



See a Social Security Number? Say Something!  
Report Privacy Problems to <https://public.resource.org/privacy>  
Or call the IRS Identity Theft Hotline at 1-800-908-4490



Form **990-EZ**Department of the Treasury  
Internal Revenue Service**Short Form**  
**Return of Organization Exempt From Income Tax**Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code  
(except black lung benefit trust or private foundation)

▶ Sponsoring organizations of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than \$500,000 and total assets less than \$1,250,000 at the end of the year may use this form.

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

OMB No 1545-1150

**2009****Open to Public Inspection****A For the 2009 calendar year, or tax year beginning , and ending****B** Check if applicable:

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

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

**C** Name of organization

JACKSON HEIGHTS GOLF COURSE

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

3249 COUNTY ROAD V64

Room/suite

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

JACKSON JUNCTION IA 52171

**D** Employer identification number

42-1385177

**E** Telephone number

563-776-9181

**F** Group Exemption Number

▶

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

**G** Accounting method ☐ Cash ☒ Accrual

Other (specify) ▶

**I** Website: ▶ N/A**J** Tax-exempt status (check only one) — ☒ 501(c) ( 7 ) (insert no) ☐ 4947(a)(1) or ☐ 527**H** Check ☒ if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF).**K** Check ☐ if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A Form 990-EZ or Form 990 return is not required, but if the organization chooses to file a return, be sure to file a complete return.**L** Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts; if \$500,000 or more, file Form 990 instead of Form 990-EZ ▶ \$ 303,830**Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances** (See the instructions for Part I.)

Revenue	1	Contributions, gifts, grants, and similar amounts received	1	2,675
	2	Program service revenue including government fees and contracts	2	
	3	Membership dues and assessments	3	77,717
	4	Investment income	4	309
	5a	Gross amount from sale of assets other than inventory	5a	500
	5b	Less: cost or other basis and sales expenses	5b	
	5c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	500
	6	Special events and activities (complete applicable parts of Schedule G). If any amount is from gaming, check here <input type="checkbox"/>		SEE STMT 2
	6a	Gross revenue (not including \$ of contributions reported on line 1)	6a	
	6b	Less: direct expenses other than fundraising expenses	6b	
	6c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	6c	
	7a	Gross sales of inventory, less returns and allowances	7a	161,769
	7b	Less: cost of goods sold	7b	75,555
	7c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	86,214
	8	Other revenue (describe ▶ SEE STATEMENT 3)	8	60,860
	9	<b>Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8	9	228,275
	Expenses	10	Grants and similar amounts paid (attach schedule)	10
11		Benefits paid to or for members	11	
12		Salaries, other compensation, and employee benefits	12	117,600
13		Professional fees and other payments to independent contractors	13	1,390
14		Occupancy, rent, utilities, and maintenance	14	32,269
15		Printing, publications, postage, and shipping	15	623
16		Other expenses (describe ▶ SEE STATEMENT 4)	16	66,205
17		<b>Total expenses.</b> Add lines 10 through 16	17	218,087
18		Excess or (deficit) for the year (Subtract line 17 from line 9)	18	10,188
Net Assets		19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19
	20	Other changes in net assets or fund balances (attach explanation)	20	
	21	<b>Net assets or fund balances at end of year.</b> Combine lines 18 through 20	21	268,388

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

(See the instructions for Part II.)

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments	719	22 12,296
23 Land and buildings		23
24 Other assets (describe ▶ SEE STATEMENT 5)	271,140	24 268,296
25 <b>Total assets</b>	271,859	25 280,592
26 <b>Total liabilities</b> (describe ▶ SEE STATEMENT 6)	13,659	26 12,204
27 <b>Net assets or fund balances</b> (line 27 of column (B) must agree with line 21)	258,200	27 268,388

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

Form 990-EZ (2009)

What is the organization's primary exempt purpose?

RECREATION &amp; PLEASURE OF MEMBERS

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

## Expenses

(Required for section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts; optional for others )

28 MAINTAINED GROUNDS, GREENS, AND CLUBHOUSE USED TO PROVIDE RECREATION TO THE 180 MEMBERS AND THEIR GUESTS.

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

28a

29

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

**29a**

30

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

**30a**

31 Other program services (attach schedule) SEE STATEMENT 7

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

31a

32 **Total program service expenses** (add lines 28a through 31a)

