

**Return of Organization Exempt From Income Tax**

**2002**

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

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

**A** For the 2002 calendar year, or tax year beginning 10/1, 2002, and ending 9/30, 2003

**B** Check if applicable

- Address change
- Name change
- Initial return
- Final return
- Amended return
- Application pending

29 IB RF 65-0905126 200309  
LITTLE LEAGUE BASEBALL INC  
3090222 VIERA SUNTREE LL  
6300 N WICKHAM RD STE 130  
MELBOURNE FL 32940-2029 P-6 P87  
[Barcode]

I  
R  
S

**D** Employer identification number

65:0905126

**E** Telephone number

(321) 253-5530

**F** Accounting method:  Cash  Accrual

Other (specify) ▶

• Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

**H** and **I** are not applicable to section 527 organizations.

**H(a)** Is this a group return for affiliates?  Yes  No

**H(b)** If "Yes," enter number of affiliates ▶

**H(c)** Are all affiliates included?  Yes  No

(If "No," attach a list. See instructions.)

**H(d)** Is this a separate return filed by an organization covered by a group ruling?  Yes  No

**I** Enter 4-digit GEN ▶ 3158 Charter # 3090222

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

**G** Web site: ▶

**J** Organization type (check only one) ▶  501(c) (3) ◀ (insert no.)  4947(a)(1) or  527

**K** Check here  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** Gross receipts: Add lines 6b, 8b, 9b, and 10b to line 12 ▶

**Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances** (See page 17 of the instructions.)

Revenue	<b>1</b> Contributions, gifts, grants, and similar amounts received:				
	<b>a</b> Direct public support	1a	<u>25,835</u>		
	<b>b</b> Indirect public support	1b			
	<b>c</b> Government contributions (grants)	1c			
	<b>d</b> Total (add lines 1a through 1c) (cash \$ _____ noncash \$ _____)	1d		<u>25,835</u>	
	<b>2</b> Program service revenue including government fees and contracts (from Part VII, line 93)	2			
	<b>3</b> Membership dues and assessments	3		<u>71,315</u>	
	<b>4</b> Interest on savings and temporary cash investments	4			
	<b>5</b> Dividends and interest from securities	5			
	<b>6a</b> Gross rents	6a			
	<b>b</b> Less: rental expenses	6b			
	<b>c</b> Net rental income or (loss) (subtract line 6b from line 6a)	6c			
<b>7</b> Other investment income (describe ▶)	7				
	<b>8a</b> Gross amount from sales of assets other than inventory	(A) Securities		(B) Other	
	<b>b</b> Less: cost or other basis and sales expenses	8a			
	<b>c</b> Gain or (loss) (attach schedule)	8b			
	<b>d</b> Net gain or (loss) (combine line 8c, columns (A) and (B))	8c			
<b>8d</b> Net gain or (loss) (combine line 8c, columns (A) and (B))	8d				
	<b>9</b> Special events and activities (attach schedule)				
	<b>a</b> Gross revenue (not including \$ <u>200</u> of contributions reported on line 1a)	9a	<u>3100</u>		
	<b>b</b> Less: direct expenses other than fundraising expenses	9b	<u>54,656</u>		
	<b>c</b> Net income or (loss) from special events (subtract line 9b from line 9a)	9c	<u>28,253</u>		<u>26,403</u>
	<b>10a</b> Gross sales of inventory, less returns and allowances	10a			
	<b>b</b> Less: cost of goods sold	10b			
	<b>c</b> Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)	10c			
<b>11</b> Other revenue (from Part VII, line 103)	11				
<b>12</b> Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	12			<u>123,553</u>	
Expenses	<b>13</b> Program services (from line 44, column (B))	13		<u>96,622</u>	
	<b>14</b> Management and general (from line 44, column (C))	14			
	<b>15</b> Fundraising (from line 44, column (D))	15			
	<b>16</b> Payments to affiliates (attach schedule)	16			
	<b>17</b> Total expenses (add lines 16 and 44, column (A))	17		<u>96,622</u>	
Net Assets	<b>18</b> Excess or (deficit) for the year (subtract line 17 from line 12)	18		<u>26,931</u>	
	<b>19</b> Net assets or fund balances at beginning of year (from line 73, column (A))	19		<u>43,108</u>	
	<b>20</b> Other changes in net assets or fund balances (attach explanation)	20			
	<b>21</b> Net assets or fund balances at end of year (combine lines 18, 19, and 20)	21		<u>70,039</u>	

