

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)

2002

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 on _____, 20

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

29 IB LB 72-0706608 200312
 SPECIAL OLYMPICS LOUISIANA INC
 1000 E MORRIS AVE
 HAMMOND LA 70403-4456 P-46 P208

D Employer identification number
72 0706608

E Telephone number
(985) 345-6644

F Accounting method: Cash Accrual
 Other (specify) **modified accrual**

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 Yes No
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

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

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

G Web site **www.sola.org**

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

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

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Revenue	1	Contributions, gifts, grants, and similar amounts received				
	a	Direct public support	1a	716,595.10		
	b	Indirect public support	1b	140,741.39		
	c	Government contributions (grants)	1c	358,025.11		
	d	Total (add lines 1a through 1c) (cash \$ _____ noncash \$ _____)	1d		1,215,361.60	
	2	Program service revenue including government fees and contracts (from Part VII, line 93)	2			
	3	Membership dues and assessments	3			
	4	Interest on savings and temporary cash investments	4		10,490.78	
	5	Dividends and interest from securities	5			
	6a	Gross rents	6a			
	b	Less rental expenses	6b			
	c	Net rental income or (loss) (subtract line 6b from line 6a)	6c			
7	Other investment income (describe _____)	7				
Revenue	8a	Gross amount from sales of assets other than inventory	(A) Securities		(B) Other	
	b	Less cost or other basis and sales expenses	8a			
	c	Gain or (loss) (attach schedule)	8b			
	d	Net gain or (loss) (combine line 8c, columns (A) and (B))	8c			
8d		8d				
Revenue	9	Special events and activities (attach schedule) STATEMENT #8				
	a	Gross revenue (not including \$ 15,452.13 of contributions reported on line 1a)	9a	981,813.30		
	b	Less direct expenses other than fundraising expenses	9b	591,386.27		
9c	Net income or (loss) from special events (subtract line 9b from line 9a)	9c		390,427.03		
Revenue	10a	Gross sales of inventory, less returns and allowances	10a	25,715.48		
	b	Less cost of goods sold	10b	13,579.26		
	c	Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)	10c		12,136.22	
11	Other revenue (from Part VII, line 103)	11				
12	Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	12		1,628,415.63		
Expenses	13	Program services (from line 44, column (B))	13		981,207.71	
	14	Management and general (from line 44, column (C))	14		178,675.80	
	15	Fundraising (from line 44, column (D))	15		170,786.71	
	16	Payments to affiliates (attach schedule)	16			
	17	Total expenses (add lines 13 and 14, column (A))	17		1,330,670.22	
Net Assets	18	Excess or (deficit) for the year (subtract line 17 from line 12)	18		297,745.41	
	19	Net assets or fund balances at beginning of year (from line 20, column (A))	19		904,753.55	
	20	Other changes in net assets or fund balances (attach explanation)	20			
	21	Net assets or fund balances at end of year (combine lines 18, 19, and 20)	21		1,202,498.96	

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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 \$ _____)				
23	Specific assistance to individuals (attach schedule)				
24	Benefits paid to or for members (attach schedule)				
25	Compensation of officers, directors, etc				
26	Other salaries and wages	634,756.51	433,052.91	101,674.70	100,028.90
27	Pension plan contributions	56,342.88	34,601.36	12,386.93	9,354.59
28	Other employee benefits	45,285.36	29,678.64	8,722.46	6,884.26
29	Payroll taxes	47,112.27	31,591.67	8,656.46	6,864.14
30	Professional fundraising fees				
31	Accounting fees	4,000.00		4,000.00	
32	Legal fees				
33	Supplies	37,398.34	16,278.79	16,359.37	4,760.18
34	Telephone	19,387.11	13,440.05	2,725.35	3,221.71
35	Postage and shipping	11,933.69	6,697.91	2,053.91	3,181.87
36	Occupancy	38,506.80	25,524.02	8,864.62	4,118.16
37	Equipment rental and maintenance	14,750.60	4,390.25	5,326.20	5,034.15
38	Printing and publications				
39	Travel	125,491.85	110,082.84	1,256.76	14,152.25
40	Conferences, conventions, and meetings	11,687.30	9,617.99	486.30	1,583.01
41	Interest				
42	Depreciation, depletion, etc (attach schedule)	30,593.23	21,723.45	2,925.30	5,944.48
43a	Other expenses not covered above (itemize) a	253,424.28	244,527.83	3,237.44	5,659.01
b	STATEMENT #3				
c					
d					
e					
44	Total functional expenses (add lines 22 through 43). Organizations completing columns (B)-(D), carry these totals to lines 13-15	1,330,670.22	981,207.71	178,675.80	170,786.71

