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605819 FP

Form **1023**  
(Rev. December 1989)  
Department of the Treasury  
Internal Revenue Service

**Application for Recognition of Exemption  
Under Section 501(c)(3) of the Internal Revenue Code**

OMB No. 1545-0056  
If exempt status is approved, this application will be open for public inspection.

Read the instructions for each Part carefully.

A User Fee must be attached to this application.

If the required information and appropriate documents are not submitted along with Form 8718 (with payment of the appropriate user fee), the application may be returned to you.

**Part I Identification of Applicant**

1a Full name of organization (as shown in organizing document) <b>Florida Music Educators Association, Inc.</b>		2 Employer identification number (If none, see instructions.) <b>59-0791022</b>
1b c/o Name (if applicable) <b>William L. Bouknecht</b>	3 Name and telephone number of person to be contacted if additional information is needed <b>William L. Bouknecht (904) 878-6844</b>	
1c Address (number and street) <b>207 Office Plaza Drive</b>		4 Month the annual accounting period ends <b>June</b>
1d City or town, state, and ZIP code <b>Tallahassee, Florida 32301-3304</b>		5 Date incorporated or formed <b>March 13, 1963</b>
6 Activity codes (See instructions.) <b>007 006 029</b>		7 Check here if applying under section: a <input type="checkbox"/> 501(e) b <input type="checkbox"/> 501(f) c <input type="checkbox"/> 501(k)
8 Did the organization previously apply for recognition of exemption under this Code section or under any other section of the Code? If "Yes," attach an explanation.		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
9 Has the organization filed Federal income tax returns or exempt organization information returns? If "Yes," state the form number(s), years filed, and Internal Revenue office where filed.		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

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SEP 14 1991  
INTERNAL REVENUE SERVICE  
E.O. RECEIPT & CLOSING  
ATLANTA

10 Check the box for your type of organization. BE SURE TO ATTACH A COMPLETE COPY OF THE CORRESPONDING DOCUMENTS TO THE APPLICATION BEFORE MAILING.

- a  Corporation— Attach a copy of your Articles of Incorporation, (including amendments and restatements) showing approval by the appropriate state official; also include a copy of your bylaws.
- b  Trust— Attach a copy of your Trust Indenture or Agreement, including all appropriate signatures and dates.
- c  Association— Attach a copy of your Articles of Association, Constitution, or other creating document, with a declaration (see instructions) or other evidence the organization was formed by adoption of the document by more than one person; also include a copy of your bylaws.

If you are a corporation or an unincorporated association that has not yet adopted bylaws, check here

I declare under the penalties of perjury that I am authorized to sign this application on behalf of the above organization and that I have examined this application, including the accompanying schedules and attachments, and to the best of my knowledge it is true, correct, and complete.

Please Sign Here *William L. Bouknecht* (Signature) *Executive Director* (Title or authority of signer) *8/27/91* (Date)

For Paperwork Reduction Act Notice, see page 1 of the instructions.

Complete the Procedural Checklist (page 7 of the instructions) prior to filing.

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**Part II** Activities and Operational Information

1 Provide a detailed narrative description of all the activities of the organization—past, present, and planned. Do not merely refer to or repeat the language in your organizational document. Describe each activity separately in the order of importance. Each description should include, as a minimum, the following: (a) a detailed description of the activity including its purpose; (b) when the activity was or will be initiated; and (c) where and by whom the activity will be conducted.

See Exhibit A, attached.

\*Please note that approximately 1% of the organization's time budget and less than 5% of its time are expended on this activity. Attached hereto as Exhibit B is a brochure prepared by the organization for its 1991 legislative program.

2 What are or will be the organization's sources of financial support? List in order of size.

FMEA Membership dues  
Music Educators National Conference Component dues  
Exhibit Rentals at Clinic Conference  
Conference Registration Fees  
Magazine Advertising Revenues

3 Describe the organization's fundraising program, both actual and planned, and explain to what extent it has been put into effect. (Include details of fundraising activities such as selective mailings, formation of fundraising committees, use of volunteers or professional fundraisers, etc.) Attach representative copies of solicitations for financial support.

