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SCANNED NOV 18 2010

Form **990-EZ**

Department of the Treasury
Internal Revenue Service

Short Form 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)
► Sponsoring organizations, and controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than \$100,000 and total assets less than \$250,000 at the end of the year may use this form.
► The organization may have to use a copy of this return to satisfy state reporting requirements.

OMB No 1545-1150

2007

**Open to Public
Inspection**

A For the 2007 calendar year, or tax year beginning , 2007, and ending , 20	
B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Termination <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization S M C L FOUNDATION & ASSOCIATES, INC. Number and street (or P O box, if mail is not delivered to street address) Room/suite 2910 SEINE STREET City or town, state or country, and ZIP + 4 NEW ORLEANS, LA 70114-6524
	D Employer identification number 22 3934553
	E Telephone number (504) 450-4014
	F Group Exemption Number . . . ►

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

G Accounting method: ☒ Cash ☐ Accrual
Other (specify) ►

I Website: ►

J Organization type (check only one)—☒ 501(c) (3) ◀ (insert no) ☐ 4947(a)(1) or ☐ 527

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

K Check ☒ if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally **not** more than \$25,000. A return is not required, but if the organization chooses to file a return, be sure to file a complete return.

L Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts, if \$100,000 or more, file Form 990 instead of Form 990-EZ. ► \$

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See page 55 of the instructions.)

Revenue	1	Contributions, gifts, grants, and similar amounts received	1	5,609.00
	2	Program service revenue including government fees and contracts	2	
	3	Membership dues and assessments	3	
	4	Investment income	4	
	5a	Gross amount from sale of assets other than inventory	5a	
	5b	Less: cost or other basis and sales expenses	5b	
	5c	Gain or (loss) from sale of assets other than inventory. Subtract line 5b from line 5a (attach schedule)	5c	
	6	Special events and activities (attach schedule). If any amount is from gaming, check here <input type="checkbox"/>	6	
	6a	Gross revenue (not including \$ 5,609.00 of contributions reported on line 1)	6a	0.00
	6b	Less: direct expenses other than fundraising expenses	6b	
6c	Net income or (loss) from special events and activities. Subtract line 6b from line 6a	6c		
7a	Gross sales of inventory, less returns and allowances	7a		
7b	Less: cost of goods sold	7b		
7c	Gross profit or (loss) from sales of inventory. Subtract line 7b from line 7a	7c		
8	Other revenue (describe ►)	8		
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8.	9	5,609.00	
Expenses	10	Grants and similar amounts paid (attach schedule)	10	
	11	Benefits paid to or for members	11	
	12	Salaries, other compensation, and employee benefits	12	
	13	Professional fees and other payments to independent contractors	13	
	14	Occupancy, rent, utilities, and maintenance	14	956.00
	15	Printing, publications, postage, and shipping	15	
	16	Other expenses (describe ► LICENSE, EVENT EXPENSE, EQUIPMENT, MISCELLANEOUS)	16	3,452.00
17	Total expenses. Add lines 10 through 16	17	4,407.90	
Net Assets	18	Excess or (deficit) for the year. Subtract line 17 from line 9	18	1,201.00
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	1,000.00
	20	Other changes in net assets or fund balances (attach explanation)	20	6,778.00
	21	Net assets or fund balances at end of year. Combine lines 18 through 20	21	8,979.00

Part II Balance Sheets—If Total assets on line 25, column (B) are \$250,000 or more, file Form 990 instead of Form 990-EZ.

(See page 60 of the instructions.)

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments	1,000.00	22 7,219.00
23 Land and buildings	0.00	23 31,932.00
24 Other assets (describe ►)		24
25 Total assets	1,000.00	25 39,151.00
26 Total liabilities (describe ► SBA & REAL ESTATE LOANS PAYABLE)	0.00	26 30,172.00
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	1,000.00	27 8,979.00

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

Cat No 106421

Form **990-EZ** (2007)

Part III Statement of Program Service Accomplishments (See page 60 of the instructions.)

What is the organization's primary exempt purpose? **COMMUNITY IMPROVEMENT & ECONOMIC DEVELOPMENT**
 Describe what was achieved in carrying out the organization's exempt purposes. In a clear and concise manner, describe the services provided, the number of persons benefited, or other relevant information for each program title.

Expenses
 (Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts; optional for others)

28 SEE ATTACHMENTS

(Grants \$) If this amount includes foreign grants, check here ☐ **28a**

29

(Grants \$) If this amount includes foreign grants, check here ☐ **29a**

30

(Grants \$) If this amount includes foreign grants, check here ☐ **30a**

31 Other program services (attach schedule)

(Grants \$) If this amount includes foreign grants, check here ☐ **31a**

32 Total program service expenses. Add lines 28a through 31a **32****Part IV List of Officers, Directors, Trustees, and Key Employees** (List each one even if not compensated. See page 61 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
JULIUS LEE 2910 SEINE ST. NEW ORLEANS, LA 70114	PRESIDENT	0.00	0.00	0.00
DALE VANCOURT 1116 SOLON ST. GRETNA, LA 70053	VICE PRESIDENT	0.00	0.00	0.00
ABEL RASMUSSEN 792 MORNINGSIDE DR. TERRYTOWN, LA 70056	1ST VICE PRESIDENT	0.00	0.00	0.00
CINDY VANCOURT 1116 SOLON ST. GRETNA, LA 70053	SECRETARY	0.00	0.00	0.00

Part V Other Information (Note the statement requirement in General Instruction V.)

