# MILLER MAYER SULLIVAN AND STEVENS LLP CERTIFIED PUBLIC ACCOUNTANTS 2365 HARRODSBURG ROAD LEXINGTON, KY 40504

MS. BRIGID DEVRIES
KENTUCKY HIGH SCHOOL ATHLETIC ASSOCIATION
2280 EXECUTIVE DR
LEXINGTON, KY 40505-4808

#### DEAR BRIGID:

ENCLOSED ARE THE ORIGINAL AND ONE COPY OF YOUR INCOME TAX RETURNS FOR THE PERIOD ENDED JUNE 30, 2005 FOR:

KENTUCKY HIGH SCHOOL ATHLETIC ASSOCIATION AS FOLLOWS...

2004 990 - RETURN OF ORGANIZATION EXEMPT FROM INCOME TAX

2004 SCHEDULE A - ORGANIZATION EXEMPT UNDER 501(C)(3)

2004 SCHEDULE B - SCHEDULE OF CONTRIBUTORS

FORM 990 - KENTUCKY ATTORNEY GENERAL COMPLIANCE FILING

EACH ORIGINAL SHOULD BE DATED, SIGNED AND FILED IN ACCORDANCE WITH THE FILING INSTRUCTIONS. THE COPY SHOULD BE RETAINED FOR YOUR FILES.

AN ADDITIONAL COPY OF THE FORM 990 HAS BEEN INCLUDED, TO BE MADE AVAILABLE FOR PUBLIC INSPECTION UPON REQUEST. PLEASE NOTE THAT ALL STATEMENTS OF DONORS' CONTRIBUTIONS ARE NOT SUBJECT TO PUBLIC INSPECTION AND HAVE BEEN REMOVED, AS APPROPRIATE.

FORM 990 MUST BE MADE AVAILABLE FOR PUBLIC INSPECTION FOR A PERIOD OF THREE YEARS, BEGINNING WITH THE DATE THE RETURN IS FILED. THE AVAILABLE DOCUMENT MUST BE AN EXACT COPY OF THE RETURN AND SCHEDULES (INCLUDING SCHEDULE B), AS FILED WITH THE IRS, EXCEPT THAT THE NAMES AND THE ADDRESSES OF THE CONTRIBUTORS MAY BE EXCLUDED. ANY ORGANIZATION THAT FAILS TO COMPLY WITH THIS PROVISION IS SUBJECT TO A PENALTY OF \$20 FOR EACH DAY THAT INSPECTION IS NOT PERMITTED, UP TO A MAXIMUM OF \$10,000. ANY ORGANIZATION THAT WILLFULLY FAILS TO COMPLY SHALL BE SUBJECT TO AN ADDITIONAL PENALTY OF \$5,000. YOU ARE ALSO REQUIRED TO PROVIDE COPIES OF THE RETURN IF YOU RECEIVE SUCH A REQUEST. SHOULD YOU RECEIVE A REQUEST FOR INSPECTION OR FOR COPIES OF YOUR RETURN, YOU MAY WANT TO CONTACT US FOR FURTHER DETAILS.

TO DOCUMENT THE TIMELY FILING OF YOUR TAX RETURN(S), WE SUGGEST THAT YOU OBTAIN AND RETAIN PROOF OF MAILING. PROOF OF MAILING CAN BE ACCOMPLISHED BY SENDING THE TAX RETURN(S) BY REGISTERED OR CERTIFIED MAIL (METERED BY THE U.S. POSTAL SERVICE) OR THROUGH THE USE OF AN IRS APPROVED DELIVERY METHOD PROVIDED BY AN IRS DESIGNATED PRIVATE DELIVERY SERVICE.

WE SINCERELY APPRECIATE THIS OPPORTUNITY TO SERVE YOU. PLEASE CONTACT US IF YOU HAVE QUESTIONS CONCERNING THE RETURNS OR IF WE MAY BE OF FURTHER ASSISTANCE.

VERY TRULY YOURS,

RICHARD A. CAMPBELL

# MILLER MAYER SULLIVAN AND STEVENS LLP CERTIFIED PUBLIC ACCOUNTANTS 2365 HARRODSBURG ROAD LEXINGTON, KY 40504

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INSTRUCTIONS FOR FILING
KENTUCKY HIGH SCHOOL ATHLETIC ASSOCIATION
FORM 990 WITH SCH. A - EXEMPT UNDER 501(C)(3)
FOR THE PERIOD ENDED JUNE 30, 2005

\*\*\*\*\*\*\*\*

#### SIGNATURE...

THE ORIGINAL RETURN SHOULD BE SIGNED (USING FULL NAME AND TITLE) AND DATED ON PAGE 6 BY AN AUTHORIZED OFFICER OF THE ORGANIZATION.

#### FILING...

THE SIGNED RETURN SHOULD BE FILED ON OR BEFORE NOVEMBER 15, 2005 WITH...

INTERNAL REVENUE SERVICE OGDEN, UT 84201-0027

#### PAYMENT OF TAX...

NO PAYMENT OF TAX IS REQUIRED.

\*\*\*\*\*\*\*\*

## **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)

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



Department of the Treasury Internal Revenue Service

A F	or the 2	200 <u>4 cale</u>	endar year, or tax year beginning	07/	01 , 20	004, and ending	06	/30/2005
<b>B</b> ch	eck if applica	able: Please	C Name of organization				D Er	mployer identification number
	Address change	use IRS	KENIUCKI HIGH SCHOOL	ATHLETIC ASSOCIAT	CION		61	-0444710
	Name cha	printo	Number and street (or P.O. box	if mail is not delivered to stree	et address)	Room/suite	E Te	elephone number
	Initial retu	See	2280 EVECTOTIVE DD				(8	59)299-5472
	Amended	Specifi		nd 7IP ± 4		1	F Ac	counting
	return Applicatio						me	Other (specify)
	pending		Section 501(c)(3) organizations and		ahla	H and I are not ann	licable	to section 527 organizations.
			rusts must attach a completed Sche	. , . ,		H(a) Is this a group		
G 1	Nobeito:	T. T. T. T.	.KHSAA.ORG		•	H(b) If "Yes," enter		
			check only one) X 501(c) (3)	(insert no.) 4947(a)(1) or	527	H(c) Are all affiliate		
				<u> </u>				See instructions.)
	Check her		if the organization's gross receipts a	•		H(d) Is this a separat		
			ot file a return with the IRS; but if the		U Fackage			
	n the mai	ii, it snould	file a return without financial data. Some st	ates require a complete return.		I Group Exemp  M Check ▶		<u> </u>
	`rooo roo	ointo: Add I	lines 6h 9h 9h and 10h to line 12	2 422	100			f the organization is <b>not</b> required
Pai			lines 6b, 8b, 9b, and 10b to line 12	3,422	-			rm 990, 990-EZ, or 990-PF).
rai	_		Expenses, and Changes in Net A	•	See page	To of the mstruc	THORS	·-)
	1		tions, gifts, grants, and similar amount					
			ıblic support			272,992.	-	
	b		oublic support				-	
	С		nent contributions (grants)			40,500.	4	
	d		,	85,964. noncash \$		27,528.	1d	313,492.
	2	-	service revenue including governmen	t fees and contracts (from Par	t VII, line 93	3)	3	2,602,611.
	3	Membership dues and assessments						487,615.
	4		on savings and temporary cash investr	nents			4	18,388.
	5	Dividend	s and interest from securities	5				
	6 a	Gross rer					4	
	b		tal expenses				4	
•	С	Net renta	al income or (loss) (subtract line 6b fro	m line 6a)			6c	
nge	7	Other inv	vestment income (describe			)	7	
Revenue	8 a		nount from sales of assets other	(A) Securities	(B)	Other	_	
8		than inve	entory	8a			_	
	b	Less: cos	st or other basis and sales expenses .	8b			_	
	С	Gain or (I	loss) (attach schedule)	8c			_	
	d	_	or (loss) (combine line 8c, columns (A				8d	
	9		events and activities (attach schedule).	If any amount is from gaming	<b>g,</b> check hei	re 🕨 🔃		
	а			of				
			ions reported on line 1a)				4	
			ect expenses other than fundraising ex				4	
			me or (loss) from special events (subtr	· 1 1			9c	
	10 a		les of inventory, less returns and allow	ances 10a			4	
	b			<u>10b</u>			4	
			ofit or (loss) from sales of inventory (a					
	11		venue (from Part VII, line 103)				11	
	12		venue (add lines 1d, 2, 3, 4, 5, 6c, 7					3,422,106.
	13		services (from line 44, column (B)) .				13	1,159,935.
Expenses	14		ment and general (from line 44, columi				14	2,453,945.
pen	15		ing (from line 44, column (D))				15	29,055.
X	16		s to affiliates (attach schedule)				16	
	17		<b>(penses</b> (add lines 16 and 44, colum					3,642,935.
ets	18	Excess o	or (deficit) for the year (subtract line 17	from line 12)			18	-220,829.
188	19		ts or fund balances at beginning of ye				19	3,240,697.
Net Assets	20		anges in net assets or fund balances (				20	16,000.
_ž	21	Net asse	ts or fund balances at end of year (co	mbine lines 18, 19, and 20)		<del></del>	21	3,035,868.