Organization has no formal fundraising program for the solicitation of funds. Financial support is received almost exclusively from membership dues, conference registration fees, exhibit rentals at conferences, component dues from the national conference, and magazine advertising fees.

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EXHIBIT A

**Organization of the  
Florida Music Educators Association**

The Florida Music Educators Association (FMEA) is a federated state unit of the Music Educators National Conference (MENC) and has as its primary purpose the advancement of music education in Florida.

Membership is open to anyone upon the payment of dues although active membership with the rights to vote and hold office is reserved for those actively engaged in the teaching or the administration or supervision of music in Florida schools. As a federated state unit, membership in FMEA requires a concurrent membership in MENC.

The FMEA is composed of various component and affiliated organizations as indicated on the preceding chart. The presidents of each component organization sit as members of the FMEA Executive Board.

The officers of FMEA are elected statewide and consist of a President, President-elect, Past-President. The governing and executive powers of the association are vested in the Executive Board which consists of these named officers and the presidents of the component associations. Ex-officio members of the Executive Board include the Executive Director, the FMEA Parliamentarian/Historian, the state consultant for music education in the Florida Department of Education and the editor of the official state magazine.

Much of the work of FMEA is done in its committees, the chairs of which are appointed by the FMEA President.

**Music Educators National Conference**

As a state unit of MENC, FMEA members enjoy the privilege of participating in the activities, programs, and services that MENC sponsors for the benefit of its members. The FMEA president is a member of the State Presidents National Assembly, which is an advisory body to the Board of Directors of MENC.

Members of MENC are eligible for appointment to national committees which help plan and administer music activities and advance the cause of music throughout the nation. MENC, through the work of committees and individuals who are experts in their fields, makes

available to its members music list, rating sheets, music building plans, and numerous other publications dealing with subjects vital to music education. MENC also serves as a national advocate for music and arts education.

MENC holds biennial National Conferences in even-numbered years. An effort is made to hold these in various parts of the country so members from all parts of the country will have better chances to attend them.

**Southern Division of MENC**

The MENC is at present divided into six divisions. FMEA is included in the Southern Division which is comprised of eleven states in the southeast.

Divisions hold conferences or workshops in odd-numbered years. These meetings are generally centered around a single-focus issue or are structured as leadership improvement conferences. Since they involve fewer people than the National Conference, there is a much greater opportunity for FMEA members to participate in the activities of the Conference.

Many FMEA members have held responsible positions as chairmen, committee members and officers in the Southern Division of MENC.

**Florida High School Activities Assoc.**

The FHSAA is an organization composed of principals of public and private schools of Florida which are recognized by the State Department of Education as secondary schools. This organization promotes, directs and controls all interscholastic activities of high school students in the state of Florida and maintains an annual calendar of events for all activity groups and organizations.

Most of FMEA's activities are designed for teachers and therefore FHSAA has little or no control over FMEA functions. However, the activities of FMEA's component organizations, notably FEA, FOA and FVA, are more student oriented and do, therefore, fall under the control of FHSAA.

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## Philosophical Foundation of FMEA

The Florida Music Educators Association differs from many state music educators groups in that some of the component organizations were operational prior to the inception of the FMEA. The Florida Bandmasters Association, the Florida Orchestra Association and the Florida Vocal Association had been in existence for several years primarily for the purpose of operating contests and in-service programs.

In the early 1940's leaders in the component organizations began to sense the need for a program which would encourage cooperative efforts in things common to all school music organizations. There was a growing conviction that there must be one voice representing music education in Florida. It was also strongly felt that a direct link to national and interstate organizations was essential to consistent growth and development for music education in Florida. The following were premises upon which the development of a Florida Music Educators Association rested. There were many areas of commonality between the existing components that would better be served through cooperative effort:

1. To plan in-service education programs for directors and teachers.
2. To broaden knowledge and interest of directors and teachers through association with other components.
3. To promote research in all phases of music education with an emphasis on national efforts since most states have the same needs.
4. To develop positions expressing music educators' views of all matters concerning school music education.
5. To have one unified voice speaking for music education in the public arena and on the state political scene.
6. To have one unified voice speaking at the national level for all matters concerning music education.
7. To create a more effective financial management, especially for the rapidly developing statewide music clinics, thus removing the burden from individual components.
8. To maintain the philosophy of the autonomy of each component in areas of specific concern -- primarily contest operation and the development of individual programs of in-service clinics as a part of the over-all program.

