

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)

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

OMB No 1545-1150

2002

Open to Public Inspection

Department of the Treasury Internal Revenue Service

A For the 2002 calendar year, or tax year beginning July 1, 2002, and ending June 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: Space Coast Runners, Inc. P.O. Box 2407 Melbourne FL 32902-2407

D Employer identification number: 59-2162554 E Telephone number: (321) 783-6535 F Enter 4-digit (GEN): 2702

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)

I Web site: spacecoastrunners.org

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

J Organization type (check only one): [X] 501(c)(3) [] 4947(a)(1) or [] 527

K 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, it should file a return without financial data. Some states require a complete return

L Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts, if \$100,000 or more, file Form 990 instead of Form 990-EZ \$ 42,346

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See page 36 of the instructions)

Table with 21 rows for revenue, expenses, and net assets. Includes a 'RECEIVED' stamp from OGDEN, UT dated OCT 8 0 2003.

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

(See page 39 of the instructions)

Table with 27 rows for balance sheet items (Cash, Land, Equipment, Total assets, Total liabilities, Net assets) and columns for beginning and end of year.

For Paperwork Reduction Act Notice, see the separate instructions

Cat No 106421

Form 990-EZ (2002)

SCANNED NOV 03 2003

Part III Statement of Program Service Accomplishments (See page 39 of the instructions)

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? Education

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

28 Promotion of running and education of members through the publication of a monthly newsletter with articles on fitness, nutrition, and club activities. 450 member families (Grants \$ 0)

29 Providing race finish line services and training to other organizations to help promote running in the community. Support over 30 local races. (Grants \$ 0)

30 Donation of 2 scholarships to high school runners for college to promote and encourage the advancement of running and fitness in youth. (Grants \$ 1,000)

31 Other program services (attach schedule) (Grants \$ 0)

32 **Total program service expenses** (add lines 28a through 31a) **32** 12,489

28a	7,739
29a	3,750
30a	1,000
31a	0
32	12,489

Part IV List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated. See page 40 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
Rebecca Sparks PO Box 320152, Cocoa Beach FL 32922	President - 5	0	0	0
Mary Camba 3052 Skyline Drive, Cocoa FL 32922	Vice President - 2	0	0	0
Patti Sponsler, 23 West Point Dr, Cocoa Beach FL	Secretary - 2	0	0	0
Marlene White, 30 Country Club Rd, Cocoa Beach FL	Treasurer - 3	0	0	0

Part V Other Information (Note the attachment requirement in General Instruction V, page 14)

	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		✓
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		✓
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		✓
a Did the organization have unrelated business gross income of \$1,000 or more or 6033(e) notice, reporting, and proxy tax requirements?		✓
b If "Yes," has it filed a tax return on Form 990-T for this year?		✓
36 Was there a liquidation, dissolution, termination, or substantial contraction during the year? (If "Yes," attach a statement)		✓
37a Enter amount of political expenditures, direct or indirect, as described in the instructions ▶ 37a <u>0</u>		✓
b Did the organization file Form 1120-POL for this year?		✓
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 If "Yes," attach the schedule specified in the line 38 instructions and enter the amount involved 38b		✓
39 501(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 501(c)(3) organizations Enter Amount of tax imposed on the organization during the year under section 4911 ▶ <u>0</u> , section 4912 ▶ <u>0</u> , section 4955 ▶ <u>0</u>		✓
b 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," attach an explanation		✓
c Amount of tax imposed on organization managers or disqualified persons during the year under 4912, 4955, and 4958 ▶ <u>0</u>		✓
d Enter Amount of tax on line 40c, above, reimbursed by the organization ▶ <u>0</u>		✓
41 List the states with which a copy of this return is filed ▶		
42 The books are in care of ▶ <u>Marlene White</u> Located at ▶ <u>30 Country Club Road, Cocoa</u>		
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990 and enter the amount of tax-exempt interest received or accrued during the year ▶		

Under penalties of perjury I declare that I have examined this return and believe it is true, correct and complete. Declaration of preparer (other than the taxpayer) is based on information furnished by the taxpayer.