300

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

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All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations Part II Statement of Functional Expenses and section 4947(a)(1) nonexempt charitable trusts but optional for others. (See page 22 of the instructions.) Do not include amounts reported on line (B) Program (C) Management (D) Fundraising (A) Total 6b, 8b, 9b, 10b, or 16 of Part I. and general Grants and allocations (attach schedule) 22 22 noncash \$ 23 23 Specific assistance to individuals (attach schedule) 24 24 Benefits paid to or for members (attach schedule) 25 Compensation of officers, directors, etc. 25 302,516 302,516. 26 Other salaries and wages 26 256,502. 256,502 Pension plan contributions 27 27 56,542 56,542. Other employee benefits 28 28 92,334 92,334. Payroll taxes 29 40,462 40,462 Professional fundraising fees 30 30 31 31 10,550 10,550 32 Legal fees 32 426,523 426,523. Supplies 33 33 18,418 18,418. 34 34 16,278 16,278. 35 Postage and shipping 35 50,886 50,886 Occupancy 36 311,199 268,160. 43,039 Equipment rental and maintenance 37 37 30,991 30,991. Printing and publications 38 38 112,970. 267,333 154,363 39 Travel 39 49,008 49,008. 40 71,975 71,975 40 Conferences, conventions, and meetings Interest 41 41,484 41,484. 42 Depreciation, depletion, etc. (attach schedule) 42 99,980 99,980. 43a 778,805. 29,055. Other expenses not covered above (itemize): **8TMT** 6 1,499,954 692,094. 43b b 43c 43d 43e Total functional expenses (add lines 22 through 43). Organizations completing columns (B)-(D), carry these totals to lines 13-15 44 3,642,935. 1,159,935. 2,453,945. 29,055. 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? ; (ii) the amount allocated to Program services \$ If "Yes," enter (i) the aggregate amount of these joint costs \$ (iii) the amount allocated to Management and general \$ ; and (iv) the amount allocated to Fundraising \$ Part III Statement of Program Service Accomplishments (See page 25 of the instructions.) **Program Service** What is the organization's primary exempt purpose? ▶ STMT Expenses (Required for 501(c)(3) and All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number (4) orgs., and 4947(a)(1) of clients served, publications issued, etc. Discuss achievements that are not measurable. (Section 501(c)(3) and (4) trusts; but optional for organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.) others.) BOYS AND GIRLS BASKETBALL TOURNAMENTS (Grants and allocations \$ 659,010. FOOTBALL PLAYOFFS (Grants and allocations \$ 80,701. BASEBALL TOURNAMENTS (Grants and allocations \$ 83,724. OTHER TOURNAMENTS, PLAYOFFS AND MINOR SPORTS EVENTS (Grants and allocations \$ 336,500. Other program services (attach schedule) (Grants and allocations \$ Total of Program Service Expenses (should equal line 44, column (B), Program services) 1,159,935.

Page 3

Form 990 (2004)

P	art IV	Balance Sheets (See page 25 of the instructions.)			
ı	Note:	Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.	(A) Beginning of year		<b>(B)</b> End of year
	45	Cash - non-interest-bearing	1,191,595.	45	982,780.
	46	Savings and temporary cash investments	401,682.	46	400,000.
	47a	Accounts receivable 47a 65,928.			
		Less: allowance for doubtful accounts 47b	101,301.	47c	65,928.
		Pledges receivable 48a Less: allowance for doubtful accounts 48b		48c	
Assets	49	Grants receivable		490	
	50	Receivables from officers, directors, trustees, and key employees		13	
		(attach schedule)		50	
	51a	Other notes and loans receivable (attach			
		schedule)			
		Less: allowance for doubtful accounts 51b		51c	
As	52	Inventories for sale or use		52	
	53 54	Prepaid expenses and deferred charges		53 54	
	_	Investments - land, buildings, and		34	
		equipment: basis			
	b	Less: accumulated depreciation (attach			
		schedule)		55c	
	56	Investments - other (attach schedule)		56	
		Land, buildings, and equipment: basis STMT 8 57a 4,042,979.			
	b	Less: accumulated depreciation (attach	0 554 605	 	0 606 000
	58	schedule)       57b       1,356,747.         Other assets (describe ►       STMT 9 )	2,774,695. 33,225.		2,686,232. 23,732.
		STITE	33,223.		23,132
	59	Total assets (add lines 45 through 58) (must equal line 74)	4,502,498.	59	4,158,672.
	60	Accounts payable and accrued expenses	208,129.		241,037.
	61	Grants payable		61	
"	62	Deferred revenue	246,012.	62	273,563.
Liabilities	63	Loans from officers, directors, trustees, and key employees (attach schedule)		63	
abil	64a	Tax-exempt bond liabilities (attach schedule)		64a	
Ë		Mortgages and other notes payable (attach schedule) STMT 11	725,273.		516,825.
		Other liabilities (describe ► STMT 12)	82,387.		91,379.
		Tatal liabilities (add lines CO through CE)	1 061 001		1 100 004
_	66 Orga	Total liabilities (add lines 60 through 65)	1,261,801.	66	1,122,804.
	Orga	67 through 69 and lines 73 and 74.			
S	67	Unrestricted	3,224,697.	67	3,003,868.
nce	68	Temporarily restricted	16,000.		32,000.
ala	69	Permanently restricted		69	
Net Assets or Fund Balances	Orga	nizations that do not follow SFAS 117, check here ▶ and complete lines 70 through 74.			
J. F	70	Capital stock, trust principal, or current funds		70	
its (	71	Paid-in or capital surplus, or land, building, and equipment fund		71	
SSE	72	Retained earnings, endowment, accumulated income, or other funds		72	
et A	73	<b>Total net assets or fund balances</b> (add lines 67 through 69 <b>or</b> lines 70 through 72;			
ž		column (A) must equal line 19; column (B) must equal line 21)	3,240,697.	73	3,035,868.
	74	Total liabilities and net assets / fund balances (add lines 66 and 73)	4,502,498.		4,158,672.

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.

