

Department of the Treasury Internal Revenue Service

990

Amended

OMB No 1545-0047

2005

Open to Public Inspection

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)

The organization may have to use a copy of this return to satisfy state reporting requirements

For the 2005 calendar year, or tax year beginning, and ending

Form header section containing organization name (BREVARD COUNTY SHERIFF'S POLICE ATHLETIC LEAGUE INC.), address (POST OFFICE BOX 40 SHARPES FL 32959-0040), and identification numbers.

Form section J-K containing organization type (501(c)(3)), website (N/A), and gross receipts information (32,939).

L Gross receipts Add lines 6b, 8b, 9b, and 10b to line 12 32,939

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

Main table with 21 rows detailing revenue (lines 1-12), expenses (lines 13-17), and net assets (lines 18-21). Includes handwritten notes like 'STATUTE UNIT RECEIVED' and 'TPR BRANCH OGDEN'.

SCANNED DEC 19 2009

Handwritten signature/initials

**Part II 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 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 \$ _____ non-cash \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	22				
23	Specific assistance to individuals (attach schedule) <input type="checkbox"/>	23				
24	Benefits paid to or for members (attach schedule)	24				
25	Compensation of officers, directors, etc	25				
26	Other salaries and wages	26				
27	Pension plan contributions	27				
28	Other employee benefits	28				
29	Payroll taxes	29	323	323		
30	Professional fundraising fees	30				
31	Accounting fees	31	1,280	1,280		
32	Legal fees	32				
33	Supplies	33	7,340	7,101	239	
34	Telephone	34	1,083	812	271	
35	Postage and shipping	35				
36	Occupancy	36	8,160	7,098	1,062	
37	Equipment rental and maintenance	37	549	549		
38	Printing and publications	38				
39	Travel	39	527	500	27	
40	Conferences, conventions, and meetings	40	2,642	2,642		
41	Interest	41				
42	Depreciation, depletion, etc (attach schedule)	42	540	540		
43	Other expenses not covered above (itemize)					
a	<b>SEE STATEMENT 3</b>	43a	38,059	36,000	2,059	
b		43b				
c		43c				
d		43d				
e		43e				
f		43f				
g		43g				
44	<b>Total functional expenses</b> Add lines 22 through 43 (Organizations completing columns (B)-(D), carry these totals to lines 13-15)	44	60,503	55,242	5,261	0

**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 those joint costs \$ \_\_\_\_\_, (ii) the amount allocated to Program services \$ \_\_\_\_\_, (iii) the amount allocated to Management and general \$ \_\_\_\_\_, and (iv) the amount allocated to Fundraising \$ \_\_\_\_\_.

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

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.

What is the organization's primary exempt purpose?

▶ **SEE STATEMENT 4**

**Program Service Expenses**  
(Required for 501(c)(3) & (1) orgs. & 4947(a)(1) trusts, but optional for others.)

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.)

a **PAL OFFERS A VARIETY OF ATHLETIC PROGRAMS INCLUDING BASKET BALL AND TRACK. PAL GROUPS INDIVIDUAL YOUTHS WHO POSSESS A CERTAIN LEVEL OF SKILL AND PLACES THEM ON TEAMS WITH YOUTH OF EQUAL SKILL WHEN POSSIBLE. WE STRESS THE BASICS OF EACH GAME AND BUILDING CONFIDENCE IN YOUTH RATHER THAN IN WINS OR LOSSES.**

(Grants and allocations \$ ) If this amount includes foreign grants, check here ▶

**14,611**

b **SEE STATEMENT 5**

(Grants and allocations \$ ) If this amount includes foreign grants, check here ▶

**17,153**

c **PAL HAS EXPANDED ITS COMMUNITY SERVICE ACTIVITIES TO INCLUDE A CAMP FOR AT RISK CHILDREN. THE CAMP HAS BEEN PREVIOUSLY OPERATED AS A SEPARATE NONPROFIT.**

(Grants and allocations \$ ) If this amount includes foreign grants, check here ▶

**23,478**

d

(Grants and allocations \$ ) If this amount includes foreign grants, check here ▶

e Other program services (attach schedule)

(Grants and allocations \$ ) If this amount includes foreign grants, check here ▶

f **Total of Program Service Expenses** (should equal line 44, column (B), Program services) ▶

