



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**

# Short Form Return of Organization Exempt From Income Tax

OMB No 1545-1150

**2009**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)  
 ▶ Sponsoring organizations of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than \$500,000 and total assets less than \$1,250,000 at the end of the year may use this form.  
 ▶ The organization may have to use a copy of this return to satisfy state reporting requirements.

**A For the 2009 calendar year, or tax year beginning** **SEPTEMBER 1**, 2009, and ending **AUGUST 31**, 20 **10**

<b>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	Please use IRS label or print or type. See Specific Instructions.	<b>C</b> Name of organization <b>WINDY HILLS CAMPGROUND</b>	<b>D</b> Employer identification number <b>42-1603923</b>
		Number and street (or P O box, if mail is not delivered to street address) Room/suite <b>P.O. BOX 94</b>	<b>E</b> Telephone number <b>989-874-4140</b>
		City or town, state or country, and ZIP + 4 <b>KINDE, MI 48445</b>	<b>F</b> 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) ▶

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

**I Website:** ▶

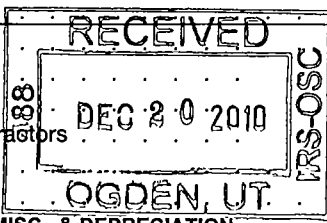
**J Tax-exempt status** (check only one) —  501(c) ( **7** ) ◀ (insert no.)  4947(a)(1) or  527

**K** Check  if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A Form 990-EZ or Form 990 return is not required, but if the organization chooses to file a return, be sure to file a complete return.

**L** Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts, if \$500,000 or more, file Form 990 instead of Form 990-EZ ▶ \$ **80,306.72**

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

		Revenue		Expenses		Net Assets	
1	Contributions, gifts, grants, and similar amounts received	1		10	Grants and similar amounts paid (attach schedule)	10	
2	Program service revenue including government fees and contracts	2		11	Benefits paid to or for members	11	
3	Membership dues and assessments	3	76320.00	12	Salaries, other compensation, and employee benefits	12	
4	Investment income	4	1346.22	13	Professional fees and other payments to independent contractors	13	16620.25
5a	Gross amount from sale of assets other than inventory	5a	1000.00	14	Occupancy, rent, utilities, and maintenance	14	48107.04
b	Less: cost or other basis and sales expenses	5b		15	Printing, publications, postage, and shipping	15	530.24
5c	Gain or (loss) from sale of assets other than inventory. (Subtract line 5b from line 5a)	5c	1000.00	16	Other expenses (describe ▶ <b>PERMITS, FEES, SUPPLIES, MISC., &amp; DEPRECIATION</b> )	16	14481.96
6	Special events and activities (complete applicable parts of Schedule G) If any amount is from gaming, check here <input type="checkbox"/>			17	<b>Total expenses.</b> Add lines 10 through 16	17	79739.49
a	Gross revenue (not including \$ _____ of contributions reported on line 1)	6a		18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	567.23
b	Less: direct expenses other than fundraising expenses	6b		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	125318.42
6c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	6c		20	Other changes in net assets or fund balances (attach explanation)	20	
7a	Gross sales of inventory, less returns and allowances	7a		21	Net assets or fund balances at end of year. Combine lines 18 through 20	21	125885.65
b	Less: cost of goods sold	7b					
7c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c					
8	Other revenue (describe ▶ <b>LAUNDRY &amp; MISC. INCOME</b> )	8	1640.50				
9	<b>Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8	9	80306.72				



**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	41013.12	42685.08
23	Land and buildings	84305.30	83200.57
24	Other assets (describe ▶ _____)		
25	<b>Total assets</b>	125318.42	125885.65
26	<b>Total liabilities</b> (describe ▶ _____)		
27	<b>Net assets or fund balances</b> (line 27 of column (B) must agree with line 21)	125318.42	125885.65

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

Cat No 106421

Form **990-EZ** (2009)

