

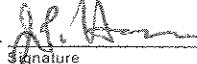

Form CHAR500 <small>This form used for Article 7-A, EPTL and dual filers (replaces forms CHAR 497, CHAR 010 and CHAR 006)</small>	Annual Filing for Charitable Organizations New York State Department of Law (Office of the Attorney General) Charities Bureau - Registration Section 120 Broadway New York, NY 10271 www.oag.state.ny.us/charities/charities.html	2005 Open to Public Inspection
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1. General Information

a. For the fiscal year beginning (mm/dd/yyyy) <u>11/01/2005</u> and ending (mm/dd/yyyy) <u>10/31/2006</u>			
b. Check if applicable for NYS: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial filing <input type="checkbox"/> Final filing <input type="checkbox"/> Amended filing <input type="checkbox"/> NY registration pending	c. Name of organization <u>West Seneca Girls Softball Association, Inc.</u>		d. Fed. employer ID no. (EIN) (##-####-####) <u>16-1605340</u>
	e. NY State registration no. (##-###-###) <u>07-09-39</u>		
	Number and street (or P.O. box if mail not delivered to street address) <u>71 Pine Tree Lane</u>	f. Telephone number <u>(716) 843-5090</u>	
	City or town, state or country and zip + 4 <u>West Seneca, NY 14224-4146</u>		g. Email <u>charles.krotje@ey.com</u>

2. Certification - Two Signatures Required

We certify under penalties of perjury that we reviewed this report, including all attachments, and to the best of our knowledge and belief, they are true, correct and complete in accordance with the laws of the State of New York applicable to this report.

a. President or Authorized Officer/Trustee	 <small>Signature</small>	<u>John P. Heas</u> <small>Printed Name</small>	<u>President</u> <small>Title</small>	<small>Date</small>
b. Chief Financial Officer or Treasurer	 <small>Signature</small>	<u>Charles A. Krotje</u> <small>Printed Name</small>	<u>Treasurer</u> <small>Title</small>	<u>6/10/2007</u> <small>Date</small>

3. Annual Report Exemption Information

a. Article 7-A annual report exemption (Article 7-A registrants and dual registrants)	
Check <input checked="" type="checkbox"/>	if total contributions from NY State (including residents, foundations, corporations, government agencies, etc.) did not exceed \$25,000 and the organization did not use the services of a professional fund raiser (PFR) or fund raising counsel (FRC) to solicit contributions during this fiscal year.
<p>NOTE: An organization may also check the box to claim this exemption if no PFR or FRC was used and either: 1) the organization received an allocation from a federated fund, United Way or incorporated community appeal and contributions from all other sources did not exceed \$25,000 or 2) it received all or substantially all of its contributions from a single government agency to which it submitted an annual financial report similar to that required by Article 7-A).</p>	
b. EPTL annual report exemption (EPTL registrants and dual registrants)	
Check <input type="checkbox"/>	if total gross receipts for this fiscal year did not exceed \$25,000 and the assets (market value) of the organization did not exceed \$25,000 at any time during this fiscal year.
<p>For EPTL or Article-7A registrants claiming the annual report exemption under the one law under which they are registered and for dual registrants claiming the annual report exemptions under both laws, simply complete part 1 (General Information), part 2 (Certification) and part 3 (Annual Report Exemption Information) above.</p> <p>Do not submit a fee, do not complete the following schedules and do not submit any attachments to this form.</p>	

4. Article 7-A Schedules

If you did **not** check the Article 7-A annual report exemption above, complete the following for this fiscal year:

a. Did the organization use a professional fund raiser, fund raising counsel or commercial co-venturer for fund raising activity in NY State?	Yes* <input type="checkbox"/> No <input type="checkbox"/>
* If "Yes", complete Schedule 4a .	
b. Did the organization receive government contributions (grants)?	Yes* <input type="checkbox"/> No <input type="checkbox"/>
* If "Yes", complete Schedule 4b .	

5. Fee Submitted: See last page for summary of fee requirements.

Indicate the filing fee(s) you are submitting along with this form:	
a. Article 7-A filing fee	\$ <u>0</u>
b. EPTL filing fee	\$ <u>50</u>
c. Total fee	\$ <u>50</u>
Submit only one check or money order for the total fee, payable to "NYS Department of Law"	

6. Attachments: For organizations that are not claiming annual report exemptions under both laws, see last page for required attachments.

