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Form **990-EZ**Department of the Treasury  
Internal Revenue Service**Short Form**  
**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)

► 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.

OMB No 1545-1150

**2008****Open to Public Inspection**

<b>A</b> For the 2008 calendar year, or tax year beginning <b>September 1</b> , 2008, and ending <b>August 31</b> , 20 <b>09</b>														
<b>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Termination <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<table border="1"> <tr> <td rowspan="4">Please use IRS label or print or type. See Specific Instructions.</td> <td colspan="2"><b>C</b> Name of organization <b>Keystone Christian Education Association</b></td> <td><b>D</b> Employer identification number <b>23 : 2054696</b></td> </tr> <tr> <td colspan="2">Number and street (or P.O. box, if mail is not delivered to street address) Room/suite <b>6101 Bell Road</b></td> <td><b>E</b> Telephone number <b>( 717 ) 564-1164</b></td> </tr> <tr> <td colspan="2">City or town, state or country, and ZIP + 4 <b>Harrisburg, PA 17111-3817</b></td> <td><b>F</b> Group Exemption Number ▶</td> </tr> <tr> <td colspan="3"></td> </tr> </table>	Please use IRS label or print or type. See Specific Instructions.	<b>C</b> Name of organization <b>Keystone Christian Education Association</b>		<b>D</b> Employer identification number <b>23 : 2054696</b>	Number and street (or P.O. box, if mail is not delivered to street address) Room/suite <b>6101 Bell Road</b>		<b>E</b> Telephone number <b>( 717 ) 564-1164</b>	City or town, state or country, and ZIP + 4 <b>Harrisburg, PA 17111-3817</b>		<b>F</b> Group Exemption Number ▶			
Please use IRS label or print or type. See Specific Instructions.	<b>C</b> Name of organization <b>Keystone Christian Education Association</b>		<b>D</b> Employer identification number <b>23 : 2054696</b>											
	Number and street (or P.O. box, if mail is not delivered to street address) Room/suite <b>6101 Bell Road</b>		<b>E</b> Telephone number <b>( 717 ) 564-1164</b>											
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• Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

**G** Accounting method ☒ Cash ☐ Accrual  
Other (specify) ▶

**I** Website: ▶ **www.kcea.com****J** Organization type (check only one) – ☒ 501(c) ( 3 ) ◀ (insert no ) ☐ 4947(a)(1) or ☐ 527

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

**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 ▶ \$ **273,257.44**

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

<b>Revenue</b>	<b>1</b>	Contributions, gifts, grants, and similar amounts received	<b>1</b>	<b>106,866.00</b>
	<b>2</b>	Program service revenue including government fees and contracts	<b>2</b>	<b>62,636.56</b>
	<b>3</b>	Membership dues and assessments	<b>3</b>	<b>100,560.24</b>
	<b>4</b>	Investment income	<b>4</b>	<b>2,719.80</b>
	<b>5a</b>	Gross amount from sale of assets other than inventory	<b>5a</b>	
	<b>5b</b>	Less: cost or other basis and sales expenses	<b>5b</b>	
	<b>5c</b>	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) (attach schedule)	<b>5c</b>	
	<b>6</b>	Special events and activities (complete applicable parts of Schedule G) If any amount is from gaming, check here <input type="checkbox"/>		
	<b>6a</b>	Gross revenue (not including \$ _____ of contributions reported on line 1)	<b>6a</b>	
<b>6b</b>	Less: direct expenses other than fundraising expenses	<b>6b</b>		
<b>6c</b>	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	<b>6c</b>		
<b>7a</b>	Gross sales of inventory, less returns and allowances	<b>7a</b>		
<b>7b</b>	Less: cost of goods sold	<b>7b</b>		
<b>7c</b>	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	<b>7c</b>		
<b>8</b>	Other revenue (describe ▶ <b>Refunds, reimbursements, sales tax collected</b> )	<b>8</b>	<b>474.84</b>	
<b>9</b>	<b>Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8.	<b>9</b>	<b>273,257.44</b>	
<b>Expenses</b>	<b>10</b>	Grants and similar amounts paid (attach schedule)	<b>10</b>	<b>207,019.82</b>
	<b>11</b>	Benefits paid to or for members	<b>11</b>	<b>0</b>
	<b>12</b>	Salaries, other compensation, and employee benefits	<b>12</b>	<b>117,944.81</b>
	<b>13</b>	Professional fees and other payments to independent contractors	<b>13</b>	<b>0</b>
	<b>14</b>	Occupancy, rent, utilities, and maintenance	<b>14</b>	<b>2,360.12</b>
	<b>15</b>	Printing, publications, postage, and shipping	<b>15</b>	<b>8,282.59</b>
	<b>16</b>	Other expenses (describe ▶ <b>Programs, travel, insurance, misc office, sales tax, scholarst</b> )	<b>16</b>	<b>64,429.94</b>
<b>17</b>	<b>Total expenses.</b> Add lines 10 through 16	<b>17</b>	<b>400,037.28</b>	
<b>Net Assets</b>	<b>18</b>	Excess or (deficit) for the year (Subtract line 17 from line 9)	<b>18</b>	<b>-126,779.84</b>
	<b>19</b>	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)	<b>19</b>	<b>283,818.59</b>
	<b>20</b>	Other changes in net assets or fund balances (attach explanation)	<b>20</b>	<b>0</b>
	<b>21</b>	Net assets or fund balances at end of year. Combine lines 18 through 20	<b>21</b>	<b>157,038.75</b>

