

<b>Form CHAR500</b>  <small>This form used for Article 7-A, EPTL and dual filers (replaces forms CHAR 497, CHAR 010 and CHAR 006)</small>	<b>Annual Filing for Charitable Organizations</b> New York State Department of Law (Office of the Attorney General) Charities Bureau - Registration Section 120 Broadway New York, NY 10271 <a href="http://www.charitiesnys.com">http://www.charitiesnys.com</a>	<b>2009</b>  <b>Open to Public Inspection</b>
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**1. General Information**  
 a. For the fiscal year beginning (mm/dd/yyyy) 11/01/2009 and ending (mm/dd/yyyy) 10/31/2010  

<b>b. Check if applicable for NYS:</b> <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	<b>c. Name of organization</b> <u>West Seneca Girls Softball Association, Inc.</u>  <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;">Number and street (or P.O. box if mail not delivered to street address)</td> <td style="width: 40%;">Room/suite</td> </tr> <tr> <td><u>71 Pine Tree Lane</u></td> <td></td> </tr> <tr> <td colspan="2">City or town, state or country and zip + 4</td> </tr> <tr> <td colspan="2"><u>West Seneca, NY 14224-4146</u></td> </tr> </table>	Number and street (or P.O. box if mail not delivered to street address)	Room/suite	<u>71 Pine Tree Lane</u>		City or town, state or country and zip + 4		<u>West Seneca, NY 14224-4146</u>		<b>d. Fed. employer ID no. (EIN) (##-####-####)</b> <u>16-1605340</u> <b>e. NY State registration no. (##-##-###)</b> <u>07-09-39</u> <b>f. Telephone number</b> <u>(716) 913-1874</u> <b>g. Email</b> <u>Krotjeca@corning.com</u>
Number and street (or P.O. box if mail not delivered to street address)	Room/suite									
<u>71 Pine Tree Lane</u>										
City or town, state or country and zip + 4										
<u>West Seneca, NY 14224-4146</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.
 

<b>a. President or Authorized Officer</b>	 <small>Signature</small>	<u>John P. Hess</u> <small>Printed Name</small>	<u>President</u> <small>Title</small>	<u>2/28/2011</u> <small>Date</small>
<b>b. Chief Financial Officer or Treas.</b>	 <small>Signature</small>	<u>Charles A. Krotje</u> <small>Printed Name</small>	<u>Treasurer</u> <small>Title</small>	<u>2/28/2011</u> <small>Date</small>

**3. Annual Report Exemption Information**  
 a. **Article 7-A annual report exemption** (Article 7-A registrants and dual registrants)  
 Check ☐ if total contributions from NY State (including residents, foundations, corporations, government agencies, etc.) did not exceed \$25,000 **and** the organization did not engage a professional fund raiser (PFR) or fund raising counsel (FRC) to solicit contributions during this fiscal year.  
**NOTE:** An organization may claim this exemption if no PFR or FRC was used **and** either: 1) it received an allocation from a federated fund, United Way or incorporated community appeal **and** contributions from other sources did not exceed \$25,000 **or** 2) it received all or substantially all of its contributions from one government agency to which it submitted an annual report similar to that required by Article 7-A.  
 b. **EPTL annual report exemption** (EPTL registrants and dual registrants)  
 Check ☐ if gross receipts did not exceed \$25,000 **and** assets (market value) did not exceed \$25,000 at any time during this fiscal year.  
 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.  
**Do not submit a fee, do not complete the following schedules and do not submit any attachments to this form.**

**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\* ☒ No  
 \* If "Yes", complete **Schedule 4a.**  
 b. Did the organization receive government contributions (grants)? ... ☐ Yes\* ☒ No  
 \* 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:		<b>Submit only one check or money order for the total fee, payable to "NYS Department of Law"</b>
a. Article 7-A filing fee	\$ <u>10</u>	
b. EPTL filing fee	\$ <u>50</u>	
c. <b>Total fee</b>		\$ <u>60</u>

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

**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 ..... \$ .....

8. If services were provided by a CCV, did the CCV provide the charitable organization with the interim report(s) required by §§ 173-a. 3 of the Executive Law?

