

Form **990-EZ**

Short Form Return of Organization Exempt From Income Tax

OMB No. 1545-1150

2006

Open to Public Inspection

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)
Sponsoring organizations, and controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than \$100,000 and total assets less than \$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

A For the 2006 calendar year, or tax year beginning June 1, 2006, and ending May 31, 2007

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 TENNIS LEAGUE, INC.

Number and street (or P.O. box, if mail is not delivered to street address) Room/suite
P.O. Box 410193

City or town, state or country, and ZIP + 4
Melbourne, FL 32941-0193

D Employer identification number
59 : 2814373

E Telephone number
(321) 777-0255

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: Cash Accrual
Other (specify) ▶

I Website: ▶ http://spacecoasttennis.com

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

J Organization type (check only one)— 501(c) () ◀ (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 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 \$100,000 or more, file Form 990 instead of Form 990-EZ. ▶ \$

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See page 47 of the instructions.)

1	Contributions, gifts, grants, and similar amounts received	1	3,639
2	Program service revenue including government fees and contracts	2	
3	Membership dues and assessments	3	27,142
4	Investment income	4	
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 (line 5a less line 5b) (attach schedule).	5c	
6	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 1)	6a	
b	Less: direct expenses other than fundraising expenses	6b	
c	Net income or (loss) from special events and activities (line 6a less line 6b)	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 (line 7a less line 7b)	7c	
8	Other revenue (describe ▶ <u>Seatcovers & Prize Money</u>)	8	720
9	Total revenue (add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8).	9	31,501
10	Grants and similar amounts paid (attach schedule)	10	
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	1,637
14	Occupancy, rent, utilities, and maintenance	14	
15	Printing, publications, postage, and shipping	15	2,151
16	Other expenses (describe ▶ <u>Banquet costs and awares</u>)	16	23,512
17	Total expenses (add lines 10 through 16)	17	27,300
18	Excess or (deficit) for the year (line 9 less line 17)	18	4,201
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	1,620
20	Other changes in net assets or fund balances (attach explanation)	20	11,526
21	Net assets or fund balances at end of year (combine lines 18 through 20)	21	5,821

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.

		(A) Beginning of year	(B) End of year
22	Cash, savings, and investments	1,620	22 5,821
23	Land and buildings	-0-	23 -0-
24	Other assets (describe ▶ <u>OGDEN, UT</u>)	-0-	24 -0-
25	Total assets	1,620	25 5,821
26	Total liabilities (describe ▶ _____)	-0-	26 -0-
27	Net assets or fund balances (line 27 of column (B) must agree with line 21)	1,620	27 5,821

SCANNED BY: 2007

Expenses

Net Assets

Part II Balance Sheets

RECEIVED JUN 18 2007 IRS-030 OGDEN, UT

Handwritten initials and a large 'B' mark.

Part III Statement of Program Service Accomplishments (See page 51 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? _____			
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 (Grants \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	28a	N/A
29 (Grants \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	29a	N/A
30 (Grants \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	30a	N/A
31	Other program services (attach schedule) (Grants \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	31a	N/A
32	Total program service expenses (add lines 28a through 31a)	32	

Part IV List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated. See page 52 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
Terri Dillon 4240 Careywood Dr., Melbourne, FL 32934	President	-0-	N/A	N/A
Patricia Meehan 1947 N. Sykes Creek Dr., Merritt Isl, FL 32953	Vice President	-0-	N/A	N/A
Geraldine Lau 2549 Bernice Ct., Melbourne, FL 32935	Secretary	-0-	N/A	N/A
Janice C. Kircher 437 Penguin Drive, Satellite Bch, FL 32937	Treasurer	-0-	N/A	N/A

Part V Other Information (Note the statement requirement in General Instruction 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 but not reported to the IRS? 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, 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.		
35a	a Did the organization have unrelated business gross income of \$1,000 or more or 6033(e) notice, reporting, and proxy tax requirements?		X
35b	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.)		X
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions. ▶ 37a N/A		
37b	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 unpaid at the start of the period covered by this return?		X
38b	b If "Yes," attach the schedule specified in the line 38 instructions and enter the amount involved		
38b			N/A
39	501(c)(7) organizations. Enter:		
39a	a Initiation fees and capital contributions included on line 9		N/A
39b	b Gross receipts, included on line 9, for public use of club facilities		N/A

Part V Other Information (Note the statement requirement in General Instruction V.) (Continued)

- 40a** 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 (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** Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 . . . ▶ -0-
- d** Enter amount of tax on line 40c reimbursed by the organization . . . ▶ -0-
- e** All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? . . .

