

# Return of Organization Exempt From Income Tax

**2005**

**Open to Public Inspection**

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

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 2005 calendar year, or tax year beginning** 07/01, 2005, and ending 06/30, 2006

- B** Check if applicable:
- Address change
  - Name change
  - Initial return
  - Final return
  - Amended return
  - Application pending

**C Name of organization**  
FIRST State Robotics, Inc.

**Number and street (or P.O. box if mail is not delivered to street address):** 33 Longspur Dr

**City or town, state or country, and ZIP + 4**  
WILMINGTON DE 19808

**D Employer identification number**  
20: 0613902

**E Telephone number**  
(302) 235-0432

**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).

**G Website:** ▶ WWW.MOE365.ORG

**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 chooses to file a return, be sure to file a complete return. **Some states require a complete return.**

**L Gross receipts:** Add lines 6b, 8b, 9b, and 10b to line 12 ▶ 81,214

**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** Group Exemption Number ▶

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

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

		1a		1b		1c		1d	
Revenue	<b>1</b> Contributions, gifts, grants, and similar amounts received:								
	<b>a</b> Direct public support	<u>81,214</u>							
	<b>b</b> Indirect public support								
	<b>c</b> Government contributions (grants)								
	<b>d Total</b> (add lines 1a through 1c) (cash \$ <u>31,214</u> noncash \$ _____)	<u>81,214</u>							
	<b>2</b> Program service revenue including government fees and contracts (from Part VII, line 93)								
	<b>3</b> Membership dues and assessments								
	<b>4</b> Interest on savings and temporary cash investments								
	<b>5</b> Dividends and interest from securities								
	<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						
	8a		8b						
	8c		8d						
	8d								
<b>9</b> Special events and activities (attach schedule). If any amount is from gaming, check here <input type="checkbox"/>	<b>a</b> Gross revenue (not including \$ _____ of contributions reported on line 1a)		9a						
	<b>b</b> Less: direct expenses other than fundraising expenses		9b						
	<b>c</b> Net income or (loss) from special events (subtract line 9b from line 9a)		9c						
<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 Total revenue</b> (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	<u>81,214</u>							
Expenses	<b>13</b> Program services (from line 44, column (B))	13 <u>72,994</u>							
	<b>14</b> Management and general (from line 44, column (C))	14 <u>3,022</u>							
	<b>15</b> Fundraising (from line 44, column (D))	15 <u>2,374</u>							
	<b>16</b> Payments to affiliates (attach schedule)	16							
	<b>17 Total expenses</b> (add lines 13 and 14, column (A))	17 <u>78,389</u>							
Net Assets	<b>18</b> Excess or (deficit) for the year (subtract line 17 from line 12)	18 <u>2,825</u>							
	<b>19</b> Net assets or fund balances at beginning of year (from line 73, column (A))	19 <u>17,115</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>19,938</u>							

**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 \$ <u>6,720</u> noncash \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	22 6,720	6,720		
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 5,214	2,879		2,335
34	Telephone	34			
35	Postage and shipping	35 46		7	39
36	Occupancy	36			
37	Equipment rental and maintenance	37			
38	Printing and publications	38			
39	Travel	39 40,101	40,101		
40	Conferences, conventions, and meetings	40			
41	Interest	41			
42	Depreciation, depletion, etc. (attach schedule)	42			
43	Other expenses not covered above (itemize):				
a	Team T-shirts	43a 2,796	2,796		
b	Inv. National Robotics Tournament	43b 6,751	6,751		
c	Food - Dinners During Meetings	43c 4,292	4,292		
d	Competition Expenses	43d 2,943	2,943		
e	FIRST VEX Challenge Tournament	43e 6,512	6,512		
f	INSURANCE	43f 3,015		3,015	
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 78,379	72,994	3,022	2,374

**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 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 a below

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 To promote interest in science and technology to pre-college students through participation in U.S. FIRST (www.usfirst.org) Robotic Competitions and Related Activities

72,994

(Grants and allocations \$ 6720 ) If this amount includes foreign grants, check here ▶

b

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

c

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

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). ▶

72,994



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

**Note:** Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.

		(A) Beginning of year		(B) End of year
<b>Assets</b>	45 Cash—non-interest-bearing . . . . .	17,115	45	19,938
	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) . . . . .	▶ <input type="checkbox"/> Cost <input type="checkbox"/> FMV	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 . . . . .	57a			
b Less: accumulated depreciation (attach schedule) . . . . .	57b		57c	
58 Other assets (describe ▶ . . . . .)		58		
59 <b>Total assets</b> (must equal line 74). Add lines 45 through 58. . . . .		17,115	59	19,938
<b>Liabilities</b>	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 -
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow SFAS 117, check here</b> <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74.			
	67 Unrestricted . . . . .	17,115	67	19,938
	68 Temporarily restricted . . . . .		68	
	69 Permanently restricted . . . . .		69	
	<b>Organizations that do not follow SFAS 117, check here</b> <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) <b>must</b> equal line 19; column (B) <b>must</b> equal line 21) . . . . .	17,115	73	19,938	
74 <b>Total liabilities and net assets/fund balances.</b> Add lines 66 and 73. . . . .	17,115	74	19,938	

