

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)

2005

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 **2005** calendar year, or tax year beginning **1/1/2005**, 2005, and ending **12/31/2005**, 20

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	Please use IRS label or print or type. See Specific Instructions.	C Name of organization JACKSON PURCHASE RC&D FOUNDATION Inc Number and street (or P.O. box if mail is not delivered to street address) Room/suite 2715 Olivet Church Road City or town, state or country, and ZIP + 4 Paducah, KY 42001	D Employer identification number 61 : 1272962 E Telephone number (270) 534-8054 F Accounting method: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) ▶
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• Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

G Website: ▶ www.jpf.org

J Organization type (check only one) ▶ 501(c) (**3**) ◀ (insert no.) 4947(a)(1) or 527

K Check here ▶ if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS; but if the organization chooses to file a return, be sure to file a complete return. **Some states require a complete return.**

H and **I** are not applicable to section 527 organizations.
H(a) Is this a group return for affiliates? Yes No
H(b) If "Yes," enter number of affiliates ▶
H(c) Are all affiliates included? Yes No
 (If "No," attach a list. See instructions.)
H(d) Is this a separate return filed by an organization covered by a group ruling? Yes No

I Group Exemption Number ▶

M Check ▶ if the organization is **not** required to attach Sch. B (Form 990, 990-EZ, or 990-PF).

L Gross receipts: Add lines 6b, 8b, 9b, and 10b to line 12 ▶ **643,654**

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

		1 Contributions, gifts, grants, and similar amounts received:			
	a	Direct public support	1a	37,205	
	b	Indirect public support	1b	0	
	c	Government contributions (grants)	1c	577,961	
	d	Total (add lines 1a through 1c) (cash \$ <u>615,166</u> noncash \$ <u>0</u>)	1d		615,166
	2	Program service revenue including government fees and contracts (from Part VII, line 93)	2		17,704
	3	Membership dues and assessments	3		0
	4	Interest on savings and temporary cash investments	4		3,491
	5	Dividends and interest from securities	5		0
	6a	Gross rents	6a	0	
	b	Less: rental expenses	6b	0	
	c	Net rental income or (loss) (subtract line 6b from line 6a)	6c		0
	7	Other investment income (describe ▶)	7		0
Revenue	8a	Gross amount from sales of assets other than inventory	(A) Securities	8a	0
	b	Less: cost or other basis and sales expenses	(B) Other	8b	0
	c	Gain or (loss) (attach schedule)		8c	0
	d	Net gain or (loss) (combine line 8c, columns (A) and (B))		8d	0
	9	Special events and activities (attach schedule). If any amount is from gaming, check here ▶ <input type="checkbox"/>			
	a	Gross revenue (not including \$ <u>0</u> of contributions reported on line 1a)	9a	0	
	b	Less: direct expenses other than fundraising expenses	9b	0	
	c	Net income or (loss) from special events (subtract line 9b from line 9a)	9c		0
	10a	Gross sales of inventory, less returns and allowances	10a	0	
	b	Less: cost of goods sold	10b	0	
	c	Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)	10c		0
	11	Other revenue (from Part VII, line 103)	11		7,293
	12	Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	12		643,654
Expenses	13	Program services (from line 44, column (B))	13		483,613
	14	Management and general (from line 44, column (C))	14		11,096
	15	Fundraising (from line 44, column (D))	15		4,879
	16	Payments to affiliates (attach schedule)	16		0
	17	Total expenses (add lines 16 and 44, column (A))	17		499,588
Net Assets	18	Excess or (deficit) for the year (subtract line 17 from line 12)	18		144,066
	19	Net assets or fund balances at beginning of year (from line 73, column (A))	19		587,154
	20	Other changes in net assets or fund balances (attach explanation)	20	Stmt 1	-48,154
	21	Net assets or fund balances at end of year (combine lines 18, 19, and 20)	21		683,066

Part II Statement of Functional Expenses

All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others. (See the instructions.)

