

Form **990**

# 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)

OMB No 1545-0047

## 2005

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

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

**A For the 2005 calendar year, or tax year beginning** 6/01/05 , **and ending** 5/31/06

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

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

**C Name of organization**  
FOE 4249

Number and street (or P O box if mail is not delivered to street address) Room/suite  
2570 PALM BAY RD NE

City or town, state or country, and ZIP + 4  
PALM BAY FL 32905

**D Employer identification no.**  
59-3003778

**E Telephone number**  
321-951-3069

**F Accounting method.**  Cash  
 Accrual  Other (specify)

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

H and I are not applicable to section 527 organizations

**H(a)** Is this a group return for affiliates?  Yes  No

**H(b)** If "Yes," enter number of affiliates  Yes  No

**H(c)** Are all affiliates included?  Yes  No  
(If "No," attach a list See instr)

**H(d)** Is this a separate return filed by an organization covered by a group ruling?  Yes  No

**I Group Exemption Number** 0102

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

**G Website:** N/A

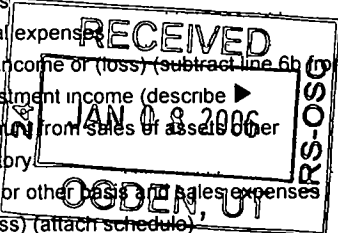
**J Organization type** (check only one)  501(c) ( 10 ) < (insert no)  4947(a)(1) or  527

**K Check here**  if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS, but if the organization chooses to file a return, be sure to file a complete return. **Some states require a complete return.**

**L Gross receipts** Add lines 6b, 8b, 9b, and 10b to line 12  219,172

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

Revenue	1 Contributions, gifts, grants, and similar amounts received				
	a Direct public support	1a			
	b Indirect public support	1b			
	c Government contributions (grants)	1c			
	d Total (add lines 1a through 1c) (cash \$ _____ noncash \$ _____ )	1d			0
	2 Program service revenue including government fees and contracts (from Part VII, line 93)	2			219,172
	3 Membership dues and assessments	3			
	4 Interest on savings and temporary cash investments	4			
	5 Dividends and interest from securities	5			
	6a Gross rents	6a			
	b Less rental expenses	6b			
	c Net rental income or (loss) (subtract line 6b from line 6a)	6c			
7 Other investment income (describe _____ )	7				
8a Gross amount from sales of assets other than inventory	(A) Securities		(B) Other		
	8a				
	8b				
b Less cost or other expenses	8c				
c Gain or (loss) (attach schedule)					
d Net gain or (loss) (combine line 8c, columns (A) and (B))	8d				
9 Special events and activities (attach schedule) If any amount is from gaming, check here <input type="checkbox"/>					
a Gross revenue (not including \$ _____ of contributions reported on line 1a)	9a				
b Less direct expenses other than fundraising expenses	9b				
c Net income or (loss) from special events (subtract line 9b from line 9a)	9c				
10a Gross sales of inventory, less returns and allowances	10a				
b Less cost of goods sold	10b				
c Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)	10c				
11 Other revenue (from Part VII, line 103)	11				
12 Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	12			219,172	
Expenses	13 Program services (from line 44, column (B))	13		21,310	
	14 Management and general (from line 44, column (C))	14		182,856	
	15 Fundraising (from line 44, column (D))	15		13,335	
	16 Payments to affiliates (attach schedule)	16			
	17 Total expenses (add lines 16 and 44, column (A))	17			217,501
Net Assets	18 Excess or (deficit) for the year (subtract line 17 from line 12)	18		1,671	
	19 Net assets or fund balances at beginning of year (from line 73, column (A))	19		464,091	
	20 Other changes in net assets or fund balances (attach explanation) SEE STATEMENT 2	20		-25,094	
	21 Net assets or fund balances at end of year (combine lines 18, 19, and 20)	21			440,668



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**Part II Statement of Functional Expenses** All organizations must complete column (A) Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others (See the instructions )