- Mail completed form with **required schedules, fee and attachments** to the address at the top of this page -

Schedule 4a: Professional Fund Raisers (PFR), Fund Raising Counsels (FRC), Commercial Co-Venturers (CCV)

If you checked the box in question 4.a. on page 1, complete the following schedule for **each** PFR, FRC or CCV that the organization engaged for fund raising activity in NY State:

1. Type of fund raising professional (FRP):

Professional fund raiser ☐
Fund raising counsel ☐
Commercial co-venturer ☐

2. Name of FRP:

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

City or town, state or country and zip + 4:

3. FRP telephone number:**4. Services provided by FRP (provide description):****5. Compensation arrangement with FRP (provide description):**

6. Dates of contract (mm/dd/yyyy) through (mm/dd/yyyy)

7. Amount paid to FRP \$

Schedule 4b: Government Contributions (Grants)

If you checked the box in question **4.b.** on page 1, complete the following schedule for **each** government contribution (grant). Use additional copies of this page if necessary to list each government contribution (grant) separately.

[illegible]

5. Fee Instructions

The filing fee depends on the organization's Registration Type. For details on Registration Type and filing fees, see the Instructions for Form CHAR500.

Organization's Registration Type	Fee Instructions
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- | | |
|----------------------|--|
| • Article 7-A | Calculate the Article 7-A filing fee using the table in part a below. The EPTL filing fee is \$0. |
| • EPTL | Calculate the EPTL filing fee using the table in part b below. The Article 7-A filing fee is \$0. |
| • Dual | Calculate both the Article 7-A and EPTL filing fees using the tables in parts a and b below. Add the Article 7-A and EPTL filing fees together to calculate the total fee. Submit a single check or money order for the total fee. |

a) Article 7-A filing fee

Total Support & Revenue	Article 7-A Fee
more than \$250,000	\$25
up to \$250,000 *	\$10

* Any organization that contracted with or used the services of a professional fund raiser (PFR) or fund raising counsel (FRC) during the reporting period must pay an Article 7-A filing fee of \$25, regardless of total support and revenue.

b) EPTL filing fee

Net Worth at End of Year	EPTL Fee
Less than \$50,000	\$25
\$50,000 or more, but less than \$250,000	\$50
\$250,000 or more, but less than \$1,000,000	\$100
\$1,000,000 or more, but less than \$10,000,000	\$250
\$10,000,000 or more, but less than \$50,000,000	\$750
\$50,000,000 or more	\$1500

6. Attachments – Document Attachment Check-List

Check the boxes for the documents you are attaching.

For All Filers

Filing Fee

- ☒ Single check or money order payable to "NYS Department of Law"

Copies of Internal Revenue Service Forms

☒ **IRS Form 990**

☒ Schedule A to IRS Form 990

☐ Schedule B to IRS Form 990

☐ IRS Form 990-T

☐ **IRS Form 990-EZ**

☐ Schedule A to IRS Form 990-EZ

☐ Schedule B to IRS Form 990-EZ

☐ IRS Form 990-T

☐ **IRS Form 990-PF**

☐ Schedule B to IRS Form 990-PF

☐ IRS Form 990-T

Additional Article 7-A Document Attachment Requirement

Independent Accountant's Report

☐ Audit Report (total support & revenue more than \$250,000)

☒ Review Report (total support & revenue \$100,001 to \$250,000)

☐ No Accountant's Report Required (total support & revenue not more than \$100,000)

Form

990**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)

OMB No. 1545-0047

2005**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 2005 calendar year, or tax year beginning **November 1**, 2005, and ending **October 31**, 20 **06****B** Check if applicable:☐ Address change☐ Name change☐ Initial return☐ Final return☐ Amended return☐ Application pending

• 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: ▶ **wsgsa.com****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.****D** Employer identification number**16-1605340****E** Telephone number**(716) 843-5090****F** Accounting method: ☒ Cash ☐ Accrual☐ Other (specify) ▶**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).**L** Gross receipts: Add lines 6b, 8b, 9b, and 10b to line 12 ▶ **112,491****Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See the instructions.)**

