

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)

2002

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 2002 calendar year, or tax year beginning 10/1/2002 and ending 9/30/2003

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: PORT ST. JOHN LITTLE LEAGUE ASSOCIATION, INC
D Employer identification number: 52-1287610
E Telephone number: (321) 639-1369
F Accounting method: X Cash

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
H(c) Are all affiliates included? Yes No
H(d) Is this a separate return filed by an organization covered by a group ruling? Yes No

G Web site:

J ORGANIZATION TYPE (check only one) X 501(c) (3) (insert no) 4947(a)(1) OR 527

K Check here if the organization's gross receipts are normally not more than \$25,000

I Enter 4-digit GEN

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

L Gross receipts Add lines 6b, 8b, 9b, and 10b to line 12 118,590

Revenue, Expenses, and Changes in Net Assets or Fund Balances (See page 17 of the instructions.)

Table with 21 rows and 4 columns. Rows include Contributions, Program service revenue, Membership dues, Interest on savings, Dividends, Gross rents, Other investment income, Gross amount from sales of assets, Special events, Gross sales of inventory, and Net Assets.

SCANNED FEB 21 2006

RECEIVED

FEB 02 2006

Handwritten notes: MS on A, C-7, NE 27

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 page 21 of 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 \$ _____ noncash \$ _____) | 0 | | | |
| 23 | Specific assistance to individuals (attach schedule) | 0 | | | |
| 24 | Benefits paid to or for members (attach schedule) | 0 | | | |
| 25 | Compensation of officers, directors, etc. | 0 | | | |
| 26 | Other salaries and wages | 0 | | | |
| 27 | Pension plan contributions | 0 | | | |
| 28 | Other employee benefits | 0 | | | |
| 29 | Payroll taxes | 0 | | | |
| 30 | Professional fundraising fees | 20,365 | | | 20,365 |
| 31 | Accounting fees | 0 | | | |
| 32 | Legal fees | 0 | | | |
| 33 | Supplies | 790 | | 790 | |
| 34 | Telephone | 1,518 | | 1,518 | |
| 35 | Postage and shipping | 214 | | 214 | |
| 36 | Occupancy | 200 | 200 | | |
| 37 | Equipment rental and maintenance | 1,329 | | 1,329 | |
| 38 | Printing and publications | 1,240 | | 1,240 | |
| 39 | Travel | 2,617 | 2,617 | | |
| 40 | Conferences, conventions, and meetings | 0 | | | |
| 41 | Interest | 0 | | | |
| 42 | Depreciation, depletion, etc. (attach schedule) | 0 | | | |
| 43 | Other expenses not covered above (itemize) a CHARTER FEES | 3,337 | 3,337 | | |
| | b EQUIPMENT | 47,747 | 47,747 | | |
| | c INSURANCE | 730 | 730 | | |
| | d LICENSES | 2,969 | | 2,969 | |
| | e PROFESSIONAL COACHES | 1,050 | 1,050 | | |
| | f REFUNDS | 1,334 | 1,334 | | |
| 44 | TOTAL FUNCTIONAL EXPENSES (add lines 22 through 43) ORGANIZATIONS COMPLETING COLUMNS (B)-(D), CARRY THESE TOTALS TO LINES 13-15 | 85,440 | 59,115 | 8,060 | 20,365 |

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 \$ _____

Statement of Program Service Accomplishments (See page 24 of the instructions.)

| What is the organization's primary exempt purpose? <input type="checkbox"/> Little League Baseball | Program Service Expenses |
|---|--|
| 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) | Required for 501(c)(3) and (4) orgs., and 4947(a)(1) trusts, but optional for others |
| a PROVIDED CHILD DEVELOPMENT UTILIZING SPORTING EVENTS FOR 396 SCHOOL AGE CHILDREN THROU | |
| (Grants and allocations \$ _____) | 59,115 |
| b | |
| (Grants and allocations \$ _____) | |
| c | |
| (Grants and allocations \$ _____) | |
| d | |
| (Grants and allocations \$ _____) | |
| e Other program services (attach schedule) (Grants and allocations \$ _____) | |
| f TOTAL OF PROGRAM SERVICE EXPENSES (should equal line 44, column (B), Program services) | 59,115 |