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 \$529,084.85, (ii) the amount allocated to Program services \$174,597.94,
 (iii) the amount allocated to Management and general \$ 0.00 and (iv) the amount allocated to Fundraising \$354,486.71

Part III Statement of Program Service Accomplishments (See page 24 of the instructions)

What is the organization's primary exempt purpose?	Program Service Expenses (Required for 501(c)(3) and (4) orgs and 4947(a)(1) trusts, but optional for others)
a Training and Competition - STATEMENT #5 (Grants and allocations \$ _____)	945,460.07
b Public Education/Awareness - STATEMENT #6 (Grants and allocations \$ _____)	24,118.00
c 2003 World Games - STATEMENT #7 (Grants and allocations \$ _____)	11,629.64
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)	981,207.71

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

Note		(A) Beginning of year		(B) End of year	
<i>Where required attached schedules and amounts within the description column should be for end-of-year amounts only</i>					
Assets	45	Cash—non-interest-bearing	153,040.41	45	226,462.53
	46	Savings and temporary cash investments	510,155.71	46	524,529.47
	47a	Accounts receivable			
	b	Less allowance for doubtful accounts	35,180.26	47c	27,484.56
	48a	Pledges receivable			
	b	Less allowance for doubtful accounts		48c	
	49	Grants receivable	190,245.92	49	128,227.57
	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	21,602.76	53	27,687.57
	54	Investments—securities (attach schedule) <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			
	b	Less accumulated depreciation (attach schedule)	82,391.17	57c	342,315.84
58	Other assets (describe <input type="checkbox"/>)	179.04	58		
59	Total assets (add lines 45 through 58) (must equal line 74)	995,795.27	59	1,276,707.48	
Liabilities	60	Accounts payable and accrued expenses	88,319.72	60	69,628.52
	61	Grants payable		61	
	62	Deferred revenue	2,723.00	62	4,580.00
	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 <input type="checkbox"/>)		65	
66	Total liabilities (add lines 60 through 65)	91,041.72	66	74,208.52	
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74				
	67	Unrestricted	773,990.34	67	1,037,819.02
	68	Temporarily restricted	120,763.21	68	154,679.94
	69	Permanently restricted	10,000.00	69	10,000.00
	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	Total net assets or fund balances (add lines 67 through 69 or lines 70 through 72, column (A) must equal line 19, column (B) must equal line 21)	904,753.55	73	1,202,498.96	
74	Total liabilities and net assets / fund balances (add lines 66 and 73)	993,073.27	74	1,276,707.48	

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 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
b	If "Yes," has it filed a tax return on Form 990-T for this year?		N/A
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
b	If "Yes," enter the name of the organization <input type="checkbox"/> and check whether it is <input type="checkbox"/> exempt or <input type="checkbox"/> nonexempt		
81a	Enter direct or indirect political expenditures. See line 81 instructions		
b	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	
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)		
83a	Did the organization comply with the public inspection requirements for returns and exemption applications?	X	
b	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?		N/A
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
85	501(c)(4), (5), or (6) organizations		
a	Were substantially all dues nondeductible by members?		N/A
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		N/A
c	Dues, assessments, and similar amounts from members		N/A
d	Section 162(e) lobbying and political expenditures		N/A
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices		N/A
f	Taxable amount of lobbying and political expenditures (line 85d less 85e)		N/A
g	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?		N/A
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?		N/A
86	501(c)(7) orgs		
a	Initiation fees and capital contributions included on line 12		N/A
b	Gross receipts, included on line 12 for public use of club facilities		N/A
87	501(c)(12) orgs		
a	Gross income from members or shareholders		N/A
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)		N/A
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		X
89a	501(c)(3) organizations Enter Amount of tax imposed on the organization during the year under section 4911 ▶ 0.00 section 4912 ▶ 0.00 section 4955 ▶ 0.00		
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		X
c	Enter Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958		N/A
d	Enter Amount of tax on line 89c, above, reimbursed by the organization		N/A
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, 2002 (See instructions)		90b
91	The books are in care of ▶ Sylvia Alaniz Telephone no ▶ (985) 345-6644 Located at ▶ 1000 E. Marris Avenue, Hammond LA ZIP + 4 ▶ 70403-4456		
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		<input type="checkbox"/> 92

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					
95 Interest on savings and temporary cash investments			14	10,490.78	
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					390,427.03
102 Gross profit or (loss) from sales of inventory			12	12,136.22	
103 Other revenue					
a _____					
b _____					
c _____					
d _____					
e _____					
104 Subtotal (add columns (B), (D), and (E))				22,627.00	390,427.03
105 Total (add line 104, columns (B), (D), and (E))					413,054.03

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)
101	Income was derived from activities whose purpose is to generate funds for the operation of the Special Olympics Louisiana program. The activities are also instrumental in conveying information to the public, and for the recruitment of new athletes, their families, and volunteers on a year round basis.

