

Change in Accounting Period

Short Form SEE GENERAL FOOTNOTES

199909

Form 990-EZ

Return of Organization Exempt From Income Tax

Under section 501(c) of the Internal Revenue Code (except black lung benefit trust or private foundation) or section 4947(a)(1) nonexempt charitable trust

For organizations with gross receipts less than \$100,000 and total assets less than \$250,000 at the end of the year.

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

1998 This Form is Open to Public Inspection

Department of the Treasury Internal Revenue Service

For the 1998 calendar year, OR tax year beginning 10/01/98, and ending 9/30/99

Check if: Change of address, Initial return, Final return, Amended return. C Name of organization: Rockledge Little League Inc. D EIN: 51-0186018. E Telephone number: 321-639-5658.

Type of organization: Exempt under section 501(c) ( 3 ) section 4947(a)(1) nonexempt charitable trust. Note: Section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts MUST attach a completed Sch. A (Form 990).

Check 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 received a Form 990 Package in the mail, the organization should file a return without financial data. Some states require a complete return.

Enter the organization's 1998 gross receipts (add back lines 5b, 6b, and 7b, to line 9) \$ 77,815

If \$100,000 or more, the organization must file Form 990 instead of Form 990-EZ.

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See Specific Instructions on page 30.)

Table with 21 rows: 1 Contributions, gifts, grants, and similar amounts received (7,150); 2 Program service revenue including government fees and contracts (43,895); 3 Membership dues and assessments (26,770); 4 Investment income; 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; 6 Special events and activities; 6a Gross revenue; 6b Less: direct expenses other than fundraising expenses; 6c Net revenue (loss) from special events and activities; 7a Gross sales of inventory, less returns and allowances; 7b Less: cost of goods sold; 7c Gross profit or (loss) from sales of inventory; 8 Other revenue; 9 Total revenue (add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8) (77,815); 10 Grants and similar amounts paid; 11 Benefits paid to or for members; 12 Salaries, other compensation, and employee benefits; 13 Professional fees and other payments to independent contractors; 14 Occupancy, rent, utilities, and maintenance (6,385); 15 Printing, publications, postage, and shipping (1,871); 16 Other expenses (describe See Stmt 1) (67,979); 17 Total expenses (add lines 10 through 16) (76,235); 18 Excess or (deficit) for the year (line 9 less line 17) (1,580); 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) (23,929); 20 Other changes in net assets or fund balances (attach explanation); 21 Net assets or fund balances at end of year (combine lines 18 through 20) (25,509).

Part II Balance Sheets- If Total assets on line 25, column (B) are \$250,000 or more, file Form 990 instead of Form 990-EZ.

Table with 2 columns: (A) Beginning of year, (B) End of year. Rows: Cash, savings, and investments (23,929 / 25,509); Land and buildings; Other assets; 25 Total assets (23,929 / 25,509); 26 Total liabilities (0 / 0); 27 Net assets or fund balances (line 27 of column (B) must agree with line 21) (23,929 / 25,509).

For Paperwork Reduction Act Notice, see page 1 of the separate instr. See Stmt RCVD IN BATCHING MAR 17 2008 990-EZ (1998)

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**Part III Statement of Program Service Accomplishments** (See Specific Instructions on page 34.)

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

What is the organization's primary exempt purpose?  
**Little League Baseball**

Describe what was achieved in carrying out the organization's exempt purposes. In a clear and concise manner, describe the services provided, the no. of persons benefited, or other relevant information for each program title.

28	<b>See Statement 3</b>	(Grants \$)	28a	<b>76,235</b>
29		(Grants \$)	29a	
30		(Grants \$)	30a	
31	Other program services (attach schedule)	(Grants \$)	31a	
32	<b>Total program service expenses</b> (add lines 28a through 31a)		32	<b>76,235</b>

**Part IV List of Officers, Directors, Trustees, and Key Employees** (List each one even if not compensated. See Specific Instructions on pg. 34.)

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0-)	(D) Contr. to employee benefit plans & deferred compensation	(E) Expense account and other allowances
<b>See Statement 4</b>				