Balance Sheets (See page 24 of the instructions)

| | | (A) | | (B) |
|--|---|--|--------------|--------------|
| | | Beginning of year | | End of year |
| Note: Where required, attached schedules and amounts within the description column should be for end-of-year amounts only | | | | |
| Assets | 45 Cash - non-interest-bearing | 5,431 | 45 | 8,995 |
| | 46 Savings and temporary cash investments | | 46 | |
| | 47 a Accounts receivable | 47a 0 | | |
| | b Less allowance for doubtful accounts | 47b 0 | 0 | 47c 0 |
| | 48 a Pledges receivable | 48a 0 | | |
| | b Less allowance for doubtful accounts | 48b 0 | 0 | 48c 0 |
| | 49 Grants receivable | | 49 | |
| | 50 Receivables from officers, directors, trustees, and key employees (attach schedule) | 0 | 50 | 0 |
| | 51 a Other notes and loans receivable (attach schedule) | 51a 0 | | |
| | b Less allowance for doubtful accounts | 51b 0 | 0 | 51c 0 |
| | 52 Inventories for sale or use | 0 | 52 | |
| | 53 Prepaid expenses and deferred charges | 0 | 53 | |
| | 54 Investments - securities (attach schedule) | <input type="checkbox"/> Cost <input type="checkbox"/> FMV | 0 | 54 0 |
| | 55 a Investments - land, buildings, and equipment: basis | 55a 0 | | |
| | b Less: accumulated depreciation (attach schedule) | 55b 0 | 0 | 55c 0 |
| 56 Investments - other (attach schedule) | | 0 | 56 0 | |
| 57 a Land, buildings, and equipment: basis | 57a 0 | | | |
| b Less: accumulated depreciation (attach schedule) | 57b 0 | 0 | 57c 0 | |
| 58 Other assets (describe) | | 0 | 58 0 | |
| 59 TOTAL ASSETS (add lines 45 through 58) (must equal line 74) | 5,431 | 59 | 8,995 | |
| Liabilities | 60 Accounts payable and accrued expenses | 0 | 60 | |
| | 61 Grants payable | 0 | 61 | |
| | 62 Deferred revenue | 0 | 62 | |
| | 63 Loans from officers, directors, trustees, and key employees (attach schedule) | 0 | 63 | 0 |
| | 64 a Tax-exempt bond liabilities (attach schedule) | 0 | 64a | 0 |
| | b Mortgages and other notes payable (attach schedule) | 0 | 64b | 0 |
| | 65 Other liabilities (describe) | 0 | 65 | 0 |
| 66 TOTAL LIABILITIES (add lines 60 through 65) | 0 | 66 | 0 | |
| Net Assets or Fund Balances | 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 | 5,431 | 70 | 8,995 |
| | 71 Paid-in or capital surplus, or land, building, and equipment fund | 0 | 71 | |
| | 72 Retained earnings, endowment, accumulated income, or other funds | 0 | 72 | |
| 73 TOTAL NET ASSETS OR FUND BALANCES (add lines 67 through 69 OR lines 70 through 72, column (A) MUST equal line 19; column (B) MUST equal line 21) | 5,431 | 73 | 8,995 | |
| 74 TOTAL LIABILITIES AND NET ASSETS / FUND BALANCES (add lines 66 and 73) | 5,431 | 74 | 8,995 | |

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.

| Reconciliation of Revenue per Audited Financial Statements with Revenue per Return (See page 26 of the instructions.) | |
|---|------------|
| a Total revenue, gains, and other support per audited financial statements | 118,590 |
| b Amounts included on line a but not on line 12, Form 990: | |
| (1) Net unrealized gains on investments | \$ |
| (2) Donated services and use of facilities | \$ |
| (3) Recoveries of prior year grants | \$ |
| (4) Other (specify): | |
| _____ | \$ |
| Add amounts on lines (1) through (4) | 0 |
| c Line a minus line b | 118,590 |
| d Amounts included on line 12, Form 990 but not on line a: | |
| (1) Investment expenses not included on line 6b, Form 990 | \$ |
| (2) Other (specify): | |
| FUNDRAISING E) | |
| _____ | \$ -27,422 |
| Add amounts on lines (1) and (2) | -27,422 |
| e Total revenue per line 12, Form 990 (line c plus line d) | 91,168 |