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, 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)

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.

Please *[Signature]*

11-4-03
Date

ED

SCHEDULE A
(Form 990 or 990-EZ)

Organization Exempt Under Section 501(c)(3)

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

OMB No 1545-0047

2002

Department of the Treasury
Internal Revenue Service

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

Special Olympics Louisiana, Inc

Employer identification number

72-0706608

Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees
(See page 1 of the instructions List each one If there are none, enter "None")

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
<i>Emmanuel A. Bourgeois, Jr. 280 Barringer Drive Ponchatoula, LA 70454</i>	<i>President/CEO 50 hours/week</i>	<i>90,799</i>	<i>14,667</i>	<i>0.00</i>
<i>Patricia Carpenter Bourgeois 280 Barringer Drive Ponchatoula, LA 70454</i>	<i>VP/Development 80 hours/week</i>	<i>55,670</i>	<i>5,272</i>	<i>0.00</i>
<i>Sylvia Alaniz 1904 Hunters Way Drive Baton Rouge, LA 70816</i>	<i>V.P./Finance 70 hours/week</i>	<i>56,489</i>	<i>2,142.</i>	<i>0.00</i>
...				
...				
Total number of other employees paid over \$50,000 ▶	<i>N/A</i>			

Part II Compensation of the Five Highest Paid Independent Contractors for Professional Services
(See page 2 of the instructions List each one (whether individuals or firms) If there are none, enter "None")

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
<i>N/A</i>		
.....		
..		
...		
..		
Total number of others receiving over \$50,000 for professional services ▶	<i>N/A</i>	

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

	Yes	No
1 During the year has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If "Yes" enter the total expenses paid or incurred in connection with the lobbying activities ▶ \$ _____ (Must equal amounts on line 38, Part VI-A or line 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		X
2 During the year, has the organization, either directly or indirectly engaged in any of the following acts with any substantial contributors trustees directors officers creators key employees or members of their families or with any taxable organization with which any such person is affiliated as an officer, director, trustee majority owner, or principal beneficiary? (If the answer to any question is "Yes" attach a detailed statement explaining the transactions)		
a Sale, exchange or leasing of property?		X
b Lending of money or other extension of credit?		X
c Furnishing of goods services, or facilities?		X
d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?		X
e Transfer of any part of its income or assets?		X
3 Does the organization make grants for scholarships fellowships, student loans etc ? (See Note below)		X
4 Do you have a section 403(h) annuity plan for your employees?	X	
Note Attach a statement to explain how the organization determines that individuals or organizations receiving grants or loans from it in furtherance of its charitable programs "qualify" to receive payments		

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

The organization is not a private foundation because it is (Please check only **ONE** applicable box)

- 5** A church convention of churches or association of churches Section 170(b)(1)(A)(i)
- 6** A school Section 170(b)(1)(A)(ii) (Also complete Part V)
- 7** A hospital or a cooperative hospital service organization Section 170(b)(1)(A)(iii)
- 8** A Federal state, or local government or governmental unit Section 170(b)(1)(A)(v)
- 9** A medical research organization operated in conjunction with a hospital Section 170(b)(1)(A)(iii) Enter the hospital's name, city, and state ▶ _____
- 10** An organization operated for the benefit of a college or university owned or operated by a governmental unit Section 170(b)(1)(A)(iv) (Also complete the **Support Schedule** in Part IV-A)
- 11a** An organization that normally receives a substantial part of its support from a governmental unit or from the general public Section 170(b)(1)(A)(vi) (Also complete the **Support Schedule** in Part IV-A)
- 11b** A community trust Section 170(b)(1)(A)(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)	874,258	825,526	951,213	1,053,451	3,704,448
16 Membership fees received					
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	33,260	33,083	47,100	52,726	166,169
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	9,676	8,637	5,663	7,257	31,237
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	917,194	867,246	1,002,976	1,113,434	3,901,850
24 Line 23 minus line 17	883,934	834,163	956,876	1,060,708	3,735,680
25 Enter 1% of line 23					

26 Organizations described on lines 10 or 11	a Enter 2% of amount in column (e) line 24	▶	26a	74,714
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	0
c Total support for section 509(a)(1) test Enter line 24 column (e)		▶	26c	3,735,680
d Add Amounts from column (e) for lines 18 31,237 19 0 22 0 26b 0		▶	26d	31,237
e Public support (line 26c minus line 26d total)		▶	26e	3,704,444
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))		▶	26f	99.16%