**Part V Other Information** (See Specific Instructions on page 35.)

	Yes	No
33 Did the org engage in any act. not previously reported to the IRS? If "Yes," att. a detailed description of each act.		<b>X</b>
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.		<b>X</b>
35 If the organization had income from business activities, such as those reported on lines 2, 6, and 7 (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>X</b>
a Did the organization have unrelated business gross income of \$1,000 or more or 6033(e) notice, reporting, and proxy tax requirements?		<b>X</b>
b If "Yes," has it filed a tax return on Form 990-T for this year?		<b>X</b>
36 Was there a liquidation, dissolution, termination, or substantial contraction during the yr? (If "Yes," att a stmt)		<b>X</b>
37a Enter amount of political expenditures, direct or indirect, as described in the instructions		<b>0</b>
b Did the organization file Form 1120-POL for this year?		<b>X</b>
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>X</b>
b If "Yes," attach the schedule specified in the line 38 instr. & enter the amount involved.		
39 501(c)(7) organizations.-Enter: a Initiation fees and capital contributions included on line 9		
b Gross receipts, included on line 9, for public use of club facilities		
40a 501(c)(3) organizations.-Enter: Amount of tax imposed on the organization during the year under: section 4911 <b>0</b> ; section 4912 <b>0</b> ; section 4955 <b>0</b>		<b>0</b>
b 501(c)(3) and (4) organizations.-Did the organization engage in any section 4958 excess benefit transaction during the year? If "Yes," attach an explanation		<b>X</b>
c Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958		<b>0</b>
d Enter: Amount of tax on line 40c, above, reimbursed by the organization		<b>0</b>
41 List the states with which a copy of this return is filed.		<b>None</b>
42 The books are in care of <b>Betsy B Moist</b> Located at <b>969 Bayberry Lane Rockledge</b>		
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 990 and enter the amount of tax-exempt interest received or accrued during the year		

**Please Sign Here**

Under penalties of perjury, I declare that I have examined this return, including attachments, and believe it is true, correct, and complete. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge.  
(See General Instruction U on page 12.)

*Betsy B Moist*  
Signature of officer

**Paid Preparer's Use Only**

Preparer's signature *[Signature]*  
Firm's name (or yours if self-employed) **Advanced Tax Center**  
and address **3819 Murrell Rd St Rockledge, FL**

**SCHEDULE A**  
**(Form 990)**

**Organization Exempt Under Section 501(c)(3)**

(Except Private Foundation) and Section 501(e), 501(f), 501(k),  
501(n), or Section 4947(a)(1) Nonexempt Charitable Trust

OMB No 1545-0047

**1998**

**Supplementary Information**

See separate instructions.

Department of the Treasury  
Internal Revenue Service

▶ Must be completed by the above organizations and attached to their Form 990 or 990-EZ.

Name of the organization

**Rockledge Little League Inc**  
**c/o Betsi Beatty Moist, President**

Employer identification number

**51-0186018**

**Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees**

(See instructions on page 1. List each one. If there are none, enter "None.")

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee ben plans & deferred compensation	(e) Expense account and other allowances
<b>None</b> .....				
.....				
.....				
.....				
.....				
.....				
.....				

Total number of other employees paid over \$50,000 ▶ **0**

**Part II Compensation of the Five Highest Paid Independent Contractors for Professional Services**

(See instructions on page 1. List each one (whether individuals or firms). If there are none, enter "None.")

(a) Name and address of each independent contractor paid more than \$ 50,000	(b) Type of service	(c) Compensation
<b>None</b> .....		
.....		
.....		
.....		
.....		
.....		
.....		

Total number of others receiving over \$50,000 for professional services ▶ **0**

Part II Statements About Activities

Table with 3 columns: Question, Yes, No. Rows include: 1. During the year, has the organization attempted to influence national, state, or local legislation... 2. During the year, has the organization, either directly or indirectly, engaged in any of the following acts... 3. Does the organization make grants for scholarships, fellowships, student loans, etc.?

Part III Reason for Non-Private Foundation Status (See instructions on pages 2 through 4.)

The organization is not a private foundation because it is: (Please check only ONE applicable box.)

- 5 [ ] A church, convention of churches, or association of churches. Section 170(b)(1)(A)(i).
6 [ ] A school. Section 170(b)(1)(A)(ii). (Also complete Part V, page 4.)
7 [ ] A hospital or a cooperative hospital service organization. Section 170(b)(1)(A)(iii).
8 [ ] A Federal, state, or local government or governmental unit. Section 170(b)(1)(A)(v).
9 [ ] A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state
10 [ ] An organization operated for the benefit of a college or university owned or operated by a governmental unit. Section 170(b)(1)(A)(iv).
11a [ ] An organization that normally receives a substantial part of its support from a governmental unit or from the general public.
11b [ ] A community trust. Section 170(b)(1)(A)(vi). (Also complete the Support Schedule in Part IV-A.)
12 [ ] 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 charitable, etc., 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...
13 [ ] An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in: (1) lines 5 through 12 above; or (2) section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2).

Provide the following information about the supported organizations. (See instructions on page 4.)

Table with 2 columns: (a) Name(s) of supported organization(s), (b) Line number from above. Includes empty rows for data entry.

- 14 [ ] An organization organized and operated to test for public safety. Section 509(a)(4). (See instructions on page 4.)

Support Schedule (Complete only if you checked a box on line 10, 11, or 12.) Use cash method of accounting.

Note: You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting.