61-0444710

Pai	rt IV-A	Reconciliation of Revenue Financial Statements with Return (See page 27 of the	Rev	enue per	Par	t IV-B	Reconciliation Financial State Return	of Expenses per ements with Exp	r Audited enses per
а	Total rev	enue, gains, and other support		,	а	Total 6	expenses and lo	osses per	
	per audit	ed financial statements	а	3,422,106.		audited	financial statemer	nts <b>▶</b> a	3,642,935.
b	Amounts	included on line a but not on			b	Amount	s included on line	a but not	
	line 12, F	Form 990:				on line	17, Form 990:		
(1)	Net unrea	lized gains			(1)	Donated	services		
	on investr	nents \$				and use	of facilities \$		
(2)	Donated s	ervices			(2)	Prior yea	r adjustments		
	and use o	f facilities \$				reported	on line 20,		
(3)	Recoverie	s of prior				Form 99	0 <b></b>		
	year grant	s <u>\$</u>			(3)	Losses re	eported on		
(4)	Other (spe	ecify):				line 20, F	Form 990 <u>\$</u>		
					(4)	Other (sp	ecify):		
		\$							
	Add amo	unts on lines (1) through (4) ▶	b				\$		
							unts on lines (1) thro		
С	Line a m	inus line <b>b</b>	С	3,422,106.	С	Line a n	ninus line <b>b</b>	▶ c	3,642,935.
d	Amounts	included on line 12,			d	Amount	s included on line	17,	
	Form 99	0 but not on line <b>a:</b>				Form 99	90 but not on line	a:	
(1)	Investmen	t expenses			(1)	Investme	nt expenses		
	not includ	ed on line				not inclu	ded on line		
	6b, Form	990 \$				6b, Form	1 990 <b>\$</b>		
(2)	Other (spe	ecify):			(2)	Other (sp	pecify):		
		\$					\$		
	Add amo	unts on lines (1) and (2)	d			Add am	ounts on lines (1)	and <b>(2)</b> ▶ d	
е	Total rev	enue per line 12, Form 990			е	Total ex	penses per line 17	7, Form 990	
	(line c plu	us line <b>d</b> )	е	3,422,106.		(line <b>c</b> p	lus line <b>d</b> )	▶ e	3,642,935.
Par		ist of Officers, Directors, T	ruste	es, and Key E	mplo	yees (Li	st each one even	if not compensate	d; see page 27 of
	tr	e instructions.)		(P)	Title or	nd average	(C) Compensation	(D) Contributions to	(E) Expense
		(A) Name and address		` f	ours p	er week	(If not paid, enter	employee benefit plans &	account and other
				de	voted t	o position	-0)	deferred compensation	allowances
		12					200 516	20 251	
SEE	STATE	EMENT 13					302,516.	38,371	NONE
								-	
								1	
				1					
								1	I
75	•	ficer, director, trustee, or key emplo	-					_	
75	organizati	ficer, director, trustee, or key emploon and all related organizations, of ttach schedule - see page 28 of the	which	more than \$10,000				_	Yes x No

Form	n 990 (2004) 61 <b>-0444710</b>		F	Page <b>5</b>
	other Information (See page 28 of the instructions.)		Yes	
	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity	76		х
77	Were any changes made in the organizing or governing documents but not reported to the IRS?	77		х
	If "Yes," attach a conformed copy of the changes.			
78 a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	78a		х
b	If "Yes," has it filed a tax return on Form 990-T for this year?	78b	N/	A
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement	79		х
80 a	Is the organization related (other than by association with a statewide or nationwide organization) through common			
	membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization?	80a		х
b	If "Yes," enter the name of the organization▶			
	and check whether it is exempt <b>or</b> nonexempt.			
	Enter direct and indirect political expenditures. See line 81 instructions.   81a   NONE			
	Did the organization file Form 1120-POL for this year?	81b	N/	A
82 a	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?	82a	Х	
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.)			
	Did the organization comply with the public inspection requirements for returns and exemption applications?	83a	<u> </u>	
	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	83b	N/	
	Did the organization solicit any contributions or gifts that were not tax deductible?	84a		X
D	If "Yes," did the organization include with every solicitation an express statement that such contributions	0.46	<b>37</b> /	_
85	or gifts were not tax deductible?  501(c)(4), (5), or (6) organizations. <b>a</b> Were substantially all dues nondeductible by members?	84b 85a	N/	
	Did the organization make only in-house lobbying expenditures of \$2,000 or less?	85b	N/	
b	If "Yes" was answered to either 85a or 85b, <b>do not</b> complete 85c through 85h below unless the organization	000	111/	<u> </u>
	received a waiver for proxy tax owed for the prior year.			
С	Dues, assessments, and similar amounts from members 85c N/A			
	Section 162(e) lobbying and political expenditures  85d N/A			
	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices 85e N/A			
	Taxable amount of lobbying and political expenditures (line 85d less 85e)  85f N/A			
	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?	85g	N/	A
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	N/	A
86	501(c)(7) orgs. Enter: a Initiation fees and capital contributions included on line 12 86a N/A			
b	Gross receipts, included on line 12, for public use of club facilities N/A			
	501(c)(12) orgs. Enter: a Gross income from members or shareholders 87a N/A			
b	Gross income from other sources. (Do not net amounts due or paid to other			
	sources against amounts due or received from them.)			
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			
00-	301.7701-2 and 301.7701-3? If "Yes," complete Part IX	88		X
89 a	501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under: section 4911 ▶ N/A ; section 4955 ▶ N/A			
h	section 4911 ► N/A ; section 4912 ► N/A ; section 4955 ► N/A  501(c)(3) and 501(c)(4) orgs. Did the organization engage in any section 4958 excess benefit transaction			
D	during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach			
		89b		
c	a statement explaining each transaction  Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under	030		<u> </u>
·				NONE
d	sections 4912, 4955, and 4958  Enter: Amount of tax on line 89c, above, reimbursed by the organization  ———————————————————————————————————			NONE
	List the states with which a copy of this return is filed <b>KENTUCKY</b>			
	Number of employees employed in the pay period that includes March 12, 2004 (See instructions.)	90b	13	
	The books are in care of ► KHSAA Telephone no. ► 859-29			
	Located at ▶ 2280 EXECUTIVE DR-LEXINGTON, KY ZIP+4 ▶ 40505-48	80		
92	Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041 - Check here		1	▶Ш
	and enter the amount of tax-exempt interest received or accrued during the tax year		N	ONE

Form 990 (2004) 61-0444710 Page **6** 

	analysis of Income-Produc		ties (See page lated business in			IONS.) y section 512	513 or	514	(E)
indicated.	ss amounts unless otherwise	(A)	(B)	COITIC	(C)		( <b>D)</b>	014	Related or
93 Program s	service revenue:	Business code	Amoun	t	Exclusion code	An	nount		exempt function income
a STMT									2,602,611
b									
_									
е									
f Medicare/N	Medicaid payments								
<b>g</b> Fees and c	ontracts from government agencies .								
94 Membersh	nip dues and assessments								487,615
95 Interest on sa	avings and temporary cash investments •				14		18,	388	8.
	and interest from securities								
97 Net rental	income or (loss) from real estate:								
	aced property								
<b>b</b> not debt-f	inanced property								
	come or (loss) from personal property								
	estment income								
, ,	) from sales of assets other than inventory								
	e or (loss) from special events								
	t or (loss) from sales of inventory								
	enue: <b>a</b>								
е									
	add columns (B), (D), and (E))						18,	388	3,090,226
,	l line 104, columns (B), (D), and (E	))							3,108,614
	plain how each activity for which the organization's exempt purpose								
Part IX In	formation Regarding Taxa (A)	ble Subsi		isregard		s (See pa		of 1	
	e, address, and EIN of corporation,		(B) Percentage of	Nature	(C) e of activities	Тс	( <b>D)</b> tal inco	me	<b>(E)</b> End-of-year
	artnership, or disregarded entity		ownership interest						assets
N/A			%						
			%						
			%						
Part X In	formation Regarding Tran	sfers Ass		Persona	I Renefit (	Contracts	(See I	าลตะ	a 34 of the instructions )
	anization, during the year, receive any							Jage	Yes x No
(b) Did the	organization, during the year,	, pay prem	iums, directly of	or indired	-			ontr	··· — —
Note. II Tes	s" to <b>(b),</b> file Form 8870 <b>and</b> Fo				ccompanying s	chedules and	stateme	nts a	and to the best of my knowledge
	and belief, it is true, correct, and co								
Please						1			
Sign	Signature of officer						Date		
Here									
	Type or print name and title.								
	Preparer's				Pate	Check i			Preparer's SSN or PTIN (See Gen. Inst.
Paid	signature			-	1/11/20	self-		$\neg$ $ $	P00249145
Preparer's	Firm's name (or years MTT.)	LER MAVI	ER SULLIVA				EIN	▶	61-0866166
Use Only	Tillio hame (or yours		DSBURG ROA				Phone	*	3_ 0000200
	address, and ZIP + 4						1 110116		

