

Form **990-EZ**

Short Form

Return of Organization Exempt From Income Tax

OMB No. 1545-1150

2004

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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.

A For the 2004 calendar year, or tax year beginning July 1, 2004, and ending June 30, 2005

- 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 for P O box, if mail is not delivered to street address) Room/suite
% Deana Green P.O. Box 100121
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 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: ▶ _____
J Organization type (check only one)— 501(c) (3) ◀ (insert no.) 4947(a)(1) or 527

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

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 37 of the instructions.)

Revenue	1	Contributions, gifts, grants, and similar amounts received	1	5,119.00
	2	Program service revenue including government fees and contracts	2	-
	3	Membership dues and assessments	3	20,075.00
	4	Investment income	4	134.98
	5a	Gross amount from sale of assets other than inventory	5a	-
	5b	Less: cost or other basis and sales expenses	5b	-
	5c	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"/>		
	6a	Gross revenue (not including \$ _____ of contributions reported on line 1)	6a	-
6b	Less: direct expenses other than fundraising expenses	6b	-	
6c	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	-	
7b	Less: cost of goods sold	7b	-	
7c	Gross profit or (loss) from sales of inventory (line 7a less line 7b)	7c	-	
8	Other revenue (describe ▶ _____)	8	-	
9	Total revenue (add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8)	9	25,328.98	
Expenses	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	-
	14	Occupancy, rent, utilities, and maintenance <u>phone</u>	14	169.08
	15	Printing, publications, postage, and shipping	15	358.30
	16	Other expenses (describe ▶ <u>see attached</u>)	16	23,265.76
17	Total expenses (add lines 10 through 16)	17	23,793.14	
Net Assets	18	Excess or (deficit) for the year (line 9 less line 17)	18	1,535.84
	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	18,785.43
	20	Other changes in net assets or fund balances (attach explanation)	20	-
	21	Net assets or fund balances at end of year (combine lines 18 through 20)	21	20,321.27

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.

Net Assets	22	Cash, savings, and investments	(A) Beginning of year	18,785.43	22	(B) End of year	20,321.27
	23	Land and buildings		-	23		-
	24	Other assets (describe ▶ _____)		-	24		-
	25	Total assets	18,785.43	25	20,321.27		
	26	Total liabilities (describe ▶ _____)		-	26		-
	27	Net assets or fund balances (line 27 of column (B) must agree with line 21)	18,785.43	27	20,321.27		

14

Part III Statement of Program Service Accomplishments (See page 41 of the instructions.)

What is the organization's primary exempt purpose? Youth recreational basketball
 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.

		Expenses
		(Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts; optional for others)
28	<u>Provided a recreational basketball league for 381 boys and girls ages 7 to 17 on 46 teams playing 10 games each</u> (Grants \$ _____)	28a
29 (Grants \$ _____)	29a
30 (Grants \$ _____)	30a
31	Other program services (attach schedule)	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 41 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 NE, Palm Bay</u>	<u>President</u> <u>3 HR/WK</u>	<u>Ø</u>	<u>Ø</u>	<u>Ø</u>
<u>Deana Green</u> <u>470 Neptune Dr, NE Palm Bay</u>	<u>Treasurer</u> <u>3 HR/WK</u>	<u>Ø</u>	<u>Ø</u>	<u>Ø</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 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>Ø</u>		<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 type="checkbox"/>
39 501(c)(7) organizations. Enter: a Initiation fees and capital contributions included on line 9 <u>39a</u> _____		<input type="checkbox"/>
b Gross receipts, included on line 9, for public use of club facilities <u>39b</u> _____		<input 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 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 type="checkbox"/>
c Amount of tax imposed on organization managers or disqualified persons during the year under 4912, 4955, and 4958 ▶ _____		<input type="checkbox"/>
d Enter: Amount of tax on line 40c, above, reimbursed by the organization ▶ _____		<input type="checkbox"/>
41 List the states with which a copy of this return is filed. ▶ _____		<input type="checkbox"/>
42 The books are in care of ▶ <u>Deana Green</u> Located at ▶ <u>470 Neptune Dr, NE Palm</u>		<input type="checkbox"/>
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990 and enter the amount of tax-exempt interest received or accruing ▶ _____		<input type="checkbox"/>

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 any knowledge.

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

Supplementary Information—(See separate instructions.)

OMB No. 1545-0047

2004

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 Assoc.

Employer identification number

59: 3025348

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 ▶	<i>0</i>			

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 ▶	<i>0</i>	

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 I of Part VI-B.)		X
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.)		
a Sale, exchange, or leasing of property?	2a	X
b Lending of money or other extension of credit?	2b	X
c Furnishing of goods, services, or facilities?	2c	X
d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?	2d	X
e Transfer of any part of its income or assets?	2e	X
3a Do you make grants for scholarships, fellowships, student loans, etc.? (If "Yes," attach an explanation of how you determine that recipients qualify to receive payments.)	3a	X
b Do you have a section 403(b) annuity plan for your employees?	3b	X
4a Did you maintain any separate account for participating donors where donors have the right to provide advice on the use or distribution of funds?	4a	X
b Do you provide credit counseling, debt management, credit repair, or debt negotiation services?	4b	X

Part IV Reason for Non-Private Foundation Status (See pages 3 through 6 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)(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.

Calendar year (or fiscal year beginning in) ▶	(a) 2003	(b) 2002	(c) 2001	(d) 2000	(e) Total
15 Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.)	4025.00	1878.00	2400.00	2300.00	10,603.00
16 Membership fees received	23872.50	24,085.00	23,892.00	20,295.00	92,144.50
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	1768.00	2,326.65	3,311.81	996.00	8402.46
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	124.78	313.16	441.16	175.25	1054.35
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	29790.28	28,602.81	30,044.97	23,766.25	112,204.31
24 Line 23 minus line 17	28,022.28	26,276.16	26,733.16	22,770.25	103,801.85
25 Enter 1% of line 23	297.90	286.03	300.45	237.66	
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 2000 through 2003 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: (2003) ϕ (2002) ϕ (2001) ϕ (2000) ϕ					
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: (2003) ϕ (2002) ϕ (2001) ϕ (2000) ϕ					
c Add: Amounts from column (e) for lines: 15 10,603.00 16 92,144.50 17 8402.46 20 ϕ 21 ϕ					27c 111,149.96
d Add: Line 27a total ϕ and line 27b total ϕ					27d ϕ
e Public support (line 27c total minus line 27d total)					27e 111,149.96
f Total support for section 509(a)(2) test: Enter amount from line 23, column (e)					27f 112,204.31
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 1 %
28 Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 2000 through 2003, 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.					

PBYBA EXPENSES

#59 3025348

Jun30,2005		
		YTD
		Actuals
Phone		\$ 169.08
Postage/Printing		\$ 358.30
EXPENSES		
FL Dept. of State		\$ 61.25
Referees		\$ 8,274.00
Uniforms		\$ 3,848.00
Gyms		\$ 3,081.00
Medical		\$ 1,950.00
Liability		\$ 2,390.23
Trophies		\$ 2,072.25
Equipment		\$ 453.28
Mailbox		\$ 68.00
Refunds		\$ 217.50
ISF		\$ 118.00
Donations		\$ 650.00
Misc		\$ 9.00
Board Shirts		\$ 73.25
Total Expenses		\$ 23,265.76