)

**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
• <b>Article 7-A</b>	Calculate the Article 7-A filing fee using the table in <b>part a</b> below. The EPTL filing fee is \$0.
• <b>EPTL</b>	Calculate the EPTL filing fee using the table in <b>part b</b> below. The Article 7-A filing fee is \$0.
• <b>Dual</b>	Calculate both the Article 7-A and EPTL filing fees using the tables in <b>parts a and b</b> below. Add the Article 7-A and EPTL filing fees together to calculate the total fee. Submit a <b>single</b> 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

☐ All required schedules (including Schedule B)

☐ IRS Form 990-T

☒ IRS Form 990-EZ

☒ All required schedules (including Schedule B)

☐ IRS Form 990-T

☐ IRS Form 990-PF

☐ All required schedules (including Schedule B)

☐ 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-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 of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than \$500,000 and total assets less than \$1,250,000 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

**2009****Open to Public  
Inspection****A** For the 2009 calendar year, or tax year beginning **November 1**, 2009, and ending **October 31**, 20 **10****B** Check if applicable:

- ☐ Address change  
☐ Name change  
☐ Initial return  
☐ Terminated  
☐ Amended return  
☐ Application pending

Please  
use IRS  
label or  
print or  
type.  
See  
Specific  
Instruc-  
tions.**C** Name of organization**West Seneca Girls Softball Association, Inc.**

Number and street (or P.O. box, if mail is not delivered to street address) Room/suite

**c/o Charles A. Krotje, 71 Pine Tree Lane**

City or town, state or country, and ZIP + 4

**West Seneca, NY 14224-4146****D** Employer identification number**16-1605340****E** Telephone number**716-913-1874****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: ► **www.wsgsa.com****J** Tax-exempt status (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 Form 990-EZ or Form 990 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 \$500,000 or more, file Form 990 instead of Form 990-EZ ► \$ **183,091****Part I** **Revenue, Expenses, and Changes in Net Assets or Fund Balances** (See the instructions for Part I.)

Revenue	<b>1</b>	Contributions, gifts, grants, and similar amounts received . . . . .	<b>1</b>	<b>20,094</b>
	<b>2</b>	Program service revenue including government fees and contracts . . . . .	<b>2</b>	<b>115,863</b>
	<b>3</b>	Membership dues and assessments . . . . .	<b>3</b>	<b>-</b>
	<b>4</b>	Investment income . . . . .	<b>4</b>	<b>20</b>
	<b>5a</b>	Gross amount from sale of assets other than inventory . . . . .	<b>5a</b>	
	<b>b</b>	Less: cost or other basis and sales expenses . . . . .	<b>5b</b>	
	<b>c</b>	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) . . . . .	<b>5c</b>	<b>-</b>
	<b>6</b>	Special events and activities (complete applicable parts of Schedule G). If any amount is from gaming, check here <input type="checkbox"/>		
	<b>a</b>	Gross revenue (not including \$ <b>0</b> of contributions reported on line 1) . . . . .	<b>6a</b>	<b>47,114</b>
	<b>b</b>	Less: direct expenses other than fundraising expenses . . . . .	<b>6b</b>	<b>18,631</b>
Expenses	<b>c</b>	Net income or (loss) from special events and activities (Subtract line 6b from line 6a) . . . . .	<b>6c</b>	<b>28,483</b>
	<b>7a</b>	Gross sales of inventory, less returns and allowances . . . . .	<b>7a</b>	
	<b>b</b>	Less: cost of goods sold . . . . .	<b>7b</b>	
	<b>c</b>	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a) . . . . .	<b>7c</b>	<b>-</b>
	<b>8</b>	Other revenue (describe ► ) . . . . .	<b>8</b>	<b>-</b>
	<b>9</b>	<b>Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8 . . . . .	<b>9</b>	<b>164,460</b>
	<b>10</b>	Grants and similar amounts paid (attach schedule) . . . . .	<b>10</b>	<b>-</b>
	<b>11</b>	Benefits paid to or for members . . . . .	<b>11</b>	<b>-</b>
	<b>12</b>	Salaries, other compensation, and employee benefits . . . . .	<b>12</b>	<b>-</b>
	<b>13</b>	Professional fees and other payments to independent contractors . . . . .	<b>13</b>	<b>1,040</b>
Net Assets	<b>14</b>	Occupancy, rent, utilities, and maintenance . . . . .	<b>14</b>	<b>22,551</b>
	<b>15</b>	Printing, publications, postage, and shipping . . . . .	<b>15</b>	<b>610</b>
	<b>16</b>	Other expenses (describe ► <b>Schedule 1</b> ) . . . . .	<b>16</b>	<b>136,586</b>
	<b>17</b>	<b>Total expenses.</b> Add lines 10 through 16 . . . . .	<b>17</b>	<b>160,787</b>
	<b>18</b>	Excess or (deficit) for the year (Subtract line 17 from line 9) . . . . .	<b>18</b>	<b>3,673</b>
	<b>19</b>	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) . . . . .	<b>19</b>	<b>102,667</b>
	<b>20</b>	Other changes in net assets or fund balances (attach explanation) . . . . .	<b>20</b>	<b>-</b>
	<b>21</b>	Net assets or fund balances at end of year. Combine lines 18 through 20 . . . . .	<b>21</b>	<b>106,340</b>