**55,242**

**Part IV Balance Sheets** (See the instructions)

Note		(A) Beginning of year		(B) End of year	
Where required, attached schedules and amounts within the description column should be for end-of-year amounts only					
Assets	45	Cash-non-interest-bearing	37,401	45	36,856
	46	Savings and temporary cash investments	165,622	46	189,635
	47a	Accounts receivable			
	b	Less allowance for doubtful accounts		47c	
	48a	Pledges receivable			
	b	Less allowance for doubtful accounts		48c	
	49	Grants receivable		49	
	50	Receivables from officers, directors, trustees, and key employees (attach schedule)		50	
	51a	Other notes and loans receivable (attach schedule)			
	b	Less allowance for doubtful accounts		51c	
	52	Inventories for sale or use		52	
	53	Prepaid expenses and deferred charges		53	
	54	Investments-securities <input type="checkbox"/> Cost <input type="checkbox"/> FMV		54	
	55a	Investments-land, buildings, and equipment basis			
	b	Less accumulated depreciation (attach schedule)		55c	
56	Investments-other (attach schedule)		56		
57a	Land, buildings, and equipment basis	3,555			
b	Less accumulated depreciation (attach schedule) <b>SEE STATEMENT 6</b>	1,631	2,464	57c	1,924
58	Other assets (describe )			58	
59	<b>Total assets</b> (must equal line 74) Add lines 45 through 58	205,487	59	228,415	
Liabilities	60	Accounts payable and accrued expenses		60	
	61	Grants payable		61	
	62	Deferred revenue		62	
	63	Loans from officers, directors, trustees, and key employees (attach schedule)		63	
	64a	Tax-exempt bond liabilities (attach schedule)		64a	
	b	Mortgages and other notes payable (attach schedule)		64b	
	65	Other liabilities (describe )		65	
66	<b>Total liabilities</b> Add lines 60 through 65		0	66	0
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74				
	67	Unrestricted	205,487	67	228,415
	68	Temporarily restricted		68	
	69	Permanently restricted		69	
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74				
	70	Capital stock, trust principal, or current funds		70	
	71	Paid-in or capital surplus, or land, building, and equipment fund		71	
	72	Retained earnings, endowment, accumulated income, or other funds		72	
73	<b>Total net assets or fund balances</b> (add lines 67 through 69 or lines 70 through 72, column (A) must equal line 19, column (B) must equal line 21)	205,487	73	228,415	
74	<b>Total liabilities and net assets/fund balances</b> Add lines 66 and 73	205,487	74	228,415	

**Part IV-A Reconciliation of Revenue per Audited Financial Statements With Revenue per Return** (See the instructions)

<b>a</b>	Total revenue, gains, and other support per audited financial statements		<b>a</b>	
<b>b</b>	Amounts included on line <b>a</b> but not on Part I, line 12			
<b>1</b>	Net unrealized gains on investments	<b>b1</b>		
<b>2</b>	Donated services and use of facilities	<b>b2</b>		
<b>3</b>	Recoveries of prior year grants	<b>b3</b>		
<b>4</b>	Other (specify)	<b>b4</b>		
	Add lines <b>b1</b> through <b>b4</b>		<b>b</b>	
<b>c</b>	Subtract line <b>b</b> from line <b>a</b>		<b>c</b>	
<b>d</b>	Amounts included on Part I, line 12, but not on line <b>a</b>			
<b>1</b>	Investment expenses not included on Part I, line 6b	<b>d1</b>		
<b>2</b>	Other (specify)	<b>d2</b>		
	Add lines <b>d1</b> and <b>d2</b>		<b>d</b>	
<b>e</b>	<b>Total revenue</b> (Part I, line 12) Add lines <b>c</b> and <b>d</b>		<b>e</b>	

