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0912

Form 990-EZ

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 $500,000 and total assets less than $1,250,000 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*

Department of the Treasury
Internal Revenue Service

OMB No 1545-1150

2009

Open to Public Inspection

A For the 2009 calendar year, or tax year beginning , 2009, and ending ,

B Check if applicable
- [ ] Address change
- [ ] Name change
- [ ] Initial return
- [ ] Termination
- [X] Amended return
- [ ] Application pending

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

C Name of organization
Central Surgical Association

Number and street (or P O box, if mail is not delivered to street address) Room/suite
5810 W 140th Terr

City or town, state or country, and ZIP + 4
Overland Park KS 66223

D Employer identification number
38-6077274

E Telephone number
(913) 685-0240

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 [X] Cash [ ] Accrual
Other (specify) ►

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

I **Website:** ► N/A

J **Tax-exempt status** (check only one) — [X] 501(c) (6) ◄ (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 Form 990-EZ or Form 990 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 $500,000 or more, file Form 990 instead of Form 990-EZ ► $ 193,548.

SCANNED MAY 15 2012

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

REVENUE	1	Contributions, gifts, grants, and similar amounts received	1	26,096.
	2	Program service revenue including government fees and contracts	2	
	3	Membership dues and assessments	3	165,815.
	4	Investment income	4	1,637.
	5a	Gross amount from sale of assets other than inventory 5a		
	b	Less cost or other basis and sales expenses 5b		
	c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	
	6	Special events and activities (complete applicable parts of Schedule G) If any amount is from **gaming**, check here ► [ ]		
	a	Gross revenue (not including $ _____ of contributions reported on line 1) 6a		
	b	Less direct expenses other than fundraising expenses 6b		
	c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	6c	
	7a	Gross sales of inventory, less returns and allowances 7a		
	b	Less cost of goods sold 7b		
	c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	
	8	Other revenue (describe ► _____)	8	
	9	**Total revenue.** Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8 ►	9	193,548.
EXPENSES	10	Grants and similar amounts paid (attach schedule) See L-10 Stmt	10	2,000.
	11	Benefits paid to or for members	11	
	12	Salaries, other compensation, and employee benefits	12	
	13	Professional fees and other payments to independent contractors	13	8,745.
	14	Occupancy, rent, utilities, and maintenance	14	458.
	15	Printing, publications, postage, and shipping	15	17,632.
	16	Other expenses (describe ► See Other Expenses Statement)	16	146,326.
	17	**Total expenses.** Add lines 10 through 16 ►	17	175,161.
NET ASSETS	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	18,387.
	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	144,539.
	20	Other changes in net assets or fund balances (attach explanation) See L-20 Stmt	20	9,500.
	21	Net assets or fund balances at end of year Combine lines 18 through 20 ►	21	172,426.

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Part II **Balance Sheets.** If Total assets on line 25, column (B) are $1,250,000 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	144,539.	22	154,951.
23	Land and buildings	0.	23	0.
24	Other assets (describe ► See L-24 Stmt)	0.	24	19,350.
25	**Total assets**	144,539.	25	174,301.
26	**Total liabilities** (describe ► See L-26 Stmt)	0.	26	1,875.
27	**Net assets or fund balances** (line 27 of column (B) **must** agree with line 21)	144,539.	27	172,426.

BAA **For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.** Form **990-EZ** (2009)

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

What is the organization's primary exempt purpose? Surgeons meet to discuss surgical trends & techniques

Describe what was achieved in carrying out the organization's exempt purposes In a clear and concise manner, describe the services provided, the number of persons benefited, or other relevant information for each program title

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

28 Annual meeting provides a forum for the free exchange of ideas regarding surgical trends and techniques

(Grants $ 0.) If this amount includes foreign grants, check here ► ☐ **28a** 139,423.