**Part II** **Balance Sheets.** If Total assets on line 25, column (B) are \$1,250,000 or more, file Form 990 instead of Form 990-EZ.

(See the instructions for Part II.)

	(A) Beginning of year	(B) End of year
<b>22</b> Cash, savings, and investments . . . . .	<b>46,490</b>	<b>44,638</b>
<b>23</b> Land and buildings . . . . .	<b>56,177</b>	<b>61,702</b>
<b>24</b> Other assets (describe ► ) . . . . .	<b>-</b>	<b>-</b>
<b>25</b> <b>Total assets</b> . . . . .	<b>102,667</b>	<b>106,340</b>
<b>26</b> <b>Total liabilities</b> (describe ► ) . . . . .	<b>-</b>	<b>-</b>
<b>27</b> <b>Net assets or fund balances</b> (line 27 of column (B) must agree with line 21) . . . . .	<b>102,667</b>	<b>106,340</b>

**Part III** Statement of Program Service Accomplishments (See the instructions for Part III.)

What is the organization's primary exempt purpose?	<u>Amateur girls softball program</u>
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, and other relevant information for each program title.	

## Expenses

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

28	Sponsored girls softball program benefiting 626 girls ages 5 - 18, providing them a setting to learn the game of softball and grow through team sport activities		
	(Grants \$ ) If this amount includes foreign grants, check here . . . . ▶ <input type="checkbox"/>	28a	156,574
29			
	(Grants \$ ) If this amount includes foreign grants, check here . . . . ▶ <input type="checkbox"/>	29a	
30			
	(Grants \$ ) If this amount includes foreign grants, check here . . . . ▶ <input type="checkbox"/>	30a	
31	Other program services (attach schedule) . . . . . ▶ <input type="checkbox"/>		
	(Grants \$ ) If this amount includes foreign grants, check here . . . . ▶ <input type="checkbox"/>	31a	
32	<b>Total program service expenses</b> (add lines 28a through 31a) . . . . . ▶	32	156,574

<b>Part IV</b>		<b>List of Officers, Directors, Trustees, and Key Employees.</b> List each one even if not compensated. (See the instructions for Part IV.)
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[illegible]