Please Sign Here

Signature of officer: Marlene White

Type or print name and title: Marlene White, Treasurer

Paid Preparer's Use Only

Preparer's signature: _____

Firm's name (or yours if self-employed) address and ZIP + 4: _____

SCHEDULE A
(Form 990 or 990-EZ)

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

2002

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

Space Coast Runners, Inc.

Employer identification number

59 216 2554

Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees
(See page 1 of the instructions 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 benefit plans & deferred compensation	(e) Expense account and other allowances
<i>None</i>				
Total number of other employees paid over \$50,000 ▶				

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

(See page 2 of the instructions 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
<i>None</i>		
Total number of others receiving over \$50,000 for professional services ▶		

Part III **Statements About Activities** (See page 2 of the instructions)

Yes No

1 During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities ▶ \$ _____ (Must equal amounts on line 38, Part VI-A or line 1 of Part VI-B)

		✓
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Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking "Yes," must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities

2 During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? (If the answer to any question is "Yes," attach a detailed statement explaining the transactions)

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a Sale, exchange, or leasing of property?

2a		✓
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b Lending of money or other extension of credit?

2b		✓
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c Furnishing of goods, services, or facilities?

2c		✓
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d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?

2d		✓
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e Transfer of any part of its income or assets?

2e		✓
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3 Does the organization make grants for scholarships, fellowships, student loans, etc? (See Note below)

3	✓	
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4 Do you have a section 403(b) annuity plan for your employees?

4		✓
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Note Attach a statement to explain how the organization determines that individuals or organizations receiving grants or loans from it in furtherance of its charitable programs "qualify" to receive payments

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Part IV **Reason for Non-Private Foundation Status** (See pages 3 through 5 of the instructions)

N/A

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)
- 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) (Also complete the **Support Schedule** in Part IV-A)
- 11a** An organization that normally receives a substantial part of its support from a governmental unit or from the general public Section 170(b)(1)(A)(vi) (Also complete the **Support Schedule** in Part IV-A)
- 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 (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See section 509(a)(2) (Also complete the **Support Schedule** in Part IV-A)
- 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) (See section 509(a)(3))

Provide the following information about the supported organizations (See page 5 of the instructions)

(a) Name(s) of supported organization(s)	(b) Line number from above

14 An organization organized and operated to test for public safety Section 509(a)(4) (See page 5 of the instructions)

Part IV-A 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 *N/A*

Calendar year (or fiscal year beginning in) ▶	(a) 2001	(b) 2000	(c) 1999	(d) 1998	(e) Total
15 Gifts, grants, and contributions received (Do not include unusual grants. See line 28.)					
16 Membership fees received					
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc., purpose					
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975					
19 Net income from unrelated business activities not included in line 18					
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					
21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge.					
22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets.					
23 Total of lines 15 through 22					
24 Line 23 minus line 17					
25 Enter 1% of line 23					

26 Organizations described on lines 10 or 11:	a Enter 2% of amount in column (e), line 24 ▶	26a	
b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 1998 through 2001 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts ▶		26b	
c Total support for section 509(a)(1) test. Enter line 24, column (e) ▶		26c	
d Add Amounts from column (e) for lines 18 _____ 19 _____ 22 _____ 26b _____ ▶		26d	
e Public support (line 26c minus line 26d total) ▶		26e	
f Public support percentage (line 26e (numerator) divided by line 26c (denominator)) ▶		26f	%

27 Organizations described on line 12. **a** For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," prepare a list for your records to show the name of, and total amounts received in each year from, each "disqualified person." **Do not file this list with your return.** Enter the sum of such amounts for each year

(2001) _____ (2000) _____ (1999) _____ (1998) _____

b For any amount included in line 17 that was received from each person (other than "disqualified persons"), prepare a list for your records 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). **Do not file this list with your return.** 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