**Part IV-B Reconciliation of Expenses per Audited Financial Statements With Expenses per Return** N/A

<b>a</b>	Total expenses and losses per audited financial statements		<b>a</b>	
<b>b</b>	Amounts included on line <b>a</b> but not Part I, line 17			
<b>1</b>	Donated services and use of facilities	<b>b1</b>		
<b>2</b>	Prior year adjustments reported on Part I, line 20	<b>b2</b>		
<b>3</b>	Losses reported on Part I, line 20	<b>b3</b>		
<b>4</b>	Other (specify)	<b>b4</b>		
	Add lines <b>b1</b> through <b>b4</b>		<b>b</b>	
<b>c</b>	Subtract line <b>b</b> from line <b>a</b>		<b>c</b>	
<b>d</b>	Amounts included on Part I, line 17, but not on line <b>a</b>			
<b>1</b>	Investment expenses not included on Part I, line 6b	<b>d1</b>		
<b>2</b>	Other (specify)	<b>d2</b>		
	Add lines <b>d1</b> and <b>d2</b>		<b>d</b>	
<b>e</b>	<b>Total expenses</b> (Part I, line 17) Add lines <b>c</b> and <b>d</b>		<b>e</b>	

**Part V-A Current Officers, Directors, Trustees, and Key Employees** (List each person who was an officer, director, trustee, or key employee at any time during the year even if they were not compensated) (See the instructions)

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0-)	(D) Contrib to employee benefit plans & deferred compensation plans	(E) Expense account and other allowances
CHARLENE NEUTERMAN P. O. BOX 40 SHARPES FL 32959	EXECUTIVE DI	0	0	0
MERYL ALLAWAS P. O. BOX 40 SHARPES FL 32959	PRESIDENT	0	0	0
BUZZ PETSOS P. O. BOX 40 SHARPES FL 32959	VICE PRES	0	0	0
LT. PAUL RING P. O. BOX 40 SHARPES FL 32959	TREAS/SEC	0	0	0



**Part VI Other Information (continued)**

		Yes	No
<b>82a</b>	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?		<b>X</b>
<b>b</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		
<b>83a</b>	Did the organization comply with the public inspection requirements for returns and exemption applications?	<b>X</b>	
<b>b</b>	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?		
	N/A		
<b>83b</b>			
<b>84a</b>	Did the organization solicit any contributions or gifts that were not tax deductible?		<b>X</b>
<b>b</b>	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
	N/A		
<b>84b</b>			
<b>85a</b>	501(c)(4), (5), or (6) organizations a Were substantially all dues nondeductible by members?		
	N/A		
<b>85b</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		
<b>c</b>	Dues, assessments, and similar amounts from members		
	85c		
<b>d</b>	Section 162(e) lobbying and political expenditures		
	85d		
<b>e</b>	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices		
	85e		
<b>f</b>	Taxable amount of lobbying and political expenditures (line 85d less 85e)		
	85f		
<b>g</b>	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?		
	N/A		
<b>85g</b>			
<b>h</b>	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?		
	N/A		
<b>85h</b>			
<b>86</b>	501(c)(7) orgs Enter a Initiation fees and capital contributions included on line 12		
	86a		
<b>b</b>	Gross receipts, included on line 12, for public use of club facilities		
	86b		
<b>87</b>	501(c)(12) orgs Enter a Gross income from members or shareholders		
	87a		
<b>b</b>	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)		
	87b		
<b>88</b>	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		<b>X</b>
<b>88</b>			
<b>89a</b>	501(c)(3) organizations Enter Amount of tax imposed on the organization during the year under section 4911 <input type="text" value="0"/> , section 4912 <input type="text" value="0"/> , section 4955 <input type="text" value="0"/>		
<b>b</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		<b>X</b>
<b>89b</b>			
<b>c</b>	Enter Amount of tax imposed on the organization managers or disqualified persons during the year sections 4912, 4955, and 4958 <input type="text" value="0"/>		<b>0</b>
<b>d</b>	Enter Amount of tax on line 89c, above, reimbursed by the organization <input type="text" value="0"/>		<b>0</b>
<b>90a</b>	List the states with which a copy of this return is filed <input type="text" value="NONE"/>		
<b>b</b>	Number of employees employed in the pay period that includes March 12, 2005 (See instructions)		
	90b		<b>0</b>
<b>91a</b>	The books are in care of <input type="text" value="CHARLENE NEUTERMAN POST OFFICE BOX 40 SHARPES, FL"/> Telephone no <input type="text" value=""/>		
	Located at <input type="text" value="SHARPES, FL"/> ZIP + 4 <input type="text" value="32959"/>		
<b>b</b>	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country <input type="text" value=""/>		
	See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts		
	At any time during the calendar year, did the organization maintain an office outside of the United States?		
<b>c</b>	If "Yes," enter the name of the foreign country <input type="text" value=""/>		<b>X</b>
<b>91c</b>			
<b>92</b>	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="text" value=""/>		
	92		