#### **SCHEDULE A**

(Form 990 or 990-EZ)

Department of the Treasury Internal Revenue Service

# Organization Exempt Under Section 501(c)(3) (Except Private Foundation) and Section 501(e), 501(f), 501(k),

501(n), or Section 4947(a)(1) Nonexempt Charitable Trust

Supplementary Information - (See separate instructions.)

► MUST be completed by the above organizations and attached to their Form 990 or 990-EZ

OMB No. 1545-0047

Name of the organization

Employer identification number

KENTUCKY HIGH SCHO	OL ATHLETIC A	SSOCIATION		61-0444710
<b>Compensation of the Five Highe</b> (See page 1 of the instructions. List 6	st Paid Employeach one. If there	ees Other Than are none, enter "I	Officers, Directo	ors, and Trustees
(a) Name and address of each employee paid more than \$50,000	(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
BUTCH_COPE 2280 EXECUTIVE DRIVE	DIR OF PROMOTIONS			
LEXINGTON, KY 40505	40	51,739.	6,708.	NONE
	-	31,733.	0,700.	NONE
Total number of other employees paid over \$50,000	NONE			
Part II Compensation of the Five Highe (See page 2 of the instructions. List 6	st Paid Indeper each one (whethe	ndent Contractor r individuals or fir	ms). If there are no	nal Services ne, enter "None.")
(a) Name and address of each independent contractor paid	more than \$50,000	<b>(b)</b> Type	of service	(c) Compensation
GREENBAUM DOLL & MCDONALD PLLC		_		
LEXINGTON, KY		ATTORNEYS		315,550.
		_		
		_		
		-		
		_		
	T			
Total number of others receiving over \$50,000 for professional services	NONE			

For Paperwork Reduction Act Notice, see the Instructions for Form 990 and Form 990-EZ. JSA

Pai	t III	Statements About Activities (See page 2 of the instructions.)		Yes	No
1	Dur	ing the year, has the organization attempted to influence national, state, or local legislation, including any			
	atte	mpt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid			
	or ir	ncurred in connection with the lobbying activities > \$ (Must equal amounts on line 38,			
	Part	t VI-A, or line i of Part VI-B.)	1		x
		anizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other			
	orga	anizations checking "Yes," must complete Part VI-B AND attach a statement giving a detailed description of			
	the	lobbying activities.			
2	Duri	ing the year, has the organization, either directly or indirectly, engaged in any of the following acts with any			
	sub	stantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or			
	with	n any taxable organization with which any such person is affiliated as an officer, director, trustee, majority			
	own	ner, or principal beneficiary? (If the answer to any question is "Yes," attach a detailed statement explaining			
	the	transactions.)			
а	Sale	e, exchange, or leasing of property?	2a		х
b	Len	ding of money or other extension of credit?	2b		х
С	Furr	nishing of goods, services, or facilities?	2 c		x
d	Pay	ment of compensation (or payment or reimbursement of expenses if more than \$1,000)?	2d	х	
е	Trar	nsfer of any part of its income or assets?	2 e		x
3 a		you make grants for scholarships, fellowships, student loans, etc.? (If "Yes," attach an explanation of how			
	you	determine that recipients qualify to receive payments.)	3a	х	
b		you have a section 403(b) annuity plan for your employees?	3b		х
4a		you maintain any separate account for participating donors where donors have the right to provide advice			
		he use or distribution of funds?	4a		x
b		you provide credit counseling, debt management, credit repair, or debt negotiation services?	4b		х
Pai	t IV	Reason for Non-Private Foundation Status (See pages 3 through 6 of the instructions.)			
		, , , ,			
	organ	ization is not a private foundation because it is: (Please check only <b>ONE</b> 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			
		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 <b>Support Schedule</b> 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. S	ection	ı	
		170(b)(1)(A)(vi). (Also complete the <b>Support Schedule</b> in Part IV-A.)			
11b		A community trust. Section 170(b)(1)(A)(vi). (Also complete the <b>Support Schedule</b> in Part IV-A.)			
12	X	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%			
		its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired to the support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired to the support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired to the support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired to the support from gross investment income and unrelated businesses acquired to the support from gross investment income and unrelated businesses acquired to the support from gross investment income and unrelated businesses acquired to the support from gross investment in the support from gross in the support from gross investment in the support from gross in the	uired		
		by the organization after June 30, 1975. See section 509(a)(2). (Also complete the <b>Support Schedule</b> in Part IV-A.)			
13		An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizatio	ns		
		described in: (1) lines 5 through 12 above; or (2) section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2). (See			
		section 509(a)(3).)			
		Provide the following information about the supported organizations. (See page 5 of the instructions.)			•
		(a) Name(s) of supported organization(s)		er	
		Trom a	above		-
					-

An organization organized and operated to test for public safety. Section 509(a)(4). (See page 5 of the instructions.)

Schedule As Schedu

Part IV-A Support Schedule (Complete only if you checked a box on line 10, 11, or 12.) Use cash method of accounting.

Note: You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting.