| Reconciliation of Expenses per Audited Financial Statements with Expenses per Return | |
|--|------------|
| a Total expenses and losses per audited financial statements | 114,962 |
| b Amounts included on line a but not on line 17, Form 990: | |
| (1) Donated services and use of facilities | \$ |
| (2) Prior year adjustments reported on line 20, Form 990 | \$ |
| (3) Losses reported on line 20, Form 990 | \$ |
| (4) Other (specify): | |
| _____ | \$ |
| Add amounts on lines (1) through (4) | 0 |
| c Line a minus line b | 114,962 |
| d Amounts included on line 17, Form 990 but not on line a: | |
| (1) Investment expenses not included on line 6b, Form 990 | \$ |
| (2) Other (specify): | |
| FUNDRAISING EXPE | |
| _____ | \$ -27,422 |
| Add amounts on lines (1) and (2) | -27,422 |
| e Total expenses per line 17, Form 990 (line c plus line d) | 87,540 |

List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated; see page 26 of the instructions.)

| (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 & deferred compensation | (E) Expense account and other allowances |
|---|--|--|---|--|
| RICK ZINGER 5080 CARRICK ROAD, COCOA, FL 32927 | PRESIDENT 40 | 0 | 0 | 0 |
| KURT BERRY 5190 HOGAN PLACE, COCOA, FL 32927 | VICE-PRESIDENT SOFTBAL 20 | 0 | 0 | 0 |
| SCOTT FERRELL 7010 BISMARCK ROAD, COCOA, FL 32927 | VICE-PRESIDENT 20 | 0 | 0 | 0 |
| TAMI BERRY 5190 HOGAN PLACE, COCOA, FL 32927 | TREASURER 20 | 0 | 0 | 0 |
| JACQUAI GINES 4586 SEATFLE STREET, COCOA, FL 32927 | PLAYER AGENT 20 | 0 | 0 | 0 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |

75 Did any officer, director, trustee, or key employee receive aggregate compensation of more than \$100,000 from your organization and all related organizations, of which more than \$10,000 was provided by the related organizations? Yes No
If "Yes," attach schedule-see page 26 of the instructions

| Other Information (See page 27 of the instructions.) | | Yes | No |
|--|--|-----|----|
| 76 | Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity | 76 | X |
| 77 | Were any changes made in the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes. | 77 | X |
| 78 a | Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return? | 78a | X |
| b | If "Yes," has it filed a tax return on FORM 990-T for this year? | 78b | X |
| 79 | Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement | 79 | X |
| 80 a | Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization? | 80a | X |
| b | If "Yes," enter the name of the organization <input type="checkbox"/> and check whether it is <input type="checkbox"/> exempt OR <input type="checkbox"/> nonexempt | 81a | |
| 81 a | Enter direct or indirect political expenditures. See line 81 instructions | 81a | |
| b | Did the organization file FORM 1120-POL for this year? | 81b | X |
| 82 a | 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? | 82a | 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 | |
| 83 a | Did the organization comply with the public inspection requirements for returns and exemption applications? | 83a | X |
| b | Did the organization comply with the disclosure requirements relating to quid pro quo contributions? | 83b | X |
| 84 a | Did the organization solicit any contributions or gifts that were not tax deductible? | 84a | X |
| b | If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? | 84b | |
| 85 | 501(c)(4), (5), or (6) organizations. a Were substantially all dues nondeductible by members? | 85a | |
| 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. | 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 | 0 |
| g | Does the organization elect to pay the section 6033(e) tax on the amount on line 85f? | 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? | 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 | 88 | |
| 89 a | 501(c)(3) organizations Enter: Amount of tax imposed on the organization during the year under: section 4911 <input type="checkbox"/> 0, section 4912 <input type="checkbox"/> 0, section 4955 <input type="checkbox"/> 0 | | |
| 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 | X |
| c | Enter Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 | | 0 |
| d | Enter Amount of tax on line 89c, above, reimbursed by the organization | | 0 |
| 90 a | List the states with which a copy of this return is filed <input type="checkbox"/> NONE | | |
| b | Number of employees employed in the pay period that includes March 12, 2002 (See instructions) | 90b | 0 |
| 91 | The books are in care of <input type="checkbox"/> TAMI BERRY Telephone no. <input type="checkbox"/> (321) 639-1369 Located at <input type="checkbox"/> 5190 HOGAN PLACE, COCOA, FL ZIP + 4 <input type="checkbox"/> 32927 | | |
| 92 | Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of FORM 1041 - Check here <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year <input type="checkbox"/> 92 | | |