**Part V Other Information** (Note the statement requirements in the instructions for Part V.)

	Yes	No
<b>33</b> Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity . . . . .	<b>33</b>	✓
<b>34</b> Were any changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the changes . . . . .	<b>34</b>	✓
<b>35</b> If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, attach a statement explaining why the organization did not report the income on Form 990-T.		
<b>a</b> Did the organization have unrelated business gross income of \$1,000 or more or was it subject to section 6033(e) notice, reporting, and proxy tax requirements? . . . . .	<b>35a</b>	✓
<b>b</b> If "Yes," has it filed a tax return on <b>Form 990-T</b> for this year? . . . . .	<b>35b</b>	
<b>36</b> Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N . . . . .	<b>36</b>	✓
<b>37a</b> Enter amount of political expenditures, direct or indirect, as described in the instructions. ▶ <b>37a</b> -0-		
<b>b</b> Did the organization file <b>Form 1120-POL</b> for this year? . . . . .	<b>37b</b>	✓
<b>38a</b> 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 outstanding at the end of the period covered by this return? . . . . .	<b>38a</b>	✓
<b>b</b> If "Yes," complete Schedule L, Part II and enter the total amount involved . . . . . <b>38b</b>		
<b>39</b> Section 501(c)(7) organizations. Enter:		
<b>a</b> Initiation fees and capital contributions included on line 9 . . . . . <b>39a</b>		
<b>b</b> Gross receipts, included on line 9, for public use of club facilities . . . . . <b>39b</b>		
<b>40a</b> Section 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>b</b> Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or is it aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I . . . . .	<b>40b</b>	✓
<b>c</b> Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 . . . . . ▶ -0-		
<b>d</b> Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization . . . . . ▶ -0-		
<b>e</b> All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T. . . . .	<b>40e</b>	✓
<b>41</b> List the states with which a copy of this return is filed. ▶ <b>New York</b>		
<b>42a</b> The organization's books are in care of ▶ <b>Charles A. Krotje, Treasurer</b> Telephone no. ▶ <b>716-913-1874</b> Located at ▶ <b>71 Pine Tree Lane, West Seneca, NY</b> ZIP + 4 ▶ <b>14224-4146</b>		
<b>b</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)? . . . . .	<b>42b</b>	✓
If "Yes," enter the name of the foreign country: ▶ See the instructions for exceptions and filing requirements for <b>Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts</b> .		
<b>c</b> At any time during the calendar year, did the organization maintain an office outside of the U.S.? . . . . .	<b>42c</b>	✓
If "Yes," enter the name of the foreign country: ▶		
<b>43</b> Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of <b>Form 1041</b> —Check here and enter the amount of tax-exempt interest received or accrued during the tax year . . . . . ▶ <b>43</b>		
<b>44</b> Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ . . . . .	<b>44</b>	✓
<b>45</b> Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If "Yes," Form 990 must be completed instead of Form 990-EZ . . . . .	<b>45</b>	✓

**Part VI**

**Section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts only.** All section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts must answer questions 46–49b and complete the tables for lines 50 and 51.

	Yes	No
<b>46</b> Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I . . . . .	<b>46</b>	<input checked="" type="checkbox"/>
<b>47</b> Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II . . . . .	<b>47</b>	<input checked="" type="checkbox"/>
<b>48</b> Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E . . . . .	<b>48</b>	<input checked="" type="checkbox"/>
<b>49a</b> Did the organization make any transfers to an exempt non-charitable related organization? . . . . .	<b>49a</b>	<input checked="" type="checkbox"/>
<b>b</b> If "Yes," was the related organization a section 527 organization? . . . . .	<b>49b</b>	<input type="checkbox"/>

**50** Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and address of each employee paid more than \$100,000	(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				

**f** Total number of other employees paid over \$100,000 . . . . . **-0-**

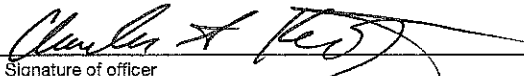
**51** Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation
None		

**d** Total number of other independent contractors each receiving over \$100,000 . . . . . **-0-**

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.

**Sign Here**



Signature of officer

Date

18 February 2011

Charles A. Krotje, Treasurer

Type or print name and title

**Paid Preparer's Use Only**

Preparer's signature

Date

Check if self-employed ☐

Preparer's identifying number (See instructions)

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

EIN

Phone no.

May the IRS discuss this return with the preparer shown above? See instructions . . . . . ☐ Yes ☐ No





**SCHEDULE A**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

**Public Charity Status and Public Support**  
Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.  
▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

OMB No. 1545-0047

**2009**

**Open to Public Inspection**

Name of the organization

**West Seneca Girls Softball Association, Inc.**

Employer identification number

**16**

**1605340**

**Part I Reason for Public Charity Status** (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 11, check only one box.)

- 1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2 ☐ A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E.)
- 3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state: \_\_\_\_\_
- 5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8 ☐ A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9 ☒ 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 exempt 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)**. (Complete Part III.)
- 10 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 11 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See **section 509(a)(3)**. Check the box that describes the type of supporting organization and complete lines 11e through 11h.
- a ☐ Type I      b ☐ Type II      c ☐ Type III—Functionally integrated      d ☐ Type III—Other
- e ☐ By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).
- f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box ☐
- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

- (i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization? . . . . .
- (ii) A family member of a person described in (i) above? . . . . .
- (iii) A 35% controlled entity of a person described in (i) or (ii) above? . . . . .