Cal	endar year (or fiscal year beginning in)	(a) 2003	<b>(b)</b> 2002	(c) 2001	(d) 2000	(e) Total
15	Gifts, grants, and contributions received. (Do					
	not include unusual grants. See line 28.)	320,198.	277,460.	314,822.	329,478.	1,241,958.
16	Membership fees received	485,500.	452,291.	448,740.	441,005.	1,827,536.
	Gross receipts from admissions, merchandise	•	•	,	•	, , , , , , , , , , , , , , , , , , , ,
	sold or services performed, or furnishing of					
	facilities in any activity that is related to the					
	organization's charitable, etc., purpose	2,581,792.	2,098,575.	2,010,647.	2,059,774.	8,750,788.
18	Gross income from interest, dividends,	, , -	, ,	,	,	
	amounts received from payments on securities					
	loans (section 512(a)(5)), rents, royalties, and					
	unrelated business taxable income (less					
	section 511 taxes) from businesses acquired					
	by the organization after June 30, 1975	6,051.	14,185.	45,651.	97,450.	163,337.
19	Net income from unrelated business	-	-		•	
	activities not included in line 18					
20	Tax revenues levied for the organization's					
	benefit and either paid to it or expended on					
	its behalf					
21	The value of services or facilities furnished to					
	the organization by a governmental unit					
	without charge. Do not include the value of					
	services or facilities generally furnished to the					
	public without charge					
22	Other income. Attach a schedule. Do not					
	include gain or (loss) from sale of capital assets					
23	Total of lines 15 through 22	3,393,541.	2,842,511.			
24	Line 23 minus line 17	811,749.	743,936.	809,213.	867,933.	3,232,831.
25	Enter 1% of line 23	33,935.	28,425.	28,199.	29,277.	
26	_		, ,	NOT APPLICA		
	Prepare a list for your records to show the r		•	•		
	governmental unit or publicly supported organi	•	•	-		
_	amount shown in line 26a. <b>Do not file this lis</b> Total support for section 509(a)(1) test: Enter line 24,	-				
					▶ 26c	
	22	<del></del>			≥ 26d	
e	Public support (line 26c minus line 26d total)				26u	
	Public support percentage (line 26e (numerator) div				· · · · · · <del></del>	%
	Organizations described on line 12: a For	amounts included	d in lines 15, 1	6, and 17 that	were received from	om a "disqualified
	person," prepare a list for your records to sho Do not file this list with your return. Enter the sum			received in each	year from, each "o	disqualified person."
	Do not the this list with your return. Enter the sum	or such amounts for t	each year.			
	(2003) (2002)		(2001)		(2000)	
b	For any amount included in line 17 that was re					
	show the name of, and amount received for each	n year, that was mo	ore than the larger	of (1) the amount	on line 25 for the	year or (2) \$5,000.
	(Include in the list organizations described in line the difference between the amount received an					
	amounts) for each year:	a the larger amou	400011004 111 (1)	, or ( <b>2</b> ), order and	dam or mode and	,
	(2003) (2002)		(2001)		(2000)	
С	Add: Amounts from column (e) for lines: 15	1,241,958.16	1,827,5	<u>36.</u>	1	ı
	Add: Line 27a total Public support (line 27c total minus line 27d total)	2	·		▶ 27c	11,820,282.
d	Add: Line 27a total	and line 27b total	<b>.</b>		▶ 27d	
е	Public support (line 27c total minus line 27d total)				▶ 27e	11,820,282.
f	Total support for section 509(a)(2) test: Enter amoun	t from line 23, colum	n (e)	▶ 27f   11,	983,619.	
g	Public support percentage (line 27e (numerator) di					
	Investment income percentage (line 18, column (e)					
28	<b>Unusual Grants:</b> For an organization described prepare a list for your records to show, for	each year, the na	me of the contrib	outor, the date and	d amount of the	
	description of the nature of the grant De not file this					

Par	Private School Questionnaire (See page 7 of the instructions.)  NOT APPLICATION (To be completed ONLY by schools that checked the box on line 6 in Part IV)	ABLE	i i	
29	Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws,		Yes	No
	other governing instrument, or in a resolution of its governing body?	29		
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?	30		
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?	31		
	If "Yes," please describe; if "No," please explain. (If you need more space, attach a separate statement.)			
32	Does the organization maintain the following:			
-		32a		
	Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory			
		32b		
С	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing	222		
d		32c 32d		
u	Sopies of all material assa by the organization of office sofial to solicit contributions.	32 u		
	If you answered "No" to any of the above, please explain. (If you need more space, attach a separate statement.)			
2.2	Does the comparination discriminate by receip on your with respect to			
33	Does the organization discriminate by race in any way with respect to:			
а	Students' rights or privileges?	33a		
b	Admissions policies?	33b		
С	Employment of faculty or administrative staff?	33c		
		000		
d	Scholarships or other financial assistance?	33d		
е	Educational policies?	33e		
f	Use of facilities?	33f		
	Ose of facilities?	331		
g	Athletic programs?	33g		
h	Other extracurricular activities?	33h		
	If you answered "Yes" to any of the above, please explain. (If you need more space, attach a separate statement.)			
24-	Deep the expenientian receive any financial aid or expire any from a governmental expense?	0.4		
54 a	Does the organization receive any financial aid or assistance from a governmental agency?	34a		
b	Has the organization's right to such aid ever been revoked or suspended?	34b		
	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	35		

P	art VI-A			cting Public Charitie					
Ch	eck ▶a	1	zation belongs to an affili	eligible organizatior iated group. Check					. <b>BLE</b> ntrol" provisions apply.
CIT	CCK Pa	'			b   II you t	lieckeu e	(a)	)	(b)
		L	imits on Lobbying	g Expenditures			Affiliated tota		To be completed for ALL electing
		(The term	"expenditures" means	s amounts paid or incu	rred.)		1010		organizations
36	Total lobi	bying expend	itures to influence pub	lic opinion (grassroots	lobbying)	36			
37	Total lobb	bying expendi	itures to influence a le	gislative body (direct l	obbying)	37			
38	38 Total lobbying expenditures (add lines 36 and 37)								
39	Other exe	empt purpose	expenditures			39			
40			expenditures (add line			40			
41	Lobbying	nontaxable a		ount from the following					
	If the amount on line 40 is - The lobbying nontaxable amount is -								
				the amount on line 40					
				00 plus 15% of the excess of	\ \ \				
				00 plus 10% of the excess of	I I	41			
				00 plus 5% of the excess ov					
4.0	Over \$17,0	000,000	\$1,000	,000	۱	40			
42	Grassroo	is nontaxable	amount (enter 25% o	f line 41)		42			
43				e 42 is more than line e 41 is more than line		44			
44	Subtract	iine 41 nomi	ine so. Enter -0- il line	41 IS More than line	٠٠٠	44			
	Caution	If there is an	amount on either line	43 or line 44 vou mus	t file Form 4720				
-	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.)								
	Lobbying Expenditures During 4-Year Averaging Period								
Calendar year (or fiscal			(a)	(b)	(c)		(d	)	(e)
	_	-							
_	year begin	ning in) 🕨	2004	2003	2002		200		Total
	year begin Lobbying i	ning in) ► nontaxable							
	year begin Lobbying i amount	ning in) ► nontaxable							
45	Lobbying of Lobbyi	ning in) ► nontaxable ceiling amount							
	Lobbying of Lobbyi	ning in) ► nontaxable							
45	year begind Lobbying of amount - Lobbying of (150% of l	ning in)  nontaxable ceiling amount ine 45(e))							
45	year begini Lobbying i amount - Lobbying i (150% of I	ning in) ► nontaxable ceiling amount ine 45(e)) ng expenditures							
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45 46 47	year beginn Lobbying ( amount - Lobbying ( (150% of I)  Total lobbying Grassroots amount -	ning in)  nontaxable ceiling amount ine 45(e)) ng expenditures s nontaxable							
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45 46 47 48	year beging Lobbying ( amount - Lobbying ( (150% of I)  Total lobbyin Grassroots amount - Grassroots	ning in)  nontaxable  ceiling amount ine 45(e))  ng expenditures is nontaxable  ceiling amount ine 48(e))							
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45 46 47 48 49	Lobbying amount - Lobbying (150% of I  Total lobbying Grassroots amount - Grassroots (150% of lin Grassroots)	ning in)  nontaxable ceiling amount ine 45(e))  ng expenditures s nontaxable ceiling amount ne 48(e)) s lobbying res Lobbying	2004 Activity by Nonelect	ing Public Charities	2002		NOT A	PPLICA	Total
45 46 47 48 49	Lobbying amount - Lobbying (150% of I  Total lobbying Grassroots amount - Grassroots (150% of lin Grassroots expenditur	ning in)  nontaxable ceiling amount ine 45(e))  ng expenditures s nontaxable ceiling amount ne 48(e)) s lobbying res Lobbying	2004 Activity by Nonelect	2003	2002	A) (See p	NOT A	PPLICA	Total
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45 46 47 48 49 50 Du atte	year begin  Lobbying of amount - Lobbying of (150% of I)  Total lobbying of Grassroots amount - Grassroots of Gras	ning in)  nontaxable  ceiling amount ine 45(e))  ng expenditures is nontaxable  ceiling amount ne 48(e)) is lobbying res  Lobbying / (For reportion, did the organism ence public oping res  for managem divertisements to members, ons, or publish of other organism thact with leg demonstrations bying expenditions.	Activity by Nonelecting only by organization attempt to influence in a legislative matter in a legislative matter in a legislators, or the public in a convention of tures (Add lines convention tures (Add lines convention in a legislators).	ing Public Charities tions that did not corporational, state or local er or referendum, throug ation in expenses reposition in expenses r	mplete Part VI-A legislation, includir h the use of: orted on lines c th	rough h.)	NOT A page 11	OPPLICA of the ir	Total  BLE astructions.)