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SCANNED Expenses

P 11

**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 page 21 of 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 \$ _____ noncash \$ _____)	22			
23	Specific assistance to individuals (attach schedule)	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			
30	Professional fundraising fees	30			
31	Accounting fees	31			
32	Legal fees	32			
33	Supplies	33			
34	Telephone	34			
35	Postage and shipping	35			
36	Occupancy	36			
37	Equipment rental and maintenance	37			
38	Printing and publications	38			
39	Travel	39			
40	Conferences, conventions, and meetings	40			
41	Interest	41	1671		
42	Depreciation, depletion, etc. (attach schedule)	42	17,496		
43	Other expenses not covered above (itemize): a	43a	77,455		
b	See attached	43b			
c		43c			
d		43d			
e		43e			
44	Total functional expenses (add lines 22 through 43). Organizations completing columns (B)-(D), carry these totals to lines 13-15.	44	96,622		

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 these 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 page 24 of the instructions.)

What is the organization's primary exempt purpose? 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.)	Program Service Expenses (Required for 501(c)(3) and (4) orgs., and 4947(a)(1) trusts, but optional for others)
a See attached Schedule (Grants and allocations \$ _____)	
b (Grants and allocations \$ _____)	
c (Grants and allocations \$ _____)	
d (Grants and allocations \$ _____)	
e Other program services (attach schedule) (Grants and allocations \$ _____)	
f Total of Program Service Expenses (should equal line 44, column (B), Program services)	

**Part IV Balance Sheets** (See page 24 of the instructions.)

		(A) Beginning of year		(B) End of year
<b>Note:</b> Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.				
45 Cash—non-interest-bearing . . . . .		5782	45	9606
46 Savings and temporary cash investments . . . . .			46	
47a Accounts receivable . . . . .			47a	
b Less: allowance for doubtful accounts . . . . .			47b	47c
48a Pledges receivable . . . . .			48a	
b Less: allowance for doubtful accounts . . . . .			48b	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). . . . .			51a	
b Less: allowance for doubtful accounts . . . . .			51b	51c
52 Inventories for sale or use . . . . .			52	
53 Prepaid expenses and deferred charges . . . . .			53	
54 Investments—securities (attach schedule). . . . .			54	
55a Investments—land, buildings, and equipment: basis . . . . .			55a	
b Less: accumulated depreciation (attach schedule). . . . .			55b	55c
56 Investments—other (attach schedule) . . . . .			56	
57a Land, buildings, and equipment: basis . . . . .		122,555	57a	
b Less: accumulated depreciation (attach schedule). . . . .		52,195	57b	57c
58 Other assets (describe ► <u>Concession/Restroom-in-progress</u> ) . . . . .		87,856	58	70,360
59 <b>Total assets</b> (add lines 45 through 58) (must equal line 74) . . . . .		93,638	59	110,756
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 ► _____) . . . . .		50,530	65	40,717
66 <b>Total liabilities</b> (add lines 60 through 65) . . . . .		50,530	66	40,717
Organizations that follow SFAS 117, check here ► <input type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74. . . . .			67	
67 Unrestricted . . . . .			68	
68 Temporarily restricted . . . . .			69	
69 Permanently restricted . . . . .			70	
Organizations that do not follow SFAS 117, check here ► <input type="checkbox"/> and complete lines 70 through 74. . . . .			70	
70 Capital stock, trust principal, or current funds . . . . .			71	
71 Paid-in or capital surplus, or land, building, and equipment fund . . . . .		43,108	72	70,039
72 Retained earnings, endowment, accumulated income, or other funds . . . . .			73	
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). . . . .			73	
74 <b>Total liabilities and net assets / fund balances</b> (add lines 66 and 73) . . . . .		93,638	74	110,756

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.