**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
<b>22</b> Cash, savings, and investments	<b>283,818.59</b>	<b>157,038.75</b>
<b>23</b> Land and buildings		
<b>24</b> Other assets (describe ▶ _____)		
<b>25</b> <b>Total assets</b>	<b>283,818.59</b>	<b>157,038.75</b>
<b>26</b> <b>Total liabilities</b> (describe ▶ _____)		
<b>27</b> <b>Net assets or fund balances</b> (line 27 of column (B) must agree with line 21)	<b>283,818.59</b>	<b>157,038.75</b>

For Privacy Act and Paperwork Reduction Act Notice, see the Instruction for Form 990.

Cat No 10642I

Form **990-EZ** (2008)

69 22

SCANNED BY 10200

## Expenses

(Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts, optional for others.)

28a	220,521.14
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<b>28a</b>	<b>220,521.14</b>
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29a	47,175.23
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30a	26,104.31
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<b>31a</b>	<b>87,195.88</b>
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32	380,996.56
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Instructions for Part IV.)

s to	(e) Expense
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Form **990-EZ** (2008)

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

	Yes	No
<b>33</b> Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity	<b>33</b>	✓
<b>34</b> 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	<b>34</b>	✓
<b>35</b> 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.		
<b>a</b> Did the organization have unrelated business gross income of \$1,000 or more or section 6033(e) notice, reporting, and proxy tax requirements?	<b>35a</b>	✓
<b>b</b> If "Yes," has it filed a tax return on <b>Form 990-T</b> for this year?	<b>35b</b>	
<b>36</b> Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," complete applicable parts of Schedule N	<b>36</b>	✓
<b>37a</b> Enter amount of political expenditures, direct or indirect, as described in the instructions ▶ <b>37a</b> 0		
<b>b</b> Did the organization file <b>Form 1120-POL</b> for this year?	<b>37b</b>	✓
<b>38a</b> 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>38a</b>	✓
<b>b</b> If "Yes," complete Schedule L, Part II and enter the total amount involved <b>38b</b>		
<b>39</b> Section 501(c)(7) organizations. Enter:		
<b>a</b> Initiation fees and capital contributions included on line 9 <b>39a</b>		
<b>b</b> Gross receipts, included on line 9, for public use of club facilities <b>39b</b>		
<b>40a</b> Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ▶ 0 ; section 4912 ▶ 0 ; section 4955 ▶ 0		
<b>b</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	<b>40b</b>	✓
<b>c</b> Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶		
<b>d</b> Enter amount of tax on line 40c reimbursed by the organization ▶		
<b>e</b> 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.	<b>40e</b>	✓
<b>41</b> List the states with which a copy of this return is filed. ▶ <b>None</b>		
<b>42a</b> The books are in care of ▶ <b>Rev. Theodore E. Clater, Executive Director</b> Telephone no. ▶ <b>( 717 ) 564-1164</b> Located at ▶ <b>6101 Bell Road, Harrisburg, PA</b> ZIP + 4 ▶ <b>17111-3817</b>		
<b>b</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 <b>Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts</b> .	<b>42b</b>	✓
<b>c</b> 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: ▶	<b>42c</b>	✓
<b>43</b> Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of <b>Form 1041</b> —Check here ▶ <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year ▶ <b>43</b>		
<b>44</b> Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ	<b>44</b>	✓
<b>45</b> 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	<b>45</b>	✓