JSA 4E1240 1.000

Paı			Transfers To and Transactions and See page 11 of the instructions.)	d Relationships With Noncharitable		
51				owing with any other organization describ 527, relating to political organizations?	ed in sec	tion
а			tion to a noncharitable exempt organiz		Yes a(i)	No X
					(ii)	X
b	Other tran	sactions:			(2)	
	(ii) Sale	s or exchanges of assets with the second section in the second second second assets from a noncontraction of the second s	th a noncharitable exempt organization charitable exempt organization	b	o(i) o(ii)	x
	(iii) Rent	tal of facilities, equipment, o	r other assets	b(	(iii)	x
	(iv) Rein	nbursement arrangements			(iv)	x
	(v) Loar	ns or loan guarantees	shovehin or fundraiging colicitations		(v)	<u>x</u>
С			nbership or fundraising solicitations ag lists, other assets, or paid employee		(vi) C	x
				o) should always show the fair market value of t		
	-	•	ne reporting organization. If the organization	· · · · · · · · · · · · · · · · · · ·		
			n column (d) the value of the goods, other a			
	(a) Line no.	<b>(b)</b> Amount involved	(c) Name of noncharitable exempt organization	(d)  Description of transfers, transactions, and sharing	g arrangeme	nts
N	1/A					
	describe	·	tly affiliated with, or related to, one or one of the control of t		Yes 🛚 🗴	No.
	Nar	(a) me of organization	<b>(b)</b> Type of organization	(c) Description of relationship		
N	N/A					

#### Schedule B

(Form 990, 990-EZ, or 990-PF)

Department of the Treasury Internal Revenue Service Name of organization

#### Schedule of Contributors

Supplementary Information for line 1 of Form 990, 990-EZ, and 990-PF (see instructions) OMB No. 1545-0047

**Employer identification number** 

KENTUCKY HIGH SCHOOL ATHLETIC ASSOCIATION 61-0444710 Organization type (check one): Filers of: Section: Form 990 or 990-EZ 501(c)(3) (enter number) organization 4947(a)(1) nonexempt charitable trust not treated as a private foundation 527 political organization Form 990-PF 501(c)(3) exempt private foundation 4947(a)(1) nonexempt charitable trust treated as a private foundation 501(c)(3) taxable private foundation Check if your organization is covered by the General Rule or a Special Rule. (Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule - see instructions.) General Rule -X For organizations filing Form 990, 990-EZ, or 990-PF that received, during the year, \$5,000 or more (in money or property) from any one contributor. (Complete Parts I and II.) Special Rules -For a section 501(c)(3) organization filing Form 990, or Form 990-EZ, that met the 33 1/3% support test of the regulations under sections 509(a)(1)/170(b)(1)(A)(vi) and received from any one contributor, during the year, a contribution of the greater of \$5,000 or 2% of the amount on line 1 of these forms. (Complete Parts I and II.) For a section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990-EZ, that received from any one contributor, during the year, aggregate contributions or bequests of more than \$1,000 for use exclusively for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. (Complete Parts I, II, and III.) For a section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990-EZ, that received from any one contributor, during the year, some contributions for use exclusively for religious, charitable, etc., purposes, but these contributions did not aggregate to more than \$1,000. (If this box is checked, enter here the total contributions that were received during the year for an exclusively religious, charitable, etc., purpose. Do not complete any of the Parts unless the General Rule applies to this organization because it received nonexclusively religious, charitable, etc., contributions of \$5,000 or more Caution: Organizations that are not covered by the General Rule and/or the Special Rules do not file Schedule B (Form 990, 990-EZ, or 990-PF), but they **must** check the box in the heading of their Form 990, Form 990-EZ, or on line 2 of their Form 990-PF, to certify that they do not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF). For Paperwork Reduction Act Notice, see the Instructions

for Form 990, Form 990-EZ, and Form 990-PF.

Schedule B (Form 990, 990-EZ, or 990-PF) (2004)

of Part I

Schedule B (Form 990, 990-EZ, or 990-PF) (2004) Name of organization Employer identification number KENTUCKY HIGH SCHOOL ATHLETIC ASSOCIATION 61-0444710 Part I Contributors (See Specific Instructions.) (a) (b) (c) (d) Name, address, and ZIP + 4 **Aggregate contributions** Type of contribution No. **GATORADE** Х 1 Person **Payroll** 15,000. Noncash (Complete Part II if there is a noncash contribution.) (d) (a) (b) (c) **Aggregate contributions** Type of contribution No. Name, address, and ZIP + 4 х 2 RAWLINGS Person **Payroll** 65,000. Noncash (Complete Part II if there is a noncash contribution.) (a) (b) (c) (d) No. Name, address, and ZIP + 4 **Aggregate contributions** Type of contribution 3 COOK TIRES Х Person **Payroll** 8,000. Noncash (Complete Part II if there is a noncash contribution.) (d) (a) (b) (c) No. Name, address, and ZIP + 4 Aggregate contributions Type of contribution Х 4 NATIONAL GUARD Person **Payroll** 20,000. Noncash (Complete Part II if there is a noncash contribution.) (a) (b) (c) Name, address, and ZIP + 4 **Aggregate contributions** Type of contribution No. MUSCO LIGHTING Х 5 Person **Payroll** 23,359. Noncash (Complete Part II if there is a noncash contribution.) (d) (a) (b) (c) Name, address, and ZIP + 4 **Aggregate contributions** Type of contribution No. 6 IHIGH х Person **Payroll** 

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(Complete Part II if there is a noncash contribution.)

Noncash

28,500.

of Part

	rganization KENTUCKY HIGH SCHOOL ATHLETIC AS	SSOCIATION	Employer identification number
			61-0444710
Part I	Contributors (See Specific Instructions.)		
(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
7	KENTUCKY UTILITIES		Person Payroll Noncash (Complete Part II if there is a noncash contribution.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
8_	NATIONAL CITY	15,000.	Person Payroll Noncash (Complete Part II if there is a noncash contribution.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
9	KY TRANSPORTATION CABINET		Person Payroll Noncash (Complete Part II if there is a noncash contribution.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
_10_	DODGE		Person Payroll Noncash (Complete Part II if there is a noncash contribution.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
11	UK HEALTHCARE		Person Payroll Noncash (Complete Part II if there is a noncash contribution.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
12	EAST KY POWER	7,500.	Person X Payroll Noncash (Complete Part II if there is a noncash contribution.)

Schedule B (Form 990, 990-EZ, or 990-PF) (2004)

Name of or	ganization KENTUCKY HIGH SCHOOL ATHLETIC	Employer identification number	
Part I	Contributors (See Specific Instructions.)		61-0444710
(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
13	DIVISION OF DRIVER SAFETY	7,500.	Person Payroll Noncash (Complete Part II if there is a noncash contribution.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
14	SOUTHERN BELLE	7,500.	Person Payroll Noncash (Complete Part II if there is a noncash contribution.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
15	US MARINES	5,500.	Person Payroll Noncash (Complete Part II if there is a noncash contribution.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
_16_	LG&E	7,500.	Person X Payroll Noncash (Complete Part II if there is a paneash contribution.)

(a) Type of contribution No. Name, address, and ZIP + 4 Aggregate contributions 17 х FLAV-O-RICH Person

Payroll 12,500. Noncash (Complete Part II if there is a noncash contribution.)