	Yes	No
40b		X
40c		
40d		
40e		X

- 41** List the states with which a copy of this return is filed ▶ Florida
- 42a** The books are in care of ▶ Janice C. Kircher Telephone no. ▶ (321) 777-0255
 Located at ▶ P.O. Box 410193, Melbourne,
- b** At any time during the calendar year, did the organization have over a financial account in a foreign country (such as a bank account)?
 If "Yes," enter the name of the foreign country ▶ _____
 See the instructions for exceptions and filing requirements for F
- c** At any time during the calendar year, did the organization maintain a financial account in a foreign country?
 If "Yes," enter the name of the foreign country ▶ _____
- 43** Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ and enter the amount of tax-exempt interest received or accrued

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

Please Sign Here

▶ Janice C. Kircher
 Signature of officer

▶ Janice C. Kircher, Treasurer
 Type or print name and title.

Preparer's only	Preparer's signature ▶	Date	Check if self-employed ▶ <input type="checkbox"/>	Preparer's SSIN or PTIN (See Gen. Inst. X)
	Firm's name (or yours if self-employed), address, and ZIP + 4 ▶	EIN ▶	Phone no ▶ ()	

Explanation for Change in Line 20

There was a change in fiscal year with this year's return. Last year's return was based upon fiscal year January 1, 2005 through December 31, 2005. This year's fiscal year is based upon our playing season and is from June 1, 2006 through May 31, 2007. During this gap period of December 31, 2005 to June 1, 2006, the fund balance changed by \$11,526 as reported on line 20. Line 20 is the difference between this year's fiscal year starting balance and last year's fiscal year ending balance. Attachment 1 is the checking account journal that reports this change in detail. Shown below is the calculation for line 21 combining lines 18-20 and the change that occurred in the time period between December 31, 2005 to June 1, 2006 as reported on line 20 (and explained by Attachment 1).

Calculation for Line 21

\$13,146	Fiscal year January 1, 2005 through December 31, 2005 ending balance
11,526	Line 20 - Changes in fund balance between fiscal years reported

\$ 1,620	Line 19 - Fiscal year June 1, 2006 through May 31, 2007 ending balance
\$ 4,201	Line 18 - Excess for fiscal year June 1, 2006 through May 31, 2007

\$ 5,821	Line 21 - Combined Lines 18 through 20

Space Coast Tennis League Checking Account Journal 2005-06

Bold Row = Awaiting receipt

Date	Ck #	Clr	Ck Amt	Deposit	Balance	Purpose
11/26/05	1311	X	\$1,260.50		\$12,355.28	FedEx Kinko-1350 directory booklets (Jim Brown)
11/30/05	1312	X	\$85.49		\$12,269.79	Jim Brown-Microsoft 2003 Pkg.-computer (Balance OK)
12/05/05	1313	X	\$202.54		\$12,067.25	Jim Brown-Ink Cart., direct. data prep,web op (240 mbrs)
12/09/05		X		\$2,911.81	\$14,979.06	Pal Pal
12/15/05	1314	X	\$101.97		\$14,877.09	Pat Meehan-Supplies-Mixed
12/15/05	1315	X	\$42.40		\$14,834.69	Annie MacLellan-Gift Bags & Ribbons-Holiday Banquet
12/15/05	1316	X	\$8.83		\$14,825.86	Annie MacLellan-Add'l Gift Bags, etc -Holiday Banquet
12/15/05	1317		VOID		\$14,825.86	Imperial Conference Center & Hotel
12/15/05	1318	X	\$3,044.14		\$11,781.72	Imperial Conference Center & Hotel-Holiday Banquet
12/15/05	1319	X	\$6,841.59		\$4,940.13	Marketing World Specialties-Banquet Prizes (1 st & 2 nd Place)
12/16/05		X		\$14.00	\$4,954.13	Senior Women's Division
12/16/05		X		\$294.00	\$5,248.13	Mixed Division
12/16/05		X		\$1,764.00	\$7,012.13	Mixed Division
12/16/05		X		\$3,430.00	\$10,442.13	Women's Division
12/16/05		X		\$1,445.00	\$11,887.13	Holiday Banquet
12/19/05	1320	X	\$27.70		\$11,859.43	Edwin Rowan-Sr. Men's postage & P.O. Box Renewal
12/27/05		X		\$783.13	\$12,642.56	Pal Pal
12/29/05		X		\$540.00	\$13,182.56	Men's Division & Banquet
12/29/05	1321	X	\$28.62		\$13,153.94	Kiwi Tennis Club-9 cans of tennis balls-Men's Day
12/30/05		X	\$7.50		\$13,146.44	Items Deposited Fee (will be reversed on 1-4-06) (Balance OK)
01/04/06		X		\$7.50	\$13,153.94	Reverse Items Deposited Fee
01/05/06	1322	X	\$130.38		\$13,023.56	Gerry Lau-150 sets rules
01/10/06		X		\$105.00	\$13,128.56	Women's Division
01/10/06		X		\$238.00	\$13,366.56	Men's Division
01/10/06	1323	X	\$819.00		\$12,547.56	Rockledge Country Club-Spring Captains' Luncheon
01/11/06		X		\$106.97	\$12,654.53	Pal Pal
01/13/06		X	\$9.95		\$12,644.58	Go Daddy-January 2006 Web Domain
01/17/06		X		\$52.00	\$12,696.58	Mixed Division & Banquet
01/22/06	1324	X	\$7.00		\$12,689.58	Mary Ann Frederick-Refund
01/22/06	1325	X	\$755.00		\$11,934.58	Jim Brown-Web Operation (1510 mbrs @ \$ 50 per mbr)
01/30/06		X		\$35.00	\$11,969.58	Senior Women's Division & Men's Division
01/30/06		X		\$119.35	\$12,088.93	Pal Pal (Balance OK)
02/01/06		X	\$125.61		\$11,963.32	Go Daddy-February 2006-07 Web Domain
02/08/06		X		\$78.29	\$12,041.61	Pal Pal
02/21/06	1326	X	\$149.24		\$11,892.37	Women's Division-Supplies
02/28/06		X		\$266.00	\$12,158.37	Women's Division
02/28/06		X		\$70.00	\$12,228.37	Senior Women's Division
02/28/06		X		\$175.00	\$12,403.37	Mixed Division