**Part VII Analysis of Income-Producing Activities** (See the instructions)

**Note** Enter gross amounts unless otherwise indicated

	Unrelated business income		Excluded by sec. 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 BASKETBALL (ADULT) FEES					2,790
b SUMMER BASKETBALL CAMP FEES					5,205
c LESS FEE REFUNDS					-319
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			14	3,287	
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	452000	-1,165			
103 Other revenue					
a					
b					
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))		-1,165		3,287	7,676
105 Total (add line 104, columns (B), (D), and (E))					9,798

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

**Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes** (See 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)
1	SEE STATEMENT 8

**Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities** (See 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
N/A	%			
	%			
	%			
	%			

**Part X Information Regarding Transfers Associated with Personal Benefit Contracts** (See 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)

**Please Sign Here**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Signature of officer: Paul Ring Date: 11/13/09

Type or print name and title: Paul Ring, SECRETARY

**Paid Preparer's Use Only**

Preparer's signature: [Signature] Date: 11/10/09 Check if self-employed:

Firm's name (or yours if self-employed), address, and ZIP+4: MARY LOUISE E. YOUNG, CPA  
1353 N COURTENAY PARKWAY, SUITE 0  
MERRITT ISLAND, FL 32953

Preparer's SSN or PTIN (See Gen Instr W): P00143230

EIN:  Phone no: 321-454-4480



**SCHEDULE A  
(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

**Organization Exempt Under Section 501(c)(3)**

(Except Private Foundation) and Section 501(e), 501(f), 501(k), 501(n),  
or 4947(a)(1) Nonexempt Charitable Trust

OMB No 1545-0047

**2005**

**Supplementary Information-(See separate instructions.)**

▶ **MUST be completed by the above organizations and attached to their Form 990 or 990-EZ**

Name of the organization

**BREVARD COUNTY SHERIFF'S POLICE ATHLETIC LEAGUE INC.**

Employer identification number

**59-3441257**

**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) Comp	(d) Contrib to empl ben plans & deferred comp	(e) Expense account & other allowances
NONE				

Total number of other employees paid over \$50,000 ▶

**Part II-A 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		

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

**Part II-B Compensation of the Five Highest Paid Independent Contractors for Other Services**

(List each contractor who performed services other than professional services, whether individuals or firms If there are none, enter "None " See page 2 of the instructions )

(a) Name and address of each independent contractor paid more than \$50,000
NONE

Total number of other contractors receiving over \$50,000 for other services ▶

For Paperwork Reduction Act Notice, see the Instructions for Form 990 and 990-EZ

**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 1 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>2a</b>	<b>X</b>
<b>b</b> Lending of money or other extension of credit?	<b>2b</b>	<b>X</b>
<b>c</b> Furnishing of goods, services, or facilities?	<b>2c</b>	<b>X</b>
<b>d</b> Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?	<b>2d</b>	<b>X</b>
<b>e</b> Transfer of any part of its income or assets?	<b>2e</b>	<b>X</b>
<b>3a</b> 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 )	<b>3a</b>	<b>X</b>
<b>b</b> Do you have a section 403(b) annuity plan for your employees?	<b>3b</b>	<b>X</b>
<b>c</b> During the year, did the organization receive a contribution of qualified real property interest under section 170(h)?	<b>3c</b>	<b>X</b>
<b>4a</b> Did you maintain any separate account for participating donors where donors have the right to provide advice on the use or distribution of funds?	<b>4a</b>	<b>X</b>
<b>b</b> Do you provide credit counseling, debt management, credit repair, or debt negotiation services?	<b>4b</b>	<b>X</b>

**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) Check the box that describes the type of supporting organization ▶  Type 1  Type 2  Type 3