**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.

- 46 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I
- 47 Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II
- 48 Is the organization operating a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E
- 49a Did the organization make any transfers to an exempt non-charitable related organization?
- b If "Yes," was the related organization(s) a section 527 organization?
- 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."

	Yes	No
46		✓
47	✓	
48		✓
49a		✓
49b		

(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
None				
Total number of other employees paid over \$100,000	0			

- 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
None		
Total number of other independent contractors each receiving over \$100,000	0	

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.

Sign Here: *Thommas C. Coleman* Signature of officer Date: *03/08/2010*

*Thommas C. Coleman, President* Type or print name and title

Paid Preparer's Use Only: Preparer's signature: \_\_\_\_\_ Date: \_\_\_\_\_ Check if self-employed: ☐ 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

**SCHEDULE A**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

**Public Charity Status and Public Support**

To be completed by all section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts.

▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

OMB No 1545-0047

**2008**

**Open to Public Inspection**

Name of the organization

**Keystone Christian Education Association**

Employer identification number

**23 : 2054696**

**Part I Reason for Public Charity Status** (All organizations must complete this part.) (see instructions)

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

- 1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2 ☐ A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E.)
- 3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**. (Attach Schedule H.)
- 4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state \_\_\_\_\_
- 5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8 ☐ A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9 ☒ 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 exempt functions—subject to certain exceptions, and (2) no more than 33 1/3 % of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 10 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**. (see instructions)
- 11 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See **section 509(a)(3)**. Check the box that describes the type of supporting organization and complete lines 11e through 11h.
- a ☐ Type I      b ☐ Type II      c ☐ Type III—Functionally integrated      d ☐ Type III—Other
- e ☐ By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).
- f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box \_\_\_\_\_ ☐
- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

- (i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization? \_\_\_\_\_
- (ii) A family member of a person described in (i) above? \_\_\_\_\_
- (iii) A 35% controlled entity of a person described in (i) or (ii) above? \_\_\_\_\_

	Yes	No
11g(i)		
11g(ii)		
11g(iii)		

h Provide the following information about the organizations the organization supports.

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1–9 above or IRC section (see instructions))	(iv) Is the organization in col. (i) listed in your governing document?		(v) Did you notify the organization in col. (i) of your support?		(vi) Is the organization in col. (i) organized in the U.S.?		(vii) Amount of support
			Yes	No	Yes	No	Yes	No	
<b>Total</b>									

**Part II** **Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**  
(Complete only if you checked the box on line 5, 7, or 8 of Part I.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") . . . . .						
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . . . .						
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge . . . . .						
<b>4 Total.</b> Add lines 1-3 . . . . .						
<b>5</b> The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) . . . . .						
<b>6 Public support.</b> Subtract line 5 from line 4.						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
<b>7</b> Amounts from line 4 . . . . .						
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources . . . . .						
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on . . . . .						
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.) . . . . .						
<b>11 Total support.</b> Add lines 7 through 10 . . . . .						
<b>12</b> Gross receipts from related activities, etc. (see instructions) . . . . .					<b>12</b>	
<b>13 First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> . . . . . <input type="checkbox"/>						