Revenue	1 Contributions, gifts, grants, and similar amounts received:				
	a Direct public support	1a		16,185	
	b Indirect public support	1b			
	c Government contributions (grants)	1c		2,700	
	d Total (add lines 1a through 1c) (cash \$ 18,885 noncash \$)				1d 18,885
	2 Program service revenue including government fees and contracts (from Part VII, line 93)				2 75,736
	3 Membership dues and assessments				3
	4 Interest on savings and temporary cash investments				4 88
	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
	9 Special events and activities (attach schedule). If any amount is from gaming, check here ▶ <input checked="" type="checkbox"/>				
	a Gross revenue (not including \$ -0- of contributions reported on line 1a)	9a		17,782	
	b Less: direct expenses other than fundraising expenses	9b		7,293	
	c Net income or (loss) from special events (subtract line 9b from line 9a)				9c 10,489
	10a Gross sales of inventory, less returns and allowances	10a			
	b Less: cost of goods sold	10b			
	c Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)				10c
	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)				12 105,198	
Expenses	13 Program services (from line 44, column (B))				13 99,309
	14 Management and general (from line 44, column (C))				14 1,234
	15 Fundraising (from line 44, column (D))				15
	16 Payments to affiliates (attach schedule)				16
	17 Total expenses (add lines 16 and 44, column (A))				17 100,543
Net Assets	18 Excess or (deficit) for the year (subtract line 17 from line 12)				18 4,655
	19 Net assets or fund balances at beginning of year (from line 73, column (A))				19 48,479
	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 53,134

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 \$ _____ noncash \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	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	448	108	340
34	Telephone	34			
35	Postage and shipping	35	301	213	88
36	Occupancy	36	16,194	16,194	
37	Equipment rental and maintenance	37			
38	Printing and publications	38	283	283	
39	Travel	39			
40	Conferences, conventions, and meetings	40	250		250
41	Interest	41			
42	Depreciation, depletion, etc. (attach schedule)	42	4,591	4,591	
43	Other expenses not covered above (itemize):				
a	Player uniforms	43a	26,686	26,686	
b	Umpires	43b	13,658	13,658	
c	Awards and banquet	43c	11,701	11,701	
d	Tournaments and team registration	43d	14,393	14,393	
e	Insurance	43e	2,938	2,938	
f	Non-umpire tournament costs	43f	2,268	2,268	
g	Miscellaneous	43g	5,071	4,515	556
44	Total functional expenses. Add lines 22 through 43. (Organizations completing columns (B)-(D), carry these totals to lines 13-15)	44	98,782	97,548	1,234

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? ► **amateur girls softball program**

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; not optional for others.)

a **Sponsored girls softball program benefiting 549 girls ages 5 through 18.**

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

97,548

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). ►

97,548

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
Assets	45 Cash—non-interest-bearing	19,968	45	17,854
	46 Savings and temporary cash investments	13,945	46	14,033
	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 39,544			
b Less: accumulated depreciation (attach schedule)	57b 18,297	14,566	57c	21,247
58 Other assets (describe ►)		58		
59 Total assets (must equal line 74). Add lines 45 through 58.	48,479	59	53,134	
Liabilities	60 Accounts payable and accrued expenses		60	
	61 Grants payable		61	
	62 Deferred revenue		62	
	63 Loans from officers, directors, trustees, and key employees (attach schedule)		63	
	64a Tax-exempt bond liabilities (attach schedule)		64a	
	b Mortgages and other notes payable (attach schedule)		64b	
	65 Other liabilities (describe ►)		65	
66 Total liabilities. Add lines 60 through 65		66		
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		67	
	68 Temporarily restricted		68	
	69 Permanently restricted		69	
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74.			
	70 Capital stock, trust principal, or current funds.		70	
	71 Paid-in or capital surplus, or land, building, and equipment fund		71	
	72 Retained earnings, endowment, accumulated income, or other funds	48,479	72	53,134
	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)	48,479	73	53,134
	74 Total liabilities and net assets/fund balances. Add lines 66 and 73.	48,479	74	53,134

Part IV-A Reconciliation of Revenue per Audited Financial Statements With Revenue per Return (See 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 Part I, line 12:			
1	Net unrealized gains on investments	b1		
2	Donated services and use of facilities	b2		
3	Recoveries of prior year grants	b3		
4	Other (specify):	b4		
	Add lines b1 through b4		b	
c	Subtract line b from line a		c	
d	Amounts included on Part I, line 12, but not on line a :			
1	Investment expenses not included on Part I, line 6b	d1		
2	Other (specify):	d2		
	Add lines d1 and d2		d	
e	Total revenue (Part I, line 12). Add lines c and d		e	