	Yes	No
33 Did the organization make a change in its activities or methods of conducting activities? If "Yes," attach a detailed statement of each change	33	✓
34 Were any changes made to the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes	34	✓
35 If the organization had income from business activities, such as those reported on lines 2, 6, and 7 (among others), but not reported on Form 990-T, attach a statement explaining your reason for not reporting the income on Form 990-T.		
a Did the organization have unrelated business gross income of \$1,000 or more or 6033(e) notice, reporting, and proxy tax requirements?	35a	✓
b If "Yes," has it filed a tax return on Form 990-T for this year?	35b	✓
36 Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement.	36	✓
37a Enter amount of political expenditures, direct or indirect, as described in the instructions. 37a	37a	
b Did the organization file Form 1120-POL for this year?	37b	✓
38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still unpaid at the start of the period covered by this return?	38a	✓
b If "Yes," attach the schedule specified in the line 38 instructions and enter the amount involved	38b	
39 501(c)(7) organizations. Enter:		
a Initiation fees and capital contributions included on line 9	39a	
b Gross receipts, included on line 9, for public use of club facilities	39b	

Part V Other Information (Note the statement requirement in General Instruction V.) (Continued)**40a** 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under:
section 4911 ▶ ; section 4912 ▶ ; section 4955 ▶**b** 501(c)(3) and (4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach an explanation . . .

	Yes	No
40b		✓
40c		
40d		
40e		✓

c Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 . . . ▶**d** Enter amount of tax on line 40c reimbursed by the organization . . . ▶**e** All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? . . .**41** List the states with which a copy of this return is filed. ▶ LOUISIANA**42a** The books are in care of ▶ JULIUS LEETelephone no. ▶ (504) 450-4014Located at ▶ 2910 SEINE ST. NEW ORLEANS, LAZIP + 4 ▶ 70114-6524**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)? . . .

	Yes	No
42b		✓
42c		✓

If "Yes," enter the name of the foreign country: ▶

See the instructions for exceptions and filing requirements for **Form TD F 90-22.1**.**c** At any time during the calendar year, did the organization maintain an office outside of the U.S.? . . .

If "Yes," enter the name of the foreign country: ▶

43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041—Check here . . . ▶ ☐and enter the amount of tax-exempt interest received or accrued during the tax year . . . ▶ 43Please
Sign
Here

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

Signature of officer

Type or print name and title

Date

Paid
Preparer's
Use OnlyPreparer's
signature

Date

Check if
self-
employed ▶ ☐

Preparer's SSN or PTIN (See Gen. Inst. X)

Firm's name (or yours
if self-employed),
address, and ZIP + 4

EIN ▶

Phone no ▶ ()

S.M.C.L. Foundation & Associates, Inc
P.O. Box 741178
New Orleans, La 71474-1178
E.I.N. 22-3934553

Attachment:

Form 990 EZ 2007

Part III Statement of Program Service Accomplishments

Date(s): All year round on Thursday nights weekly

Time(s): 2 to 3 hours

Event(s): Wheelchair athletes training and practice with the ROLLIN RINOS
Wheelchair Athletic Association

Location: Delgado Community College

615 City Park Avenue

New Orleans, La 70124

Number of Individuals Benefited: 20 wheelchair athletes

Activities:

- Instructions on the fundamentals of wheelchair sports
- Skills training
- Team practice
- Provided equipment & refreshments on occasion

Expense: \$ 00

Date(s): April 14, 2007

Time(s): 9:00 AM to 3:00 PM

Event(s) Wheelchair Softball Exhibition and Durability Awareness Fair (Annual)

Location: Dillard University

New Orleans, La

Number of Individual Benefited: 250 participants and attendees

Activities:

- Engage citizens with disabilities in recreational wheelchair softball
- Engage all citizens in disability education
- Conduct Health Fair on health resources for independent living

Expenses(s): \$ 956.00

Date(s): December 21 – 23, 2007

Time(s): 9:00 to 3:00 PM

Event(s): Annual Field of Hope Christmas Recreation Celebration

Location: Tulane University Reilly Student Recreation Center

Tulane University, New Orleans, La.

S.M.C.L. Foundation Associates, Inc.
Attachment Part III (continued)
Page 2

Number of Individuals Benefited: 250 participant's attendees
Activities:

- **Awards Banquet for Wheelchair Sports participants**
- **Conducted Wheelchair Basketball games and other activities for individuals with disabilities and all other attendees and volunteers.**
- **Provide food and other refreshments**

Expenses: \$ 3,452.00