**Section C. Computation of Public Support Percentage**

<b>14</b> Public support percentage for 2008 (line 6, column (f) divided by line 11, column (f)) . . . . .	<b>14</b>	%
<b>15</b> Public support percentage from 2007 Schedule A, Part IV-A, line 26f . . . . .	<b>15</b>	%
<b>16a 33⅓% support test—2008.</b> If the organization did not check the box on line 13, and line 14 is 33⅓% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization . . . . . <input type="checkbox"/>		
<b>b 33⅓% support test—2007.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33⅓% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization . . . . . <input type="checkbox"/>		
<b>17a 10%-facts-and-circumstances test—2008.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and <b>stop here.</b> Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization . . . . . <input type="checkbox"/>		
<b>b 10%-facts-and-circumstances test—2007.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and <b>stop here.</b> Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization . . . . . <input type="checkbox"/>		
<b>18 Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ► <input type="checkbox"/>		

**Part III Support Schedule for Organizations Described in Section 509(a)(2)**  
(Complete only if you checked the box on line 9 of Part I.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	324,837	420,933	302,002	462,493	207,426	1,717,691
<b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	64,910	59,576	70,581	60,699	62,637	318,403
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge						
<b>6 Total.</b> Add lines 1-5	389,747	480,509	372,583	523,192	270,063	2,036,094
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons						
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of 1% of the total of lines 9, 10c, 11, and 12 for the year or \$5,000						
<b>c</b> Add lines 7a and 7b						
<b>8 Public support.</b> (Subtract line 7c from line 6.)						2,036,094

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
<b>9</b> Amounts from line 6	389,747	480,509	372,583	523,192	270,063	2,036,094
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	4,406	9,713	11,596	8,092	2,720	36,527
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
<b>c</b> Add lines 10a and 10b	4,406	9,713	11,596	8,092	2,720	36,527
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)	2,415	703	1,386	291	475	5,270
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.)						2,077,891
<b>14 First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> ► <input type="checkbox"/>						

**Section C. Computation of Public Support Percentage**

<b>15</b> Public support percentage for 2008 (line 8, column (f) divided by line 13, column (f))	15	97.99 %
<b>16</b> Public support percentage from 2007 Schedule A, Part IV-A, line 27g	16	98.10 %

**Section D. Computation of Investment Income Percentage**

<b>17</b> Investment income percentage for 2008 (line 10c, column (f) divided by line 13, column (f))	17	.0176 %
<b>18</b> Investment income percentage from 2007 Schedule A, Part IV-A, line 27h	18	.016 %

- 19a 33⅓ % support tests—2008.** If the organization did not check the box on line 14, and line 15 is more than 33⅓ %, and line 17 is not more than 33⅓ %, check this box and **stop here**. The organization qualifies as a publicly supported organization ► ☒
- b 33⅓ % support tests—2007.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33⅓ %, and line 18 is not more than 33⅓ %, check this box and **stop here**. The organization qualifies as a publicly supported organization ► ☐
- 20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ► ☐



**Part IV** **Supplemental Information.** Complete this part to provide the explanation required by Part II, line 10; Part II, line 17a or 17b; or Part III, line 12. Provide any other additional information. (see instructions)

**SECTION B, LINE 12 - Other income includes refunds from insurance and seminars, sales tax collected, personal gifts,**

**and reimbursements for supplies.**

**SCHEDULE C**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

**Political Campaign and Lobbying Activities**

**For Organizations Exempt From Income Tax Under section 501(c) and section 527**

- **To be completed by organizations described below.**  
► **Attach to Form 990 or Form 990-EZ.**

OMB No 1545-0047

**2008**

**Open to Public  
Inspection**

**If the organization answered "Yes," to Form 990, Part IV, line 3, or Form 990-EZ, Part VI, line 46 (Political Campaign Activities), then**