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 _____ 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	▶	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 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) **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?		
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		

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)

N/A

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

Calendar year (or fiscal year beginning in) ▶	Lobbying Expenditures During 4-Year Averaging Period				
	(a) 2002	(b) 2001	(c) 2000	(d) 1999	(e) Total
45 Lobbying nontaxable amount					
46 Lobbying ceiling amount (150% of line 45(e))					
47 Total lobbying expenditures					
48 Grassroots nontaxable amount					
49 Grassroots ceiling amount (150% of line 48(e))					
50 Grassroots lobbying expenditures					

Part VI-B Lobbying Activity by Nonelecting Public Charities N/A
 (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
a Volunteers			
b Paid staff or management (Include compensation in expenses reported on lines c through h)			
c Media advertisements			
d Mailings to members legislators, or the public			
e Publications, or published or broadcast statements			
f Grants to other organizations for lobbying purposes			
g Direct contact with legislators their staffs, government officials or a legislative body			
h Rallies, demonstrations, seminars conventions speeches lectures or any other means			
i 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

STATEMENT #1

PART V List of Officers, Directors, and Trustees

Name and Address	Title and Time	Compensation	Contribution to Employee Benefit Plan	Expense Account
Bruce Craft 2310 Perkins Road Baton Rouge, LA 70808	CHAIRMAN 2%	NONE	NONE	NONE
Charles Guillory 6338 Morgan Road Greenwell Springs, LA 70739	VICE-CHAIRMAN 2%	NONE	NONE	NONE
Donna McCardell 110 Young Oak Drive Lafayette, LA 70507	SECRETARY 2%	NONE	NONE	NONE
James Bates 612 Barksdale Blvd Bossier City, LA 71111	TREASURER 2%	NONE	NONE	NONE
Russ Rudolph 46 Riverdale Drive Covington, LA 70433	LEGAL ADVISOR 2%	NONE	NONE	NONE
Sheriff Victor Jones, Jr P O Box 266 Natchitoches, LA 71457	MEMBER 2%	NONE	NONE	NONE
Huey DeCoto 39719 Oakwood Drive Ponchatoula, LA 70454	MEMBER 2%	NONE	NONE	NONE
A N Diodene, Jr, M D 59335 River West Drive, Suite #2 Plaquemine, LA 70764	MEMBER 2%	NONE	NONE	NONE
Pat Dayton 6592 Bellaire Drive New Orleans, LA 70124	MEMBER 2%	NONE	NONE	NONE
Larry Nugent 104 Lake Drive Pineville, LA 71360	MEMBER 2%	NONE	NONE	NONE

STATEMENT #1

PART V List of Officers, Directors, and Trustees

Name and Address	Title and Time	Compensation	Contribution to Employee Benefit Plan	Expense Account
Janette Burr 240 Browning Road Merryville, LA 70653	MEMBER 2%	NONE	NONE	NONE
Allan A Beaucourday 320 Maplewood Lane Slidell, LA 70461	MEMBER 2%	NONE	NONE	NONE
Michael Crawford 3211 Twelve Oaks Avenue Baton Rouge, LA 70820	MEMBER 2%	NONE	NONE	NONE
Dayle L Guillory 209 Hermitage Maurice, LA 70555	MEMBER 2%	NONE	NONE	NONE
Richard Guillory 2877 East Tank Farm Road Lake Charles, LA 70607	MEMBER 2%	NONE	NONE	NONE
John Paul Funes 3208 Riverwalk Drive Baton Rouge, LA 70820	MEMBER 2%	NONE	NONE	NONE
W Brett Mason P O Box 3197 Baton Rouge, LA 70821-3197	MEMBER 2%	NONE	NONE	NONE
Bonnie Bolton P O Box 1412 Monroe, LA 71210	MEMBER 2%	NONE	NONE	NONE
Rose Garrett 1701 Lobdell Ave , #37, Bldg 5 Baton Rouge, LA 70806	MEMBER 2%	NONE	NONE	NONE
Timothy Winter, Ph D 1529 Ramberlyn Way Shreveport, LA 71105	MEMBER 2%	NONE	NONE	NONE
Dianne Beaubouef 229 Barney Rush Road DeVille, LA 71328	AD Rep 2%	NONE	NONE	NONE

STATEMENT #2

PART II, Line 42 Depreciation

PART IV, Line 57 Fixed Assets less Depreciation per Balance Sheet

Property, Improvements and Equipment Property, improvements and equipment are stated at cost, except for donated property and equipment which are recorded at fair market value at date of receipt. Depreciation of furniture and equipment is computed by the straight-line method over the estimated useful life of the assets, generally ten years for office furniture, five years for office equipment, and two years for computer hardware and software. A building is computed by the straight-line method over the estimated useful life of forty years.