**Part IV-A Reconciliation of Revenue per Audited Financial Statements with Revenue per Return** (See page 26 of the instructions.)

a	Total revenue, gains, and other support per audited financial statements . . . ▶	a	N/A
b	Amounts included on line a but not on line 12, Form 990:	b	
(1)	Net unrealized gains on investments . . . \$ _____		
(2)	Donated services and use of facilities \$ _____		
(3)	Recoveries of prior year grants . . . \$ _____		
(4)	Other (specify): ..... \$ _____		
	Add amounts on lines (1) through (4) ▶	b	
c	Line a minus line b . . . . . ▶	c	
d	Amounts included on line 12, Form 990 but not on line a:	d	
(1)	Investment expenses not included on line 6b, Form 990 . . . \$ _____		
(2)	Other (specify): ..... \$ _____		
	Add amounts on lines (1) and (2) ▶	d	
e	Total revenue per line 12, Form 990 (line c plus line d) . . . . . ▶	e	N/A

**Part IV-B Reconciliation of Expenses per Audited Financial Statements with Expenses per Return**

a	Total expenses and losses per audited financial statements . . . ▶	a	N/A
b	Amounts included on line a but not on line 17, Form 990:	b	
(1)	Donated services and use of facilities \$ _____		
(2)	Prior year adjustments reported on line 20, Form 990 . . . . . \$ _____		
(3)	Losses reported on line 20, Form 990 . . . \$ _____		
(4)	Other (specify): ..... \$ _____		
	Add amounts on lines (1) through (4) ▶	b	
c	Line a minus line b . . . . . ▶	c	
d	Amounts included on line 17, Form 990 but not on line a:	d	
(1)	Investment expenses not included on line 6b, Form 990 . . . \$ _____		
(2)	Other (specify): ..... \$ _____		
	Add amounts on lines (1) and (2) ▶	d	
e	Total expenses per line 17, Form 990 (line c plus line d) . . . . . ▶	e	N/A

**Part V List of Officers, Directors, Trustees, and Key Employees** (List each one even if not compensated; see page 26 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
Robert Straub 839 Kerry Downs Cir. Melb, FL 32940	President 5	- 0 -	- 0 -	- 0 -
James Gerdes 292 Sandy Run Melb FL 32940	Vice President 5	- 0 -	- 0 -	- 0 -
ROBERT KUSH 837 OAK PARK DR. MELB, FL 32940	Treasurer 5	- 0 -	- 0 -	- 0 -
MICHELLE PERLEY 5791 Newbury Cir. MELB FL 32940	Secretary .5	- 0 -	- 0 -	- 0 -
ROY HOLBECK 1477 CRANE CREEK BLVD. MELB FL 32940	Director .5	- 0 -	- 0 -	- 0 -

75 Did any officer, director, trustee, or key employee receive aggregate compensation of more than \$100,000 from your organization and all related organizations, of which more than \$10,000 was provided by the related organizations?  Yes  No  
If "Yes," attach schedule—see page 26 of the instructions.