<i>Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.</i>		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22	Grants and allocations (attach schedule) Stmt 2 (cash \$ <u>476,474</u> noncash \$ <u>0</u>) If this amount includes foreign grants, check here <input type="checkbox"/>	22	476,474	476,474	
23	Specific assistance to individuals (attach schedule)	23	0	0	
24	Benefits paid to or for members (attach schedule)	24	0	0	
25	Compensation of officers, directors, etc.	25	0	0	0
26	Other salaries and wages	26	11,920	2,162	4,879
27	Pension plan contributions	27	0	0	0
28	Other employee benefits	28	0	0	0
29	Payroll taxes	29	0	0	0
30	Professional fundraising fees	30	0	0	0
31	Accounting fees	31	1,525	0	1,525
32	Legal fees	32	0	0	0
33	Supplies	33	1,043	1,043	0
34	Telephone	34	1,079	1,079	0
35	Postage and shipping	35	459	0	459
36	Occupancy	36	0	0	0
37	Equipment rental and maintenance	37	0	0	0
38	Printing and publications	38	265	0	265
39	Travel	39	137	0	137
40	Conferences, conventions, and meetings	40	1,301	0	1,301
41	Interest	41	0	0	0
42	Depreciation, depletion, etc. (attach schedule)	42	1,527	1,527	0
43	Other expenses not covered above (itemize):				
a	<u>See Statement 4</u>	43a	3,858	1,328	2,530
b		43b			
c		43c			
d		43d			
e		43e			
f		43f			
g		43g			
44	Total functional expenses. Add lines 22 through 43. (Organizations completing columns (B)-(D), carry these totals to lines 13-15)	44	499,588	483,613	11,096

Stmt 3

Joint Costs. Check if you are following SOP 98-2.

Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services? Yes No
 If "Yes," enter (i) the aggregate amount of these joint costs \$ _____; (ii) the amount allocated to Program services \$ _____; (iii) the amount allocated to Management and general \$ _____; and (iv) the amount allocated to Fundraising \$ _____

Part III Statement of Program Service Accomplishments (See the instructions.)

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

What is the organization's primary exempt purpose? ► Natural Resource Conservation and Community De **Program Service Expenses**
All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable. (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.) (Required for 501(c)(3) and (4) orgs., and 4947(a)(1) trusts; but optional for others.)

a See Statement 5
.....
.....
.....
.....
(Grants and allocations \$) If this amount includes foreign grants, check here ►

b
.....
.....
.....
(Grants and allocations \$) If this amount includes foreign grants, check here ►

c
.....
.....
.....
(Grants and allocations \$) If this amount includes foreign grants, check here ►

d
.....
.....
.....
(Grants and allocations \$) If this amount includes foreign grants, check here ►

e Other program services (attach schedule)
(Grants and allocations \$) If this amount includes foreign grants, check here ►

f Total of Program Service Expenses (should equal line 44, column (B), Program services). . . . ► **483,613**

Part IV Balance Sheets (See the instructions.)

Note: Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.

		(A) Beginning of year		(B) End of year	
Assets	45 Cash—non-interest-bearing		89,478	45	0
	46 Savings and temporary cash investments		0	46	388,200
	47a Accounts receivable	47a	6,468		
	b Less: allowance for doubtful accounts	47b	0	47c	6,468
	48a Pledges receivable	48a	0		
	b Less: allowance for doubtful accounts	48b	0	48c	0
	49 Grants receivable		0	49	30,266
	50 Receivables from officers, directors, trustees, and key employees (attach schedule)		0	50	0
	51a Other notes and loans receivable (attach schedule) See Statement 6	51a	173,275		
	b Less: allowance for doubtful accounts	51b	0	51c	173,275
	52 Inventories for sale or use		0	52	0
	53 Prepaid expenses and deferred charges		0	53	0
	54 Investments—securities (attach schedule) Stmnt 7 <input type="checkbox"/> Cost <input checked="" type="checkbox"/> FMV		322,773	54	84,619
	55a Investments—land, buildings, and equipment: basis	55a	2,697		
	b Less: accumulated depreciation (attach schedule) See Statement 8	55b	0	55c	2,697
56 Investments—other (attach schedule)		0	56	0	
57a Land, buildings, and equipment: basis	57a	6,728			
b Less: accumulated depreciation (attach schedule) Stmnt 9	57b	6,627	57c	101	
58 Other assets (describe ▶)		0	58	0	
59 Total assets (must equal line 74). Add lines 45 through 58.		587,154	59	685,626	
Liabilities	60 Accounts payable and accrued expenses		0	60	2,560
	61 Grants payable		0	61	0
	62 Deferred revenue		0	62	0
	63 Loans from officers, directors, trustees, and key employees (attach schedule)		0	63	0
	64a Tax-exempt bond liabilities (attach schedule)		0	64a	0
	b Mortgages and other notes payable (attach schedule)		0	64b	0
	65 Other liabilities (describe ▶)		0	65	0
66 Total liabilities. Add lines 60 through 65		0	66	2,560	
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74.				
	67 Unrestricted		34,109	67	19,708
	68 Temporarily restricted		431,355	68	528,739
	69 Permanently restricted		121,690	69	134,619
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74.				
	70 Capital stock, trust principal, or current funds.			70	
	71 Paid-in or capital surplus, or land, building, and equipment fund			71	
	72 Retained earnings, endowment, accumulated income, or other funds			72	
	73 Total net assets or fund balances (add lines 67 through 69 or lines 70 through 72; column (A) must equal line 19; column (B) must equal line 21)		587,154	73	683,066
	74 Total liabilities and net assets/fund balances. Add lines 66 and 73.		587,154	74	685,626