Based on these ideals the Florida Music Educators Association was formed in 1944 with Otto Krauschaar as the first president. The original components were the Florida Bandmasters Association, the Florida Orchestra Association and the Florida Vocal Association. The president of each of these components was to be a member of the Board of Officers of FMEA. There were three elected officials voted by the total membership; President, Vice President, and Secretary-Treasurer. Of the three elected officers, one was to be from each component thus assuring a balance of representation. Later developments saw the institution of the office of Executive Secretary-Treasurer as a permanent office and the use of the immediate past president as a member of the Board of Officers. Wallace Gause was appointed first Executive Secretary-Treasurer and held the position for 28 years until his retirement.

Later still, the Florida Elementary Music Educators Association and the Florida College Music Educators Association came into existence as component organizations and the Jazz Educators Association was accepted as an affiliate organization. The collegiate Student MENC was eventually installed as a full component, the Music Supervision Association and the State Music Consultant became ex-officio members, and the Florida Association of Schools of Music became affiliated with FMEA. Finally in 1988 the Music Supervision Association was granted full component status.

With an FMEA membership of over 2,600, the need for a full-time director was acknowledged and William Bouknecht was appointed the first Executive Director. Also during 1988 FMEA established a permanent home with the purchase of its own office building in Tallahassee in order to be close to the operations of state government.

Florida has, through these cooperative measures, developed a strong voice in state and national music education. It has realized, in great part, the ideals expressed by the early leadership and has developed an in-service program for directors and teachers second to none.



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**Part II** Activities and Operational Information (Continued)

**4** Give the following information about the organization's governing body:

a Names, addresses, and titles of officers, directors, trustees, etc.	b Annual Compensation
Smith, A. Byron - President, Director; 4110 Tralee Rd., Tallahassee, FL	none
Kickliter, Raymond - Director; 821 Cherry St., Tallahassee, FL	none
Edwards, M. Jerome - Director; 650 Pine Court, Naples, FL	none
Fullerton, Shelby - Director; 3715-65th St., Bradenton, FL	none
Sanz, Kathleen - Director; 5820 Whipporwill Rd., Tampa, FL	none
Bouknecht, William L. - Executive Director; 2420 Castletowers Lane Tallahassee, FL	

(Please note that Mr. Bouknecht is a non-voting member of the Board of Directors, as provided in the Constitution and By-laws).

**c** Do any of the above persons serve as members of the governing body by reason of being public officials or being appointed by public officials?  Yes  No  
If "Yes," name those persons and explain the basis of their selection or appointment.

**d** Are any members of the organization's governing body "disqualified persons" with respect to the organization (other than by reason of being a member of the governing body) or do any of the members have either a business or family relationship with "disqualified persons"? (See the Specific Instructions for line 4d.)  Yes  No  
If "Yes," explain.

**5** Does the organization control or is it controlled by any other organization?  Yes  No  
Is the organization the outgrowth of (or successor to) another organization, or does it have a special relationship to another organization by reason of interlocking directorates or other factors?  Yes  No  
If either of these questions is answered "Yes," explain.

**6** Does or will the organization directly or indirectly engage in any of the following transactions with any political organization or other exempt organization (other than 501(c)(3) organizations): (a) grants; (b) purchases or sales of assets; (c) rental of facilities or equipment; (d) loans or loan guarantees; (e) reimbursement arrangements; (f) performance of services, membership, or fundraising solicitations; or (g) sharing of facilities, equipment, mailing lists or other assets, or paid employees?  Yes  No  
If "Yes," explain fully and identify the other organization(s) involved.