Space Coast Tennis Leage Checking Account Journal 2005-06

Bold Row = Awaiting receipt

Date	Ck #	Clr	Ck Amt	Deposit	Balance	Purpose
02/28/06		X		\$133.00	\$12,536.37	Men's Division
02/28/06		X		\$45.50	\$12,581.87	Pay Pal (Balance OK)
03/20/06		X		\$45.50	\$12,627.37	Pay Pal
03/21/06	1327	X	\$42.00		\$12,585.37	P O Box & 2 key deposit
03/22/06	1328	X	\$100.00		\$12,485.37	Jim Justice, Auditor-Compiling financial info 990-EZ (IRS)
03/24/06		X		\$609.00	\$13,094.37	Women, Sr Women, Men & Mixed Divisions (Balance OK)
04/04/06	1329	X	\$65.52		\$13,028.85	Edwin Rowan-Sr Men's supplies-Spring 2006
04/09/06		X		\$26.00	\$13,054.85	Pal Pal
04/14/06	1330		\$61.25		\$12,993.60	FL Dept. of State-2005 Annual Report
04/25/06		X		\$335.73	\$13,329.33	Pay Pal
04/25/06		X		\$84.00	\$13,413.33	Men, Mixed & Women's Division (Balance OK)
05/10/06		X		\$1,858.26	\$15,271.59	Pal Pal - <i>Banquet</i>
05/15/06		X		\$14.00	\$15,285.59	Men's Division
05/15/06		X	\$500.00		\$14,785.59	Prize money-Banquet
05/18/06	1331	X	\$18.00		\$14,767.59	Jim Brown-Web Operation (36 mbrs. @ \$.50 per mbr)
05/18/06	1332	X	\$100.00		\$14,667.59	Mima Tennis Tournament-Thank you flowers for sponsors
05/18/06	1333	X	\$61.48		\$14,606.11	Annie MacLellan-Gift Bags for awards-Banquet
05/18/06	1334		\$164.40		\$14,441.71	Susan Detwiler-Gift cards and postage for Board Members
05/18/06	1335	X	\$3,316.64		\$11,125.07	Suntree Country Club-Banquet
05/19/06		X		\$1,462.00	\$12,587.07	Banquet
05/31/06	1336		\$10,698.62		\$1,888.45	Awards-Banquet
05/31/06	1337		\$47.70		\$1,840.75	Kiwi Tennis Club-tennis balls-Men's Day & Mixed Parties
05/31/06	1338		\$210.60		\$1,630.15	Tern Keeney-Gift for V P. & engraving for President gift
05/31/06	1339		\$9.53		\$1,620.62	Pat Meehan-Gift for Lilley's (Kiwi)-Mixed Party (Balance OK)