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

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 P. Hess 68 Crystal Lane, West Seneca, NY 14224	President - 15	0	0	0
John Battaglia 63 Creekview, West Seneca, NY 14224	Vice President - 15	0	0	0
Charles A. Krotje 71 Pine Tree Lane, West Seneca, NY 14224	Treasurer - 10	0	0	0
Michael L. Arnold 60 Deer Path, West Seneca, NY 14224	Director - 1	0	0	0
Michael G. DeMarzio 107 Century Drive, West Seneca, NY 14224	Director - 2	0	0	0
John Leininger 257 Woodward, West Seneca, NY 14224	Director - 2	0	0	0
Kenneth L. Switzer 112 Wedgewood Drive, West Seneca, NY 14224	Director - 0	0	0	0
Marie Nowak 17 Greenbranch Road, West Seneca, NY 14224	Director - 1	0	0	0

Yes No

75b		✓
75c		✓

75d	✓
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d Does the organization have a written conflict of interest policy?

Part VI		Other Information (See the instructions.)	Yes	No

Yes	No
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76	✓
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77		✓

78a	
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78b	✓

79	✓
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80a	✓
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81b	✓
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Form 990 (2005)

Part VI Other Information (continued)

		Yes	No
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?	✓	
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			
83a	Did the organization comply with the public inspection requirements for returns and exemption applications?	✓	
83b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	✓	
84a	Did the organization solicit any contributions or gifts that were not tax deductible?		✓
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
84b			
85	501(c)(4), (5), or (6) organizations. a Were substantially all dues nondeductible by members?		
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.		
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	✓
89a	501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under: section 4911 ▶ -0-; section 4912 ▶ -0-; section 4955 ▶ -0-		
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	✓
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		n/a
90a	List the states with which a copy of this return is filed ▶ New York		
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 ▶ Charles A. Krotje, Treasurer Telephone no. ▶ (716) 843-5090 Located at ▶ 71 Pine Tree Lane, West Seneca, NY 14224 ZIP + 4 ▶ 14224-4146		
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 ▶ See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.	91b	✓
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	✓
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		

Part VII Analysis of Income-Producing Activities (See 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	Amateur girls softball					73,975
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	88	
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			01	10,489	
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))		-0-		10,577	73,975
105	Total (add line 104, columns (B), (D), and (E))					84,552

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

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See the instructions.)

Line No.	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes).
93a	Practice, games, and competitive tournaments are necessary to teach the game of softball and are also effective ways to teach the importance of teaming and fair play.

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See the instructions.)

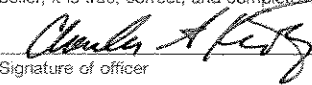
(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
	%			
	%			
	%			
	%			

Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See the instructions.)

(a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? ☐ Yes ☒ No

(b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? ☐ Yes ☒ No

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

Please Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.			
	 Signature of officer Charles A. Krotje, Treasurer Type or print name and title.		June 9, 2007 Date	
Paid Preparer's Use Only	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN (See Gen. Inst. W)
	Firm's name (or yours if self-employed), address, and ZIP + 4	EIN	Phone no. ()	

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Organization Exempt Under Section 501(c)(3)

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

Supplementary Information—(See separate instructions.)

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

OMB No. 1545-0047

2005

Name of the organization

West Seneca Girls Softball Association, Inc.

Employer identification number

16-1605340

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
None				

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

Part II-A Compensation of the Five Highest Paid Independent Contractors for Professional Services

(See page 2 of the instructions. List each one (whether individuals or firms). If there are none, enter "None.")

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
None		

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

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

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

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
None		

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

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 I 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.		
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?	2a	✓
b Lending of money or other extension of credit?	2b	✓
c Furnishing of goods, services, or facilities?	2c	✓
d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?	2d	✓
e Transfer of any part of its income or assets?	2e	✓
3a Do you make grants for scholarships, fellowships, student loans, etc.? (If "Yes," attach an explanation of how you determine that recipients qualify to receive payments.)	3a	✓
b Do you have a section 403(b) annuity plan for your employees?	3b	✓
c During the year, did the organization receive a contribution of qualified real property interest under section 170(h)?	3c	✓
4a Did you maintain any separate account for participating donors where donors have the right to provide advice on the use or distribution of funds?	4a	✓
b Do you provide credit counseling, debt management, credit repair, or debt negotiation services?	4b	✓

Part IV Reason for Non-Private Foundation Status (See pages 3 through 6 of the instructions.)The organization is not a private foundation because it is: (Please check only **ONE** applicable box.)