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising	
22	Grants and allocations (attach schedule) (cash \$ _____ non-cash \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	22				
23	Specific assistance to individuals (attach schedule) <input type="checkbox"/>	23				
24	Benefits paid to or for members (attach schedule)	24				
25	Compensation of officers, directors, etc	25				
26	Other salaries and wages	26				
27	Pension plan contributions	27				
28	Other employee benefits	28				
29	Payroll taxes	29				
30	Professional fundraising fees	30				
31	Accounting fees	31				
32	Legal fees	32				
33	Supplies	33	14,478	14,362	116	
34	Telephone	34				
35	Postage and shipping	35	1,393	1,393		
36	Occupancy	36	40,173	40,173		
37	Equipment rental and maintenance	37	58,812	58,812		
38	Printing and publications	38	2,602	2,602		
39	Travel	39				
40	Conferences, conventions, and meetings	40	18,905	18,905		
41	Interest	41				
42	Depreciation, depletion, etc (attach schedule)	42				
43	Other expenses not covered above (itemize)					
a	SEE STATEMENT 3	43a	81,138	21,310	46,609	13,219
b		43b				
c		43c				
d		43d				
e		43e				
f		43f				
g		43g				
44	<b>Total functional expenses.</b> Add lines 22 through 43 (Organizations completing columns (B)-(D), carry these totals to lines 13-15)	44	217,501	21,310	182,856	13,335

**Joint Costs.** Check  if you are following SOP 98-2  
 Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services?  Yes  No  
 If "Yes," enter (i) the aggregate amount of these joint costs \$ \_\_\_\_\_, (ii) the amount allocated to Program services \$ \_\_\_\_\_, (iii) the amount allocated to Management and general \$ \_\_\_\_\_, and (iv) the amount allocated to Fundraising \$ \_\_\_\_\_

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

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

What is the organization's primary exempt purpose?

▶ POLICE, FIRE & COMMUNITY SUPPORT

All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)

**Program Service Expenses**  
(Required for 501(c)(3) & (4) orgs. & 4947(a)(1) trusts, but optional for others.)

a PALM BAY FIRE DEPT. (CPR CLASSES) GRANT FOR CPR CLASSES OPEN TO THE PUBLIC FROM GRAND AERIE

(Grants and allocations \$ ) If this amount includes foreign grants, check here ▶

b SHARING CENTER

(Grants and allocations \$ ) If this amount includes foreign grants, check here ▶

c PALM BAY FIRE DEPT. (FOOD FUND ALLOCATION FOR LOCAL AND NEEDY FAMILIES).

(Grants and allocations \$ ) If this amount includes foreign grants, check here ▶

d LOCAL CHARITIES

(Grants and allocations \$ ) If this amount includes foreign grants, check here ▶

e Other program services (attach schedule) SEE STMT 4

(Grants and allocations \$ ) If this amount includes foreign grants, check here ▶

f Total of Program Service Expenses (should equal line 44, column (B), Program services) ▶ 0

**Part IV Balance Sheets (See the instructions.)**

**Note:** Where required, attached schedules and amounts within the description column should be for end-of-year amounts only

		(A) Beginning of year		(B) End of year	
<b>Assets</b>	45	Cash-non-interest-bearing	51,559	45	47,967
	46	Savings and temporary cash investments	361	46	32,961
	47a	Accounts receivable			
	b	Less allowance for doubtful accounts		47c	
	48a	Pledges receivable			
	b	Less allowance for doubtful accounts		48c	
	49	Grants receivable		49	
	50	Receivables from officers, directors, trustees, and key employees (attach schedule)		50	
	51a	Other notes and loans receivable (attach schedule)			
	b	Less allowance for doubtful accounts		51c	
	52	Inventories for sale or use	5,702	52	
	53	Prepaid expenses and deferred charges		53	
	54	Investments-securities SEE STATEMENT 5 <input type="checkbox"/> Cost <input type="checkbox"/> FMV	14,879	54	
	55a	Investments-land, buildings, and equipment basis	359,740		
	b	Less accumulated depreciation (attach schedule)	359,740	55c	359,740
56	Investments-other (attach schedule)	31,850	56		
57a	Land, buildings, and equipment basis				
b	Less accumulated depreciation (attach schedule)		57c		
58	Other assets (describe )		58		
59	<b>Total assets</b> (must equal line 74) Add lines 45 through 58	464,091	59	440,668	
<b>Liabilities</b>	60	Accounts payable and accrued expenses		60	
	61	Grants payable		61	
	62	Deferred revenue		62	
	63	Loans from officers, directors, trustees, and key employees (attach schedule)		63	
	64a	Tax-exempt bond liabilities (attach schedule)		64a	
	b	Mortgages and other notes payable (attach schedule)		64b	
	65	Other liabilities (describe )		65	
66	<b>Total liabilities.</b> Add lines 60 through 65	0	66	0	
<b>Net Assets or Fund Balances</b>	Organizations that follow SFAS 117, check here <input type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74				
	67	Unrestricted		67	
	68	Temporarily restricted		68	
	69	Permanently restricted		69	
	Organizations that do not follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 70 through 74				
	70	Capital stock, trust principal, or current funds		70	
	71	Paid-in or capital surplus, or land, building, and equipment fund	374,620	71	
	72	Retained earnings, endowment, accumulated income, or other funds	89,471	72	440,668
73	<b>Total net assets or fund balances</b> (add lines 67 through 69 or lines 70 through 72, column (A) must equal line 19, column (B) must equal line 21)	464,091	73	440,668	
74	<b>Total liabilities and net assets/fund balances.</b> Add lines 66 and 73	464,091	74	440,668	