Provide the following information about the supported organizations (See page 6 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 6 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) 2004	(b) 2003	(c) 2002	(d) 2001	(e) Total
15 Gifts, grants, and contributions received (Do not include unusual grants. See line 28.)	37,049	41,792	14,941	46,653	140,435
16 Membership fees received					0
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	15,084	7,302	17,764	11,844	51,994
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	1,353	365	452	239	2,409
19 Net income from unrelated business activities not included in line 18					0
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					0
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.					0
22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets. <b>STMT 9</b>		2,620			2,620
23 Total of lines 15 through 22	53,486	52,079	33,157	58,736	197,458
24 Line 23 minus line 17	38,402	44,777	15,393	46,892	145,464
25 Enter 1% of line 23	535	521	332	587	
26 Organizations described on lines 10 or 11	a Enter 2% of amount in column (e), line 24				26a 2,909
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 2001 through 2004 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts.					26b 1,091
c Total support for section 509(a)(1) test. Enter line 24, column (e).					26c 145,464
d Add: Amounts from column (e) for lines 18 <u>2,409</u> 19 _____ 22 <u>2,620</u> 26b <u>1,091</u>					26d 6,120
e Public support (line 26c minus line 26d total)					26e 139,344
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))					26f 95.7928%
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.				N/A
	(2004)	(2003)	(2002)	(2001)	
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 11b, 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.					N/A
	(2004)	(2003)	(2002)	(2001)	
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 2001 through 2004, 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)**

		N/A	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?	29		
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?	30		
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 )	31		
32	Does the organization maintain the following			
a	Records indicating the racial composition of the student body, faculty, and administrative staff?	32a		
b	Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	32b		
c	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	32c		
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 )	32d		
33	Does the organization discriminate by race in any way with respect to			
a	Students' rights or privileges?	33a		
b	Admissions policies?	33b		
c	Employment of faculty or administrative staff?	33c		
d	Scholarships or other financial assistance?	33d		
e	Educational policies?	33e		
f	Use of facilities?	33f		
g	Athletic programs?	33g		
h	Other extracurricular activities?  If you answered "Yes" to any of the above, please explain (If you need more space, attach a separate statement )	33h		
34a	Does the organization receive any financial aid or assistance from a governmental agency?	34a		
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	34b		
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	35		





**Statement 1 - Form 990, Line 10c - Sales of Inventory**

Description	Gross Sales	COGS	Gross Profit
SALES OF MERCHANDISE	\$ 3,401	\$ 4,566	\$ -1,165
TOTAL	\$ 3,401	\$ 4,566	\$ -1,165

**Statement 2 - Form 990, Line 20 - Other Changes in Net Assets or Fund Balances**

Description	Amount
JANUARY 1, 2005 INCREASE IN CASH AND INVESTMENTS TO REFLECT THE TRANSFER OF CHAMP CHANCE INC NON- PROFITS ASSETS INTO THE BREVARD COUNTY SHERIFF'S POLICE ATHLETIC LEAGUE INC	\$  55,058
TOTAL	\$ 55,058

**Statement 3 - Form 990, Part II, Line 43 - Other Functional Expenses**

Description	Total Expenses	Program Service	Mgt & General	Fund- Raising
	\$	\$	\$	\$
EXPENSES				
ATHLETIC PROGRAM PHOTOS	774	774		
ATHLETIC PROGRAM SHIRTS	564	564		
ATHLETIC PROGRAM TROPHIES	262	262		
EXPLORER PROGRAM SHIRTS	1,223	1,223		
PROGRAM EVENT FEES	40	40		
UNIFORMS	3,389	3,389		
YOUTH CRIME WATCH AWARDS	33	33		
ADMINISTRATIVE OTHER	47		47	
BANK SERVICE CHARGES	217		217	
CONTRACT LABOR	6,270	5,770	500	
DUES AND SUBSCRIPTIONS	136		136	
INSURANCE	2,485	1,864	621	
INTERNET SERVICE	241		241	
MEALS	438	389	49	
MEMBERSHIP FEES	270	100	170	
MISCELLANEOUS	101	23	78	
SUMMER CAMP MEALS	1,317	1,317		
CAMP CHANCE FIELDTRIPS	2,194	2,194		
CAMP CHANCE MEALS	3,105	3,105		
CAMP CHANCE OTHER PROGRAM EXP	7,439	7,439		
CAMP CHANCE INSURANCE	7,514	7,514		
TOTAL	<u>\$ 38,059</u>	<u>\$ 36,000</u>	<u>\$ 2,059</u>	<u>\$ 0</u>



**Statement 4 - Form 990, Part III - Organization's Primary Exempt Purpose**

TO MAKE ATHLETIC AND EDUCATIONAL ACTIVITIES AVAILABLE TO CHILDREN BETWEEN THE AGES OF 8 AND 21.

