

Return of Organization Exempt From Income Tax

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 , and ending

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
 CHESTER COMMUNITY GOLF CLUB, INC.
 Number and street (or P O box, if mail is not delivered to street address) Room/suite
 PO BOX 166
 City, town, or country State ZIP + 4
 CHESTER IL 62233

D Employer identification number
 37-0756204

E Telephone number
 (618) 826-3168

F Group Exemption Number ▶ N/A

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: ▶ N/A

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 ▶ \$ 379,958

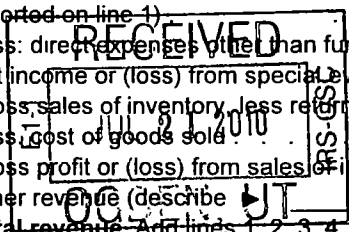
Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See the instructions for Part I)

Line	Description	Amount
1	Contributions, gifts, grants, and similar amounts received MEMBER GIFTS	2,735
2	Program service revenue including government fees and contracts	152,201
3	Membership dues and assessments	109,730
4	Investment income	174
5a	Gross amount from sale of assets other than inventory	
5b	Less: cost or other basis and sales expenses	
5c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	
6	Special events and activities (complete applicable parts of Schedule G) If any amount is from gaming, check here <input type="checkbox"/>	
6a	Gross revenue (not including \$ of contributions reported on line 1)	
6b	Less: direct expenses other than fundraising expenses	
6c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	
7a	Gross sales of inventory, less returns and allowances	115,118
7b	Less: cost of goods sold	64,091
7c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	51,027
8	Other revenue (describe ▶)	
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8	315,867
10	Grants and similar amounts paid (attach schedule)	
11	Benefits paid to or for members	
12	Salaries, other compensation, and employee benefits 90356 Sal/Wage + 11839 PR Tax	102,195
13	Professional fees and other payments to independent contractors 3084 Acct + 42650 Contr Serv	45,734
14	Occupancy, rent, utilities, and maintenance	60,052
15	Printing, publications, postage, and shipping	
16	Other expenses (describe ▶ See Attached Statement)	107,838
17	Total expenses. Add lines 10 through 16	315,819
18	Excess or (deficit) for the year (Subtract line 17 from line 9)	48
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)	243,023
20	Other changes in net assets or fund balances (attach explanation) FED INCOME TAX REFUND	650
21	Net assets or fund balances at end of year. Combine lines 18 through 20	243,721

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.)

Line	Description	(A) Beginning of year	(B) End of year
22	Cash, savings, and investments	40,573	69,511
23	Land and buildings	512,110	491,385
24	Other assets (describe ▶ INVENTORY FOR RESALE)	4,200	4,400
25	Total assets	556,883	565,296
26	Total liabilities (describe ▶ See Attached Statement)	313,860	321,575
27	Net assets or fund balances (line 27 of column (B) must agree with line 21)	243,023	243,721

SCANNED AUG 11 2010 Revenue



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Part III Statement of Program Service Accomplishments (See the instructions for Part III.)	Expenses
What is the organization's primary exempt purpose? <u>SOCIAL & RECREATIONAL ACTIVIES FOR MEMBERS</u> 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, and other relevant information for each program title.	(Required for section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts, optional for others)
28 <u>THE CLUB HAS DEVELOPED GOLF COURSE & CLUBHOUSE FACILITIES FOR MEMBER USE. MEMBERSHIPS ARE AVAILABLE TO RESIDENTS OF THE CHESTER AREA. THERE ARE CURRENTLY 300 MEMBERS.</u> (Grants \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	28a
29 _____ (Grants \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	29a
30 _____ (Grants \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	30a
31 Other program services (attach schedule) (Grants \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	31a
32 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.)				
(a) Name and address	(b) Title and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
J. WARHAUSEN CHESTER IL 62233	Title PRES Hr/WK	0		
K. SCHROEDER CHESTER IL 62233	Title VP Hr/WK	0		
B. CRAIG CHESTER IL 62233	Title TREAS Hr/WK	0		
C. LAWDER CHESTER IL 62233	Title SEC Hr/WK	0		
R. DRAVES CHESTER IL 62233	Title DIR Hr/WK	0		
K. LUTZ CHESTER IL 62233	Title DIR Hr/WK	0		
B. COURTOIS CHESTER IL 62233	Title DIR Hr/WK	0		
L. WINGERTER CHESTER IL 62233	Title DIR Hr/WK	0		
B. HILL CHESTER IL 62233	Title DIR Hr/WK	0		
B. McCREE CHESTER IL 62233	Title BOOKKEEPER Hr/WK 14.00	4,080		
B. McCREE CHESTER IL 62233	Title CLUB MGR Hr/WK 20.00	8,100		
D. LOHMAN CHESTER IL 62233	Title GROUNDS MGR Hr/WK 40.00	24,297		
D. COWELL CHESTER IL 62233	Title CLUB MGR Hr/WK <i>Two Weeks</i>	350		
_____	Title Hr/WK			
_____	Title Hr/WK			
_____	Title Hr/WK			
_____	Title Hr/WK			
_____	Title Hr/WK			

