.</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 <b>stop here.</b> The organization qualifies as a publicly supported organization . . . . .                                                                                                                                                                           |           |        | <input checked="" type="checkbox"/> |
| <b>b</b> <b>33 1/3% support test - 2008.</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 <b>stop here.</b> The organization qualifies as a publicly supported organization . . . . .                                                                                                                                                                        |           |        | <input type="checkbox"/>            |
| <b>17a</b> <b>10%-facts-and-circumstances test - 2009.</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 <b>stop here.</b> 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</b> <b>10%-facts-and-circumstances test - 2008.</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 <b>stop here.</b> 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</b> <b>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) 2005 | (b) 2006 | (c) 2007 | (d) 2008 | (e) 2009 | (f) Total |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|----------|----------|----------|----------|-----------|
| 1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants") . . . . .                                                                         |          |          |          |          |          |           |
| 2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose . . . . . |          |          |          |          |          |           |
| 3 Gross receipts from activities that are not an unrelated trade or business under sec 513 . . . . .                                                                                 |          |          |          |          |          |           |
| 4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . . . .                                                                          |          |          |          |          |          |           |
| 5 The value of services or facilities furnished by a governmental unit to the organization without charge . . . . .                                                                  |          |          |          |          |          |           |
| 6 <b>Total.</b> Add lines 1 through 5 . . . . .                                                                                                                                      |          |          |          |          |          |           |
| 7a Amounts included on lines 1, 2, and 3 received from disqualified persons . . . . .                                                                                                |          |          |          |          |          |           |
| b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year . . . . .           |          |          |          |          |          |           |
| c Add lines 7a and 7b . . . . .                                                                                                                                                      |          |          |          |          |          |           |
| 8 <b>Public support</b> (Subtract line 7c from line 6) . . . . .                                                                                                                     |          |          |          |          |          |           |

**Section B. Total Support**

| Calendar year (or fiscal year beginning in) ▶                                                                                                | (a) 2005 | (b) 2006 | (c) 2007 | (d) 2008 | (e) 2009 | (f) Total |
|----------------------------------------------------------------------------------------------------------------------------------------------|----------|----------|----------|----------|----------|-----------|
| 9 Amounts from line 6 . . . . .                                                                                                              |          |          |          |          |          |           |
| 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources . . . . . |          |          |          |          |          |           |
| b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 . . . . .                          |          |          |          |          |          |           |
| c Add lines 10a and 10b . . . . .                                                                                                            |          |          |          |          |          |           |
| 11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on . . . . .     |          |          |          |          |          |           |
| 12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV) . . . . .                                  |          |          |          |          |          |           |
| 13 <b>Total support.</b> (Add lines 9, 10c, 11, and 12.) . . . . .                                                                           |          |          |          |          |          |           |

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

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

|                                                                                                     |    |   |
|-----------------------------------------------------------------------------------------------------|----|---|
| 15 Public support percentage for 2009 (line 8, column (f) divided by line 13, column (f)) . . . . . | 15 | % |
| 16 Public support percentage from 2008 Schedule A, Part III, line 15 . . . . .                      | 16 | % |

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

|                                                                                                          |    |   |
|----------------------------------------------------------------------------------------------------------|----|---|
| 17 Investment income percentage for 2009 (line 10c, column (f) divided by line 13, column (f)) . . . . . | 17 | % |
| 18 Investment income percentage from 2008 Schedule A, Part III, line 17 . . . . .                        | 18 | % |

19a **33 1/3% support tests - 2009.** 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 - 2008.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization . . . . . ☐

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

**SCHEDULE O  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990**

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

► Attach to Form 990.