Part VI Other Information (See page 27 of the instructions.)		Yes	No
76	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity		X
77	Were any changes made in the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes.		X
78a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?		X
78b	If "Yes," has it filed a tax return on Form 990-T for this year?		
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement		X
80a	Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization?		X
81a	Enter direct or indirect political expenditures. See line 81 instructions. <input type="checkbox"/> exempt or <input type="checkbox"/> nonexempt.	81a	- 0 -
81b	Did the organization file Form 1120-POL for this year?		X
82a	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?		X
82b	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	
83a	Did the organization comply with the public inspection requirements for returns and exemption applications?	X	
83b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	X	
84a	Did the organization solicit any contributions or gifts that were not tax deductible?		X
84b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
85a	501(c)(4), (5), or (6) organizations. a Were substantially all dues nondeductible by members?		N/A
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.		
85c	c Dues, assessments, and similar amounts from members	85c	N/A
85d	d Section 162(e) lobbying and political expenditures	85d	
85e	e Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	85e	
85f	f Taxable amount of lobbying and political expenditures (line 85d less 85e)	85f	
85g	g Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?	85g	N/A
85h	h 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?	85h	N/A
86a	501(c)(7) orgs. Enter: a Initiation fees and capital contributions included on line 12	86a	N/A
86b	b Gross receipts, included on line 12, for public use of club facilities.	86b	
87a	501(c)(12) orgs. Enter: a Gross income from members or shareholders.	87a	
87b	b Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	87b	
88	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	88	X
89a	501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under: section 4911 <input type="checkbox"/> - 0 - ; section 4912 <input type="checkbox"/> - 0 - ; section 4955 <input type="checkbox"/> - 0 -		
89b	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.	89b	X
	c Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958.		- 0 -
	d Enter: Amount of tax on line 89c, above, reimbursed by the organization.		- 0 -
90a	List the states with which a copy of this return is filed		NONE
90b	b Number of employees employed in the pay period that includes March 12, 2002 (See instructions.)	90b	- 0 -
91	The books are in care of <u>ROBERT KUSH</u> Telephone no. <u>(321) 253-5530</u> Located at <u>837 DAK PARK DR. MELBOURNE FL</u> ZIP + 4 <u>32940-1860</u>		
92	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	92	N/A

**Part VII Analysis of Income-Producing Activities** (See page 31 of the instructions.)

**Note:** Enter gross amounts unless otherwise indicated.

	Unrelated business income		Excluded by section 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 _____					
b _____					
c _____					
d _____					
e _____					
f Medicare/Medicaid payments . . . . .					
g Fees and contracts from government agencies					
94 Membership dues and assessments . . . . .					71,315
95 Interest on savings and temporary cash investments					
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 . . . . .					26,403
102 Gross profit or (loss) from sales of inventory . . . . .					
103 Other revenue: a _____					
b _____					
c _____					
d _____					
e _____					
104 Subtotal (add columns (B), (D), and (E)) . . . . .					97,718
105 Total (add line 104, columns (B), (D), and (E)). . . . .					97,718

**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 page 32 of 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).
▼	See attached

**Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities** (See page 32 of 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 page 33 of the instructions.)

(a) Did the organization, during the year, receive any funds, directly or indirectly, from a personal benefit contract?

(b) Did the organization, during the year, pay premiums, directly or indirectly, for a personal benefit contract?

**Note:** If "Yes" to (b), file Form 8870 and Form 4720 (see instructions).

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 preparer has knowledge.

Please Sign Here  
 Signature of officer: *Robert M. Kush*  
 Type or print name and title: ROBERT M. KUSH, TREASURER

Paid Preparer's Use Only  
 Preparer's signature: \_\_\_\_\_  
 Firm's name (or yours if self-employed), address, and ZIP + 4: \_\_\_\_\_



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

Yes No

<p><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.)</p> <p>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.</p>	<p>1</p>	<p>X</p>
<p><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.)</p>	<p style="background-color: #cccccc;"> </p>	<p style="background-color: #cccccc;"> </p>
<p><b>a</b> Sale, exchange, or leasing of property? . . . . .</p>	<p>2a</p>	<p>X</p>
<p><b>b</b> Lending of money or other extension of credit? . . . . .</p>	<p>2b</p>	<p>X</p>
<p><b>c</b> Furnishing of goods, services, or facilities? . . . . .</p>	<p>2c</p>	<p>X</p>
<p><b>d</b> Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)? . . . . .</p>	<p>2d</p>	<p>X</p>
<p><b>e</b> Transfer of any part of its income or assets? . . . . .</p>	<p>2e</p>	<p>X</p>
<p><b>3</b> Does the organization make grants for scholarships, fellowships, student loans, etc.? (See Note below.) . . . . .</p>	<p>3</p>	<p>X</p>
<p><b>4</b> Do you have a section 403(b) annuity plan for your employees? . . . . .</p>	<p>4</p>	<p>X</p>
<p><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.</p>		