	Yes	No
11g(i)		
11g(ii)		
11g(iii)		

h Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above or IRC section (see instructions))	(iv) Is the organization in col. (i) listed in your governing document?		(v) Did you notify the organization in col. (i) of your support?		(vi) Is the organization in col. (i) organized in the U.S.?		(vii) Amount of support
			Yes	No	Yes	No	Yes	No	
<b>Total</b>									

**Part II** **Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**  
(Complete only if you checked the box on line 5, 7, or 8 of Part I.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") . . . . .						
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . . . .						
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge . . . . .						
<b>4</b> <b>Total.</b> Add lines 1 through 3 . . . . .						
<b>5</b> The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) . . . . .						
<b>6</b> <b>Public support.</b> Subtract line 5 from line 4.						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
<b>7</b> Amounts from line 4 . . . . .						
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources . . . . .						
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on . . . . .						
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.) . . . . .						
<b>11</b> <b>Total support.</b> Add lines 7 through 10 . . . . .						
<b>12</b> Gross receipts from related activities, etc. (see instructions) . . . . .					<b>12</b>	
<b>13</b> <b>First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> . . . . . <input type="checkbox"/>						

**Section C. Computation of Public Support Percentage**

<b>14</b> Public support percentage for 2009 (line 6, column (f) divided by line 11, column (f)) . . . . .	<b>14</b>	%
<b>15</b> Public support percentage from 2008 Schedule A, Part II, line 14 . . . . .	<b>15</b>	%
<b>16a</b> <b>33⅓% support test—2009.</b> If the organization did not check the box on line 13, and line 14 is 33⅓% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization . . . . . <input type="checkbox"/>		
<b>b</b> <b>33⅓% support test—2008.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33⅓% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization . . . . . <input type="checkbox"/>		
<b>17a</b> <b>10%-facts-and-circumstances test—2009.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and <b>stop here.</b> Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization . . . . . <input type="checkbox"/>		
<b>b</b> <b>10%-facts-and-circumstances test—2008.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and <b>stop here.</b> Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization . . . . . <input type="checkbox"/>		
<b>18</b> <b>Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ► <input type="checkbox"/>		

**Part III Support Schedule for Organizations Described in Section 509(a)(2)**  
 (Complete only if you checked the box on line 9 of Part I.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") . . . . .	18,885	20,812	21,435	29,092	20,094	110,318
<b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose . . . . .	75,736	82,908	106,264	126,257	115,863	507,028
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513 . . . . .	17,782	25,727	31,499	43,034	47,114	165,156
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . . . .	0	0	0	0	0	0
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge . . . . .	0	0	0	0	0	0
<b>6 Total.</b> Add lines 1 through 5 . . . . .	112,403	129,447	159,198	198,383	183,071	782,502
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons . . . . .	0	0	0	0	0	0
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year . . . . .	0	0	0	0	0	0
<b>c</b> Add lines 7a and 7b . . . . .	0	0	0	0	0	0
<b>8 Public support.</b> (Subtract line 7c from line 6.) . . . . .						782,502

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
<b>9</b> Amounts from line 6 . . . . .	112,403	129,447	159,198	198,383	183,071	782,502
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources . . . . .	88	81	40	19	20	248
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 . . . . .	0	0	0	0	0	0
<b>c</b> Add lines 10a and 10b . . . . .	88	81	40	19	20	248
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on . . . . .	0	0	0	0	0	0
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.) . . . . .	0	0	0	0	0	0
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.) . . . . .	112,491	129,528	159,238	198,402	183,091	782,750
<b>14 First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> . . . . . <input type="checkbox"/>						

**Section C. Computation of Public Support Percentage**

<b>15</b> Public support percentage for 2009 (line 8, column (f) divided by line 13, column (f)) . . . . .	15	99.97%	%
<b>16</b> Public support percentage from 2008 Schedule A, Part III, line 15 . . . . .	16	99.96%	%

**Section D. Computation of Investment Income Percentage**

<b>17</b> Investment income percentage for 2009 (line 10c, column (f) divided by line 13, column (f)) . . . . .	17	0.03%	%
<b>18</b> Investment income percentage from 2008 Schedule A, Part III, line 17 . . . . .	18	0.04%	%

- 19a 33⅓% support tests—2009.** If the organization did not check the box on line 14, and line 15 is more than 33⅓%, and line 17 is not more than 33⅓%, check this box and **stop here**. The organization qualifies as a publicly supported organization ► ☒
- b 33⅓% support tests—2008.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33⅓%, and line 18 is not more than 33⅓%, check this box and **stop here**. The organization qualifies as a publicly supported organization ► ☐
- 20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ► ☐

## Part IV

**Part IV** **Supplemental Information.** Complete this part to provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Provide any other additional information. See instructions.