**Statement 5 - Form 990, Part III, Line b - Statement of Program Service Accomplishments**Description

PAL PERFORMS A NUMBER OF COMMUNITY SERVICE ACTIVITIES FOR LOCAL YOUTH INCLUDING PARADES AND OTHER HOLIDAY EVENTS. THE LAW ENFORCEMENT EXPLORER PROGRAM PROVIDES YOUTH THE OPPORTUNITY TO VIEW LAW ENFORCEMENT AS A POSSIBLE CAREER. THEY RECEIVE BASIC LAW ENFORCEMENT TRAINING, PARTICIPATE IN A VARIETY OF COMMUNITY SERVICE PROJECTS, AND ARE ACTIVE IN LAW ENFORCEMENT OPERATIONS.

**Statement 6 - Form 990, Part IV, Line 57 - Land, Buildings, and Equipment**

Description	Beginning of Year	Accum Deprec	End of Year	Accum Deprec
SPORTS EQUIPMENT	\$ 3,555	\$ 1,091	\$ 3,555	\$ 1,631
TOTAL	<u>\$ 3,555</u>	<u>\$ 1,091</u>	<u>\$ 3,555</u>	<u>\$ 1,631</u>

**Statement 7 - Form 990, Part VI, Line 76 - Description of Not Previously Reported Activity**Description

IN 2005, PAL TOOK OVER THE OPERATIONS OF CAMP CHANCE, INC., ANOTHER 501(C) ORGANIZATION, AND CAMP CHANCE, INC. WAS DISOLVED. PAL NOW OPERATES A CAMP FOR AT RISK CHILDREN AS PART OF ITS COMMUNITY SERVICE ACTIVITIES. THIS RETURN IS BEING AMENDED TO REFLECT THE CAMP CHANCE INCOME AND EXPENSE ACTIVITY WHICH HAS NOT BEEN REPORTED TO IRS.

**Statement 8 - Form 990, Part VIII - Relationship of Activities**

<u>Line No</u>	<u>Description</u>
93A	BASKETBALL IS ONE OF THE PRIMARY ATHLETIC EVENTS SPONSORED BY THE ORGANIZATION. FEES ARE ONLY CHARGED ADULT PLAYERS AND THE FUNDS ARE USED PRINCIPALLY FOR EQUIPMENT (BALLS, ETC.) AND RELATED COSTS OF OPERATING THE PROGRAM.
93B	THE ORGANIZATION SPONSORED A SUMMER CAMP FOR CHILDREN TO PROMOTE EDUCATIONAL AND ATHLETIC ACTIVITIES.
93C	REFUND OF FEES RELATED TO ABOVE REVENUE ON 93A AND 93B.

Form 990 - General FootnoteDescription

THE ORIGINAL 2005 FORM 990 IS BEING AMENDED TO REFLECT THE INCOME AND EXPENSES OF CAMP CHANCE. THE CAMP PROVIDES CAMP AND FIELDTRIP ACTIVITIES FOR AT RISK CHILDREN. PRIOR TO 2005, THE CAMP WAS OPERATED BY CAMP CHANCE INC. A 501(C)(3) ORGANIZATION THAT REFLECTED THE CAMP ACTIVITIES ON ITS FORM 990. CAMP CHANCE INC WAS DISSOLVED IN 2005 AND FILED A FINAL TAX RETURN 2005 FORM 990. HOWEVER, NONE OF THE CAMP'S 2005 INCOME OR EXPENSES WERE REPORTED ON THE FINAL 2005 TAX RETURN. THEREFORE, TO THE BEST OF PAL'S KNOWLEDGE AND BELIEF, THIS RETURN IS REFLECTING ALL OF THE CAMP'S 2005 ACTIVITIES.