**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)(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) 2001	(b) 2000	(c) 1999	(d) 1998	(e) Total
15 Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.) . . . . .	25,609	37,188	17,719	23,571	104,087
16 Membership fees received . . . . .	42,840	30,111	20,791	24,589	118,331
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 . . . . .	42,333	49,980	16,675	15,558	124,546
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 . . . . .	—	251	183	88	522
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. . . . .	110,782	117,530	55,368	63,806	347,486
24 Line 23 minus line 17. . . . .	68,449	67,550	38,693	48,248	222,940
25 Enter 1% of line 23 . . . . .	1108	1175	554	638	
26 Organizations described on lines 10 or 11: a Enter 2% of amount in column (e), line 24. . . . ▶					26a
b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 1998 through 2001 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts ▶					26b
c Total support for section 509(a)(1) test: Enter line 24, column (e) . . . . . ▶					26c
d Add: Amounts from column (e) for lines: 18 _____ 19 _____ 22 _____ 26b _____ ▶					26d
e Public support (line 26c minus line 26d total) . . . . . ▶					26e
f Public support percentage (line 26e (numerator) divided by line 26c (denominator)) . . . . ▶					26f %
27 Organizations described on line 12: a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," prepare a list for your records to show the name of, and total amounts received in each year from, each "disqualified person." Do not file this list with your return. Enter the sum of such amounts for each year: (2001) _____ (2000) _____ (1999) _____ (1998) _____					
b For any amount included in line 17 that was received from each person (other than "disqualified persons"), prepare a list for your records to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000. (Include in the list organizations described in lines 5 through 11, as well as individuals.) Do not file this list with your return. After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year: (2001) _____ (2000) _____ (1999) _____ (1998) _____					
c Add: Amounts from column (e) for lines: 15 <u>104,087</u> 16 <u>118,331</u> 17 <u>124,546</u> 20 _____ 21 _____ ▶					27c <u>346,964</u>
d Add: Line 27a total _____ and line 27b total _____ ▶					27d _____
e Public support (line 27c total minus line 27d total). . . . . ▶					27e <u>346,964</u>
f Total support for section 509(a)(2) test: Enter amount from line 23, column (e). . . ▶					27f <u>347,486</u>
g Public support percentage (line 27e (numerator) divided by line 27f (denominator)). . . . ▶					27g <u>99.98 %</u>
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator)). ▶					27h <u>.02 %</u>
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
29 Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?		
30 Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?		
31 Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe; if "No," please explain. (If you need more space, attach a separate statement.)		
32 Does the organization maintain the following:		
a Records indicating the racial composition of the student body, faculty, and administrative staff?		
b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?		
c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?		
d Copies of all material used by the organization or on its behalf to solicit contributions?		
If you answered "No" to any of the above, please explain. (If you need more space, attach a separate statement.)		
33 Does the organization discriminate by race in any way with respect to:		
a Students' rights or privileges?		
b Admissions policies?		
c Employment of faculty or administrative staff?		
d Scholarships or other financial assistance?		
e Educational policies?		
f Use of facilities?		
g Athletic programs?		
h Other extracurricular activities?		
If you answered "Yes" to any of the above, please explain. (If you need more space, attach a separate statement.)		
34a Does the organization receive any financial aid or assistance from a governmental agency?		
b Has the organization's right to such aid ever been revoked or suspended? If you answered "Yes" to either 34a or b, please explain using an attached statement.		
35 Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," attach an explanation		

N/A

VSL-65-0905126

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

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

**Limits on Lobbying Expenditures**

(The term "expenditures" means amounts paid or incurred.)