[illegible]

Department of the Treasury  
Internal Revenue Service

Complete if the organization answered "Yes" to Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.  
▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

2009

## Open To Public Inspection

**West Seneca Girls Softball Association, Inc.**

16

1605340

**Fundraising Activities.** Complete if the organization answered "Yes" to Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

- a ☐ Mail solicitations  
b ☐ Internet and email solicitations  
c ☐ Phone solicitations  
d ☐ In-person solicitations  
e ☐ Solicitation of non-government grants  
f ☐ Solicitation of government grants  
g ☐ Special fundraising events

- b** If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

3 List all states in which the organization is registered or licensed to solicit funds or has been notified it is exempt from registration or licensing.

[illegible]

**Part II Fundraising Events.** Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 on Form 990-EZ, line 6a. List events with gross receipts greater than \$5,000.

		(a) Event #1 <b>Spring Social</b> (event type)	(b) Event #2 <b>Concession stand</b> (event type)	(c) Other events <b>None</b> (total number)	(d) Total events (add col. (a) through col. (c))
Revenue	1 Gross receipts . . . . .	30,481	8,185	0	38,666
	2 Less: Charitable contributions . . . . .	0	0	0	0
	3 Gross income (line 1 minus line 2) . . . . .	30,481	8,185	0	38,666
Direct Expenses	4 Cash prizes . . . . .	0	0	0	0
	5 Noncash prizes . . . . .	160	0	0	160
	6 Rent/facility costs . . . . .	0	0	0	0
	7 Food and beverages . . . . .	8,650	6,297	0	14,947
	8 Entertainment . . . . .	800	0	0	800
	9 Other direct expenses . . . . .	426	495	0	921
	10 Direct expense summary. Add lines 4 through 9 in column (d) . . . . . ▶	( 16,828 )			
	11 Net income summary. Combine line 3, column (d), and line 10 . . . . . ▶	21,838			

**Part III Gaming.** Complete if the organization answered "Yes" to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
Revenue	1 Gross revenue . . . . .				0
Direct Expenses	2 Cash prizes . . . . .				0
	3 Noncash prizes . . . . .				0
	4 Rent/facility costs . . . . .				0
	5 Other direct expenses . . . . .				0
	6 Volunteer labor . . . . .	<input type="checkbox"/> Yes _____% <input type="checkbox"/> No	<input type="checkbox"/> Yes _____% <input type="checkbox"/> No	<input type="checkbox"/> Yes _____% <input type="checkbox"/> No	
7 Direct expense summary. Add lines 2 through 5 in column (d) . . . . . ▶					( 0 )
8 Net gaming income summary. Combine line 1, column d, and line 7 . . . . . ▶					0

		Yes	No
9	Enter the state(s) in which the organization operates gaming activities: _____		
a	Is the organization licensed to operate gaming activities in each of these states? . . . . .	9a	✓
b	If "No," explain: _____		
10a	Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?	10a	✓
b	If "Yes," explain: _____		
11	Does the organization operate gaming activities with nonmembers? . . . . .	11	✓
12	Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? . . . . .	12	✓



		Yes	No
<b>13</b>	Indicate the percentage of gaming activity operated in:		
<b>a</b>	The organization's facility . . . . . <b>13a</b> %		
<b>b</b>	An outside facility . . . . . <b>13b</b> %		
<b>14</b>	Enter the name and address of the person who prepares the organization's gaming/special events books and records:		
	Name ▶ <b>Charles A. Krotje, Treasurer</b>		
	Address ▶ <b>71 Pine Tree Lane, West Seneca, NY 14224</b>		
<b>15a</b>	Does the organization have a contract with a third party from whom the organization receives gaming revenue? . . . . . <b>15a</b>		✓
<b>b</b>	If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ _____ and the amount of gaming revenue retained by the third party ▶ \$ _____		
<b>c</b>	If "Yes," enter name and address of the third party:		
	Name ▶ _____		
	Address ▶ _____		
<b>16</b>	Gaming manager information:		
	Name ▶ <b>John P. Hess</b>		
	Gaming manager compensation ▶ \$ <b>-0-</b>		
	Description of services provided ▶ <b>General supervision of volunteers</b>		
	<input checked="" type="checkbox"/> Director/officer <input type="checkbox"/> Employee <input type="checkbox"/> Independent contractor		
<b>17</b>	Mandatory distributions:		
<b>a</b>	Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? . . . . . <b>17a</b>		✓
<b>b</b>	Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ _____		

West Seneca Girls Softball Association, Inc.