OMB No 1545-0047

**2009**

Open to Public  
Inspection

Name of the organization

**MILL CREEK ATHLETIC ASSOCIATION**

Employer identification number

**33 1086271**

**01. Asset material diversion (Part VI, line 5)**

In May 2009 a new President and Vice-President were elected. The old President and Vice-President served from approximately 2005-2009. The new President discovered that the old Treasurer had been writing checks to herself on a semi-regular basis. These checks were in the 1-5K range and this had been going on for about 4 years. She apparently was labeling these checks as "Reimbursements" but since no one was checking her financial records, it wasn't discovered until the new officers were elected. The new officers wanted to have a financial audit preformed. After several attempts to get in touch with the past treasurer, she finally admitted that she had taken money from the Association. After ordering copies of checks on the account as far back as possible, the association determined that the old treasurer had written approximately \$128,000.00 in check to herself over a period of 4-5 years.

After discussing the issue with the Elected Board of Directors and her Attorney, an agreement was reached where we would accept \$135K in restitution and we would not press charges (\$128K plus 7K in interest on a SAM's Club bill that should have been paid monthly but ran a balance for several years). The Financial situation was such that if the Association did not get the restitution in a relatively short period of time, the Association would fail financially. The Board felt that getting back the money was more important that prosecuting her and if she were prosecuted, the Association would not have received the restitution in a timely manner and would have folded and several of the sports would have had to stop mid season.

**Application for Extension of Time to File an  
Exempt Organization Return**

OMB No. 1545-1709

Department of the Treasury  
Internal Revenue Service▶ **File a separate application for each return.**

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box ☒ **X**
- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** (on page 2 of this form)

**Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868****Part I Automatic 3-Month Extension of Time.** Only submit original (no copies needed).

A corporation required to file Form 990-T and requesting an automatic 6-month extension - check this box and complete

Part I only ☐

All other corporations (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns

**Electronic Filing (e-file).** Generally, you can electronically file Form 8868 if you want a 3-month automatic extension of time to file one of the returns noted below (6 months for a corporation required to file Form 990-T). However, you cannot file Form 8868 electronically if (1) you want the additional (not automatic) 3-month extension or (2) you file Forms 990-BL, 6069, or 8870, group returns, or a composite or consolidated Form 990-T. Instead, you must submit the fully completed and signed page 2 (Part II) of Form 8868. For more details on the electronic filing of this form, visit [www.irs.gov/efile](http://www.irs.gov/efile) and click on e-file for Charities & Nonprofits

|                                                                                     |                                                                                                                     |                                                     |
|-------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------|
| Type or print<br><br>File by the due date for filing your return. See instructions. | Name of Exempt Organization<br><b>MILL CREEK ATHLETIC ASSOCIATION</b>                                               | Employer identification number<br><b>33-1086271</b> |
|                                                                                     | Number, street, and room or suite no. If a P.O. box, see instructions.<br><b>PO BOX 1505</b>                        |                                                     |
|                                                                                     | City, town or post office, state, and ZIP code. For a foreign address, see instructions.<br><b>BUFORD, GA 30515</b> |                                                     |

**Check type of return to be filed** (file a separate application for each return)

- |                                              |                                                                   |                                    |
|----------------------------------------------|-------------------------------------------------------------------|------------------------------------|
| <input checked="" type="checkbox"/> Form 990 | <input type="checkbox"/> Form 990-T (corporation)                 | <input type="checkbox"/> Form 4720 |
| <input type="checkbox"/> Form 990-BL         | <input type="checkbox"/> Form 990-T (sec. 401(a) or 408(a) trust) | <input type="checkbox"/> Form 5227 |
| <input type="checkbox"/> Form 990-EZ         | <input type="checkbox"/> Form 990-T (trust other than above)      | <input type="checkbox"/> Form 6069 |
| <input type="checkbox"/> Form 990-PF         | <input type="checkbox"/> Form 1041-A                              | <input type="checkbox"/> Form 8870 |

- The books are in the care of ▶ **KEN PARKER 125 CLAIREMONT AVE STE 505, GA 30030**

Telephone No. ▶ **404-375-2068**

FAX No. ▶ \_\_\_\_\_

- If the organization does not have an office or place of business in the United States, check this box ☐

- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) \_\_\_\_\_ If this is

for the whole group, check this box ☐ If it is for part of the group, check this box ☐ and attach

a list with the names and EINs of all members the extension will cover

- I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until **08-16**, 20 **10**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
  - ▶ ☒ calendar year 20 **09** or
  - ▶ ☐ tax year beginning \_\_\_\_\_, 20 \_\_\_\_\_, and ending \_\_\_\_\_, 20 \_\_\_\_\_

- If this tax year is for less than 12 months, check reason ☐ Initial return ☐ Final return ☐ Change in accounting period

|                                                                                                                                                                                                                               |           |    |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----|
| <b>3a</b> If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.                                                                    | <b>3a</b> | \$ |
| <b>b</b> If this application is for Form 990-PF or 990-T, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.                                               | <b>3b</b> | \$ |
| <b>c Balance Due.</b> Subtract line 3b from line 3a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions. | <b>3c</b> | \$ |

**Caution.** If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

For Privacy Act and Paperwork Reduction Act Notice, see Instructions.

EEA

Form **8868** (Rev. 4-2009)

• If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only Part II and check this box ☒ **X**

**Note.** Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868

• If you are filing for an **Automatic 3-Month Extension**, complete only Part I (on page 1)

**Part II: Additional (Not Automatic) 3-Month Extension of Time.** Only file the original (no copies needed).

|                                                                                         |                                                                                                                    |                                                     |
|-----------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------|
| Type or print<br>File by the extended due date for filing the return. See instructions. | Name of Exempt Organization<br><b>MILL CREEK ATHLETIC ASSOCIATION</b>                                              | Employer identification number<br><b>33-1086271</b> |
|                                                                                         | Number, street, and room or suite no. If a P.O. box, see instructions<br><b>PO BOX 1505</b>                        | For IRS use only                                    |
|                                                                                         | City, town or post office, state, and ZIP code. For a foreign address, see instructions<br><b>BUFORD, GA 30515</b> |                                                     |

Check type of return to be filed (File a separate application for each return):

- |                                              |                                                                   |                                      |                                    |
|----------------------------------------------|-------------------------------------------------------------------|--------------------------------------|------------------------------------|
| <input checked="" type="checkbox"/> Form 990 | <input type="checkbox"/> Form 990-PF                              | <input type="checkbox"/> Form 1041-A | <input type="checkbox"/> Form 6069 |
| <input type="checkbox"/> Form 990-BL         | <input type="checkbox"/> Form 990-T (sec. 401(a) or 408(a) trust) | <input type="checkbox"/> Form 4720   | <input type="checkbox"/> Form 8870 |
| <input type="checkbox"/> Form 990-EZ         | <input type="checkbox"/> Form 990-T (trust other than above)      | <input type="checkbox"/> Form 5227   |                                    |

**STOP! Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868.**

• The books are in the care of **KEN PARKER**

Telephone No. **404-375-2068**

FAX No. ☐

• If the organization does not have an office or place of business in the United States, check this box ☐

• If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) ☐ If this is for the whole group, check this box ☐ If it is for part of the group, check this box ☐ and attach a list with the names and EINs of all members the extension is for

- 4 I request an additional 3-month extension of time until **11-15, 2010.**
- 5 For calendar year **2009**, or other tax year beginning **20** and ending **20**.
- 6 If this tax year is for less than 12 months, check reason: ☐ Initial return ☐ Final return ☐ Change in accounting period
- 7 State in detail why you need the extension

**INFORMATION FOR THE ASSOCIATIONS VARIOUS FUNCTIONS MUST BE CONSOLIDATED FROM A NUMBER OF DIFFERENT ACCOUNTING SYSTEMS**

|                                                                                                                                                                                                                                     |    |    |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|----|
| 8a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.                                                                                 | 8a | \$ |
| b If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868. | 8b | \$ |
| c <b>Balance Due.</b> Subtract line 8b from line 8a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.       | 8c | \$ |

**Signature and Verification**

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form.

Signature **MA Parker CPA**

Title **CPA**

Date **8-12-10**

EEA

Form 8868 (Rev. 4-2009)