**7** Is the organization financially accountable to any other organization?  Yes  No  
If "Yes," explain and identify the other organization. Include details concerning accountability or attach copies of reports if any have been submitted.

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**Part II** Activities and Operational Information (Continued)

8 What assets does the organization have that are used in the performance of its exempt function? (Do not include property producing investment income.) If any assets are not fully operational, explain their status, what additional steps remain to be completed, and when such final steps will be taken. If "None," indicate "N/A."  
Building and land together with office equipment and furnishings, located at 207 Office Plaza, Tallahassee, FL 32301

9a Will any of the organization's facilities or operations be managed by another organization or individual under a contractual agreement?  Yes  No

b Is the organization a party to any leases?  Yes  No

If either of these questions is answered "Yes," attach a copy of each such contract and explain the relationship between the applicant and each of the other parties.

10 Is the organization a membership organization?  Yes  No  
If "Yes," complete the following:

a Describe the organization's membership requirements and attach a schedule of membership fees and dues. Membership is open to anyone upon the payment of dues, with active membership and the right to vote and hold office being reserved for those actively engaged in the teaching or the administration or supervision of music in Florida schools.

b Describe your present and proposed efforts to attract members and attach a copy of any descriptive literature or promotional material used for this purpose. None other than publication of the Florida Music Director, a magazine published by FMEA ten times each year. Also, Exhibit "A" contains a description of other periodicals, pamphlets, and newsletters relating to the promotion of all phases of music education.

c What benefits do (or will) your members receive in exchange for their payment of dues?

The mutual promotion and enhancement of music education

11a If the organization provides benefits, services or products, are the recipients required, or will they be required, to pay for them?  N/A  Yes  No  
If "Yes," explain; show how the charges are determined; and attach a copy of your current fee schedule. The organization

provides advertising space in the Florida Music Director magazine, as well as exhibit space for rent at clinic conferences.

b Does or will the organization limit its benefits, services or products to specific individuals or classes of individuals?  N/A  Yes  No  
If "Yes," explain how the recipients or beneficiaries are or will be selected.

Benefits and services are limited to the promotion of music education

12 Does or will the organization attempt to influence legislation?  Yes  No

If "Yes," explain. Also, give an estimate of the percentage of the organization's time and funds which it devotes or plans to devote to this activity. We do work for the betterment of music education programs. Our activities are narrowly focused on these issues only. We seek to inform our members and parents of what may affect music education and urge them to take appropriate action. Approximately 1% of the organization's budget and less than 5% of its time are expended on this activity.

13 Does or will the organization intervene in any way in political campaigns, including the publication or distribution of statements?  Yes  No

If "Yes," explain fully. We may, from time to time, submit identical sets of questions to political leaders in state government and print their responses for our members, but we provide no editorial comments or endorsements. This is only an educational effort.

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**Part III** Technical Requirements

1 Are you filing Form 1023 within 15 months from the end of the month in which you were created or formed?  Yes  No  
If you answer "Yes," do not answer questions 2 through 6.

2 If one of the exceptions to the 15-month filing requirement shown below applies, check the appropriate box and proceed to question 7.

Exceptions—You are not required to file an exemption application within 15 months if the organization:

- (a) is a church, interchurch organization, local unit of a church, a convention or association of churches, or an integrated auxiliary of a church;
- (b) is not a private foundation and normally has gross receipts of not more than \$5,000 in each tax year; or,
- (c) is a subordinate organization covered by a group exemption letter, but only if the parent or supervisory organization timely submitted a notice covering the subordinate.

3 If you do not meet any of the exceptions in question 2, do you wish to request relief from the 15-month filing requirement?  Yes  No

4 If you answer "Yes" to question 3, please give your reasons for not filing this application within 15 months from the end of the month in which your organization was created or formed. FMEA was formally incorporated on March 13, 1963 prior to the enactment of Internal Revenue Code Section 508 (a), which provides for the 15-month notice and filing requirement. Section 508 (a) only applies to organizations organized after October 9, 1969. The organization was apparently never aware that it was required to file Form 1023 until receiving notice from the Service in August of 1989, after having filed Form 990. The organization had previously sought professional advice concerning this matter in April of 1981. A copy of the Certified Public Accountant's opinion letter, advising FMEA that they were not required to file Form 1023, is attached hereto as Exhibit "c".