(2001) _____ (2000) _____ (1999) _____ (1998) _____

c Add Amounts from column (e) for lines 15 _____ 16 _____ 17 _____ 20 _____ 21 _____ ▶	27c	
d Add Line 27a total _____ and line 27b total _____ ▶	27d	
e Public support (line 27c total minus line 27d total) ▶	27e	
f Total support for section 509(a)(2) test. Enter amount from line 23, column (e) ▶ 27f		
g Public support percentage (line 27e (numerator) divided by line 27f (denominator)) ▶	27g	%
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator)) ▶	27h	%

28 Unusual Grants For an organization described in line 10, 11, or 12 that received any unusual grants during 1998 through 2001, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. **Do not file this list with your return.** Do not include these grants in line 15

Part V Private School Questionnaire (See page 7 of the instructions)
(To be completed ONLY by schools that checked the box on line 6 in Part IV)

11A

	Yes	No
29 Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?		
30 Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?		
31 Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe, if "No," please explain (If you need more space, attach a separate statement)		
32 Does the organization maintain the following		
a Records indicating the racial composition of the student body, faculty, and administrative staff?		
b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?		
c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?		
d Copies of all material used by the organization or on its behalf to solicit contributions? If you answered "No" to any of the above, please explain (If you need more space, attach a separate statement)		
33 Does the organization discriminate by race in any way with respect to		
a Students' rights or privileges?		
b Admissions policies?		
c Employment of faculty or administrative staff?		
d Scholarships or other financial assistance?		
e Educational policies?		
f Use of facilities?		
g Athletic programs?		
h Other extracurricular activities? If you answered "Yes" to any of the above, please explain (If you need more space, attach a separate statement)		
34a Does the organization receive any financial aid or assistance from a governmental agency?		
b Has the organization's right to such aid ever been revoked or suspended? If you answered "Yes" to either 34a or b, please explain using an attached statement		
35 Does the organization certify that it has complied with the applicable requirements of sections 4 01 through 4 05 of Rev Proc 75-50, 1975-2 C B 587, covering racial nondiscrimination? If "No," attach an explanation		

Part VI-A Lobbying Expenditures by Electing Public Charities (See page 9 of the instructions)
 (To be completed **ONLY** by an eligible organization that filed Form 5768)

N/A

Check a if the organization belongs to an affiliated group Check b if you checked "a" and "limited control" provisions apply

Limits on Lobbying Expenditures		(a) Affiliated group totals	(b) To be completed for ALL electing organizations												
(The term "expenditures" means amounts paid or incurred)															
36	Total lobbying expenditures to influence public opinion (grassroots lobbying)	36													
37	Total lobbying expenditures to influence a legislative body (direct lobbying)	37													
38	Total lobbying expenditures (add lines 36 and 37)	38													
39	Other exempt purpose expenditures	39													
40	Total exempt purpose expenditures (add lines 38 and 39)	40													
41	Lobbying nontaxable amount Enter the amount from the following table—														
<table style="width: 100%; border: none;"> <tr> <td style="width: 50%; border: none;">If the amount on line 40 is—</td> <td style="width: 50%; border: none;">The lobbying nontaxable amount is—</td> </tr> <tr> <td style="border: none;">Not over \$500,000</td> <td style="border: none;">20% of the amount on line 40</td> </tr> <tr> <td style="border: none;">Over \$500,000 but not over \$1,000,000</td> <td style="border: none;">\$100,000 plus 15% of the excess over \$500,000</td> </tr> <tr> <td style="border: none;">Over \$1,000,000 but not over \$1,500,000</td> <td style="border: none;">\$175,000 plus 10% of the excess over \$1,000,000</td> </tr> <tr> <td style="border: none;">Over \$1,500,000 but not over \$17,000,000</td> <td style="border: none;">\$225,000 plus 5% of the excess over \$1,500,000</td> </tr> <tr> <td style="border: none;">Over \$17,000,000</td> <td style="border: none;">\$1,000,000</td> </tr> </table>		If the amount on line 40 is—	The lobbying nontaxable amount is—	Not over \$500,000	20% of the amount on line 40	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 40 is—	The lobbying nontaxable amount is—														
Not over \$500,000	20% of the amount on line 40														
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														
42	Grassroots nontaxable amount (enter 25% of line 41)	42													
43	Subtract line 42 from line 36 Enter -0- if line 42 is more than line 36	43													
44	Subtract line 41 from line 38 Enter -0- if line 41 is more than line 38	44													