Asset Description	Current Year Depreciation
Furniture and equipment (donated)	3,286 00
Furniture and equipment (purchased)	26,119 00
Building (purchased)	\$ <u>1,188 00</u>
TOTAL DEPRECIATION 12/31/02	\$ <u><u>30,593 00</u></u>

As of December 31, 2002, the cost of property, improvements and equipment was as follows

Land	75,000 00
Furniture and equipment	266,767 00
Building	\$ <u>190,000 00</u>
	\$ 531,767 00
Less accumulated depreciation/amortization	<u>189,451 00</u>
Net Property, Plant & Equipment	<u><u>342,316 00</u></u>

STATEMENT #3

PART II, Line 43, a Other Expenses

(B)	Program Services		
	Activity Materials	86,547 20	
	Assessment Fees	44,068 18	
	Games Expense	86,887 82	
	Insurance	19,497 42	
	PR Campaigns	5,856 51	
	Taxes & Licenses	<u>1,670 70</u>	
			244,527 83
(C)	Management and General		
	Activity Materials	313 69	
	Insurance	2,028 73	
	Taxes & Licenses	<u>895 02</u>	
			3,237 44
(D)	Fund Raising		
	Activity Materials	2,469 24	
	Games Expense	1,879 50	
	Insurance	892 60	
	Taxes & Licenses	<u>417 67</u>	
			<u>5,659 01</u>
(A)	TOTAL OTHER EXPENSES		<u><u>253,424 28</u></u>

STATEMENT #4

PART III Primary Exempt Purpose

Special Olympics Louisiana (SOL) provides year round sports training and competition for the benefit of mentally retarded/mentally handicapped individuals throughout the state of Louisiana. Competition and training opportunities are offered in 22 Olympic type sports.

STATEMENT #5

PART III, a Training & Competition

Training and Competition expenses represent the athletes, coaches, volunteers, and officials training sessions, as well as progressive competition from the local level, to the Area level, to the Chapter level, to the International level. There are currently over 12,000 athletes, 13,000 volunteers, and 4,000 coaches involved in the program. Donated services and materials for this program totaled \$294,051.47.

STATEMENT #6

PART III, b Public Education

Public Education expenses represent the costs of public awareness campaigns and activities designed to educate and inform the public about various SOL programs and events. Over 2,000 Program Yearbooks are distributed at the State Summer Games held in May. This book recaps the events of the year, the progress of athletes at competition and events, and highlights other accomplishments of the athletes, coaches, families, and volunteers throughout the year. A website is kept up-to-date on events, opportunities, fundraisers, etc. throughout the year. It gives information for potential athletes and volunteers interested in becoming involved. Donated services and materials for this program totaled \$7,633.87.

STATEMENT #7

PART III, c 2003 Special Olympics World Summer Games

Special Olympics World Summer Games are held every four years. The 2003 World Games to be held in Dublin, Ireland, will be the highest level of competition for SOL athletes. Preparations and training for this event begins in the year prior to the event.

SPECIAL OLYMPICS LOUISIANA, INC.
FORM 990

72-0706608
DECEMBER 31, 2002

STATEMENT #8

PART I, Line 9 Special Events and activities

<u>Special Events</u>	Baton Rouge Mystery Dinner Theater	Sports Awards Banquet	Bayou Brigade Motorcycle Run	<u>All Others</u>	<u>TOTAL</u>
Gross Receipts	9,662 00	8,332 50	5,900 00	13,525 71	37,420 21
Less Contributions	<u>4,357 00</u>	<u>3,700 00</u>	<u>4,910 00</u>	<u>6,560 63</u>	<u>19,527 63</u>
Gross Revenue	5,305 00	4,632 50	990 00	6,965 08	17,892 58
Less Direct Expenses	<u>4,958 03</u>	<u>132 35</u>	<u>1,919 28</u>	<u>12,981 43</u>	<u>19,991 09</u>
Net Income/(Loss)	<u>346 97</u>	<u>4,500 15</u>	<u>(929 28)</u>	<u>(6,016 35)</u>	<u>(2,098 51)</u>

Baton Rouge Mystery Dinner Theater - for an entry fee, a meal & entertainment are provided

Sports Awards Banquet - for an entry fee, a meal & awards are provided

Bayou Brigade - for an entry fee, a t-shirt and/or a lapel pin are given

All Others - includes a run, and a tennis tournament, & dinner theaters at other locales