5 If you answer "No" to both questions 1 and 3 and do not meet any of the exceptions in question 2, your qualification as a section 501(c)(3) organization can be recognized only from the date this application is filed with your key District Director. Therefore, do you want us to consider your application as a request for recognition of exemption as a section 501(c)(3) organization from the date the application is received and not retroactively to the date you were formed?  Yes  No N/A

6 If you answer "Yes" to question 5 above and wish to request recognition of section 501(c)(4) status for the period beginning with the date you were formed and ending with the date your Form 1023 application was received (the effective date of your section 501(c)(3) status), check here  and attach a completed page 1 of Form 1024 to this application. N/A

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**Part III** Technical Requirements (Continued)

- 7 Is the organization a private foundation?  
 Yes (Answer question 8.)  
 No (Answer question 9 and proceed as instructed.)

- N/A  
 8 If you answer "Yes" to question 7, do you claim to be a private operating foundation?  
 Yes (Complete Schedule E)  
 No

After answering this question, go to Part IV.

- 9 If you answer "No" to question 7, indicate the public charity classification you are requesting by checking the box below that most appropriately applies:

**THE ORGANIZATION IS NOT A PRIVATE FOUNDATION BECAUSE IT QUALIFIES:**

- |   |  |
|---|--|
| (a) <input type="checkbox"/> As a church or a convention or association of churches (MUST COMPLETE SCHEDULE A.)   | Sections 509(a)(1) and 170(b)(1)(A)(i)                       |
| (b) <input type="checkbox"/> As a school (MUST COMPLETE SCHEDULE B.)  | Sections 509(a)(1) and 170(b)(1)(A)(ii)                      |
| (c) <input type="checkbox"/> As a hospital or a cooperative hospital service organization, or a medical research organization operated in conjunction with a hospital (MUST COMPLETE SCHEDULE C.)   | Sections 509(a)(1) and 170(b)(1)(A)(iii)                     |
| (d) <input type="checkbox"/> As a governmental unit described in section 170(c)(1).   | Sections 509(a)(1) and 170(b)(1)(A)(v)                       |
| (e) <input type="checkbox"/> As being operated solely for the benefit of, or in connection with, one or more of the organizations described in (a) through (d), (g), (h), or (i) (MUST COMPLETE SCHEDULE D.)  | Section 509(a)(3)  |
| (f) <input type="checkbox"/> As being organized and operated exclusively for testing for public safety.   | Section 509(a)(4)  |
| (g) <input type="checkbox"/> As being operated for the benefit of a college or university that is owned or operated by a governmental unit.   | Sections 509(a)(1) and 170(b)(1)(A)(iv)                      |
| (h) <input checked="" type="checkbox"/> As receiving a substantial part of its support in the form of contributions from publicly supported organizations, from a governmental unit, or from the general public.  | Sections 509(a)(1) and 170(b)(1)(A)(vi)                      |
| (i) <input checked="" type="checkbox"/> As normally receiving not more than one-third of its support from gross investment income and more than one-third of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions (subject to certain exceptions). | Section 509(a)(2)  |
| (j) <input type="checkbox"/> We are a publicly supported organization but are not sure whether we meet the public support test of block (h) or block (i). We would like the Internal Revenue Service to decide the proper classification.   | Sections 509(a)(1) and 170(b)(1)(A)(vi) or Section 509(a)(2) |

If you checked one of the boxes (a) through (f) in question 9, go to question 14.  
 If you checked box (g) in question 9, go to questions 11 and 12.  
 If you checked box (h), (i), or (j), go to question 10.