Part VI Other Information *(continued)*

		Yes	No
82a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
b	If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions in Part III.)		
	82b <u>103,903</u>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
83a	Did the organization comply with the public inspection requirements for returns and exemption applications?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
84a	Did the organization solicit any contributions or gifts that were not tax deductible?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
85	501(c)(4), (5), or (6) organizations. a Were substantially all dues nondeductible by members?		
b	Did the organization make only in-house lobbying expenditures of \$2,000 or less? If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year.		
c	Dues, assessments, and similar amounts from members	85c	
d	Section 162(e) lobbying and political expenditures	85d	
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	85e	
f	Taxable amount of lobbying and political expenditures (line 85d less 85e)	85f	
g	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?	85g	
h	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?	85h	
86	501(c)(7) orgs. Enter: a Initiation fees and capital contributions included on line 12	86a	
b	Gross receipts, included on line 12, for public use of club facilities	86b	
87	501(c)(12) orgs. Enter: a Gross income from members or shareholders	87a	
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	87b	
88	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX	88	<input checked="" type="checkbox"/>
89a	501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under: section 4911 ▶ <u>0</u> ; section 4912 ▶ <u>0</u> ; section 4955 ▶ <u>0</u>		
b	501(c)(3) and 501(c)(4) orgs. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction	89b	<input checked="" type="checkbox"/>
c	Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958		<u>0</u>
d	Enter: Amount of tax on line 89c, above, reimbursed by the organization		<u>0</u>
90a	List the states with which a copy of this return is filed ▶ <u>None</u>		
b	Number of employees employed in the pay period that includes March 12, 2005 (See instructions.)	90b	<u>1</u>
91a	The books are in care of ▶ <u>Donna Davenport</u> Telephone no. ▶ <u>270-534-8054</u> Located at ▶ <u>2715 Olivet Church Rd, Paducah, KY</u> ZIP + 4 ▶ <u>42001</u>		
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 ▶ _____ See the instructions for exceptions and filing requirements for Form TD F 90-22.1 , Report of Foreign Bank and Financial Accounts.	91b	<input checked="" type="checkbox"/>
c	At any time during the calendar year, did the organization maintain an office outside of the United States? If "Yes," enter the name of the foreign country ▶ _____	91c	<input checked="" type="checkbox"/>
92	Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041 —Check here and enter the amount of tax-exempt interest received or accrued during the tax year . . . ▶ <u>92</u>		<input type="checkbox"/>

Part VII Analysis of Income-Producing Activities (See the instructions.)

Note: Enter gross amounts unless otherwise indicated.