- 5 ☐ A church, convention of churches, or association of churches. Section 170(b)(1)(A)(i).
- 6 ☐ A school. Section 170(b)(1)(A)(ii). (Also complete Part V.)
- 7 ☐ A hospital or a cooperative hospital service organization. Section 170(b)(1)(A)(iii).
- 8 ☐ A Federal, state, or local government or governmental unit. Section 170(b)(1)(A)(v).
- 9 ☐ A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state ► _____
- 10 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit. Section 170(b)(1)(A)(iv). (Also complete the **Support Schedule** in Part IV-A.)
- 11a ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)
- 11b ☐ A community trust. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)
- 12 ☐ An organization that normally receives: (1) more than 33⅓% 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 33⅓% 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) sections 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2). Check the box that describes the type of supporting organization: ☐ Type 1 ☐ Type 2 ☐ Type 3

Provide the following information about the supported organizations. (See page 6 of the instructions.)

(a) Name(s) of supported organization(s)	(b) Line number from above

- 14 ☐ An organization organized and operated to test for public safety. Section 509(a)(4). (See page 6 of the instructions.)

Part IV-A Support Schedule (Complete only if you checked a box on line 10, 11, or 12.) *Use cash method of accounting.***Note:** You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting.

Calendar year (or fiscal year beginning in)	(a) 2004	(b) 2003	(c) 2002	(d) 2001	(e) Total
15 Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.)	19,757	21,112	14,609	13,463	68,941
16 Membership fees received	0	0	0	0	0
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc., purpose	11,928	10,781	8,971	8,085	39,765
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	73	62	96	219	450
19 Net income from unrelated business activities not included in line 18	0	0	0	0	0
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf	0	0	0	0	0
21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge	0	0	0	0	0
22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets	0	0	0	0	0
23 Total of lines 15 through 22	31,758	31,955	23,676	28,058	109,156
24 Line 23 minus line 17	19,830	21,174	14,705	13,682	69,391
25 Enter 1% of line 23	317.58	319.55	236.76	280.58	
26 Organizations described on lines 10 or 11:					
a Enter 2% of amount in column (e), line 24					26a 1,387.82
b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 2001 through 2004 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts					26b 2,462
c Total support for section 509(a)(1) test: Enter line 24, column (e)					26c 69,391
d Add: Amounts from column (e) for lines:					
18 450 19 0					
22 0 26b 2,462					26d 2,912
e Public support (line 26c minus line 26d total)					26e 66,479
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))					26f 95.8035 %
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:					
(2004) (2003) (2002) (2001)					
b For any amount included in line 17 that was received from each person (other than "disqualified persons"), prepare a list for your records to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000. (Include in the list organizations described in lines 5 through 11b, as well as individuals.) Do not file this list with your return. After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year:					
(2004) (2003) (2002) (2001)					
c Add: Amounts from column (e) for lines:					
15 16 17 20 21					27c
d Add: Line 27a total, and line 27b total					27d
e Public support (line 27c total minus line 27d total)					27e
f Total support for section 509(a)(2) test: Enter amount from line 23, column (e)					27f
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))					27g %
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))					27h %
28 Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 2001 through 2004, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not file this list with your return. Do not include these grants in line 15.					

Part V**Private School Questionnaire** (See page 7 of the instructions.)(To be completed **ONLY** by schools that checked the box on line 6 in Part IV)

	Yes	No
29 Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?	29	
30 Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?	30	
31 Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe; if "No," please explain. (If you need more space, attach a separate statement.)	31	
32 Does the organization maintain the following:		
a Records indicating the racial composition of the student body, faculty, and administrative staff?	32a	
b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	32b	
c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	32c	
d Copies of all material used by the organization or on its behalf to solicit contributions?	32d	
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?	33a	
b Admissions policies?	33b	
c Employment of faculty or administrative staff?	33c	
d Scholarships or other financial assistance?	33d	
e Educational policies?	33e	
f Use of facilities?	33f	
g Athletic programs?	33g	
h Other extracurricular activities?	33h	
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?	34a	
b Has the organization's right to such aid ever been revoked or suspended? If you answered "Yes" to either 34a or b, please explain using an attached statement.	34b	
35 Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," attach an explanation	35	