EIN 16-1605340

Form 990-EZ

For the tax year beginning November 1, 2009 and ending October 31, 2010

Schedule 1 - Part I, Line 16, Other expenses:

Player uniforms and equipment	\$	40,957
Tournaments & team registration		38,148
Umpires		19,388
Non-umpire tournament costs		6,052
Awards and banquet		9,836
Depreciation		8,377
Insurance		2,440
Clinics and player conditioning		1,150
Sponsor banners and plaques		2,120
Player safety and first aid		383
Miscellaneous		7,735
Total other expenses	\$	<u>136,586</u>





**GOULD & SWANSON, P.C.**

CERTIFIED PUBLIC ACCOUNTANTS

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**West Seneca Girls Softball Association, Inc.**

Financial Statements  
with  
Accountants' Review Report

October 31, 2010 and 2009

# West Seneca Girls Softball Association, Inc.

## Financial Statements

October 31, 2010 and 2009

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## GOULD & SWANSON, P.C.

CERTIFIED PUBLIC ACCOUNTANTS

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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 statements of assets, liabilities, and net assets – modified cash basis of West Seneca Girls Softball Association, Inc. (a nonprofit organization) as of October 31, 2010 and 2009, and the related statements of revenue collected and expenses paid, cash flows, and functional expenses – modified cash basis for the years 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. The prior year summarized comparative information has been derived from the Association's October 31, 2009 financial statements, and in our report dated February 12, 2010, based on our review, we were not aware of any material modifications that should have been made to the financial statements in order for them to be in conformity with the modified cash basis of accounting.

A review consists principally of inquiries of Association 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 modified cash basis of accounting, as described in Note 2.

*Gould & Swanson, P.C.*

February 8, 2011

West Seneca Girls Softball Association, Inc.  
Statements of Assets, Liabilities, and Net Assets – Modified Cash Basis  
October 31, 2010 and 2009

	<u>2010</u>	<u>2009</u>
Assets:		
Cash	\$ 44,638	\$ 46,490
Softball field improvements and equipment:		
Softball field improvements, at cost	78,790	66,860
Equipment, at cost	<u>20,095</u>	<u>23,211</u>
Total	98,885	90,071
Accumulated depreciation	<u>(37,183)</u>	<u>(33,894)</u>
Net	<u>61,702</u>	<u>56,177</u>
Total assets	<u>\$ 106,340</u>	<u>\$ 102,667</u>
Net assets:		
Unrestricted	<u>\$ 106,340</u>	<u>\$ 102,667</u>

See accompanying notes and accountants' review report

West Seneca Girls Softball Association, Inc.  
 Statements of Revenue Collected and Expenses Paid – Modified Cash Basis  
 For the Years Ended October 31, 2010 and 2009

	<u>2010</u>	<u>2009</u>
Revenues collected:		
Contributions	\$ 20,094	\$ 29,092
Program service revenue	115,863	126,257
Special event revenue	47,114	43,034
Interest income	<u>20</u>	<u>19</u>
Total revenue	<b>183,091</b>	198,402
Expenses paid:		
Program services	156,574	145,403
Special events expenses	18,631	17,388
Management and general	<u>4,213</u>	<u>4,075</u>
Total expenses	<u>179,418</u>	166,866
Increase in net assets	3,673	31,536
Net assets at beginning of year	<u>102,667</u>	71,131
Net assets at end of year	<u><b>\$ 106,340</b></u>	<u><b>\$ 102,667</b></u>

See accompanying notes and accountants' review report

West Seneca Girls Softball Association, Inc.  
Statements of Cash Flows – Modified Cash Basis  
For the Years Ended October 31, 2010 and 2009