- Section 501(c)(3) organizations Complete Parts I-A and B. Do not complete Part I-C
- Section 501(c) (other than section 501(c)(3)) organizations Complete Parts I-A and C below Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only

**If the organization answered "Yes," to Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then**

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)) Complete Part II-A Do not complete Part II-B
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)) Complete Part II-B Do not complete Part II-A

**If the organization answered "Yes," to Form 990, Part IV, line 5 (Proxy Tax), then**

- Section 501(c)(4), (5), or (6) organizations Complete Part III

Name of organization

**Keystone Christian Education Association**

Employer identification number

**23**

**2054696**

**Part I-A To be completed by all organizations exempt under section 501(c) and section 527 organizations.**  
See the instructions for Schedule C for details.

**1** Provide a description of the organization's direct and indirect political campaign activities in Part IV.

**2** Political expenditures . . . . . ► \$

**3** Volunteer hours . . . . . ►

**Part I-B To be completed by all organizations exempt under section 501(c)(3).**  
See the instructions for Schedule C for details.

**1** Enter the amount of any excise tax incurred by the organization under section 4955 . . . . . ► \$

**2** Enter the amount of any excise tax incurred by organization managers under section 4955 . . . . . ► \$

**3** If the organization incurred a section 4955 tax, did it file Form 4720 for this year? . . . . . ☐ Yes ☐ No

**4a** Was a correction made? . . . . . ☐ Yes ☐ No

**b** If "Yes," describe in Part IV.

**Part I-C To be completed by all organizations exempt under section 501(c), except section 501(c)(3).**  
See the instructions for Schedule C for details.

**1** Enter the amount directly expended by the filing organization for section 527 exempt function activities . . . . . ► \$

**2** Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities . . . . . ► \$

**3** Total of direct and indirect exempt function expenditures. Add lines 1 and 2 and enter here and on Form 1120-POL, line 17b . . . . . ► \$

**4** Did the filing organization file Form 1120-POL for this year? . . . . . ☐ Yes ☐ No

**5** State the names, addresses and employer identification number (EIN) of all section 527 political organizations to which payments were made. Enter the amount paid and indicate if the amount was paid from the filing organization's funds or were political contributions received and promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC) If additional space is needed, provide information in Part IV.

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds If none, enter -0-	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization If none, enter -0-

**Part II-A** To be completed by organizations exempt under section 501(c)(3) that filed Form 5768 (election under section 501(h)). See the instructions for Schedule C for details.**A** Check ☐ if the filing organization belongs to an affiliated group.**B** Check ☐ if the filing organization checked box A and "limited control" provisions apply.

<b>Limits on Lobbying Expenditures</b> (The term "expenditures" means amounts paid or incurred.)		(a) Filing organization's totals	(b) Affiliated group totals												
<b>1a</b>	Total lobbying expenditures to influence public opinion (grass roots lobbying)														
<b>b</b>	Total lobbying expenditures to influence a legislative body (direct lobbying)														
<b>c</b>	Total lobbying expenditures (add lines 1a and 1b)														
<b>d</b>	Other exempt purpose expenditures														
<b>e</b>	Total exempt purpose expenditures (add lines 1c and 1d)														
<b>f</b>	Lobbying nontaxable amount. Enter the amount from the following table in both columns.														
<table border="1"> <thead> <tr> <th>If the amount on line 1e, column (a) or (b) is:</th> <th>The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 1e.</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000.</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000</td> </tr> </tbody> </table>		If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	Not over \$500,000	20% of the amount on line 1e.	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.	Over \$17,000,000	\$1,000,000		
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:														
Not over \$500,000	20% of the amount on line 1e.														
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000														
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000														
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.														
Over \$17,000,000	\$1,000,000														
<b>g</b>	Grassroots nontaxable amount (enter 25% of line 1f)														
<b>h</b>	Subtract line 1g from line 1a. Enter -0- if line g is more than line a														
<b>i</b>	Subtract line 1f from line 1c. Enter -0- if line f is more than line c														
<b>j</b>	If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?		<input type="checkbox"/> Yes <input type="checkbox"/> No												