Analysis of Income-Producing Activities (See page 31 of the instructions)

Note: Enter gross amounts unless otherwise indicated

| | Unrelated business income | | Excluded by section 512, 513, or 514 | | (E) Related or exempt function income |
|---|---------------------------|---------------|--------------------------------------|---------------|---|
| | (A) Business code | (B) Amount | (C) Exclusion code | (D) Amount | |
| 93 Program service revenue | | | | | |
| a REGISTRATION | | | | | 28,506 |
| b SPONSOR ADVERTISING | | | | | 11,712 |
| c | | | | | |
| d | | | | | |
| e | | | | | |
| f Medicare/Medicaid payments | | | | | |
| g Fees and contracts from government agencies | | | | | |
| 94 Membership dues and assessments | | | | | |
| 95 Interest on savings and temporary cash investments | | | | | |
| 96 Dividends and interest from securities | | | | | |
| 97 Net rental income or (loss) from real estate | | | | | |
| a debt-financed property | | | | | |
| b not debt-financed property | | | | | |
| 98 Net rental income or (loss) from personal property | | | | | |
| 99 Other investment income | | | | | |
| 100 Gain or (loss) from sales of assets other than inventory | | | | | |
| 101 Net income or (loss) from special events | | | | | |
| 102 Gross profit or (loss) from sales of inventory | | | | | |
| 103 Other revenue | | | | | |
| a FUNDRAISING | | | | | 38,036 |
| b | | | | | |
| c | | | | | |
| d | | | | | |
| e | | | | | |
| 104 Subtotal (add columns (B), (D), and (E)) | | 0 | | 0 | 78,254 |
| 105 TOTAL (add line 104, columns (B), (D), and (E)) | | | | | 78,254 |

Note: Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I.

Relationship of Activities to the Accomplishment of Exempt Purposes (See page 32 of the instructions.)

| Line No. | Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes) |
|----------|--|
| 93 | PROVIDED SCHOOL AGE CHILDREN DEVELOPMENT OF THEIR LEADERSHIP, MOTIVATIONAL, AND INTERPEF |

Information Regarding Taxable Subsidiaries and Disregarded Entities (See page 32 of the instructions.)

| (A) Name, address, and EIN of corporation, partnership, or disregarded entity | (B) Percentage of ownership interest | (C) Nature of activities | (D) Total income | (E) End-of-year assets |
|--|---|-----------------------------|---------------------|---------------------------|
| | % | | | |
| | % | | | |
| | % | | | |
| | % | | | |

Information Regarding Transfers Associated with Personal Benefit Contracts (See page 33 of the instructions.)

(a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? Yes No

(b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? Yes No

Note: If "Yes" to (b), file Form 8870 AND Form 4720 (see instructions)

Under penalties of perjury, I declare that I have examined this return and belief, it is true, correct, and complete. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has knowledge.

Please Sign Here

Signature of officer: Kurt R. Berry
Type or print name and title

Paid Preparer's Use Only

Preparer's signature: [Signature]
Firm's name (or yours if self-employed), address, and ZIP + 4: HIGGINBOTHAM COMPANIES, 3935-L N US1, COCOA, FL 3292

Line 43g for 990

Total: 2,100

| | | | |
|---|----------------------------------|---|-------|
| 1 | Tournament Fees-Program Services | 1 | 2,100 |
| 2 | | 2 | |
| 3 | | 3 | |
| 4 | | 4 | |
| 5 | | 5 | |
| 6 | | 6 | |
| 7 | | 7 | |
| 8 | | 8 | |
| 9 | | 9 | |

Line 20 for 990

Total: -64

| | | | |
|---|-----------------------------|---|-----|
| 1 | UNCOLLECTED RETURNED CHECKS | 1 | -64 |
| 2 | | 2 | |
| 3 | | 3 | |
| 4 | | 4 | |
| 5 | | 5 | |