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Form **990-EZ**

Short Form Return of Organization Exempt From Income Tax

OMB No 1545-1150

2008

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)
▶ Sponsoring organizations of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than \$1,000,000 and total assets less than \$2,500,000 at the end of the year may use this form.
▶ The organization may have to use a copy of this return to satisfy state reporting requirements.

A For the 2008 calendar year, or tax year beginning **August 1**, 2008, and ending **July 31**, 20 **09**

- B** Check if applicable:
- Address change
 - Name change
 - Initial return
 - Termination
 - Amended return
 - Application pending

Please use IRS label or print or type. See Specific Instructions.

C Name of organization
Judges Athletic Association

Number and street (or P O box, if mail is not delivered to street address) Room/suite
P O Box 2213

City or town, state or country, and ZIP + 4
Winchester, VA 22604

D Employer identification number
54 6060341

E Telephone number
(N/A)

F Group Exemption Number . . . ▶

• Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

G Accounting method Cash Accrual
Other (specify) ▶

I Website: ▶ **N/A**

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

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

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

L Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts; if \$1,000,000 or more, file Form 990 instead of Form 990-EZ ▶ \$ **158005**

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

SCANNED APR 07 2010 Revenue

1	Contributions, gifts, grants, and similar amounts received		1	48207
2	Program service revenue including government fees and contracts		2	
3	Membership dues and assessments		3	6070
4	Investment income		4	6448
5a	Gross amount from sale of assets other than inventory			
5b	Less: cost or other basis and sales expenses			
5c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) (attach schedule)		5c	
6	Special events and activities (complete applicable parts of Schedule G) If any amount is from gaming, check here <input type="checkbox"/>			
6a	Gross revenue (not including \$ of contributions reported on line 1) <i>See statement 1</i>	47280	6a	47280
6b	Less: direct expenses other than fundraising expenses	26606	6b	26606
6c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)		6c	20674
7a	Gross sales of inventory, less returns and allowances		7a	
7b	Less: cost of goods sold		7b	
7c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)		7c	
8	Other revenue (describe ▶ <i>see statement 2</i>)		8	50000
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8.		9	131399
10	Grants and similar amounts paid (attach schedule)		10	135936
11	Benefits paid to or for members		11	
12	Salaries, other compensation, and employee benefits		12	3600
13	Professional fees and other payments to independent contractors		13	
14	Occupancy, rent, utilities, and maintenance		14	
15	Printing, publications, postage, and shipping		15	2573
16	Other expenses (describe ▶ <i>insurance, storage space, misc. expenses</i>)		16	1829
17	Total expenses. Add lines 10 through 16		17	143938
18	Excess or (deficit) for the year (Subtract line 17 from line 9)		18	(12539)
19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)		19	380381
20	Other changes in net assets or fund balances (attach explanation) <i>Statement 4</i>		20	(59642)
21	Net assets or fund balances at end of year. Combine lines 18 through 20		21	308200

Part II Balance Sheets. If Total assets on line 25, column (B) are \$2,500,000 or more, file Form 990 instead of Form 990-EZ.

(See the instructions for Part II.)

	(A) Beginning of year	(B) End of year	
22	Cash, savings, and investments	194617	22 161056
23	Land and buildings		23
24	Other assets (describe ▶ <i>revolving loan fund</i>)	290854	24 241251
25	Total assets	485471	25 402307
26	Total liabilities (describe ▶)	105090	26 94107
27	Net assets or fund balances (line 27 of column (B) must agree with line 21)	380381	27 308200