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
36 Total lobbying expenditures to influence public opinion (grassroots lobbying)	36	
37 Total lobbying expenditures to influence a legislative body (direct lobbying)	37	
38 Total lobbying expenditures (add lines 36 and 37)	38	
39 Other exempt purpose expenditures	39	
40 Total exempt purpose expenditures (add lines 38 and 39)	40	
41 Lobbying nontaxable amount. Enter the amount from the following table—		
If the amount on line 40 is—		
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	
42 Grassroots nontaxable amount (enter 25% of line 41).	42	
43 Subtract line 42 from line 36. Enter -0- if line 42 is more than line 36.	43	
44 Subtract line 41 from line 38. Enter -0- if line 41 is more than line 38.	44	

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) 2005	(b) 2004	(c) 2003	(d) 2002	(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

(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).			-0-

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

51 Did the reporting organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations? _____

- | | |
|-----|----|
| Yes | No |
|-----|----|

512(i)	<input checked="" type="checkbox"/>
--------	-------------------------------------

[illegible]

- | | |
|-----|---|
| 500 | ✓ |
|-----|---|


50	✓
----	---

50		
----	--	--

b(iv)	✓
-------	---

b(v)	✓
------	---

b(vi)		
-------	--	---

C	
---	---

- ☐
- Yes
- ☒
- No

West Seneca Girls Softball Association, Inc.

EIN 16-1605340

Form 990

For the tax year beginning November 1, 2005 and ending October 31, 2006

Schedule 1 - Part I, Line 9, Special Events and Activities:

	Concession Stand	Raffle	Spring Social	All Other	Total
Gross receipts	\$ 3,056	\$ 6,090	\$ 6,611	\$ 2,025	\$ 17,782
Less: contributions	-	-	-	-	-
Gross revenue	3,056	6,090	6,611	2,025	17,782
Less: direct expenses	2,954	2,310	1,174	855	7,293
Net income (loss)	\$ 102	\$ 3,780	\$ 5,437	\$ 1,170	\$ 10,489

West Seneca Girls Softball Association, Inc.

EIN 16-1605340

Form 990

For the tax year beginning November 1, 2005 and ending October 31, 2006

Schedule 2 - Part IV. Line 57, Land, Buildings, and Equipment:

	Beginning of Year			End of Year		
	Cost	Accumulated Depreciation	Net Book Value	Cost	Accumulated Depreciation	Net Book Value
Softball equipment	\$ 18,054	\$ (11,503)	\$ 6,551	\$ 19,518	\$ (14,677)	\$ 4,841
Softball field improvements	10,218	(2,203)	8,015	20,026	(3,620)	16,406
Total	<u>\$ 28,272</u>	<u>\$ (13,706)</u>	<u>\$ 14,566</u>	<u>\$ 39,544</u>	<u>\$ (18,297)</u>	<u>\$ 21,247</u>



Department of the Treasury
Internal Revenue Service
OGDEN, UT 84201-0074

For assistance, call:
1-877-829-5500

Notice Number: CP211A
Date: April 2, 2007

Taxpayer Identification Number:
16-1605340
Tax Form: 990
Tax Period: October 31, 2006

WEST SENECA GIRLS SOFTBALL
ASSOCIATION INC
% CHARLES A KROTJE
71 PINE TREE LN
WEST SENECA NY 14224-4146714

APPLICATION FOR EXTENSION OF TIME TO FILE AN EXEMPT ORGANIZATION RETURN - APPROVED

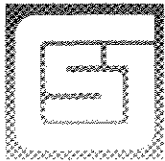
We have received your Form 8868, Application for Extension of Time to File an Exempt Organization Return, for the return (form) and tax period identified above.

We have approved your request and have extended the due date to file your return to
June 15, 2007.

Please attach a copy of this letter to your return when you file it. It is evidence that we granted an extension of time to file your return. A copy is provided for your records.

If you have any questions, please call us at the number shown above, or you may write us at the address shown at the top left of this letter.

For tax forms, instructions and information visit www.irs.gov. (Access to this site will not provide you with your specific taxpayer account information.)