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**Part III** Technical Requirements (Continued)

- 10** If you checked box (h), (i), or (j) in question 9, have you completed a tax year of at least 8 months?  
 **Yes**—Indicate whether you are requesting:  
 A definitive ruling (Answer questions 11 through 14.)  
 An advance ruling (Answer questions 11 and 14 and attach 2 Forms 872-C completed and signed.)  
 **No**—You must request an advance ruling by completing and signing 2 Forms 872-C and attaching them to your application.
- 11** If the organization received any unusual grants during any of the tax years shown in Part IV-A, attach a list for each year showing the name of the contributor; the date and the amount of the grant; and a brief description of the nature of the grant.

NONE

- 12** If you are requesting a definitive ruling under section 170(b)(1)(A)(iv) or (vi), check here  and:  
 a Enter 2% of line 8, column (e) of Part IV-A \_\_\_\_\_  
 b Attach a list showing the name and amount contributed by each person (other than a governmental unit or "publicly supported organization) whose total gifts, grants, contributions, etc., were more than the amount you entered on line 12a above.
- 13** If you are requesting a definitive ruling under section 509(a)(2), check here  and:  
 a For each of the years included on lines 1, 2, and 9 of Part IV-A, attach a list showing the name of and amount received from each "disqualified person."  
 b For each of the years included on line 9 of Part IV-A, attach a list showing the name of and amount received from each payer (other than a "disqualified person") whose payments to the organization were more than \$5,000. For this purpose, "payer" includes, but is not limited to, any organization described in sections 170(b)(1)(A)(i) through (vi) and any governmental agency or bureau.

**14** Indicate if your organization is one of the following. If so, complete the required schedule. (Submit only those schedules that apply to your organization. Do not submit blank schedules.)

	Yes	No	If "Yes," complete Schedule:
Is the organization a church? . . . . .		X	A
Is the organization, or any part of it, a school? . . . . .		X	B
Is the organization, or any part of it, a hospital or medical research organization? . . . . .		X	C
Is the organization a section 509(a)(3) supporting organization? . . . . .		X	D
Is the organization an operating foundation? . . . . .		X	E
Is the organization, or any part of it, a home for the aged or handicapped? . . . . .		X	F
Is the organization, or any part of it, a child care organization? . . . . .		X	G
Does the organization provide or administer any scholarship benefits, student aid, etc.? . . . . .		X	H
Has the organization taken over, or will it take over, the facilities of a "for profit" institution? . . . . .		X	I

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**Part IV Financial Data**

Complete the financial statements for the current year and for each of the 3 years immediately before it. If in existence less than 4 years, complete the statements for each year in existence. If in existence less than 1 year, also provide proposed budgets for the 2 years following the current year.

**A.—Statement of Revenue and Expenses**

	Current tax year	3 prior tax years or proposed budget for 2 years			(e) TOTAL
	(a) From 6/30 to 7/91	(b) 19 90.. 6/30	(c) 19 89.. 6/30	(d) 19 88.. 6/30	
<b>Revenue</b>					
1 Gifts, grants, and contributions received (not including unusual grants—see instructions) . . .	0	0	0	0	0
2 Membership fees received . . .	136,030	152,230	89,768	40,870	418,898
3 Gross investment income (see instructions for definition) . . .	2,993	3,767	7,816	5,390	19,966
4 Net income from organization's unrelated business activities not included on line 3 . . . . .	0	0	0	0	0
5 Tax revenues levied for and either paid to or spent on behalf of the organization . . . . .	0	0	0	0	0
6 Value of services or facilities furnished by a governmental unit to the organization without charge (not including the value of services or facilities generally furnished the public without charge) . . . . .	0	0	0	0	0
7 Other income (not including gain or loss from sale of capital assets) (attach schedule) . . .	0				0
8 Total (add lines 1 through 7) . . .	139,023	155,997	97,584	46,260	438,864
9 Gross receipts from admissions, sales of merchandise or services, or furnishing of facilities in any activity that is not an unrelated business within the meaning of section 513 . . . . .	203,527	155,548	84,430	83,888	527,393
10 Total (add lines 8 and 9) . . . . .	342,550	311,545	182,014	130,148	966,257
11 Gain or loss from sale of capital assets (attach schedule) . . . . .	0	0	0	0	0
12 Unusual grants . . . . .	0	0	0	0	0
13 Total revenue (add lines 10 through 12) . . . . .	342,550	311,545	182,014	130,148	966,257
<b>Expenses</b>					
14 Fundraising expenses . . . . .	0	0	0	0	
15 Contributions, gifts, grants, and similar amounts paid (attach schedule) . . .	0	0	0	0	
16 Disbursements to or for benefit of members (attach schedule) . . .	276,363	266,721	145,750	140,016	
17 Compensation of officers, directors, and trustees (attach schedule) . . . . .	51,603	36,198	26,877	14,243	
18 Other salaries and wages . . . . .					
19 Interest . . . . .	7,173	7,249	7,266	624	
20 Occupancy (rent, utilities, etc.) . . .	7,411	6,177	7,181	442	
21 Depreciation and depletion . . . . .					
22 Other (attach schedule) . . . . .					
23 Total expenses (add lines 14 through 22) . . . . .	336,922	316,345	187,074	130,545	
24 Excess of revenue over expenses (line 13 minus line 23) . . . . .	5,628	(4,799)	(5,060)	(397)	