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
93 Program service revenue:					
a <u>Grant Administration fees</u>					17,704
b _____					
c _____					
d _____					
e _____					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					
95 Interest on savings and temporary cash investments			14	3,491	
96 Dividends and interest from securities					
97 Net rental income or (loss) from real estate:					
a debt-financed property					
b not debt-financed property					
98 Net rental income or (loss) from personal property					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory					
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					
103 Other revenue: a <u>Reimbursements</u>					\$7,293
b _____					
c _____					
d _____					
e _____					
104 Subtotal (add columns (B), (D), and (E))		0		3,491	\$24,997
105 Total (add line 104, columns (B), (D), and (E))					28,488

Note: Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I.

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See the instructions.)

Line No.	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes).
▼	<u>See Statement 11</u>

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See the instructions.)

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
	%			
	%			
	%			
	%			

Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See the instructions.)

- (a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? Yes No
 - (b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? Yes No
- Note:** If "Yes" to (b), file Form 8870 and Form 4720 (see instructions).

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.

Please Sign Here

Signature of officer: James McPherson, President Date: _____

Type or print name and title.

Paid Preparer's Use Only

Preparer's signature: _____ Date: _____ Check if self-employed:

Firm's name (or yours if self-employed), address, and ZIP + 4: _____ Preparer's SSN or PTIN (See Gen. Inst. W): _____

EIN: _____ Phone no.: _____

Part III Statements About Activities (See page 2 of the instructions.)

	Yes	No
1 During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities ► \$ _____ (Must equal amounts on line 38, Part VI-A, or line i of Part VI-B.)		✓
Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking "Yes" must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities.		
2 During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? (If the answer to any question is "Yes," attach a detailed statement explaining the transactions.)		
a Sale, exchange, or leasing of property?		✓
b Lending of money or other extension of credit?		✓
c Furnishing of goods, services, or facilities?		✓
d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?	✓	
e Transfer of any part of its income or assets?		✓
3a Do you make grants for scholarships, fellowships, student loans, etc.? (If "Yes," attach an explanation of how you determine that recipients qualify to receive payments.)		✓
b Do you have a section 403(b) annuity plan for your employees?	✓	
c During the year, did the organization receive a contribution of qualified real property interest under section 170(h)?		✓
4a Did you maintain any separate account for participating donors where donors have the right to provide advice on the use or distribution of funds?		✓
b Do you provide credit counseling, debt management, credit repair, or debt negotiation services?		✓

Part IV Reason for Non-Private Foundation Status (See pages 3 through 6 of the instructions.)

The organization is not a private foundation because it is: (Please check only **ONE** applicable box.)

- 5** A church, convention of churches, or association of churches. Section 170(b)(1)(A)(i).
- 6** A school. Section 170(b)(1)(A)(ii). (Also complete Part V.)
- 7** A hospital or a cooperative hospital service organization. Section 170(b)(1)(A)(iii).
- 8** A Federal, state, or local government or governmental unit. Section 170(b)(1)(A)(v).
- 9** A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(iii). **Enter the hospital's name, city, and state ►**
- 10** An organization operated for the benefit of a college or university owned or operated by a governmental unit. Section 170(b)(1)(A)(iv). (Also complete the **Support Schedule** in Part IV-A.)
- 11a** An organization that normally receives a substantial part of its support from a governmental unit or from the general public. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)
- 11b** A community trust. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)
- 12** 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 charitable, etc., 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). (Also complete the **Support Schedule** in Part IV-A.)
- 13** An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in: **(1)** lines 5 through 12 above; or **(2)** sections 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2). Check the box that describes the type of supporting organization: ► Type 1 Type 2 Type 3

Provide the following information about the supported organizations. (See page 6 of the instructions.)

(a) Name(s) of supported organization(s)	(b) Line number from above

- 14** An organization organized and operated to test for public safety. Section 509(a)(4). (See page 6 of the instructions.)