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

		Yes	No
33	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity.		X
34	Were any changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the changes		X
35	If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, attach a statement explaining why the organization did not report the income on Form 990-T		
a	Did the organization have unrelated business gross income of \$1,000 or more or was it subject to section 6033(e) notice, reporting, and proxy tax requirements?	X	
b	If "Yes," has it filed a tax return on Form 990-T for this year?	X	
36	Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N		X
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions. <input type="checkbox"/> 37a <u>0</u>		
b	Did the organization file Form 1120-POL for this year?		X
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the period covered by this return?		X
b	If "Yes," complete Schedule L, Part II and enter the total amount involved. <input type="checkbox"/> 38b <u>0</u>		
39	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on line 9. <input type="checkbox"/> 39a <u>4,275</u>		
b	Gross receipts, included on line 9, for public use of club facilities. <input type="checkbox"/> 39b <u>58,376</u>		
40a	Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: <u>N/A</u> section 4911 <input type="checkbox"/> ; section 4912 <input type="checkbox"/> ; section 4955 <input type="checkbox"/>		
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. <u>N/A</u>		
c	Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958. <u>N/A</u>		
d	Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization. <u>N/A</u>		
e	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T		X
41	List the states with which a copy of this return is filed. <input type="checkbox"/> IL		
42a	The organization's books are in care of <input type="checkbox"/> BARBARA McCREE Telephone no. <input type="checkbox"/> (618) 826-3168 Located at <input type="checkbox"/> CHESTER COMM GOLF CLUE City CHESTER ST IL ZIP + 4 <input type="checkbox"/> 62233		
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)? If "Yes," enter the name of the foreign country: <input type="checkbox"/> See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.	Yes	No
			X
c	At any time during the calendar year, did the organization maintain an office outside of the U.S.? If "Yes," enter the name of the foreign country: <input type="checkbox"/>		X
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041—Check here <u>N/A</u> <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year. <input type="checkbox"/> 43		
44	Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ.		X
45	Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If "Yes," Form 990 must be completed instead of Form 990-EZ.		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. N/A

- 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.
47 Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II.
48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E.
49 a Did the organization make any transfers to an exempt non-charitable related organization?
b If "Yes," was the related organization a section 527 organization?
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."

Table with 5 columns: (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. All entries are 'None'.

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"

Table with 3 columns: (a) Name and address of each independent contractor paid more than \$100,000, (b) Type of service, (c) Compensation. All entries are 'None'.

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

Sign Here: Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge. Signature of officer: Jeff Warhausen Bd. President, Date: 7/12/2010. Type or print name and title: Jeff WARHAUSEN Bd. PRESIDENT

Paid Preparer's Use Only: Preparer's signature: Jack T. Link, Date: 5/6/10, Check if self-employed: [X], Preparer's identifying number: [blank], Firm's name (or yours if self-employed), address, and ZIP: LINK TAX & ACCOUNTING SERVICE, 9401 COUNTY FARM ROAD, CHESTER, IL 62233, Phone no: (618) 826-2065

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

Part I, Line 16 (990-EZ) - Other Expenses

107,838

1	Travel	1	
2	Meals and entertainment	2	
3	Fundraising	3	
4	Amortization	4	
5	Conferences, conventions, and meetings	5	
6	Depreciation	6	25,725
7	Depletion	7	
8	Equipment rental and maintenance	8	24,435
9	Interest	9	14,043
10	Supplies	10	5,190
11	Telephone	11	1,508
12	Unrelated business income taxes	12	300
13	ADVERTISING & PROMOTION	13	
14	TOURNAMENT EXPENSES	14	19,892
15	FUEL & OIL	15	7,316
16	LICENSE & FEES	16	2,060
17	MISCELLANEOUS	17	3,257
18	CREDIT CARD FEES	18	1,596
19	OFFICE EXPENSE	19	2,516
20		20	
21		21	
22		22	
23		23	
24		24	
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33		33	
34		34	
35		35	

FORM 990EZ, LINE 14 - OCCUPANCY EXPENSE

Total:

60,052

1	DEPRECIATION - CLUB HOUSE	1	17,195
2	INSURANCE	2	11,179
3	MAINTENANCE & REPAIRS	3	6,640
4	PROPERTY TAX	4	10,326
5	UTILITIES	5	14,712
6		6	

Part II, Line 26 (990-EZ) - Liabilities

313,860 • 321,575 •

	Description	Beginning	End
1	MORTGAGE NOTE PAYABLE	279,562 •	273,699 •
2	WITHHELD PAYROLL TAXES	1,625 •	1,302 •
3	GIFT CERTIFICATES OUTSTANDING	673 •	855 •
4	CART SHED LEASE DEPOSITS	32,000 •	33,000 •
5	CONTRACT LEASE PAYABLE		12,719 •
6			
7			
8			
9			
10			