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**Part IV Financial Data**

Complete the financial statements for the current year and for each of the 3 years immediately before it. If in existence less than 4 years, complete the statements for each year in existence. If in existence less than 1 year, also provide proposed budgets for the 2 years following the current year.

		A.—Statement of Revenue and Expenses				
		Current tax year	3 prior tax years or proposed budget for 2 years			(e) TOTAL
		(a) From 6/30 to 5/91	6/30 (b) 19 90..	6/30 (c) 19 89..	6/30 (d) 19 88..	
Revenue	1 Gifts, grants, and contributions received (not including unusual grants—see instructions) . . .	0	0	0	0	
	2 Membership fees received . . .	136,030	152,230	89,768	40,870	418,898
	3 Gross investment income (see instructions for definition) . . .	3,600	3,767	7,816	5,390	20,573
	4 Net income from organization's unrelated business activities not included on line 3 . . . . .	0	0	0	0	0
	5 Tax revenues levied for and either paid to or spent on behalf of the organization . . . . .	0	0	0	0	0
	6 Value of services or facilities furnished by a governmental unit to the organization without charge (not including the value of services or facilities generally furnished the public without charge) . . . . .	0	0	0	0	0
	7 Other income (not including gain or loss from sale of capital assets) (attach schedule) . . .	0				0
	8 Total of lines 1 through 7 . . .	139,630	155,997	97,584	46,260	439,471
	9 Gross receipts from admissions, sales of merchandise or services, or furnishing of facilities in any activity that is not an unrelated business within the meaning of section 513 . . . . .	190,507	155,548	84,430	83,888	514,373
	10 Total of lines 8 and 9 . . . . .	330,137	311,545	182,014	130,148	953,844
	11 Gain or loss from sale of capital assets (attach schedule) . . . .	0	0	0	0	0
	12 Unusual grants . . . . .	0	0	0	0	0
	13 Total revenue (add lines 10 through 12) . . . . .	330,137	311,545	182,014	130,148	953,844
Expenses	14 Fundraising expenses . . . . .	0	0	0	0	
	15 Contributions, gifts, grants, and similar amounts paid (attach schedule) . .	0	0	0	0	
	16 Disbursements to or for benefit of members (attach schedule) . .	257,200	266,721	145,750	140,016	
	17 Compensation of officers, directors, and trustees (attach schedule) . . . . .	41,686	36,198	26,877	14,243	
	18 Other salaries and wages . . . .					
	19 Interest . . . . .	6,568	7,249	7,266	624	
	20 Occupancy (rent, utilities, etc.) .	5,800	6,177	7,181	442	
	21 Depreciation and depletion . . .					
	22 Other (attach schedule) . . . . .					
	23 Total expenses . . . . .	311,254	316,345	187,074	130,545	
	24 Excess of revenue over expenses (line 13 minus line 23) . . . . .	18,883	(4,799)	(5,060)	(397)	

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Form 1023 (Rev. 12-89)

**Part III Technical Requirements (Continued)**

- 10** If you checked box (h), (i), or (j) in question 9, have you completed a tax year of at least 8 months?  
 No—You must request an advance ruling by completing and signing 2 Forms 872-C and attaching them to your application.  
 Yes—Indicate whether you are requesting:  
 A definitive ruling (Answer question 11 through and including question 14.)  
 An advance ruling (Answer questions 11 and 14 and attach 2 Forms 872-C completed and signed.)

