

Form 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

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 PALM BAY YOUTH BASKETBALL ASSOCIATION
Number and street (or P.O. box if mail is not delivered to street address) Room/suite P.O. Box 10021
City or town, state or country and ZIP + 4 PALM BAY, FL 32910

D Employer identification number 59:3025348

E Telephone number (321) 676-4609

F Enter 4 digit (GEN) 2

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 N/A

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

J Organization type (check only) 501(c) 3 (insert no) 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

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

Table with columns for Revenue, Expenses, and Assets. Rows include Contributions, program service revenue, membership dues, investment income, gross amount from sale of assets, special events, gross sales of inventory, grants and similar amounts paid, salaries, professional fees, occupancy, printing, other expenses, total revenue, excess or deficit, net assets at beginning/end of year, other changes in net assets, and net assets at end of year.

Part II Balance Sheets (See page 39 of the instructions)

Table with columns (A) Beginning of year and (B) End of year. Rows include Cash, savings, and investments; Land and buildings; Other assets; Total assets; Total liabilities; Net assets or fund balances.

For Paperwork Reduction Act Notice, see the separate instructions

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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? <u>Youth Recreational Basketball</u> 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	<u>Provided a Recreational Basketball League for 470 boys and girls ages 7-17, 56 teams, playing 10 games each</u> (Grants \$ )	28a
29	..... (Grants \$ )	29a
30	..... (Grants \$ )	30a
31	Other program services (attach schedule) (Grants \$ )	31a
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 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
<u>Mark Tanski</u> <u>330 Myakka St. NE Palm Bay</u>	<u>President</u> <u>3 HR/WK</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>Deana Green</u> <u>470 Neptune Dr, NE Palm Bay, FL</u>	<u>Treasurer</u> <u>3 HR/WK</u>	<u>0</u>	<u>0</u>	<u>0</u>

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		<input checked="" type="checkbox"/>
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		<input checked="" type="checkbox"/>
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	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
a	Did the organization have unrelated business gross income of \$1 000 or more or 6033(e) notice, reporting and proxy tax requirements?		<input checked="" type="checkbox"/>
b	If "Yes," has it filed a tax return on Form 990-T for this year?		<input checked="" type="checkbox"/>
36	Was there a liquidation, dissolution, termination, or substantial contraction during the year? (If "Yes," attach a statement)		<input checked="" type="checkbox"/>
37a	Enter amount of political expenditures, direct or indirect as described in the instructions ▶ <u>37a</u> <u>0</u>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
b	Did the organization file Form 1120-POL for this year?		<input checked="" type="checkbox"/>
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?		<input checked="" type="checkbox"/>
b	If "Yes," attach the schedule specified in the line 38 instructions and enter the amount involved <u>38b</u>		<input checked="" type="checkbox"/>
39	501(c)(7) organizations Enter a initiation fees and capital contributions included on line 9 <u>39a</u>		<input checked="" type="checkbox"/>
b	Gross receipts included on line 9, for public use of club facilities <u>39b</u>		<input checked="" type="checkbox"/>
40a	501(c)(3) organizations Enter Amount of tax imposed on the organization during the year under section 4911 ▶ section 4912 ▶ section 4955 ▶		<input checked="" type="checkbox"/>
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		<input checked="" type="checkbox"/>
c	Amount of tax imposed on organization managers or disqualified persons during the year under 4912 4955, and 4958 ▶		<input checked="" type="checkbox"/>
d	Enter Amount of tax on line 40c, above, reimbursed by the organization ▶		<input checked="" type="checkbox"/>
41	List the states with which a copy of this return is filed ▶		<input checked="" type="checkbox"/>
42	The books are in care of ▶ <u>Deana Green</u> Telephone no ▶ <u>(321) 676-4609</u> Located at ▶ <u>470 Neptune Dr, NE Palm Bay, FL</u> ZIP + 4 ▶ <u>32907</u>		<input checked="" type="checkbox"/>
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ and enter the amount of tax-exempt interest received or accrued during the year		<input checked="" type="checkbox"/>

Under penalties of perjury I declare that I have examined this return including schedules and attachments and believe that it is true, correct, and complete. Declaration of preparer (other than the taxpayer) is based on information furnished by the taxpayer. No part of this return or the information furnished hereon was prepared by an individual who is not a duly licensed professional person acting in his or her professional capacity.