**Depreciation and Amortization**  
**(Including Information on Listed Property)**

OMB No 1545-0172

**2005**

Attachment  
Sequence No **67**

▶ See separate instructions ▶ Attach to your tax return

Name(s) shown on return

**BREVARD COUNTY SHERIFF'S POLICE  
ATHLETIC LEAGUE INC.**

Identifying number  
**59-3441257**

Business or activity to which this form relates

**INDIRECT DEPRECIATION**

**Part I Election To Expense Certain Property Under Section 179**

**Note:** If you have any listed property, complete Part V before you complete Part I

1	Maximum amount See the instructions for a higher limit for certain businesses	1	105,000
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation	3	420,000
4	Reduction in limitation Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instr	5	
(a) Description of property		(b) Cost (business use only)	(c) Elected cost
6			
7	Listed property Enter the amount from line 29	7	
8	Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2004 Form 4562	10	
11	Business income limitation Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2006 Add lines 9 and 10, less line 12	▶ 13	

**Note:** Do not use Part II or Part III below for listed property. Instead, use Part V

**Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property) (See instructions)**

14	Special allowance for certain aircraft, certain property with a long production period, and qualified NYL or GO Zone property (other than listed property) placed in service during the tax year (see instructions)	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	540

**Part III MACRS Depreciation (Do not include listed property) (See instructions)**

**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2005	17	0
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts check here ▶ <input type="checkbox"/>		

**Section B-Assets Placed in Service During 2005 Tax Year Using the General Depreciation System**

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only-see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property			27.5 yrs	MM	S/L	
			27.5 yrs	MM	S/L	
i Nonresidential real property			39 yrs	MM	S/L	
				MM	S/L	

**Section C-Assets Placed in Service During 2005 Tax Year Using the Alternative Depreciation System**

20a Class life					S/L	
b 12-year			12 yrs		S/L	
c 40-year			40 yrs	MM	S/L	

**Part IV Summary (see instructions)**

21	Listed property Enter amount from line 28	21	
22	Total Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return Partnerships and S corporations-see instr	22	540
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions

Form **4562** (2005) (Rev. 1-2006)

# Federal Asset Report

## Form 990, Page 1

Asset	Description	Date In Service	Cost	Bus %	Sec 179Bonus	Basis for Depr	PerConv Meth	Prior	Current
<b>Other Depreciation:</b>									
1	Varsity Toss Back	12/31/02	808			808	7 MO S/L	231	115
2	varsity toss back	12/31/02	808			808	7 MO S/L	231	115
3	multi function electronic clock	12/31/02	672			672	7 MO S/L	192	96
4	multi function electronic clock	12/31/02	672			672	7 MO S/L	192	96
5	floor stand electronic clock	12/31/02	190			190	5 MO S/L	76	38
6	floor stand electronic clock	12/31/02	190			190	5 MO S/L	76	38
7	carry bag for electronic clock	12/31/02	56			56	5 MO S/L	23	11
8	carry bag for electronic clock	12/31/02	56			56	5 MO S/L	23	11
9	basket ball goal	8/19/02	100			100	5 MO S/L	47	20
<b>Total Other Depreciation</b>			<u>3,552</u>			<u>3,552</u>		<u>1,091</u>	<u>540</u>
<b>Total ACRS and Other Depreciation</b>			<u>3,552</u>			<u>3,552</u>		<u>1,091</u>	<u>540</u>
<b>Grand Totals</b>			3,552			3,552		1,091	540
<b>Less: Dispositions</b>			<u>0</u>			<u>0</u>		<u>0</u>	<u>0</u>
<b>Net Grand Totals</b>			<u>3,552</u>			<u>3,552</u>		<u>1,091</u>	<u>540</u>

Returns and Allowances

<u>Description</u>	<u>Amount</u>
LESS SALES TAX INCLUDED IN REV	\$ <u>401</u>
TOTAL	\$ <u><u>401</u></u>

Cash

<u>Description</u>	<u>Amount</u>
CHECKING	\$ 22,645
CAMP CHANCE CHECKING & SAVINGS	<u>14,211</u>
TOTAL	\$ <u><u>36,856</u></u>

Savings & temporary cash inves

<u>Description</u>	<u>Amount</u>
MONEY MARKET ACCOUNT	\$ 168,245
CAMP CHANCE CD	<u>21,390</u>
TOTAL	\$ <u><u>189,635</u></u>