- 11** If the organization received any unusual grants during any of the tax years shown in Part IV-A, attach a list for each year showing the name of the contributor; the date and the amount of the grant; and a brief description of the nature of each such grant.

NONE

- 12** If you are requesting a definitive ruling under section 170(b)(1)(A)(iv) or (vi), check here  and:

- a Enter 2% of line 8 column (e) of Part IV-A \_\_\_\_\_  
b Attach a list showing the name and amount contributed by each person (other than a governmental unit or "publicly supported organization) whose total gifts, grants, contributions, etc., were more than the amount you entered on line 12a above.

- 13** If you are requesting a definitive ruling under section 509(a)(2), check here  and:  
a For each of the years included on lines 1, 2, and 9 of Part IV-A, attach a list showing the name of and amount received from each person who is a "disqualified person."  
b For each of the years included on line 9 of Part IV-A, attach a list showing the name of and amount received from each payer (other than a "disqualified person") whose payments to the organization were more than \$5,000. For this purpose, "payer" includes, but is not limited to, any organization described in sections 170(b)(1)(A)(i) through (vi) and any governmental agency or bureau.

- 14** Indicate if your organization is one of the following, and if so, complete the required schedule. (Submit only those schedules, if any, that apply to your organization. Do not submit blank schedules.)

	Yes	No	If "Yes," complete schedule:
Is the organization a church?		X	A
Is the organization, or any part of it, a school?		X	B
Is the organization, or any part of it, a hospital or medical research organization?		X	C
Is the organization a section 509(a)(3) supporting organization?		X	D
Is the organization an operating foundation?		X	E
Is the organization, or any part of it, a home for the aged or handicapped?		X	F
Is the organization, or any part of it, a child care organization?		X	G
Does the organization provide or administer any scholarship benefits, student aid, etc.?		X	H
Has the organization taken over, or will it take over, the facilities of a "for profit" institution?		X	I

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**Part IV** Financial Data (Continued)

B.—Balance Sheet (at the end of the period shown)		Current tax year Date <u>5/15/91</u>
<b>Assets</b>		
1	Cash . . . . .	83,290
2	Accounts receivable, net . . . . .	3,490
3	Inventories . . . . .	
4	Bonds and notes receivable (attach schedule) . . . . .	0
5	Corporate stocks (attach schedule) . . . . .	0
6	Mortgage loans (attach schedule) . . . . .	0
7	Other investments (attach schedule) . . . . .	
8	Depreciable and depletable assets (attach schedule) Building: 73,800 Equipment: 12,000 . . . . .	85,800
9	Land . . . . .	13,000
10	Other assets (attach schedule) . . . . .	87,200
11	<b>Total assets</b> . . . . .	<b>272,780</b>
<b>Liabilities</b>		
12	Accounts payable . . . . .	4,200
13	Contributions, gifts, grants, etc., payable . . . . .	0
14	Mortgages and notes payable (attach schedule) . . . . . 67,950 City National Bank	67,950
15	Other liabilities (attach schedule) . . . . .	
16	<b>Total liabilities</b> . . . . .	<b>72,150</b>
<b>Fund Balances or Net Assets</b>		
17	<b>Total fund balances or net assets</b> . . . . .	<b>200,630</b>
18	<b>Total liabilities and fund balances or net assets (add line 16 and line 17)</b> . . . . .	<b>272,780</b>
If there has been any substantial change in any aspect of your financial activities since the end of the period shown above, check the box and attach a detailed explanation <span style="float: right;"><input type="checkbox"/></span>		