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

		Yes	No
33	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity		✓
34	Were any changes made to the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes		✓
35	If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, attach a statement explaining your reason for not reporting the income on Form 990-T.		
a	Did the organization have unrelated business gross income of \$1,000 or more or section 6033(e) notice, reporting, and proxy tax requirements?		✓
b	If "Yes," has it filed a tax return on Form 990-T for this year?		✓
36	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," complete applicable parts of Schedule N		✓
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions. ▶ 37a _____		
b	Did the organization file Form 1120-POL for this year?		✓
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still unpaid at the start of the period covered by this return?		✓
b	If "Yes," complete Schedule L, Part II and enter the total amount involved	38b	N/A
39	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on line 9	39a	N/A
b	Gross receipts, included on line 9, for public use of club facilities	39b	N/A
40a	Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ▶ <u>0</u> ; section 4912 ▶ <u>0</u> ; section 4955 ▶ <u>0</u>		
b	Section 501(c)(3) and (4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," complete Schedule L, Part I		✓
c	Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶ <u>0</u>		
d	Enter amount of tax on line 40c reimbursed by the organization ▶ <u>0</u>		
e	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T.		✓
41	List the states with which a copy of this return is filed. ▶ <u>Virginia</u>		
42a	The books are in care of ▶ <u>Melanie Melester, Treasurer</u> Telephone no. ▶ <u>(540) 667-0736</u> Located at ▶ <u>P O Box 2213 Winchester, VA 22604</u> ZIP + 4 ▶ <u>22604</u>		
b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country: ▶ _____ See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.	42b	✓
c	At any time during the calendar year, did the organization maintain an office outside of the U.S.? If "Yes," enter the name of the foreign country: ▶ _____	42c	✓
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 —Check here ▶ <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 43 _____ N/A		
44	Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ		✓
45	Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If "Yes," Form 990 must be completed instead of Form 990-EZ		✓

Part VI Section 501(c)(3) organizations only. All section 501(c)(3) organizations must answer questions 46-49 and complete the tables for lines 50 and 51.

- | | | Yes | No |
|--|------------|--------------------------|-------------------------------------|
| 46 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I | 46 | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 47 Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II | 47 | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 48 Is the organization operating a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E | 48 | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 49a Did the organization make any transfers to an exempt non-charitable related organization? | 49a | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| b If "Yes," was the related organization(s) a section 527 organization? | 49b | <input type="checkbox"/> | <input type="checkbox"/> |
- 50** Complete this table for the five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None "

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

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

(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation
Total number of other independent contractors each receiving over \$100,000 . . ▶		

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

▶ *Melanie G Melester* March 12, 2010
 Signature of officer Date
▶ **Melanie G Melester, Treasurer** **March 12, 2010**
 Type or print name and title

Paid Preparer's Use Only

Preparer's signature ▶	Date	Check if self-employed <input checked="" type="checkbox"/>	Preparer's Identifying Number (See instructions)
Firm's name (or yours if self-employed), address, and ZIP + 4 ▶	EIN ▶	Phone no ▶ ()	

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

JUDGES ATHLETIC ASSOCIATION

54-6060341

Form 990-EZ

Special Events and Activities

Statement 1

Description of Event	Gross Receipts	Gross Revenue	Direct Expenses	Net Income Or (Loss)
	31,110	31,110	13,000	18,110
	9,300	9,300	5,700	3,600
	3,610	3,610	1,493	2,116
	3,200	3,200	5,479	(2,279)
	60	60		60
			936	(936)
TOTAL TO 990-EZ PART I, LINE 6	47,280	47,280	26,608	20,672

Form 990-EZ

Other Revenue

Statement 2

Description

Money transferred from investments to cover equipment costs to Handley High School

Amount
50,000.

Total to Form 990-EZ , Part I , Line 8

2008 990-EZ

JUDGES ATHLETIC ASSOCIATION

STATEMENT(S) 1, 2

JUDGES ATHLETIC ASSOCIATION

54-6060341

Form 990-EZ	Cash grants and allocations to others	Statement 3
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<u>CLASS OF ACTIVITY</u>	<u>AMOUNT</u>
Handley student athlete scholarships	56,877
Equipment gifts to Handley	50,000
Athletic awards banquet & special events	14,059
Grant to Winchester Education Foundation	15,000
TOTAL INCLUDED ON FORM 990-EZ, PART III, LINE 32	<u>135,936.</u>

Form 990-EZ	Other changes in net assets or fund balances	Statement 4
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<u>DESCRIPTION</u>	<u>AMOUNT</u>
UNREALIZED LOSS ON VALUATION OF INVESTMENTS	(9642.)
TRANSFER FROM INVESTMENT TO GENERAL FUND TO FUND EQUIPMENT FOR HANDLEY HIGH SCHOOL	(50,000.)
TOTAL TO FORM 990-EZ, PART 1, LINE 20	<u>(59642.)</u>

2008 990-EZ JUDGES ATHLETIC ASSOCIATION

STATEMENT(S) 3, 4