	<u>2010</u>	<u>2009</u>
Cash flows from operating activities:		
Increase in net assets	\$ 3,673	\$ 31,536
Depreciation	<u>8,377</u>	<u>9,685</u>
Cash flows provided by operating activities	12,050	41,221
Cash flows from investing activities:		
Purchases of equipment	<u>13,902</u>	<u>19,772</u>
Toal cash used in investing activities	<u>13,902</u>	<u>19,772</u>
(Decrease) Increase in cash	(1,852)	21,449
Cash at beginning of year	<u>46,490</u>	<u>25,041</u>
Cash at end of year	<u>\$ 44,638</u>	<u>\$ 46,490</u>

See accompanying notes and accountants' review report

West Seneca Girls Softball Association, Inc.  
Statements of Functional Expenses – Modified Cash Basis  
For the Years Ended October 31, 2010  
(With Summarized Financial Information for  
the Year Ended October 31, 2009)

	2010				2009
	Program Services	Management and General	Special Events	Total	Total
Player uniforms	\$ 40,957	\$ -	\$ -	\$ 40,957	\$ 37,397
Occupancy	22,551	-	-	22,551	22,308
Tournament fees and team registrations	38,148	-	-	38,148	28,014
Umpires	19,388	-	-	19,388	20,116
Awards and banquet	9,836	-	-	9,836	8,097
Depreciation	8,377	-	-	8,377	9,685
Insurance	2,440	-	-	2,440	2,964
Non-umpire tournament costs	6,052	-	-	6,052	6,682
Clinics and player conditioning	1,150	-	-	1,150	2,115
Sponsor banners and plaques	2,120	-	-	2,120	1,350
Accounting fees	-	1,040	-	1,040	1,005
Supplies	-	776	-	776	641
Printing, publications and postage	-	610	-	610	785
Credit card fees	-	599	-	599	326
Meetings	-	376	-	376	308
Website	-	420	-	420	390
Special events	-	-	18,631	18,631	17,388
Miscellaneous	5,555	392	-	5,947	7,295
	<u>\$ 156,574</u>	<u>\$ 4,213</u>	<u>\$ 18,631</u>	<u>\$ 179,418</u>	<u>\$ 166,866</u>

See accompanying notes and accountants' review report

West Seneca Girls Softball Association, Inc.  
Notes to Financial Statements  
October 31, 2010 and 2009

**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 with modifications for the capitalizations of improvements and equipment and recording depreciation. Revenues are recorded when collected and expenses are recorded 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 Association and/or the passage of time.

Permanently restricted net assets – Net assets subject to donor-imposed restrictions that they be maintained permanently by the Association. The Association held no permanently restricted net assets at October 31, 2010 and 2009.



West Seneca Girls Softball Association, Inc.  
Notes to Financial Statements  
October 31, 2010 and 2009

**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 the *Not-for-Profit Entities* Topic of FASB ASC 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.

**Subsequent Events**

In accordance with the *Subsequent Events* Topic of FASB ASC, the Association has evaluated subsequent events through February 8, 2011, the date these financial statements were available to be issued. There are no events noted that require disclosure.

# West Seneca Girls Softball Association, Inc.

## Notes to Financial Statements

October 31, 2010 and 2009

### 3. Special Events

Special event activity is summarized as follows:

	Year ended October 31, 2010			Year ended October 31, 2009		
	Revenue	Expense	Net	Revenue	Expense	Net
Spring Social	\$ 30,481	\$ 10,036	\$ 20,445	\$ 23,882	\$ 8,434	\$ 15,448
Concession stand	8,185	6,792	1,393	8,100	6,652	1,448
Other special events	8,448	1,803	6,645	11,052	2,302	8,750
Total	<u>\$ 47,114</u>	<u>\$ 18,631</u>	<u>\$ 28,483</u>	<u>\$ 43,034</u>	<u>\$ 17,388</u>	<u>\$ 25,646</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.

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.

### 4. Operating Lease Commitment

In November 2004, the Association entered into an operating lease agreement for a practice facility. This lease expired in November 2005, but has continued on a month-to-month basis. Rent expense for 2010 and 2009 was \$19,200 and \$18,600, respectively.

### 5. Prior Year Summarized Comparative Information

The financial statements include certain prior year summarized comparative information in total but not by net asset class or by cost center amounts. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the Association's financial statements for the year ended October 31, 2009, from which the summarized information was derived.