Table with columns: Calendar year (or FY beginning in), (a) 1997, (b) 1996, (c) 1995, (d) 1994, (e) Total. Rows include: 15 Gifts, grants, and contr. received; 16 Membership fees received; 17 Gross receipts from admissions; 18 Gross inc. from int., dividends, amounts received from pymt. on securities loans; 19 Net income from unrelated business activities; 20 Tax revenues levied for the organization's ben & either paid to it or expended on its behalf; 21 The value of services or facil. furnished to the org. by a governmental unit without charge; 22 Other income; 23 Total of lines 15 through 22; 24 Line 23 minus line 17; 25 Enter 1% of line 23.

26 Organizations described in lines 10 or 11: a Enter 2% of amount in column (e), line 24; b Attach a list showing the name of and amount contributed by each person; c Total support for section 509(a)(1) test; d Add: Amounts from column (e) for lines: 18, 19, 22, 26b; e Public support (line 26c minus line 26d total); f Public support percentage (line 26e (numerator) divided by line 26c (denominator)).

27 Organizations described on line 12: a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," attach a list to show the name of, and total amounts received in each year from, each "disqualified person." Enter the sum of such amounts for each year: N/A

b For any amount included in line 17 that was received from a nondisqualified person, attach a list to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000. (Include in the list organizations described in lines 5 through 11, as well as individuals.) After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year: N/A

c Add: Amounts from column (e) for lines: 15, 16, 17, 20, 21; d Add: Line 27a total and line 27b total; e Public support (line 27c total minus line 27d total); f Total support for section 509(a)(2) test: Enter amount on line 23, column (e) 27f

g Public support percentage (line 27e (numerator) divided by line 27f (denominator)); h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))

28 Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 1994 through 1997, attach a list (which is not open to public inspection) for each year showing the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not include these grants in line 15. (See instructions on page 4.)

Part VI Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations

51 Did the reporting organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?

a Transfers from the reporting organization to a noncharitable exempt organization of:

(i) Cash

(ii) Other assets

b Other transactions:

(i) Sales of assets to a noncharitable exempt organization

(ii) Purchases of assets from a noncharitable exempt organization

(iii) Rental of facilities or equipment

(iv) Reimbursement arrangements

(v) Loans or loan guarantees

(vi) Performance of services or membership or fundraising solicitations

c Sharing of facilities, equipment, mailing lists, other assets, or paid employees

Table with 3 columns: Question, Yes, No. Rows include 51a(i), a(ii), b(i), b(ii), b(iii), b(iv), b(v), b(vi), and c. 'No' column contains 'X' for all items.

d If the answer to any of the above is "Yes," complete the following schedule. Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting organization. If the organization received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received:

Table with 4 columns: (a) Line no., (b) Amount involved, (c) Name of noncharitable exempt organization, (d) Description of transfers, transactions, and sharing arrangements. First row contains 'N/A'.

52a Is the organization directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527?

Yes No (No is checked)

b If "Yes," complete the following schedule:

Table with 3 columns: (a) Name of organization, (b) Type of organization, (c) Description of relationship. First row contains 'N/A'.

**Statement 1 - Form 990-EZ, Part I, Line 16 - Other Expenses**

<u>Description</u>	<u>Amount</u>
	\$
Indirect Expense	
Equipment	13,045
Uniforms	15,400
Locks & Keys	178
Signs	2,546
Little League Inc	4,150
Bank Charges	115
TODAY Newspaper	214
Concession Stock	11,906
Cocoa Cola	10,889
Scoreboards	416
Trophies	2,800
Tournament Expenses	5,771
Umpires	311
Concession Equipment	1,462
Jr. Allstars	-1,224
Total	<u>\$ 67,979</u>

**Statement 2 - Form 990-EZ, Part III, Line 28 - Statement of Program Service Accomplishments**

Provide a Little League Baseball program for the City of Rockledge, FL. All Revenues and Expenses were directly associated with the purpose.

**Statement 3 - Form 990-EZ, Part IV - List of Officers, Directors, Trustees, and Key Employees**

<u>Name</u>	<u>Title</u>	<u>Average Hours</u>	<u>Address</u>	<u>Compensation</u>	<u>Benefits</u>	<u>Expenses</u>
James P McKnight	President		Rockledge FL			
Carrie Murphy	V President		Rockledge FL			
Karen Kemp	V President		Rockledge, FL			
Betsi B Moist	Secretary		Rockledge FL			
Patty Nolen	Treasurer		Rockledge FL			

LITTL86018 Rockledge Little League Inc

51-0186018

## Federal Statements

FYE: 9/30/1999

### General Footnote

- A. Change in Accounting Period. Copies of prior years returns available indicate a tax year-end of August 31st. However, the accounting year-end is, and has been Sept 30th for many years because of the requirements of Little League Baseball, Inc., which hold the Group IRC 501(C)(3) exemption. Therefore, we have changed the TAX year end to match the corporation's accounting year-end.