GOULD & SWANSON, P.C.

CERTIFIED PUBLIC ACCOUNTANTS

West Seneca Girls Softball Association, Inc.

Financial Statements
with
Accountant's Review Report

October 31, 2006

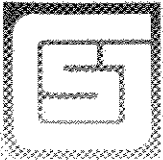
West Seneca Girls Softball Association, Inc.

Financial Statements

October 31, 2006

Table of Contents

Accountant's Review Report	1
Financial Statements	
Statement of Assets, Liabilities, and Net Assets – Cash Basis	2
Statement of Revenue Collected and Expenses Paid – Cash Basis	3
Statement of Cash Flows – Cash Basis	4
Statement of Functional Expenses – Cash Basis	5
Notes to Financial Statements.....	6-8



GOULD & SWANSON, P.C.

CERTIFIED PUBLIC ACCOUNTANTS

1800 Liberty Building
424 Main Street
Buffalo, New York 14202-3686
(716) 854-3110
FAX (716) 854-1113

William J. Swierat, CPA
Daniel E. Connell, CPA
Joseph M. Becht, CPA

Robert K. Gould, CPA
(1915 - 1994)
Roger C. Swanson, CPA
(1927-1997)

ACCOUNTANTS' REVIEW REPORT

The Board of Directors
West Seneca Girls Softball Association, Inc.

We have reviewed the accompanying statement of assets, liabilities, and net assets—cash basis of West Seneca Girls Softball Association, Inc. (a nonprofit organization) as of October 31, 2006, and the related statement of revenue collected and expenses paid and cash flows—cash basis for the year then ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. All information included in these financial statements is the representation of the management of West Seneca Girls Softball Association, Inc.

A review consists principally of inquiries of Organization personnel and analytical procedures applied to financial data. It is substantially less in scope than an audit in accordance with generally accepted auditing standards, the objective of which is the expression of an opinion regarding the financial statements taken as a whole. Accordingly, we do not express such an opinion.

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in conformity with the cash basis of accounting, as described in Note 2.

Gould & Swanson, P.C.

June 4, 2007

West Seneca Girls Softball Association, Inc.
Statement of Assets, Liabilities, and Net Assets – Cash Basis
October 31, 2006

Assets:		
Cash	\$	31,887
Softball field improvements and equipment:		
Softball field improvements, at cost		20,026
Equipment, at cost		<u>19,518</u>
Total		39,544
Accumulated depreciation		<u>(18,297)</u>
Net		<u>21,247</u>
Total assets	\$	<u><u>53,134</u></u>
Net assets:		
Unrestricted	\$	<u><u>53,134</u></u>

West Seneca Girls Softball Association, Inc.
Statement of Revenue Collected and Expenses Paid – Cash Basis
Year Ended October 31, 2006

Revenues collected:	
Contributions	\$ 18,885
Program service revenue	75,736
Special event revenue	17,782
Interest income	88
Total revenue	<u>112,491</u>
Expenses paid:	
Program services	99,309
Special events expenses	7,293
Management and general	1,234
Total expenses	<u>107,836</u>
Increase in net assets	4,655
Net assets at beginning of year	<u>48,479</u>
Net assets at end of year	<u><u>\$ 53,134</u></u>

West Seneca Girls Softball Association, Inc.
Statement of Cash Flows – Cash Basis
Year Ended October 31, 2006

Cash flows from operating activities:	
Increase in net assets	\$ 4,655
Depreciation	<u>4,591</u>
Cash flows provided by operating activities	<u>9,246</u>
 Cash flows from investing activities:	
Purchases of equipment	<u>11,272</u>
Total cash used in investing activities	<u>11,272</u>
Decrease in cash	(2,026)
 Cash at beginning of year	<u>33,913</u>
Cash at end of year	<u>\$ 31,887</u>

West Seneca Girls Softball Association, Inc.
Statement of Functional Expenses – Cash Basis
Year Ended October 31, 2006