**Part IV-A Reconciliation of Revenue per Audited Financial Statements With Revenue per Return (See the instructions.)**  
N/A

<b>a</b>	Total revenue, gains, and other support per audited financial statements		<b>a</b>
<b>b</b>	Amounts included on line a but not on Part I, line 12		
<b>1</b>	Net unrealized gains on investments	<b>b1</b>	
<b>2</b>	Donated services and use of facilities	<b>b2</b>	
<b>3</b>	Recoveries of prior year grants	<b>b3</b>	
<b>4</b>	Other (specify)	<b>b4</b>	
	Add lines <b>b1</b> through <b>b4</b>		<b>b</b>
<b>c</b>	Subtract line <b>b</b> from line <b>a</b>		<b>c</b>
<b>d</b>	Amounts included on Part I, line 12, but not on line a:		
<b>1</b>	Investment expenses not included on Part I, line 6b	<b>d1</b>	
<b>2</b>	Other (specify)	<b>d2</b>	
	Add lines <b>d1</b> and <b>d2</b>		<b>d</b>
<b>e</b>	<b>Total revenue</b> (Part I, line 12) Add lines <b>c</b> and <b>d</b>		<b>e</b>

**Part IV-B Reconciliation of Expenses per Audited Financial Statements With Expenses per Return N/A**

<b>a</b>	Total expenses and losses per audited financial statements		<b>a</b>
<b>b</b>	Amounts included on line a but not Part I, line 17		
<b>1</b>	Donated services and use of facilities	<b>b1</b>	
<b>2</b>	Prior year adjustments reported on Part I, line 20	<b>b2</b>	
<b>3</b>	Losses reported on Part I, line 20	<b>b3</b>	
<b>4</b>	Other (specify)	<b>b4</b>	
	Add lines <b>b1</b> through <b>b4</b>		<b>b</b>
<b>c</b>	Subtract line <b>b</b> from line <b>a</b>		<b>c</b>
<b>d</b>	Amounts included on Part I, line 17, but not on line a:		
<b>1</b>	Investment expenses not included on Part I, line 6b	<b>d1</b>	
<b>2</b>	Other (specify)	<b>d2</b>	
	Add lines <b>d1</b> and <b>d2</b>		<b>d</b>
<b>e</b>	<b>Total expenses</b> (Part I, line 17) Add lines <b>c</b> and <b>d</b>		<b>e</b>

**Part V-A Current Officers, Directors, Trustees, and Key Employees (List each person who was an officer, director, trustee, or key employee at any time during the year even if they were not compensated) (See the instructions)**

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (if not paid, enter -0-.)	(D) Contrib to employee benefit plans & deferred compensation plans	(E) Expense account and other allowances
ROBERT DICKERMAN 2590 QUINCY AVE SE PALM BAY FL 32909	SECRETARY 0	0	0	0
JAMES T. ANSELL 1382 MOHEGAN TERR PALM BAY FL 32909	PAST WORTHY 0	0	0	0
HOWELL P. DUCKER 1242 HARRY SUTTO MELBOURNE FL 32901	CONDUCTOR 0	0	0	0
ROBERT DAVY 1812 FALLON BLVD PALM BAY FL 32907	VICE PRES. 0	0	0	0
GENE DAVIS 1026 HAMPSHIRE AVE PALM BAY FL 32905	PRESIDENT 0	0	0	0