Part V Private School Questionnaire (See page 7 of the instructions.)
(To be completed ONLY by schools that checked the box on line 6 in Part IV)

		Yes	No
29	Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?		
30	Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?		
31	Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe; if "No," please explain. (If you need more space, attach a separate statement.)		
32	Does the organization maintain the following:		
a	Records indicating the racial composition of the student body, faculty, and administrative staff?		
b	Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?		
c	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?		
d	Copies of all material used by the organization or on its behalf to solicit contributions?		
	If you answered "No" to any of the above, please explain. (If you need more space, attach a separate statement.)		
33	Does the organization discriminate by race in any way with respect to:		
a	Students' rights or privileges?		
b	Admissions policies?		
c	Employment of faculty or administrative staff?		
d	Scholarships or other financial assistance?		
e	Educational policies?		
f	Use of facilities?		
g	Athletic programs?		
h	Other extracurricular activities?		
	If you answered "Yes" to any of the above, please explain. (If you need more space, attach a separate statement.)		
34a	Does the organization receive any financial aid or assistance from a governmental agency?		
b	Has the organization's right to such aid ever been revoked or suspended? If you answered "Yes" to either 34a or b, please explain using an attached statement.		
35	Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," attach an explanation		

Part VI-A Lobbying Expenditures by Electing Public Charities (See page 9 of the instructions.)
 (To be completed **ONLY** by an eligible organization that filed Form 5768)

Check **a** if the organization belongs to an affiliated group. Check **b** if you checked "a" and "limited control" provisions apply.

Limits on Lobbying Expenditures		(a) Affiliated group totals	(b) To be completed for ALL electing organizations
(The term "expenditures" means amounts paid or incurred.)			
36	Total lobbying expenditures to influence public opinion (grassroots lobbying)	36	
37	Total lobbying expenditures to influence a legislative body (direct lobbying)	37	
38	Total lobbying expenditures (add lines 36 and 37)	38	
39	Other exempt purpose expenditures	39	
40	Total exempt purpose expenditures (add lines 38 and 39)	40	
41	Lobbying nontaxable amount. Enter the amount from the following table—		
	If the amount on line 40 is— The lobbying nontaxable amount is—		
	Not over \$500,000 20% of the amount on line 40	41	
	Over \$500,000 but not over \$1,000,000 . . . \$100,000 plus 15% of the excess over \$500,000		
	Over \$1,000,000 but not over \$1,500,000 . . . \$175,000 plus 10% of the excess over \$1,000,000		
	Over \$1,500,000 but not over \$17,000,000. . . \$225,000 plus 5% of the excess over \$1,500,000		
	Over \$17,000,000 \$1,000,000		
42	Grassroots nontaxable amount (enter 25% of line 41).	42	
43	Subtract line 42 from line 36. Enter -0- if line 42 is more than line 36.	43	
44	Subtract line 41 from line 38. Enter -0- if line 41 is more than line 38.	44	

Caution: If there is an amount on either line 43 or line 44, you must file Form 4720.

4-Year Averaging Period Under Section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below.
 See the instructions for lines 45 through 50 on page 11 of the instructions.)

Calendar year (or fiscal year beginning in) ►	Lobbying Expenditures During 4-Year Averaging Period				
	(a) 2005	(b) 2004	(c) 2003	(d) 2002	(e) Total
45 Lobbying nontaxable amount					
46 Lobbying ceiling amount (150% of line 45(e))					
47 Total lobbying expenditures					
48 Grassroots nontaxable amount					
49 Grassroots ceiling amount (150% of line 48(e))					
50 Grassroots lobbying expenditures					

Part VI-B Lobbying Activity by Nonelecting Public Charities

(For reporting only by organizations that did not complete Part VI-A) (See page 11 of the instructions.)

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:	Yes	No	Amount
a Volunteers		✓	
b Paid staff or management (Include compensation in expenses reported on lines c through h).		✓	
c Media advertisements.		✓	
d Mailings to members, legislators, or the public		✓	
e Publications, or published or broadcast statements		✓	
f Grants to other organizations for lobbying purposes		✓	
g Direct contact with legislators, their staffs, government officials, or a legislative body.		✓	
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means		✓	
i Total lobbying expenditures (Add lines c through h).			0

If "Yes" to any of the above, also attach a statement giving a detailed description of the lobbying activities.

Statement 1

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Part: I

Question: 20

JACKSON PURCHASE RC&D FOUNDATION, Inc.**61-1272962****Other changes in Net Assets or Fund Balances**

Explanation	Amount
Gain on program related investments	\$3,888.00
Adjustments to investments incorrectly stated in 2004	-\$52,042.00
Total:	-\$48,154.00

Statement 2

Form: 990

Page: 2

Part: II

Question: 22

JACKSON PURCHASE RC&D FOUNDATION, Inc.