29

(Grants $) If this amount includes foreign grants, check here ► ☐ **29a**

30

(Grants $) If this amount includes foreign grants, check here ► ☐ **30a**

31 Other program services (attach schedule)

(Grants $) If this amount includes foreign grants, check here ► ☐ **31a**

32 Total program service expenses (add lines 28a through 31a) ► **32** 139,423.

Part IV List of Officers, Directors, Trustees, and Key Employees. List each one even if not compensated (See the instrs.)

(a) Name and address	(b) Title and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-.)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account and other allowances
See Attached Schedule	See Attached Schedule 0.00	0.	0.	0.

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

		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		X
34	Were any changes made to the organizing or governing documents? If 'Yes,' attach a conformed copy of the changes		X
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 why the organization did not report the income on Form 990-T		
a	Did the organization have unrelated business gross income of $1,000 or more or was it subject to section 6033(e) notice, reporting, and proxy tax requirements?		X
b	If 'Yes,' has it filed a tax return on **Form 990-T** for this year?		
36	Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If 'Yes,' complete applicable parts of Schedule N		X
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions ► 37a 1,000.		
b	Did the organization file **Form 1120-POL** for this year?		X
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 outstanding at the end of the period covered by this return?		X
b	If 'Yes,' complete Schedule L, Part II and enter the total amount involved 38b		
39	Section 501(c)(7) organizations Enter		
a	Initiation fees and capital contributions included on line 9 39a		
b	Gross receipts, included on line 9, for public use of club facilities 39b		
40a	Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911 ► _____, section 4912 ► _____, section 4955 ► _____		
b	Section 501(c)(3) and 501(c)(4) organizations Did the organization engage in any section 4958 excess benefit transaction during the year or is it aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If 'Yes,' complete Schedule L, Part I		
c	Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ►		
d	Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax on line 40c reimbursed by the organization ►		
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		X
41	List the states with which a copy of this return is filed ►		

42a The organization's books are in care of ► Nonie Lowry Telephone no ► (913) 402-7102

Located at ► 5810 W 140th Ter Overland Park KS ZIP + 4 ► 66223

		Yes	No
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)?		X
	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 a Foreign Bank and Financial Accounts**		
c	At any time during the calendar year, did the organization maintain an office outside of the U S ?		X
	If 'Yes,' enter the name of the foreign country ►		

43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of **Form 1041** – Check here ► ☐ and enter the amount of tax-exempt interest received or accrued during the tax year ► 43

		Yes	No
44	Did the organization maintain any donor advised funds? If 'Yes,' Form 990 must be completed instead of Form 990-EZ		X
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		X

Section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts only. All section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts must answer questions 46-49b 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		X
47	Did the organization engage in lobbying activities? If 'Yes,' complete Schedule C, Part II		X
48	Is the organization a school as described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E		X
49a	Did the organization make any transfers to an exempt non-charitable related organization?		X
49b	If 'Yes,' was the related organization a section 527 organization?		

50 Complete this table for the organization's 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 and deferred compensation	(e) Expense account and other allowances
none				

f Total number of other employees paid over $100,000 . . . ▶

51 Complete this table for the organization's 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		

d 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.

▶ J. Loovy — Signature of officer — Date 4/28/12

▶ Nonie Loovy, Administrative Manager — Type or print name and title.

Paid Preparer's Use Only

Preparer's signature ▶	Janet Houchen, CPA	Date 04/26/12	Check if self-employed ▶ ☐	Preparer's Identifying Number (See instructions)
Firm's name (or yours if self-employed), address, and ZIP + 4 ▶	MERIDIAN BUSINESS SERVICES PO Box 1125 Louisburg KS 66053		EIN ▶ Phone no ▶ (913) 837-4230	

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

Form 990-EZ
Part II

Other Assets and Liabilities

2009

Name as Shown on Return	Employer Identification No
Central Surgical Association	38-6077274

Line 24 - Other Assets:	Beginning of Year	End of Year
Prepaid Expenses		19,350.
Totals to Form 990-EZ, Part II, line 24		19,350.