**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>	81,214
<b>b</b>	Amounts included on line <b>a</b> but not on Part I, line 12:		
1	Net unrealized gains on investments	<b>b1</b>	
2	Donated services and use of facilities	<b>b2</b>	
3	Recoveries of prior year grants	<b>b3</b>	
4	Other (specify):	<b>b4</b>	
	Add lines <b>b1</b> through <b>b4</b>	<b>b</b>	-0-
<b>c</b>	Subtract line <b>b</b> from line <b>a</b>	<b>c</b>	81,214
<b>d</b>	Amounts included on Part I, line 12, but not on line <b>a</b> :		
1	Investment expenses not included on Part I, line 6b	<b>d1</b>	
2	Other (specify):	<b>d2</b>	
	Add lines <b>d1</b> and <b>d2</b>	<b>d</b>	-0-
<b>e</b>	<b>Total revenue</b> (Part I, line 12). Add lines <b>c</b> and <b>d</b>	<b>e</b>	81,214

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

<b>a</b>	Total expenses and losses per audited financial statements	<b>a</b>	78,389
<b>b</b>	Amounts included on line <b>a</b> but not on Part I, line 17:		
1	Donated services and use of facilities	<b>b1</b>	
2	Prior year adjustments reported on Part I, line 20	<b>b2</b>	
3	Losses reported on Part I, line 20	<b>b3</b>	
4	Other (specify):	<b>b4</b>	
	Add lines <b>b1</b> through <b>b4</b>	<b>b</b>	-0-
<b>c</b>	Subtract line <b>b</b> from line <b>a</b>	<b>c</b>	78,389
<b>d</b>	Amounts included on Part I, line 17, but not on line <b>a</b> :		
1	Investment expenses not included on Part I, line 6b	<b>d1</b>	
2	Other (specify):	<b>d2</b>	
	Add lines <b>d1</b> and <b>d2</b>	<b>d</b>	-0-
<b>e</b>	<b>Total expenses</b> (Part I, line 17). Add lines <b>c</b> and <b>d</b>	<b>e</b>	78,389

**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) Contributions to employee benefit plans & deferred compensation plans	(E) Expense account and other allowances
John A. Larock 33 Longspur Dr. Wilmington DE 19808	President 20 hours	-0-	-0-	-0-
Joseph A. Perrotto 136 Pine Hill Rd. Landenberg PA 19350	Vice President 20 hours	-0-	-0-	-0-
William F. Enslin 8 Brookridge Ln. Newark DE 19711	Treasurer 20 hours	-0-	-0-	-0-
Karen O'Brien 871 Saginaw Rd. Oxford PA 19363	Secretary 15 hours	-0-	-0-	-0-
Louis G. Rosario 2712 Landon Dr. Wilmington DE 19810	Director 15 hours	-0-	-0-	-0-
Carol R. Perrotto 136 Pine Hill Rd. Landenberg PA 19350	Director 15 hours	-0-	-0-	-0-
Marguerite Kavalla 20 W. Redmont Dr. Wilmington DE 19804	Director 1 hour	-0-	-0-	-0-
Priscilla S. Zawislak 120 Great Circle Rd Landenberg PA 19350	Asst. Treasurer 15 hours	-0-	-0-	-0-
Robert F. Dudek 2705 Pickering Rd Wilmington DE 19808	Director 15 hours	-0-	-0-	-0-





Part VI Other Information (continued)

		Yes	No
82a	Did the organization receive <u>donated</u> services or the <u>use of materials</u> , equipment, or <u>facilities at no charge</u> or at substantially less than fair rental value?	X	
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	50,000		
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?	X	
85	501(c)(4), (5), or (6) organizations. a Were substantially all dues nondeductible by members?		
85a			
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.		
85b			
c	Dues, assessments, and similar amounts from members	85c	
d	Section 162(e) lobbying and political expenditures	85d	
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	85e	
f	Taxable amount of lobbying and political expenditures (line 85d less 85e)	85f	
g	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?	85g	
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	
86	501(c)(7) orgs. Enter: a Initiation fees and capital contributions included on line 12	86a	
b	Gross receipts, included on line 12, for public use of club facilities	86b	
87	501(c)(12) orgs. Enter: a Gross income from members or shareholders	87a	
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 <u>0</u> ; section 4912 <u>0</u> ; section 4955 <u>0</u>		
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		
d	Enter: Amount of tax on line 89c, above, reimbursed by the organization		
90a	List the states with which a copy of this return is filed		
b	Number of employees employed in the pay period that includes March 12, 2005 (See instructions.)	90b	0
91a	The books are in care of <u>William F. ENSLEN, Treasurer</u> Telephone no. <u>(302) 239-6442</u> Located at <u>3 Brockridge Ln Newark DE 19711</u> ZIP + 4 <u>19711-2952</u>		
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	91b	X
c	At any time during the calendar year, did the organization maintain an office outside of the United States? If "Yes," enter the name of the foreign country	91c	X
92	Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041—Check here and enter the amount of tax-exempt interest received or accrued during the tax year	92	





Attachment to Form 990 (2005)

First State Robotics, Inc.

20-0613902

Line 75b

Joseph A. Perrotto, Vice President, and Carol R. Perrotto, Director, are married to each other.