61-1272962

Grants and Allocations

Date:		Name and Address:
Type:	Cash	Agriculture Development Programs
Number of individuals:		2715 Olivet Church Rd
Grant Amount	\$264,821.00	Paducah, KY 42001
Classification	promoting alternatives to tobacco	United States
Relationship:	none	
Description of Property:		
How Determined		
Book Value of Property:		
FMV of Property:		

Date:		Name and Address:
Type:	Cash	Prescribed Grazing Demonstration
Number of individuals:		2715 Olivet Church Rd
Grant Amount	\$2,362.00	Paducah, KY 42001
Classification	Farmer education	United States
Relationship:	none	
Description of Property:		
How Determined		
Book Value of Property:		
FMV of Property:		

Date:		Name and Address:
Type:	Cash	KYARC&DC Project
Number of individuals:		2715 Olivet Church Rd
Grant Amount	\$268.00	Paducah, KY 42001
Classification	soil and water conservation	United States
Relationship:	none	
Description of Property:		
How Determined		
Book Value of Property:		
FMV of Property:		

Date:		Name and Address:
Type:	Cash	Obion Creek Watershed
Number of individuals:		2715 Olivet Church Rd
Grant Amount	\$6,413.00	Paducah, KY 42001
Classification	Stream reclamation	United States
Relationship:	none	
Description of Property:		
How Determined		
Book Value of Property:		
FMV of Property:		

Date:		Name and Address:
Type:	Cash	Cane Creek Watershed
Number of individuals:		2715 Olivet Church Rd

Grant Amount \$5,611.00 Paducah, KY 42001
Classification Water resource planning United States
Relationship: none
Description of Property:

How Determined

Book Value of Property:
FMV of Property:

Date: **Name and Address:**
Type: Cash Envirothon
Number of individuals: 2715 Olivet Church Rd
Grant Amount \$210.00 Paducah, KY 42001
Classification Enviromental education United States
Relationship: none
Description of Property:

How Determined

Book Value of Property:
FMV of Property:

Date: **Name and Address:**
Type: Cash Four Rivers Watershed Watch
Number of individuals: 2715 Olivet Church Road
Grant Amount \$8,697.00 Paducah, KY 42001
Classification Water quality testing & education United States
Relationship: none
Description of Property:

How Determined

Book Value of Property:
FMV of Property:

Date: **Name and Address:**
Type: Cash Mississippi Assoc of RC&D Councils
Number of individuals: 1345 Johnny Johnson Drive Suite G
Grant Amount \$500.00 Brookhaven, MS 39601
Classification Katrina relief United States
Relationship: none
Description of Property:

How Determined

Book Value of Property:
FMV of Property:

Date: **Name and Address:**
Type: Cash Owners Association of Pirates Cove
Number of individuals: 500 Pirates Cove Road
Grant Amount \$32,477.00 Hardin, KY 42048
Classification Cluster Septic System Construction United States
Relationship: none
Description of Property:

How Determined

Book Value of Property:
FMV of Property:

Date: **Name and Address:**
Type: Cash Four Rivers Basin Team

Number of individuals:
Grant Amount \$19,031.00
Classification Water quality education
Relationship: none
Description of Property:

1400 HC Mathis Drive
Paducah, KY 42001
United States

How Determined

Book Value of Property:
FMV of Property:

Date:		Name and Address:
Type:	Cash	OreCal RC&D
Number of individuals:		PO Box 785
Grant Amount	\$1,950.00	Dorris, CA 96023
Classification	resource conservation education	United States
Relationship:	none	
Description of Property:		

How Determined

Book Value of Property:
FMV of Property:

Date:		Name and Address:
Type:	Cash	Youth DEAL Inc
Number of individuals:		201 East College St
Grant Amount	\$10,000.00	Mayfield, KY 42066
Classification	Youth Development programs	United States
Relationship:	none	
Description of Property:		

How Determined

Book Value of Property:
FMV of Property:

Date:		Name and Address:
Type:	Cash	Christopher House
Number of individuals:		PO Box 38
Grant Amount	\$50.00	Fancy Farm, KY 42039
Classification	Handicapped Assistance	United States
Relationship:	none	
Description of Property:		

How Determined

Book Value of Property:
FMV of Property:

Date:		Name and Address:
Type:	Cash	Precision Agriculture Technology Transfer
Number of individuals:		2715 Olivet Church Rd
Grant Amount	\$116,101.00	Paducah, KY 42001
Classification	Water quality protection	United States
Relationship:	none	
Description of Property:		

How Determined

Book Value of Property:
FMV of Property:

Date:		Name and Address:
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Type:	Cash	Upper Clarks River Watershed
Number of individuals:		2715 Olivet Church Rd
Grant Amount	\$7,983.00	Paducah, KY 42001
Classification	Water resource planning	United States
Relationship:	none	
Description of Property:		

How Determined

Book Value of Property:
FMV of Property:

Total Grants: **\$476,474.00**

Statement 3

Form: 990

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Part: II

Question: 42

JACKSON PURCHASE RC&D FOUNDATION, Inc.

61-1272962

Depreciation and Depletion

Asset	Current Deprec.
computer equipt	\$1,527.00
Total	\$1,527.00

Statement 4

Form: 990

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Part: II

Question: 43

JACKSON PURCHASE RC&D FOUNDATION, Inc.**61-1272962****Attachment listing other expenses for Part II**

Description	Total:	Pgm Services	Mgt and General	Fundraising
Bad Debts	\$300.00	\$0.00	\$300.00	\$0.00
Advertising (legal notices)	\$1,328.00	\$1,328.00	\$0.00	\$0.00
Miscellaneous	\$189.00	\$0.00	\$189.00	\$0.00
Insurance	\$1,139.00	\$0.00	\$1,139.00	\$0.00
Corporate expenses	\$102.00	\$0.00	\$102.00	\$0.00
Dues to other non profit organizations	\$700.00	\$0.00	\$700.00	\$0.00
temporary help	\$100.00	\$0.00	\$100.00	\$0.00
Total:	\$3,858.00	\$1,328.00	\$2,530.00	\$0.00

Statement 5

Form: 990

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Part: III

Question:

JACKSON PURCHASE RC&D FOUNDATION, Inc.**61-1272962****Program Services**

Achievement	Pgm. Svc. Exp.
Pollution Abatement & Control Programs, GeneralOther: Precision Agriculture BMP Technology Transfer program reducing the pollution potential for applied chemicals to farmland (18200 acres benefited)	\$116,101.00
Grants and Allocations: \$116,101.00	
Business Promotion Programs: Agri-Business development cost-share program to assist producers find alternative income sources to tobacco production (87 program participants)	\$268,391.00
Grants and Allocations: \$264,821.00	
Watershed Conservation: Education programs to promote watershed awareness, conservation and protection, Four Rivers Watershed Watch, Four Rivers Basin Team, Cane Creek Watershed Planning, Upper Clarks River Watershed Planning, (85 participants)	\$41,897.00
Grants and Allocations: \$40,112.00	
Water Pollution Control Programs: Pirates Cove Septic Cluster System installation (1 system)	\$34,261.00
Grants and Allocations: \$32,477.00	
Land Conservation, GeneralOther: soil erosion problems eliminated (1 project)	\$268.00
Grants and Allocations: \$268.00	
Agricultural Production Programs, GeneralOther: Improved grazing practices demonstration (200 workshop/field day participants)	\$3,782.00
Grants and Allocations: \$3,782.00	
Environmental Education Programs, GeneralOther: NARC&DC List Server (835 participants)	\$1,950.00
Grants and Allocations: \$1,950.00	
River Ecology & Conservation: Obion Creek Stream Restoration (project completion report for project started in 1998) (6000 feet)	\$6,413.00
Grants and Allocations: \$6,413.00	
Disaster Relief Programs: Katrina Relief, Christopher House (2 project)	\$550.00
Grants and Allocations: \$550.00	
Youth Community Service Programs: Assist High School students in developing community leadership skills (50 students)	\$10,000.00
Grants and Allocations: \$10,000.00	
Total:	\$483,613.00

Statement 6

Form: 990

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Part: IV

Question: 51C

JACKSON PURCHASE RC&D FOUNDATION, Inc.