**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 2a through 2f of the instructions.)

<b>Lobbying Expenditures During 4-Year Averaging Period</b>					
Calendar year (or fiscal year beginning in)	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) Total
<b>2a</b> Lobbying non-taxable amount					
<b>b</b> Lobbying ceiling amount (150% of line 2a, column(e))					
<b>c</b> Total lobbying expenditures					
<b>d</b> Grassroots non-taxable amount					
<b>e</b> Grassroots ceiling amount (150% of line 2d, column (e))					
<b>f</b> Grassroots lobbying expenditures					

**Part II-B** To be completed by organizations exempt under section 501(c)(3) that have NOT filed Form 5768 (election under section 501(h)). See the instructions for Schedule C for details.

	(a)		(b)
	Yes	No	Amount
1 During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
a Volunteers?		✓	
b Paid staff or management (include compensation in expenses reported on lines 1c through 1j)?	✓		
c Media advertisements?		✓	
d Mailings to members, legislators, or the public?	✓		93.45
e Publications, or published or broadcast statements?		✓	
f Grants to other organizations for lobbying purposes?		✓	
g Direct contact with legislators, their staffs, government officials, or a legislative body?	✓		841.68
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means?		✓	
i Other activities? If "Yes," describe in Part IV		✓	
j Total lines 1c through 1i			935.13
2a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?		✓	
b If "Yes," enter the amount of any tax incurred under section 4912			
c If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

**Part III-A** To be completed by all organizations exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6). See the instructions for Schedule C for details.

	Yes	No
1 Were substantially all (90% or more) dues received nondeductible by members?	1	
2 Did the organization make only in-house lobbying expenditures of \$2,000 or less?	2	
3 Did the organization agree to carryover lobbying and political expenditures from the prior year?	3	

**Part III-B** To be completed by all organizations exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) if BOTH Part III-A, questions 1 and 2 are answered "No" OR if Part III-A, question 3 is answered "Yes." See Schedule C instructions for details.

1 Dues, assessments and similar amounts from members	1	
2 Section 162(e) non-deductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).		
a Current year	2a	
b Carryover from last year	2b	
c Total	2c	
3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	3	
4 If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?	4	
5 Taxable amount of lobbying and political expenditures (line 2c total minus 3 and 4)	5	

**Part IV** Supplemental Information

Complete this part to provide the descriptions required for Part I-A, line 1, Part I-B, line 4, Part I-C, line 5; and Part II-B, line 1i. Also, complete this part for any additional information.

**PART II-B, Line 1j --** Approximately \$813.63 of staff time was expended in presenting testimony in legislative hearings and in meetings with legislators describing the position of typical Christian school administrators on proposals before the Legislature regarding Christian church/school-based day care ministries, school ministries, labor relations issues, family/marriage issues. \$28.05 was expended for mileage/parking fees. Approximately \$93.45 was expended in writing, printing, and mailing materials on proposals before the Legislature.

## Part IV Supplemental Information (continued)

This image shows a full page of a handwriting practice worksheet. It consists of multiple rows of horizontal dashed lines spaced evenly down the page, providing a guide for letter height and placement. The background is plain white, and there are no margins or additional markings.

▶ Complete if the organization answered "Yes," on Form 990, Part IV, lines 21 or 22.  
▶ Attach to Form 990.

**Employer Identification number**

23 : 2054696

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- ☒ Yes ☐ No

## es" on

Part IV and Schedule I-1 (Form 990) if additional space is needed.

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**SCHEDULE O  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990**

► Attach to Form 990. To be completed by organizations to provide additional information for responses to specific questions for the Form 990 or to provide any additional information.

OMB No 1545-0047

**2008**

Open to Public  
Inspection

Name of the organization

Keystone Christian Education Association

Employer identification number

23 : 2054696

**PART I, Line 10 - EXPENSES**

No grantee organization or grantee individual received in excess of \$5,000 for the 2008-09 tax year.