(a) (b) (c) (d) Aggregate contributions Type of contribution No. Name, address, and ZIP + 4 18 UPS х Person Payroll 6,000. Noncash (Complete Part II if there is a noncash contribution.)

Schedule B (Form 990, 990-EZ, or 990-PF) (2004)

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Schedule B (Form 990, 990-EZ, or 990-PF) (2004) of Part I Name of organization Employer identification number KENTUCKY HIGH SCHOOL ATHLETIC ASSOCIATION 61-0444710 Part I Contributors (See Specific Instructions.) (a) (c) (d) Name, address, and ZIP + 4 **Aggregate contributions** Type of contribution No. 19 DUTCH'S CHEVY OLDS Х Person **Payroll** 9,200. Х Noncash (Complete Part II if there is MT STERLING, KY a noncash contribution.) (a) (b) (c) (d) **Aggregate contributions** Type of contribution Name, address, and ZIP + 4 No. х 20 FRIENDSHIP FORD Person **Payroll** 3<u>,</u>600. Noncash (Complete Part II if there is a noncash contribution.) MT STERLING, KY (a) (c) (d) (b) No. Name, address, and ZIP + 4 Aggregate contributions Type of contribution 21 SECOND CHANCE AUTO Х Person **Payroll** 1,850. Noncash (Complete Part II if there is a noncash contribution.) OWENSBORO, KY (d) (a) (b) (c) No. Name, address, and ZIP + 4 Aggregate contributions Type of contribution Х 22 CINGULAR WIRELESS Person **Payroll** 12,878. Noncash (Complete Part II if there is a noncash contribution.) LEXINGTON, KY (a) (c) **Aggregate contributions** Type of contribution No. Name, address, and ZIP + 4 VARIOUS OTHER CONTRIBUTORS Х 23 Person **Payroll** 27,105. Noncash (Complete Part II if there is a noncash contribution.) (a) (b) (c) (d) Name, address, and ZIP + 4 **Aggregate contributions** Type of contribution No.

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Schedule B (Form 990, 990-EZ, or 990-PF) (2004)

(Complete Part II if there is a noncash contribution.)

Person Payroll Noncash

of Part II

Name of organization KENTUCKY HIGH SCHOOL ATHLETIC ASSOCIATION

Employer identification number

61-0444710

Part II	Noncash Property (See Specific Instructions.)		
(a) No. from Part I	(b)  Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
19_	AUTOMOBILE USAGE		
		9,200.	06/30/2005
(a) No. from Part I	(b)  Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
20	AUTOMOBILE USAGE	_	
		3,600.	06/30/2005
(a) No. from Part I	(b)  Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
21	AUTOMOBILE USAGE	_	
		1,850.	06/30/2005
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
22	CELLULAR PHONE USAGE	_	
			06/30/2005
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		_ _ _	
(a) No. from Part I	(b)  Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		_	
		_	

NAME AND ADDRESS	DATE 	DIRECT PUBLIC SUPPORT	GOVERNMENT GRANTS
GATORADE	06/30/2005	15,000.	
RAWLINGS	06/30/2005	65,000.	
COOK TIRES	06/30/2005	8,000.	
NATIONAL GUARD	06/30/2005		20,000.
MUSCO LIGHTING	06/30/2005	23,359.	
IHIGH	06/30/2005	28,500.	
KENTUCKY UTILITIES	06/30/2005	7,500.	

NAME AND ADDRESS	DATE 	DIRECT PUBLIC SUPPORT	GOVERNMENT GRANTS
NATIONAL CITY	06/30/2005	15,000.	
KY TRANSPORTATION CABINET	06/30/2005		7,500.
DODGE	06/30/2005	7,500.	
UK HEALTHCARE	06/30/2005	7,500.	
EAST KY POWER	06/30/2005	7,500.	
DIVISION OF DRIVER SAFETY	06/30/2005		7,500.
SOUTHERN BELLE	06/30/2005	7,500.	

NAME AND ADDRESS	DATE	DIRECT PUBLIC SUPPORT	GOVERNMENT GRANTS
US MARINES	06/30/2005		5,500.
LG&E	06/30/2005	7,500.	
FLAV-O-RICH	06/30/2005	12,500.	
UPS	06/30/2005	6,000.	
DUTCH'S CHEVY OLDS MT STERLING, KY	06/30/2005	9,200.	
FRIENDSHIP FORD MT STERLING, KY	06/30/2005	3,600.	
SECOND CHANCE AUTO OWENSBORO, KY	06/30/2005	1,850.	

NAME AND ADDRESS	DATE 	DIRECT PUBLIC SUPPORT	GOVERNMENT GRANTS 
CINGULAR WIRELESS LEXINGTON, KY	06/30/2005	12,878.	
VARIOUS OTHER CONTRIBUTORS	06/30/2005	27,105.	
TOTAL CONTRIBUTION		272,992.	40,500.

FORM 990, PART I - OTHER INCREASES IN FUND BALANCES \_\_\_\_\_\_

AMOUNT DESCRIPTION -----\_\_\_\_\_

CHANGE IN RESTRICTED ASSETS 16,000.

> TOTAL 16,000. =========

FORM 990, PART II - OTHER EXPENSES \_\_\_\_\_

		PROGRAM	MANAGEMENT	
DESCRIPTION	TOTAL	SERVICES	AND GENERAL	FUNDRAISING
EVENT COSTS	380,991.	161,867.	217,994.	1,130.
TEAM EXPENSES & AWARDS	217,716.	217,716.		
INSURANCE	204,090.		204,090.	
TOURNAMENT WORKERS	164,707.	164,707.		
RADIO NETWORK	108,657.	108,657.		
SPONSORSHIP EXPENSE	106,897.	106,897.		
CLINICS & OFFICIALS' EXPENSE	68,774.		68,774.	
REPAIRS & MAINTENANCE	31,406.		31,406.	
DUES	43,130.		43,130.	
PROFESSIONAL DEVELOPMENT	37,001.		37,001.	
SALES COMMISSIONS	36,616.	8,691.		27,925.
AUDIO VISUAL EXPENSE	10,270.	10,270.		
AMORTIZATION	9,493.		9,493.	
DEBT SERVICE	2,300.		2,300.	
CONTRACT SERVICE	24,981.		24,981.	
MISCELLANEOUS SPORTS EXPENSE	9,192.		9,192.	
ADMINISTRATIVE EXPENSE	22,641.		22,641.	
SPORTSMANSHIP PROGRAMS	13,164.		13,164.	
LEADERSHIP PROGRAMS	5,128.		5,128.	
BAD DEBT EXPENSE	2,800.		2,800.	
TOTALS	1,499,954.	778,805.	692,094.	29,055.
TOTALD	1,499,934.	776,605.	092,094.	29,055.

## FORM 990, PART III - ORGANIZATION'S PRIMARY EXEMPT PURPOSE

TO ORGANIZE, REGULATE AND SUPERVISE ALL HIGH SCHOOL SPORTS ACTIVITIES IN KENTUCKY. IT WILL ESTABLISH, PROMOTE AND DELIVER THE HIGHEST QUALITY INTERSCHOLASTIC PROGRAMS AND ACTIVITIES IN AN EFFICIENT AND PROGRESSIVE MANNER THAT EMPHASIZES PARTICIPATION, SAFETY, SPORTSMANSHIP AND INTEGRITY TO ENHANCE THE EDUCATION OF THE STUDENT ATHLETE.