61-1272962

Schedule of Other Notes and Loans Receivable

Borrower's Name:	Purchase Area Aquaculture
Borrower's Title:	
Original Amount:	\$173,275.00
Balance Due:	\$173,275.00
Date of Note:	07/01/2002
Maturity Date:	06/30/2009
Repayment Terms:	Quarterly payments
Interest Rate:	3
Security Provided by Borrower:	mortagage on land
Purpose of Loan:	startup of fish processin
Description of Consideration:	none
FMV of Consideration:	\$0.00
Relationship of Borrower/Lender:	none

Total Due: \$173,275.00

Statement 7

Form: 990

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Part: IV

Question: 54

JACKSON PURCHASE RC&D FOUNDATION, Inc.

61-1272962

Investments - Securities

Security	Valuation Type	Amount
Marketable Securities	FMV	\$84,619.00
Total:		\$84,619.00

Statement 8

Form: 990

Page: 4

Part: IV

Question: 55

JACKSON PURCHASE RC&D FOUNDATION, Inc.

61-1272962

Schedule of Investment Land, Buildings and Equipment

Description	Cost	Depreciation	Book Value
one week time share in FL	\$2,697.00	\$0.00	\$2,697.00
Total:	\$2,697.00	\$0.00	\$2,697.00

Statement 9

Form: 990

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Part: IV

Question: 57

JACKSON PURCHASE RC&D FOUNDATION, Inc.

61-1272962

Schedule of Land, Buildings and Equipment

Description	Cost	Depreciation	Book Value
Computer equipment	\$6,728.00	\$6,627.00	\$101.00
Total:	\$6,728.00	\$6,627.00	\$101.00

Statement 10

Form: 990

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Part: V

Question:

JACKSON PURCHASE RC&D FOUNDATION, Inc.**61-1272962****Officers, Directors, Trustees, and Key Employees**

Name and Address	Title	Hrs	Comp.	Benefits	Expenses
James McPherson 2715 Olivet Church Road Paducah, KY 42001 United States	President	8	\$0.00	\$0.00	\$0.00
Kevin Murphy 2715 Olivet Church Road Paducah, KY 42001 United States	Vice President	2	\$0.00	\$0.00	\$0.00
Donna Davenport 2715 Olivet Church Road Paducah, KY 42001 United States	Treasurer	2	\$0.00	\$0.00	\$0.00
Tom Hodges 2715 Olivet Church Road Paducah, KY 42001 United States	Secretary	2	\$0.00	\$0.00	\$0.00
Dan Ellison 2715 Olivet Church Road Paducah, KY 42001 United States Compensation Explanation: Program payment for participation in Agriculture Development Cost-share program	Board Member	2	\$0.00	\$0.00	\$3,100.00
TOTALS			\$0.00	\$0.00	\$3,100.00

Statement 11

Form: 990

Page: 8

Part: VIII

Question:

JACKSON PURCHASE RC&D FOUNDATION, Inc.

61-1272962

Relationship of Activities

Line No Relationship of Activities to the Accomplishment of Exempt Purposes

103 a Reimbursements from other tax exempt entities for related activities

93 a Fees paid to the Foundation to administer the grants

Statement 12
Form: Schedule A
Page: 6
Part: VII
Question: 51 d

JACKSON PURCHASE RC&D FOUNDATION, Inc.
61-1272962

Transfers to and Transactions with Noncharitable Exempt Organizations

Line No	Amount	Name of Organization	Description of Transfer, Transaction, Etc.
51a(i)	\$32,477.00	Owners Assocation of Pirates Cove	grant for installing a pollution control system
Total:	\$32,477.00		

Statement 13
Form: Schedule A
Page: 6
Part: VII
Question: 52 b

JACKSON PURCHASE RC&D FOUNDATION, Inc.
61-1272962

Relationships with Noncharitable Exempt Organizations

Name of Organization	Type	Relationship
MayfieldGraves Co Chamber of Commerce	501(c)(6)	Chamber has one seat with voting rights on the 27 member Board of Directors