**PART III, Line 31 - OTHER PROGRAM SERVICES**

CONSULTATIONS - Phone, Correspondence, etc. - (Grants - 0) (Expenses \$19,397.58) - Counseling, guiding, consulting

church and school leaders via phone and correspondence at the request of a local Christian school or church

NEWS NOTES, EDUCATION SUPPLIES - (Grants - 0) (Expenses \$17,787.98) - An administrative newsletter to

administrative staff in 85 Christian schools, special technical reports to the 85 administrators, and loaning education

videos and similar to the 85 schools as requested, including time for research, reading, and writing

ALL-STATE CHOIR - (Grants - 0) (Expenses \$16,314.51) - Three-day spiritual retreat and music seminar to teach

approximately 150 youth advanced vocal music skills to facilitate the use of these talents through adulthood

ATHLETICS - (Grants - 0) (Expenses \$10,410.98) - Sports competitions for students in affiliated Christian schools,

including approx. 40 teams in one sport or another, including soccer, volleyball, and basketball

REGULATORY COMPLIANCE ASSISTANCE - (Grants - 0) (Expenses \$6,792.53) - Research regarding environmental and

education laws that affect schools, publishing guidance to schools, and counseling school personnel in these matters

CONSULTATIONS ON-SITE - (Grants - 0) (Expenses \$5,076.33) - On-site troubleshooting and consultation at the request

of a local Christian school or church

SPEAKERS' BUREAU - (Grants - 0) (Expenses \$3,758.87) - The Executive staff are available for preaching and speaking,

and actually expended about 12 days ministering at special events to a total of hundreds of people

INSTRUMENTAL ALL-STATE - (Grants - 0) (Expenses \$2,922.41) - A two-day spiritual retreat and music seminar to teach

approx. 115 Junior High and Senior High youth advanced instrumental (band) music skills

ACHIEVEMENT TESTING - (Grants - 0) (Expenses \$1,011.66) - Administering a purchasing group for supplies and scoring

an achievement/abilities testing program for our Christian schools

HONOR SOCIETY - (Grants - 0) (Expenses \$996.97) - Implementing a uniquely religious honor society program to assist

Christian schools in identifying and honoring the most exemplary high school students (69 students for 2008-09)



Name of the organization

Keystone Christian Education Association

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23 : 2054696

LOBBYING - (Grants - 0) (Expenses \$935.13) - Presenting testimony before legislative committees or contacting  
legislators in their offices to articulate the positions of pastors and school principals in our movement

PLACEMENT - (Grants - 0) (Expenses \$885.19) - Direct assistance to Christian schools and churches looking for staff and  
assistance to individuals needing placement in a Christian school or church

CIVICS DAY - (Grants - 0) (Expenses \$440.56) - Two one-day hands-on educational field trip for approx. 75 students in  
Christian High School Civics classes, teachers, and sponsors to the state capitol for observing the processes of  
legislative work

STAFF CERTIFICATION - (Grants - 0) (Expenses \$284.53) - Implementing a uniquely religious program to evaluate the  
qualities of present and prospective staff members, thus assisting pastors and principals in improving and  
measuring staff quality

ACCREDITATION & ACADEMIC QUALITY - (Grants - 0) (Expenses \$144.52) - Coordinating different types of in-school  
evaluation to sharpen Christian school quality

SUMMER ADMINISTRATIVE SEMINARS - (Grants - 0) (Expenses \$36.13) - A one- or two-day seminar to explore an  
education issue in depth for the improvement of the Christian schools and churches

INSURANCE PROGRAM - (Grants - 0) (Expenses - 0) - Coordinating an insurance group to allow Christian schools to have  
the financial benefits of group purchase

REGIONAL MEETINGS - (Grants - 0) (Expenses - 0) - One-day presentation of administrative issues affecting churches  
and Christian schools

ADMINISTRATIVE SEMINAR - (Grants - 0) (Expenses - 0) - Sponsoring or co-sponsoring special seminars for the  
administrative staff of Christian schools