Part VI Other Information (continued)

		Yes	No
82a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?		X
b	If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II (See instructions in Part III)		
82b			
83a	Did the organization comply with the public inspection requirements for returns and exemption applications?	X	
b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	N/A	
83b			
84a	Did the organization solicit any contributions or gifts that were not tax deductible?		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	N/A	
84b			
85	501(c)(4), (5), or (6) organizations a Were substantially all dues nondeductible by members?	N/A	
b	Did the organization make only in-house lobbying expenditures of \$2,000 or less? If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year	N/A	
85b			
c	Dues, assessments, and similar amounts from members		
85c			
d	Section 162(e) lobbying and political expenditures		
85d			
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices		
85e			
f	Taxable amount of lobbying and political expenditures (line 85d less 85e)		
85f			
g	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?	N/A	
85g			
h	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?	N/A	
85h			
86	501(c)(7) orgs Enter a Initiation fees and capital contributions included on line 12		
86a			
b	Gross receipts, included on line 12, for public use of club facilities		
86b			
87	501(c)(12) orgs Enter a Gross income from members or shareholders		
87a			
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)		
87b			
88	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX		X
88			
89a	501(c)(3) organizations Enter Amount of tax imposed on the organization during the year under: section 4911, section 4912, section 4955		
b	501(c)(3) and 501(c)(4) orgs 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," attach a statement explaining each transaction		
89b			
c	Enter Amount of tax imposed on the organization managers or disqualified persons during the year sections 4912, 4955, and 4958		
d	Enter Amount of tax on line 89c, above, reimbursed by the organization		
90a	List the states with which a copy of this return is filed NONE		
b	Number of employees employed in the pay period that includes March 12, 2005 (See instructions)		
90b			0
91a	The books are in care of ROBERT DICKERMAN 2570 PALM BAY RD NE Located at PALM BAY, FL	Telephone no	321-951-3069
		ZIP + 4	32905
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 At any time during the calendar year, did the organization maintain an office outside of the United States?		
91b			X
91c			X
c	If "Yes," enter the name of the foreign country		
92	Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041- Check here and enter the amount of tax-exempt interest received or accrued during the tax year		
		92	





**Statement 1 - Explanation for Not Filing on Time**Description

DURING THE PAST TWO YEARS, THIS ORGANIZATION HAS HAD TROUBLE FINDING A RESPONSIBLE PERSON TO ENSURE THE FILING ARE TIMELY MADE. IN LATE 2006, A NEW SECRETARY ASUMED THE DUTIES. HE HAS SINCE HIRED OUR FIRM TO PREPARE THE LATE TAX FORM AND TO ASSIST IN ENSURING THAT FUTURE FILINGS WILL BE ON TIME. THE ORGANIZATION ASKS THAT NO PENALTIES BE ASSESED FOR THIS RETURN.

**Statement 2 - Form 990, Line 20 - Other Changes in Net Assets or Fund Balances**

<u>Description</u>	<u>Amount</u>
PRIOR YEAR ADJUSTMENTS	\$ -25,094
TOTAL	\$ -25,094

## Federal Statements

Statement 3 - Form 990, Part II, Line 43 - Other Functional Expenses

Description	Total Expenses	Program Service	Mgt & General	Fund- Raising
	\$	\$	\$	\$
EXPENSES				
TAXES, LICENSE & FEES	17,003		17,003	
STATE & NATIONAL DUES				
MISCELLANEOUS	5,148		4,148	1,000
AWARDS & GRANTS	1,656	406		1,250
BANK CHARGES	92		92	
CONTRIBUTIONS	31,873	20,904		10,969
CONTRACT LABOR	25,186		25,186	
LATE FEES	180		180	
TOTAL	<u>\$ 81,138</u>	<u>\$ 21,310</u>	<u>\$ 46,609</u>	<u>\$ 13,219</u>

**Statement 4 - Form 990, Part III, Line e - Other Program Services**

Description

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PUBLIC COMMUNITY

**Statement 5 - Form 990, Part IV, Line 54 - Investments in Securities**

<u>Description</u>	<u>Beginning of Year</u>	<u>End of Year</u>	<u>Basis of Valuation</u>
CORPORATE STOCK	14,879		
	<u>14,879</u>	<u>          </u>	