Caution: If there is an amount on either line 43 or line 44, you must file Form 4720

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 45 through 50 on page 11 of the instructions)

Calendar year (or fiscal year beginning in) ▶	Lobbying Expenditures During 4-Year Averaging Period				
	(a) 2002	(b) 2001	(c) 2000	(d) 1999	(e) Total
45	Lobbying nontaxable amount				
46	Lobbying ceiling amount (150% of line 45(e))				
47	Total lobbying expenditures				
48	Grassroots nontaxable amount				
49	Grassroots ceiling amount (150% of line 48(e))				
50	Grassroots lobbying expenditures				

Part VI-B Lobbying Activity by Nonelecting Public Charities

(For reporting only by organizations that did not complete Part VI-A) (See page 11 of the instructions)

N/A

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of	Yes	No	Amount
a Volunteers			
b Paid staff or management (Include compensation in expenses reported on lines c through h)			
c Media advertisements			
d Mailings to members, legislators, or the public			
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			
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means			
i Total lobbying expenditures (Add lines c through h)			

If "Yes" to any of the above, also attach a statement giving a detailed description of the lobbying activities

SPACE COAST RUNNERS, INC.
Employer ID number 59-2162554
Tax Year 2002

<u>Special Events:</u>	<u>(A)</u>	<u>(B)</u>	<u>(C)</u>	<u>All Other</u>	<u>Total</u>
Gross Receipts	7,781	5,000	4,337	11,490	28,608
Less: Contributions	<u>725</u>	<u>0</u>	<u>0</u>	<u>1,670</u>	<u>2,395</u>
Gross Revenue	7,056	5,000	4,337	9,820	26,213
Less: Direct Expenses	5,831	1,022	550	12,244	19,647
Net Income (Loss)	<u>1,225</u>	<u>3,978</u>	<u>3,787</u>	<u>(2,424)</u>	<u>6,566</u>

(A) Space Coast Half-Marathon race

(B) Space Coast Marathon Clinic (crosses over FY 2002 and 2003) ***

(C) Space Coast Marathon race (crosses over FY 2002 and 2003) ***

All Other - 3 races, 2 picnics, 1 race series

*** Most expenses for these events fall into FY 2003, while many receipts fall into FY 2002

SPACE COAST RUNNERS, INC.
Employer ID number 59-2162554
Tax Year 2002

Grants and similar amounts paid (line 10)

Recipient	Amount	Description
Brevard Schools Foundation	\$1,000	College Scholarships
US Space Walk of Fame	\$370	Donation
American Heart Association	\$500	Donation
Florida Diabetes Camp	\$300	Donation
Satellite Beach High School	\$150	Donation
Cocoa High School	\$75	Donation
Total	<u>\$2,395</u>	

SPACE COAST RUNNERS, INC.
Employer ID number 59-2162554
Tax Year 2002

Other Expenses (line 16)

Expense	Amount
Course Certification	\$30
Website	\$129
Bank fees	\$39
Insurance	\$2,454
Florida state filing fee	\$61
Office supplies	\$533
Total	<u>\$3,246</u>

Schedule A, Part III, Item 3

Statement to explain how the organization determines that individuals or organizations receiving grants or loans from it in furtherance of charitable programs "qualify" to receive payments

- a) Two scholarships were provided to high school seniors payable to and distributed through the Brevard Schools Foundation, not paid directly to the recipient. The Brevard Schools Foundation remits these scholarships directly to the student's college or university.
- b) Other donations were made directly to bona fide charitable organizations and tax receipts received.