		(a) Affiliated group totals	(b) To be completed for ALL electing organizations
<b>36</b>	Total lobbying expenditures to influence public opinion (grassroots lobbying)		
<b>37</b>	Total lobbying expenditures to influence a legislative body (direct lobbying)		
<b>38</b>	Total lobbying expenditures (add lines 36 and 37)		
<b>39</b>	Other exempt purpose expenditures		
<b>40</b>	Total exempt purpose expenditures (add lines 38 and 39)		
<b>41</b>	Lobbying nontaxable amount. Enter the amount from the following table—		
	<b>If the amount on line 40 is—</b>		
	<b>The lobbying nontaxable amount is—</b>		
	Not over \$500,000 . . . . . 20% of the amount on line 40.		
	Over \$500,000 but not over \$1,000,000 . . . \$100,000 plus 15% of the excess over \$500,000		
	Over \$1,000,000 but not over \$1,500,000 . . \$175,000 plus 10% of the excess over \$1,000,000		
	Over \$1,500,000 but not over \$17,000,000 . \$225,000 plus 5% of the excess over \$1,500,000		
	Over \$17,000,000 . . . . . \$1,000,000		
<b>42</b>	Grassroots nontaxable amount (enter 25% of line 41)		
<b>43</b>	Subtract line 42 from line 36. Enter -0- if line 42 is more than line 36		
<b>44</b>	Subtract line 41 from line 38. Enter -0- if line 41 is more than line 38		

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

**4-Year Averaging Period Under Section 501(h)**

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below.  
 See the instructions for lines 45 through 50 on page 11 of the instructions.)

**Lobbying Expenditures During 4-Year Averaging Period**

Calendar year (or fiscal year beginning in) ▶	(a) 2002	(b) 2001	(c) 2000	(d) 1999	(e) Total
<b>45</b> Lobbying nontaxable amount.					
<b>46</b> Lobbying ceiling amount (150% of line 45(e)).					
<b>47</b> Total lobbying expenditures					
<b>48</b> Grassroots nontaxable amount					
<b>49</b> Grassroots ceiling amount (150% of line 48(e))					
<b>50</b> Grassroots lobbying expenditures					

**Part VI-B Lobbying Activity by Nonelecting Public Charities**

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

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:

	Yes	No	Amount
<b>a</b> Volunteers			
<b>b</b> Paid staff or management (Include compensation in expenses reported on lines c through h.)			
<b>c</b> Media advertisements			
<b>d</b> Mailings to members, legislators, or the public			
<b>e</b> Publications, or published or broadcast statements			
<b>f</b> Grants to other organizations for lobbying purposes			
<b>g</b> Direct contact with legislators, their staffs, government officials, or a legislative body			
<b>h</b> Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means			
<b>i</b> Total lobbying expenditures (Add lines c through h.)			

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



**Viera/Suntree Little League**  
**FED ID# 65-0905126**  
**6300 N. Wickham Rd. #130-211**  
**Melbourne, FL 32940**  
**For Tax Year 10/1/02 - 9/30/03**

**Form 990 Page 1, Line 1 - Contributions, etc.**

Team Sponsors	17,650
Sign Sponsors	3,100
Corporate Sponsors	2,600
Golf Tournament Sponsor	0
Reimbursement/Miscellaneous	1,105
Team Photos	1,380
	<hr/>
<b>Total</b>	<b><u>25,835</u></b>

**Form 990, Page 1, Line 3 - Membership Dues and Assessments**

Player Registration Fees	<u>71,315</u>
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**Form 990, Page 1, Line 9 - Special Events and Activities**

	<b>Concession Sales</b>	<b>Christmas Tree Sales</b>	<b>Outfield Signs</b>	<b>Casino Night</b>	<b>Totals</b>
Gross Receipts	10,428	10,983	15,000	21,345	57,756
Less Contributions	0	0	3,100	0	3,100
Gross Revenue	<hr/> 10,428	<hr/> 10,983	<hr/> 11,900	<hr/> 21,345	<hr/> 54,656
Less. Direct Expenses	4,425	10,035	1,550	12,243	28,253
Net Income or (loss)	<hr/> <u>6,003</u>	<hr/> <u>948</u>	<hr/> <u>10,350</u>	<hr/> <u>9,102</u>	<hr/> <u>26,403</u>