Line 26 - Total Liabilities:	Beginning of Year	End of Year
Deferred Revenue		1,575.
Due to CSAF		300.
Totals to Form 990-EZ, Part II, line 26		1,875.

Form 990-EZ, Part I, Line 16
Other Expenses Statement

Other expenses (describe)	
Awards/Certificates	527.
Bank Charges	43.
Credit Card Terminal Fees	4,110.
Cvent	6,775.
Insurance	422.
Miscellaneous	130.
Office Supplies	691.
Staff & Sec Office Travel	211.
Surgery Journal Fee	23,405.
Website Development	2,530.
Annual Meeting	96,003.
Executive Committee	980.
CSAF Reimb	1,700.
Fall Exec Meeting	6,368.
2010 annual meeting	2,431.
Total	146,326.

Form 990-EZ, Part I, Line 10
Grants and Similar Amounts Paid

Purpose of Payment Scholarships & Other Programs for Surgeons

Class of Activity	Grantee's Name and Address	Grantee's Relationship	Amount Given
Contribution	Business [X] Person [ ] American College of Surgeons Foundation 633 N St clair Street Chicago IL 60611	none	1,000.

If property other than cash was given, the following additional information needs to be provided
Description of Property
Date of Gift

Book Value	How Book Value Determined
FMV	How FMV Determined

Form 990-EZ, Part I, Line 10 Continued
Grants and Similar Amounts Paid

Purpose of Payment Scholarships & Programs for Surgeons

Class of Activity	Grantee's Name and Address	Grantee's Relationship	Amount Given
Contribution	Business [X] Person [ ] ACSPA- Surgeons PAC 1640 Wisconsin Ave NW Washington DC 20007	none	1,000.

If property other than cash was given, the following additional information needs to be provided.
Description of Property
Date of Gift

Book Value	How Book Value Determined
FMV	How FMV Determined

Form 990-EZ, Page 1, Part I, Line 20
Other Changes in Net Assets or Fund Balances

Description	Amount
Recorded prior period meeting deposits for 2006 & 2008	9,500.
Total	9,500.

Supporting Statement of:

Form 990-EZ/Line 1

Description	Amount
Contributions	1,700.
Housing Commission	12,196.
Exhibitor/Sponsorship Income	12,200.
Total	26,096.

Supporting Statement of:

Form 990-EZ/Line 3

Description	Amount
Registration & Refunds	56,520.
Membership & Initiation Dues	106,190.
Optional Activities	3,105.
Total	165,815.

Supporting Statement of:

Form 990-EZ/Line 4

Description	Amount
Interest Income per QB	69.
Interest Income posted in 2010 s/b 2009	1,568.
Total	1,637.

Supporting Statement of:

Form 990-EZ/Line 13

Description	Amount
Accounting-QB	300.
Admin Mgmt	3,373.
Financial Mgmt	4,697.
Accounting	375.
Total	8,745.

Supporting Statement of:

Form 990-EZ/Line 14

Description	Amount
Telephone	458.
Total	458.

Supporting Statement of:

Form 990-EZ/Line 15

Description	Amount
Postage & Delivery	6,735.
Program Book/Membership Directory	9,516.
Printing & Reproduction	1,381.
Total	17,632.

Supporting Statement of:

Form 990-EZ/Line 22, Column (B)

Description	Amount
Bank Accounts less CSAF	151,844.
Unrecorded interest income	1,568.
Due from CSAF	1,539.
Total	154,951.

Supporting Statement of:

Form 990-EZ/Line 28, Expenses

Description	Amount
Surgery Journal Fee	23,405.
Annual Meeting	96,003.
Fall Exec Council Mtg	6,368.
Prepaid Annual Mtg Expenses	2,431.
CSA Foundation Reimb	1,700.
Program books & Directory	9,516.
Total	139,423.