SCANNED DEC 29 2010



**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 . . . . .		✓
<b>34</b>	Were any changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the changes . . . . .		✓
<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? . . . . .		✓
<b>b</b>	If "Yes," has it filed a tax return on <b>Form 990-T</b> for this year? . . . . .		
<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 . . . . .		✓
<b>37a</b>	Enter amount of political expenditures, direct or indirect, as described in the instructions. ▶ <b>37a</b> _____		
<b>b</b>	Did the organization file <b>Form 1120-POL</b> for this year? . . . . .		✓
<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? . . . . .		✓
<b>b</b>	If "Yes," complete Schedule L, Part II and enter the total amount involved . . . . .	<b>38b</b> _____	
<b>39</b>	Section 501(c)(7) organizations. Enter:		
<b>a</b>	Initiation fees and capital contributions included on line 9 . . . . .	<b>39a</b> _____	
<b>b</b>	Gross receipts, included on line 9, for public use of club facilities . . . . .	<b>39b</b> _____	
<b>40a</b>	Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ▶ _____ ; section 4912 ▶ _____ ; section 4955 ▶ _____		
<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 . . . . . ▶ _____		
<b>d</b>	Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization . . . . . ▶ _____		
<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. . . . .		✓
<b>41</b>	List the states with which a copy of this return is filed. ▶ _____		
<b>42a</b>	The organization's books are in care of ▶ <b>STEVE HARMON</b> Telephone no. ▶ <b>989-874-4140</b> Located at ▶ <b>587 MAIN STREET, KINDE, MI</b> ZIP + 4 ▶ <b>48445</b>		
<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)? . . . . .	<b>42b</b>	Yes No ✓
	If "Yes," enter the name of the foreign country: ▶ _____ See the instructions for exceptions and filing requirements for <b>Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts</b> .		
<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: ▶ _____	<b>42c</b>	Yes No ✓
<b>43</b>	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of <b>Form 1041</b> —Check here . . . . . ▶ <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year . . . . . ▶ <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 . . . . .	<b>44</b>	Yes No ✓
<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 . . . . .	<b>45</b>	Yes No ✓

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

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

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

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

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

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

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

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

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

**Sign Here**  
 Signature of officer: Stephen M. Harmon Date: 12-15-10  
 Type or print name and title: STEPHEN M. HARMON TREASURER

**Paid Preparer's Use Only**  
 Preparer's signature: Theresa Mazure Date: 12-13-10 Check if self-employed:   
 Firm's name (or yours if self-employed), address, and ZIP + 4: THERESA MAZURE EIN: 372-64-2229  
115 PORT CRESCENT ROAD, PORT AUSTIN, MI 48467 Phone no: 989-874-5150

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



## Depreciation and Amortization (Including Information on Listed Property)

▶ See separate instructions.

▶ Attach to your tax return.

Name(s) shown on return <b>WINDY HILLS CAMPGROUND</b>	Business or activity to which this form relates <b>WINDY HILLS CAMPGROUND</b>	Identifying number <b>42-1603923</b>
--	--	---

**Part I Election To Expense Certain Property Under Section 179**

**Note:** If you have any listed property, complete Part V before you complete Part I.

1 Maximum amount. See the instructions for a higher limit for certain businesses . . . . .	<b>1</b>	\$250,000
2 Total cost of section 179 property placed in service (see instructions) . . . . .	<b>2</b>	
3 Threshold cost of section 179 property before reduction in limitation (see instructions) . . . . .	<b>3</b>	\$800,000
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0- . . . . .	<b>4</b>	
5 Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions . . . . .	<b>5</b>	800000.00
<b>6</b>		
(a) Description of property	(b) Cost (business use only)	(c) Elected cost
<b>EQUIPMENT</b>	<b>5852.99</b>	<b>5852.99</b>
<b>7</b> Listed property. Enter the amount from line 29 . . . . . <b>7</b>		
<b>8</b> Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7 . . . . .	<b>8</b>	<b>5852.99</b>
<b>9</b> Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8 . . . . .	<b>9</b>	<b>5852.99</b>
<b>10</b> Carryover of disallowed deduction from line 13 of your 2008 Form 4562 . . . . .	<b>10</b>	
<b>11</b> Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions) . . . . .	<b>11</b>	<b>6420.22</b>
<b>12</b> Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11 . . . . .	<b>12</b>	<b>5852.99</b>
<b>13</b> Carryover of disallowed deduction to 2010. Add lines 9 and 10, less line 12 ▶	<b>13</b>	

**Note:** Do not use Part II or Part III below for listed property. Instead, use Part V.

**Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions.)**

14 Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions) . . . . .	<b>14</b>	
15 Property subject to section 168(f)(1) election . . . . .	<b>15</b>	
16 Other depreciation (including ACRS) . . . . .	<b>16</b>	

**Part III MACRS Depreciation (Do not include listed property.) (See instructions.)**

**Section A**

17 MACRS deductions for assets placed in service in tax years beginning before 2009 . . . . .	<b>17</b>	1104.73
18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here . . . . . <input type="checkbox"/>		

**Section B—Assets Placed in Service During 2009 Tax Year Using the General Depreciation System**

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
<b>19a</b> 3-year property						
<b>b</b> 5-year property						
<b>c</b> 7-year property						
<b>d</b> 10-year property						
<b>e</b> 15-year property						
<b>f</b> 20-year property						
<b>g</b> 25-year property			25 yrs.		S/L	
<b>h</b> Residential rental property			27.5 yrs.	MM	S/L	
<b>i</b> Nonresidential real property			27.5 yrs.	MM	S/L	
			39 yrs.	MM	S/L	
				MM	S/L	

**Section C—Assets Placed in Service During 2009 Tax Year Using the Alternative Depreciation System**

<b>20a</b> Class life					S/L
<b>b</b> 12-year			12 yrs.		S/L
<b>c</b> 40-year			40 yrs.	MM	S/L

**Part IV Summary (See instructions.)**

21 Listed property. Enter amount from line 28 . . . . .	<b>21</b>	
22 <b>Total.</b> Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions . . . . .	<b>22</b>	<b>6957.72</b>
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs . . . . .	<b>23</b>	

Name(s) shown on return

**WINDY HILLS CAMPGROUND**

**Sales of Business Property**

(Also Involuntary Conversions and Recapture Amounts Under Sections 179 and 280F(b)(2))

▶ Attach to your tax return. ▶ See separate instructions.