**Viera/Suntree Little League**  
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**Form 990, Page 2, Line 43**

**Program Expenses:**

Uniforms	25,473
Playing Equipment	8,752
Insurance	3,626
Field Maintenance	1,688
Electricity-operational	23,335
Fence Repair	385
Light Shields	1,315
Postage, Mailing, Supplies	1,607
Opening Day Ceremonies	0
Trophies/Awards	3,222
Umpire Programs, Clinics, Equipment	2,135
Equipment Storage Rental	871
Tournament Fees	2,720
Restroom Rental	2,326
Miscellaneous	0
<b>Total</b>	<u><u>77,455</u></u>

**Form 990, Page 3, Line 57**

	<b>Balance Beg of Year</b>	<b>Purchases 10/01-9/30</b>	<b>Balance End of Year</b>
Field Equipment			
Bleachers	4,333	0	4,333
Equip/Concess. Sheds	4,510	0	4,510
Pitching Machines	6,144	0	6,144
Field Improvements			
Scoreboards	3,346	0	3,346
Lights	24,281	0	24,281
Irrigation System	37,288	0	37,288
Dugouts	6,623	0	6,623
Outfield Fencing	36,030	0	36,030
<b>Total</b>	<u><u>122,555</u></u>	<u><u>0</u></u>	<u><u>122,555</u></u>

**Form 990, Page 3, Line 58**

Concession/Restroom Building in Progress	0	30,790	30,790
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**Form 990, Page 3, Line 65, Other Liabilities**

	<b>Balance Beg of Year</b>	<b>Purchases 10/01-9/30</b>	<b>Payments 10/01-9/30</b>	<b>Balance End of Year</b>
Loans from Corporate Sponsors	31,000	0	(480)	30,520
Loan from Lighting Company	14,530	0	(4,333)	10,197
Loan from Fence Company	5,000	0	(5,000)	0
	<u><u>50,530</u></u>	<u><u>0</u></u>	<u><u>(9,813)</u></u>	<u><u>40,717</u></u>

Viera Suntree Little League  
 Depreciation Schedule

Straight Line, 5 or 10 years, 1/2 year depreciation taken in the year of purchase, except Lights and fencing (10/01)

	Cost	Purchase Date	S/L Life	Deprec 9/98	9/99	9/00	Accum Depr 9/00	9/01	Accum Depr 9/01	9/02	Accum Depr 9/02	9/03	Accum Depr 9/03
<b>Field Equipment</b>													
Bleachers	2,313 00	9/98	5 00	231 30	462 60	462 60	1,156 50	462 60	1,619 10	462 60	2,081 70	231.30	2,313 00
Bleachers	2,020 00	9/99	5 00		202 00	404 00	606 00	404 00	1,010 00	404 00	1,414 00	404 00	1,818 00
Equip/Concess Sheds	900 00	9/98	5 00	90 00	180 00	180 00	450 00	180 00	630 00	180 00	810 00	90 00	900 00
Equip/Concess Sheds	1,150 00	9/00	5 00			115 00	115 00	230 00	345 00	230 00	575 00	230 00	805 00
Equip/Concess Sheds	2,460 00	9/01	5 00				0 00	246 00	246 00	492 00	738 00	492 00	1,230 00
Pitching Machines	3,244 00	9/99	5 00		324 40	648 80	973 20	648 80	1,622 00	648 80	2,270 80	648 80	2,919 60
Pitching Machines	2,900.00	9/00	5 00			290 00	290 00	580 00	870 00	580 00	1,450 00	580 00	2,030 00
<b>Field Improvements</b>													
Scoreboards	3,346 00	9/99	5 00		334 60	669 20	1,003 80	669 20	1,673 00	669 20	2,342 20	669 20	3,011 40
Irrigation System	37,288 00	9/01	5 00				0 00	3,728 80	3,728 80	7,457 60	11,186 40	7,457 60	18,644 00
Lights	6,025 00	9/01	10 00				0 00	301 25	301 25	602 50	903 75	602 50	1,506 25
Lights	18,256 00	10/01	10 00						0 00	1,825 60	1,825 60	1,825 60	3,651 20
Dugouts	2,905 00	9/99	10 00		145 25	290 50	435 75	290 50	726 25	290 50	1,016 75	290 50	1,307 25
Dugouts	3,718 00	9/01	10 00				0 00	185 90	185 90	371 80	557 70	371 80	929 50
Outfield Fencing	4,880 00	9/98	10 00	244 00	488 00	488 00	1,220 00	488 00	1,708 00	488 00	2,196 00	488 00	2,684 00
Outfield Fencing	11,440.00	9/00	10 00			572 00	572 00	1,144 00	1,716 00	1,144 00	2,860 00	1,144 00	4,004 00
Outfield Fencing	10,000 00	9/01	10 00				0 00	500 00	500 00	1,000 00	1,500 00	1,000 00	2,500 00
Outfield Fencing	9,710 00	10/01	10 00				0 00	0 00	0 00	971.00	971 00	971 00	1,942 00
<b>Total</b>	<u>122,555 00</u>			<u>565 30</u>	<u>2,136 85</u>	<u>4,120 10</u>	<u>6,822 25</u>	<u>10,059 05</u>	<u>16,881 30</u>	<u>17,817 60</u>	<u>34,698 90</u>	<u>17,496 30</u>	<u>52,195 20</u>