32

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

DAA

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

	Yes	No
<b>33</b> Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity		X
<b>34</b> Were any changes made to the organizing or governing documents? If "Yes," attached a conformed copy of the changes		X
<b>35</b> If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, attach a statement explaining why the organization did not report the income on Form 990-T.		
<b>a</b> Did the organization have unrelated business gross income of \$1,000 or more or was it subject to section 6033(e) notice, reporting, and proxy tax requirements?	X	
<b>b</b> If "Yes," has it filed a tax return on Form 990-T for this year?	X	
<b>36</b> Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N		X
<b>37a</b> Enter amount of political expenditures, direct or indirect, as described in the instr. <span style="float:right">▶ <b>37a</b></span>		
<b>b</b> Did the organization file Form 1120-POL for this year?		X
<b>38a</b> Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the period covered by this return?		X
<b>b</b> If "Yes," complete Schedule L, Part II and enter the total amount involved <span style="float:right"><b>38b</b></span>		
<b>39</b> Section 501(c)(7) organizations Enter		
<b>a</b> Initiation fees and capital contributions included on line 9 <span style="float:right"><b>39a</b></span>		
<b>b</b> Gross receipts, included on line 9, for public use of club facilities <span style="float:right"><b>39b</b></span>		
<b>40a</b> Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911 <span style="float:right">▶</span> ; section 4912 <span style="float:right">▶</span> ; section 4955 <span style="float:right">▶</span>		
<b>b</b> Section 501(c)(3) and 501(c)(4) organizations Did the organization engage in any section 4958 excess benefit transaction during the year or is it aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I		
<b>c</b> Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 <span style="float:right">▶</span>		
<b>d</b> Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax on line 40c reimbursed by the organization <span style="float:right">▶</span>		
<b>e</b> All organizations At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T		X
<b>41</b> List the states with which a copy of this return is filed. <span style="float:right">▶</span> <u>NONE</u>		
<b>42a</b> The organization's books are in care of <span style="float:right">▶</span> <u>CATHY DIETZENBACH</u> Telephone no. <span style="float:right">▶</span> <u>563-776-6011</u> <u>22385 275TH ST</u> Located at <span style="float:right">▶</span> <u>WAUCOMA, IA</u> ZIP + 4 <span style="float:right">▶</span> <u>52171</u>		
<b>b</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
If "Yes," enter the name of the foreign country <span style="float:right">▶</span> _____ See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
<b>c</b> At any time during the calendar year, did the organization maintain an office outside of the U S ? If "Yes," enter the name of the foreign country <span style="float:right">▶</span> _____		X
<b>43</b> Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041—Check here <span style="float:right">▶</span> <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year <span style="float:right">▶</span> <b>43</b>		
<b>44</b> Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ		X
<b>45</b> Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If "Yes," Form 990 must be completed instead of Form 990-EZ		X

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

	Yes	No
<b>46</b> Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	<b>46</b>	
<b>47</b> Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II	<b>47</b>	
<b>48</b> Is the organization operating a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	<b>48</b>	
<b>49a</b> Did the organization make any transfers to an exempt non-charitable related organization?	<b>49a</b>	
<b>b</b> If "Yes," was the related organization a section 527 organization?	<b>49b</b>	

**50** Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."




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

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

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

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

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

<b>Sign Here</b>	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.			
	 Signature of officer		Date <b>5-6-2010</b>	
<b>Paid Preparer's Use Only</b>	 Type or print name and title		Date <b>04/27/10</b>	
	Preparer's signature 		Check if self-employed <input type="checkbox"/>	Preparer's Identifying Number (See Instr.) <b>P00070333</b>
	Firm's name (or yours if self-employed), <b>HACKER, NELSON &amp; CO., P.C.</b>		EIN <b>42-1040336</b>	
	address, and ZIP + 4 <b>P.O. BOX 507 DECORAH, IA 52101</b>		Phone no <b>563-382-3637</b>	
May the IRS discuss this return with the preparer shown above? See instructions <span style="float: right;">▶</span> <input type="checkbox"/> Yes <input type="checkbox"/> No				

**Federal Statements****Statement 1 - Form 990-EZ, Part I, Line 3 - Membership Dues and Assessments**

<u>Description</u>	<u>Amount</u>
MEMBERSHIP DUES	\$ <u>77,717</u>
TOTAL	\$ <u><u>77,717</u></u>

## Federal Statements

### Statement 2 - Form 990-EZ, Part I, Line 5c - Sale of Assets Other than Inventory - Other

Description		How Received	Whom Sold	Date Acquired	Date Sold	Sale Price	Cost & Expense	Depreciation	Gain / Loss
LAWN MOER ROUGH CO. PURCHASE				12/08/93	10/23/09	\$ 500	\$ 2,120	\$ 2,120	\$ 500
TOTAL						\$ 500	\$ 2,120	\$ 2,120	\$ 500

**Federal Statements****Statement 3 - Form 990-EZ, Part I, Line 8 - Other Revenue**

Description	Amount
FEES & MISCELLANEOUS	\$ 60,860
TOTAL	\$ 60,860

**Statement 4 - Form 990-EZ, Part I, Line 16 - Other Expenses**

Description	Amount
NON-MEMBERS	\$
SUPPLIES	4,087
TRAVEL	159
INTEREST	21
OTHER EXPENSES	850
PROPERTY TAXES	2,684
INSURANCE	1,263
MEMBERS	
SUPPLIES	19,576
TRAVEL	762
INTEREST	105
OTHER EXPENSES	4,072
PROPERTY TAXES	12,856
FUEL	5,202
INSURANCE	6,046
DUES & SUBSCRIPTIONS	420
CONTRACT LABOR	5,511
MISCELLANEOUS	524
BANK CHARGES	65
ADVERTISING	623
TAXES/LICENSES	1,379
TOTAL	\$ 66,205

**Statement 5 - Form 990-EZ, Part II, Line 24 - Other Assets**

Description	Beginning of Year	End of Year
INVENTORIES FOR SALE OR USE	\$ 6,127	\$ 6,105
PREPAID EXPENSES AND DEFERRED CHARGES	2,595	6,776
EQUIPMENT & OTHER DEPRECIABLE ASSETS	850,359	860,952
LESS ACCUMULATED DEPRECIATION	587,941	605,537
	271,140	268,296



**Federal Statements****Statement 6 - Form 990-EZ, Part II, Line 26 - Total Liabilities**

<u>Description</u>	<u>Beginning of Year</u>	<u>End of Year</u>
ACCOUNTS PAYABLE AND ACCRUED EXPENSES	\$ 10,859	\$ 12,104
MORTGAGE AND OTHER NOTES PAYABLE	2,800	100
	<u>13,659</u>	<u>12,204</u>

**Statement 7 - Form 990-EZ, Part III, Line 31 - Statement of Program Service  
Accomplishments**

<u>Description</u>
MAINTAINED GROUNDS, GREENS, AND CLUBHOUSE USED TO PROVIDE RECREATION TO THE 180 MEMBERS AND THEIR GUESTS.