## LAND, BUILDINGS, EQUIPMENT NOT HELD FOR INVESTMENT

FIXED ASSET DETAIL

#### ACCUMULATED DEPRECIATION DETAIL

ASSET DESCRIPTION	METHOD/ CLASS	BEGINNING BALANCE	ADDITIONS	ENDING DISPOSALS BALANCE	BEGINNING BALANCE	ADDITIONS	DISPOSALS	ENDING BALANCE
EQUIPMENT	SL	315,007.		315,007.		384.		315,007.
EQUIPMENT	SL	23,789.		23,789.	16,652.	4,758.		21,410.
EQUIPMENT	SL	26,092.		26,092.	13,046.	5,218.		18,264.
EQUIPMENT	SL	4,274.		4,274.	1,282.	855.		2,137.
EQUIPMENT	SL	25,165.		25,165.	2,516.	5,033.		7,549.
COPIER	SL		13,569.	13,569.		2,714.		2,714.
COMPUTER EQUIPMENT	SL		11,517.	11,517.		1,152.		1,152.
LAND	L	431,341.		431,341.				
BUILDING	SL	2,786,453.		2,786,453.	871,396.	69,661.		941,057.
BUILDING ADDITIONS	SL	37,655.		37,655.	10,355.	941.		11,296.
BUILDING ADDITIONS	SL	30,000.		30,000.	8,108.	811.		8,919.
MUSEUM PHASE I	SL	150,659.		150,659.	9,416.	3,767.		13,183.
MUSEUM PHASE II	SL	187,458.		187,458.	9,373.	4,686.		14,059.
TOTALS		4,017,893.		4,042,979.				1,356,747.
IOIUID		4,017,693.		4,042,979.				1,350,747.

FORM 990, PART IV - OTHER ASSETS

DESCRIPTION BOOK VALUE

DEBT ISSUANCE COST 23,732.

TOTALS 23,732.

FORM 990, PART IV - DEFERRED REVENUE

DESCRIPTION BOOK VALUE

UNEARNED DUES PAID BY MEMBERS65,800.UNEARNED REGISTRATION FEES101,195.UNEARNED PORTION OF SUPPORT106,568.

TOTALS 273,563.

FORM 990, PART IV - MORTGAGES AND OTHER NOTES PAYABLE \_\_\_\_\_\_

LENDER: LEXINGTON-FAYETTE URBAN CO GOVERNMENT

INTEREST RATE: 5.400000 DATE OF NOTE: 02/01/1994 MATURITY DATE: 01/31/2009

BEGINNING BALANCE DUE ..... 725,273. ENDING BALANCE DUE ..... 516,825.

TOTAL BEGINNING MORTGAGES AND OTHER NOTES PAYABLE 725,273.

\_\_\_\_\_

TOTAL ENDING MORTGAGES AND OTHER NOTES PAYABLE 516,825.

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91,379.

FORM 990, PART IV - OTHER LIABILITIES

ACCRUED SICK LEAVE

DESCRIPTION BOOK VALUE

TOTALS 91,379.

## FORM 990, PART V - LIST OF OFFICERS, DIRECTORS, AND TRUSTEES

NAME AND ADDRESS	TITLE AND TIME DEVOTED TO POSITION	COMPENSATION	CONTRIBUTIONS TO EMPLOYEE	
NAME AND ADDRESS	DEVOIED TO POSITION	COMPENSATION	BENEFIT PLANS	ALLOWANCES
JERRY TAYLOR	PRESIDENT	NONE	NONE	NONE
2280 EXECUTIVE DR	3			
LEXINGTON, KY 40505-4808				
GARY DEARBORN	VICE-PRESIDENT	NONE	NONE	NONE
2280 EXECUTIVE DR	3			
LEXINGTON, KY 40505-4808				
BRIGID DEVRIES	COMMISSIONER	91,560.	11,668.	NONE
2280 EXECUTIVE DR	40	J=70000	,	
LEXINGTON, KY 40505-4808				
LARRY BOUCHER	ASST COMMISSIONER	69,692.	8,901.	NONE
2280 EXECUTIVE DR	40			
LEXINGTON, KY 40505-4808				
JULIAN TACKETT	ASST COMMISSIONER	71,572.	8,901.	NONE
2280 EXECUTIVE DR	40		-	
LEXINGTON, KY 40505-4808				
ROLAND WILLIAMS	ASST COMMISSIONER	69,692.	8,901.	NONE
2280 EXECUTIVE DR	40			
LEXINGTON, KY 40505-4808				

## FORM 990, PART V - LIST OF OFFICERS, DIRECTORS, AND TRUSTEES

NAME AND ADDRESS	TITLE AND TIME DEVOTED TO POSITION	COMPENSATION	CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS	AND OTHER
	GRAND TOTALS	302,516.	38,371.	NONE
		=======================================	=======================================	

## FORM 990, PART VII - PROGRAM SERVICE REVENUE

DESCRIPTION	BUSINESS CODE	AMOUNT	EXCLUSION CODE	AMOUNT	RELATED OR EXEMPT FUNCTION INCOME
DESCRIPTION	CODE	AMOUNI	CODE	AMOUNI	FUNCTION INCOME
BOYS BBALL TOURNEY					1,484,624.
GIRLS BBALL TOURNE					311,852.
FOOTBALL PLAYOFFS					250,115.
OTHER TOURNAMENTS					418,611.
HALL OF FAME EVENT					51,928.
PUBLICATIONS					18,833.
MISC REVENUES					66,648.
			_		
TOTALS					2,602,611.
			_	========	

SCHEDULE A, PART III - EXPLANATION FOR LINE 2D \_\_\_\_\_

PLEASE SEE INFORMATION DISCLOSED ON FORM 990 PART V.

#### VENIOCKI HIGH SCHOOL MIHTELIC WSSOCIWII

#### **Description of Property DEPRECIATION** Date Unadjusted 179 exp. Beginning Ending Accumulated Accumulated Me-MA | Current-year Bus. Basis for Current-year placed in Cost reduction Basis ACRS CRS 179 depreciation | depreciation | thod Conv. Asset description service or basis % in basis Reduction depreciation Life class class expense depreciation EQUIPMENT PRE 2000 315,007. 100.000 315,007. 314,623. 315,007. SL 5.000 384. EQUIPMENT 01/01/2001 23,789. 100.000 23,789. 16,652. 21,410. SL 5.000 4,758 01/01/2002 26,092. 100.000 18,264. SL 5.000 5,218 EQUIPMENT 26,092. 13,046. EOUIPMENT 01/01/2003 4,274. 100.000 4,274. 1,282. 2,137. SL 5.000 855 01/01/2004 25,165, 100,000 5.000 EOUIPMENT 25,165. 2,516. 7,549. SL 5,033. COPIER 07/01/2004 13,569. 100.000 13,569. 2,714. SL 5.000 2,714 COMPUTER EQUIPMENT 01/01/2005 11,517, 100,000 11,517. 1,152. SL 5.000 1,152. 02/01/1992 431,341. 100.000 LAND BUILDING 02/01/1992 2,786,453. 100.000 2,786,453. 871,396. 941,057. SL 40.000 69,661 BUILDING ADDITIONS 01/01/1993 37,655. 100.000 37,655. 10,355. 11,296. SL 40.000 941. 37.000 01/01/1995 30,000. 100.000 8,919. SL BUILDING ADDITIONS 30,000. 8,108. 811. 01/01/2002 150,659. 100.000 40.000 9,416. 13,183. SL 3,767. MUSEUM PHASE I 150,659. 40.000 MUSEUM PHASE II 01/01/2003 187,458, 100.000 187,458. 9,373. 14,059. SL 4,686 Less: Retired Assets 3,611,638. 1,256,767. 1,356,747 99,980 Listed Property Less: Retired Assets 3,611,638. 1,256,767. 1,356,747. 99,980. **AMORTIZATION** Date Cost Ending Current-year placed in Accumulated amortization Accumulated amortization Code or amortization Asset description service basis Life

300

TOTALS...........

<sup>\*</sup>Assets Retired