	Program Services	Special Events	Management and General	Total
Player uniforms	\$ 27,077	\$ -	\$ -	\$ 27,077
Occupancy	16,194	-	-	16,194
Tournament fees and team registrations	14,393	-	-	14,393
Umpires	13,658	-	-	13,658
Awards and banquet	12,351	-	-	12,351
Depreciation	4,591	-	-	4,591
Insurance	2,938	-	-	2,938
Non-umpire tournament costs	2,268	-	-	2,268
Supplies	108	-	340	448
Postage and shipping	213	-	88	301
Printing and publications	283	-	-	283
Meetings	-	-	250	250
Special events	-	7,293	-	7,293
Miscellaneous	5,235	-	556	5,791
	<u>\$ 99,309</u>	<u>\$ 7,293</u>	<u>\$ 1,234</u>	<u>\$ 107,836</u>

West Seneca Girls Softball Association, Inc.
Notes to Financial Statements
October 31, 2006

1. Description of Association

The West Seneca Girls Softball Association, Inc. (the "Association") is a not-for-profit organization incorporated under the New York State Corporation Laws and organized to promote, develop, supervise, and voluntarily assist in a girls softball program, for the purpose of providing girls and young women through age 18 with an opportunity to learn and grow through team sports. The Association is dedicated to helping youths become good citizens and providing an outlet of healthful activity and training under good leadership in an atmosphere of wholesome community participation. The players are provided an opportunity to learn the game of softball while also learning about, and experimenting with, working as a member of a team. The Association is a not-for-profit corporation as described in Section 501(c)(3) of the Internal Revenue Code (the "Code") and is exempt from income taxes on related income under Section 501(a) of the Code.

The Association's primary sources of funding are program service revenue and contributions from local businesses.

The Association is affiliated with the Town of West Seneca, New York Recreation Department and uses softball diamonds owned by the Town of West Seneca.

2. Summary of Significant Accounting Policies

Basis of Presentation

The Association's financial statements are presented on the cash basis of accounting. Revenues are recorded when collected and expenses are recorded when paid. Expenditures for equipment are capitalized when paid.

The Association's net assets and revenues, expenses, gains, and losses are classified based on the existence or absence of imposed restrictions. Accordingly, the net assets of the Association and changes therein are classified and reported as follows:

Unrestricted net assets – Net assets that are not subject to donor-imposed restrictions.

Temporarily restricted net assets – Net assets subject to donor-imposed restrictions that will be met either by actions of the Organization and/or the passage of time.

Permanently restricted net assets – Net assets subject to donor-imposed restrictions that they be maintained permanently by the Organization. The Association held no permanently restricted net assets at October 31, 2006.

West Seneca Girls Softball Association, Inc.
Notes to Financial Statements
October 31, 2006

2. Summary of Significant Accounting Policies (Continued)

Expenses are reported as decreases in unrestricted net assets. Expirations of temporary restrictions on net assets (i.e. the stipulated purpose has been fulfilled and/or the stipulated time period has elapsed), except for those restrictions met in the same year as received, which are reported as revenues of the unrestricted net asset class, are reported as net assets released from restrictions.

Contributions and Donated Services

The Association receives a significant amount of donated services from unpaid volunteers who assist in special events. No amounts have been recognized in the statement of activities because the criteria for recognition under SFAS No. 116 have not been satisfied.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements. Estimates also affect the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

Concentration of Credit Risk

Financial instruments which potentially expose the Association to concentrations of credit risk include cash. The Association's cash deposits are less than the federally insured limits.

Softball Field Improvements and Equipment

Equipment is recorded at cost. Depreciation is provided for using declining balance methods over the estimated useful lives of the equipment as follows: softball equipment – 5 years, softball field improvements – 15 years.

West Seneca Girls Softball Association, Inc.
Notes to Financial Statements
October 31, 2006

3. Special Events

Special event activity for the year ended October 31, 2006 is summarized as follows:

	<u>Revenue</u>	<u>Expense</u>	<u>Net</u>
Concession stand	\$ 3,056	\$ 2,954	\$ 102
Raffle	6,090	2,310	3,780
Spring Social	6,611	1,174	5,437
Other special events	<u>2,025</u>	<u>855</u>	<u>1,170</u>
Total	<u>\$ 17,782</u>	<u>\$ 7,293</u>	<u>\$ 10,489</u>

Concession stand – at certain times throughout the softball season, including during Association-sponsored tournaments, the Association offers a concession stand, providing limited food, drinks and other refreshments.

Raffle – the Association sponsors a raffle based on the New York State Lottery numbers, generally once or twice per year.

Spring Social – once per year, the Association sponsors a social gathering. The Association generally provides entertainment and limited beverages, and there are generally various items auctioned, which are provided by donors.