Please Sign Here

Signature of officer: Deana R Green

Type or print name and title: Deana R Green

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: Palm Bay Youth Basketball Association Employer identification number: 59 302 5348

**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
NONE				

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OGDEN, UTAH

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
NONE		

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

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

	Yes	No
<b>1</b> 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 I of Part VI-B) 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.		<b>X</b>
<b>2</b> 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.)		
<b>a</b> Sale, exchange, or leasing of property?		<b>X</b>
<b>b</b> Lending of money or other extension of credit?		<b>X</b>
<b>c</b> Furnishing of goods, services, or facilities?		<b>X</b>
<b>d</b> Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?		<b>X</b>
<b>e</b> Transfer of any part of its income or assets?		<b>X</b>
<b>3</b> Does the organization make grants for scholarships, fellowships, student loans, etc.? (See Note below.)		<b>X</b>
<b>4</b> Do you have a section 403(b) annuity plan for your employees?		<b>X</b>
<b>Note</b> 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.		

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

- 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)(vii) (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

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 )	2400.00	2300.00	1700.00	1600.00	8000.00
16 Membership fees received	23892.00	20,295.00	21,250.00	20,470.00	85,937.00
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	3311.81	996.00	840.00	2184.00	7,331.81
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	441.16	175.25	166.28	163.00	945.69
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	30044.97	23,766.25	23,986.28	24,417.00	102,214.50
24 Line 23 minus line 17	26733.16	22,770.25	23,146.28	22,233.00	94,882.69
25 Enter 1% of line 23	300.44	237.66	239.86	244.17	
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) 0 (2000) 0 (1999) 0 (1998) 0					
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) 0 (2000) 0 (1999) 0 (1998) 0					
c Add Amounts from column (e) for lines 15 <u>8000.00</u> 16 <u>85,937.00</u> 17 <u>7331.81</u> 20 <u>0</u> 21 <u>0</u>					27c 101268.81
d Add Line 27a total <u>0</u> and line 27b total <u>0</u>					27d 0
e Public support (line 27c total minus line 27d total)					27e 101268.81
f Total support for section 509(a)(2) test Enter amount from line 23, column (e)					27f 102214.50
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))					27g 99 %
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))					27h .93 %
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)**

	Yes	No
<b>29</b> 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?		
<b>30</b> 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?		
<b>31</b> 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 )		
<b>32</b> Does the organization maintain the following		
<b>a</b> Records indicating the racial composition of the student body, faculty, and administrative staff?		
<b>b</b> Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?		
<b>c</b> Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?		
<b>d</b> 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 )		
<b>33</b> Does the organization discriminate by race in any way with respect to		
<b>a</b> Students' rights or privileges?		
<b>b</b> Admissions policies?		
<b>c</b> Employment of faculty or administrative staff?		
<b>d</b> Scholarships or other financial assistance?		
<b>e</b> Educational policies?		
<b>f</b> Use of facilities?		
<b>g</b> Athletic programs?		
<b>h</b> Other extracurricular activities?		
If you answered "Yes" to any of the above, please explain (If you need more space, attach a separate statement )		
<b>34a</b> Does the organization receive any financial aid or assistance from a governmental agency?		
<b>b</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		
<b>35</b> 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		







<b>30-Jun-03</b>			
Postage/Printing		\$	101 00
<b>Expenses</b>			
Magnets			\$51 00
Referees			\$10,114 00
Uniforms		\$	4,277 95
Parent's Shirts		\$	377 00
Gyms		\$	3,000 00
Medical		\$	2,200 00
Liability		\$	1,774 31
Trophies		\$	1,830 92
Equipment		\$	431 69
Phone			
Mailbox		\$	68 00
Refunds		\$	512 50
ISF		\$	230 00
Donations		\$	850 00
Background checks			
All-star tourney			
Donuts		\$	638 75
Misc & FL Dept of State		\$	385 63
Board Shirts		\$	215 25
<b>Total Expenses</b>		\$	<b>26,957 00</b>