Identifying number

**42-1603923**

**1** Enter the gross proceeds from sales or exchanges reported to you for 2009 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20 (see instructions)

**1**

**Part I Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than Casualty or Theft—Most Property Held More Than 1 Year (see instructions)**

2	(a) Description of property	(b) Date acquired (mo, day, yr)	(c) Date sold (mo, day, yr)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or other basis, plus improvements and expense of sale	(g) Gain or (loss) Subtract (f) from the sum of (d) and (e)

**3** Gain, if any, from Form 4684, line 43

**3**

**4** Section 1231 gain from installment sales from Form 6252, line 26 or 37

**4**

**5** Section 1231 gain or (loss) from like-kind exchanges from Form 8824

**5**

**6** Gain, if any, from line 32, from other than casualty or theft

**6**

**7** Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows:

**7**

**Partnerships (except electing large partnerships) and S corporations.** Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below **Individuals, partners, S corporation shareholders, and all others.** If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you did not have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below

**8** Nonrecaptured net section 1231 losses from prior years (see instructions)

**8**

**9** Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on the Schedule D filed with your return (see instructions)

**9**

**Part II Ordinary Gains and Losses (see instructions)**

**10** Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less)


**11** Loss, if any, from line 7

**11** ( )

**12** Gain, if any, from line 7 or amount from line 8, if applicable

**12**

**13** Gain, if any, from line 31

**13**

**1000.00**

**14** Net gain or (loss) from Form 4684, lines 35 and 42a

**14**

**15** Ordinary gain from installment sales from Form 6252, line 25 or 36

**15**

**16** Ordinary gain or (loss) from like-kind exchanges from Form 8824

**16**

**17** Combine lines 10 through 16

**17**

**1000.00**

**18** For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below:

**a** If the loss on line 11 includes a loss from Form 4684, line 39, column (b)(ii), enter that part of the loss here. Enter the part of the loss from income-producing property on Schedule A (Form 1040), line 28, and the part of the loss from property used as an employee on Schedule A (Form 1040), line 23. Identify as from "Form 4797, line 18a." See instructions

**18a**

**b** Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Form 1040, line 14

**18b**

**Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255**  
(see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo, day, yr)	(c) Date sold (mo, day, yr)
<b>A GOLF CART</b>	<b>11-14-08</b>	<b>9-8-09</b>
<b>B</b>		
<b>C</b>		
<b>D</b>		

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20 Gross sales price (Note: See line 1 before completing.)	20	1000.00			
21 Cost or other basis plus expense of sale	21	1000.00			
22 Depreciation (or depletion) allowed or allowable	22	1000.00			
23 Adjusted basis. Subtract line 22 from line 21.	23	.00			
24 Total gain. Subtract line 23 from line 20	24	1000.00			
<b>25 If section 1245 property:</b>					
a Depreciation allowed or allowable from line 22	25a	1000.00			
b Enter the <b>smaller</b> of line 24 or 25a	25b	1000.00			
<b>26 If section 1250 property:</b> If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291					
a Additional depreciation after 1975 (see instructions)	26a				
b Applicable percentage multiplied by the <b>smaller</b> of line 24 or line 26a (see instructions)	26b				
c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c				
d Additional depreciation after 1969 and before 1976	26d				
e Enter the <b>smaller</b> of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f				
g Add lines 26b, 26e, and 26f.	26g				
<b>27 If section 1252 property:</b> Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage (see instructions)	27b				
c Enter the <b>smaller</b> of line 24 or 27b	27c				
<b>28 If section 1254 property:</b>					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a				
b Enter the <b>smaller</b> of line 24 or 28a	28b				
<b>29 If section 1255 property:</b>					
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a				
b Enter the <b>smaller</b> of line 24 or 29a (see instructions)	29b				

**Summary of Part III Gains.** Complete property columns A through D through line 29b before going to line 30.

30 Total gains for all properties. Add property columns A through D, line 24	30	1000.00
31 Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31	1000.00
32 Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 37. Enter the portion from other than casualty or theft on Form 4797, line 6	32	.00

**Part IV Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less**  
(see instructions)

	(a) Section 179	(b) Section 280F(b)(2)
33 Section 179 expense deduction or depreciation allowable in prior years	33	
34 Recomputed depreciation (see instructions)	34	
35 Recapture amount. Subtract line 34 from line 33. See the instructions for where to report	35	