Viera/Suntree Little League  
FED ID# 65-0905126  
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For Tax Year 10/1/02 - 9/30/03

Form 990, Page 2, Part III - Statement of Program Service  
Accomplishments

**Purpose**

The organizations primary purpose is to provide and implement a supervised Little League Baseball program that instills in the children of the community the ideals of good sportsmanship, honesty, loyalty, courage and respect.

**Programs**

The Spring League had 512 children playing on 47 different teams, from T-Ball to Seniors to Girls Softball. The children were given uniforms, allotted practice equipment, given instruction and a full season of games and awarded with a trophy at the end of the season.

Expenses.	
Uniforms	25,473
Playing Equipment	8,752
Insurance	3,626
Field Maintenance	1,688
Electricity-operational	23,335
Fence Repair and Light Shields	1,700
Postage, Office Supplies	1,607
Trophies/Awards	3,222
Umpire Programs, Clinics	2,135
Equipment Storage Rental	871
Tournament Fees	2,720
Restroom Rental	2,326
Miscellaneous	0
<b>Total</b>	<u><u>77,455</u></u>

**Program Improvements**

The League has been able to accomplish many field improvements over the years, which provided better and safer playing fields and facilities. This year we are currently working on a permanent facility that will house 2 restrooms and a kitchen/concession area.

Funds expended to date on building	
in progress	<u><u>30,790</u></u>

**Future Improvements**

The League has an on-going list of improvements it would like to accomplish and will continue to raise funds and complete these improvements as able.



**Viera/Suntree Little League**  
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**Form 990, Page 6, Part VIII - Relationship of Activities to the Accomplishment  
of the Exempt Purposes**

**Line 94 - Membership Dues & Assessments**

The membership assessments covers the cost of each child's uniform, equipment and insurance. It is a direct relationship in that it provides the necessary items needed to operate the program

**Line 95 - Interest on savings**

The attempt is made to use our sources of funds wisely and investment them as time allows, when not immediately needed. However, the current rates and cost of maintaining an interest bearing checking account, do not allow for interest.

**Line 101 - Special Events**

The concession stand provides refreshments for those players who spend a great deal of time at the field and may need nourishment for practice and a game. It is also nice for parents and siblings who spend time at the field.

The raffle provides a chance for the kids to get out in the community and let people know what we are trying to accomplish, and also to give the kids a chance to help. We try to hold a raffle only every other year, to not overburden our families

The outfield signs are a great opportunity for the community to show their support for the League.

The Casino Night gets the families together and creates a good neighborhood feel. People seems to work better together when they have established a good, friendly bond.

The Christmas Tree sale is another way to show our presence in the community, and teach the kids about helping others and fund raising