

Form **990-EZ**

# Short Form Return of Organization Exempt From Income Tax

OMB No. 1545-1150

# 2006

## Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)  
▶ Sponsoring organizations, and controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than \$100,000 and total assets less than \$250,000 at the end of the year may use this form.  
▶ The organization may have to use a copy of this return to satisfy state reporting requirements.

**A For the 2006 calendar year, or tax year beginning** , 2006, and ending , 20

<b>B</b> Check if applicable: <input checked="" type="checkbox"/> Address change <input type="checkbox"/> Name change <input checked="" type="checkbox"/> Initial return <input type="checkbox"/> Final return <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	Please use IRS label or print or type. See Specific Instructions.	<b>C Name of organization</b> West Coast Fantasy Baseball Association (WCFBA)		<b>D Employer identification number</b> 87 : 0746661
		Number and street (or P.O. box, if mail is not delivered to street address) Room/suite c/o Doug Rusch, 44550 Montclair Ct -		<b>E Telephone number</b> ( 510 ) 612-0687
		City or town, state or country, and ZIP + 4 Fremont, CA 94539		<b>F Group Exemption Number</b> . . . ▶ n/a

• 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.sobaysports.com/sfgiants/

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

**J Organization type** (check only one)— 501(c) ( 7 ) ◀ (insert no.)  4947(a)(1) or  527

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

**L** Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts; if \$100,000 or more, file Form 990 instead of Form 990-EZ . ▶ \$ 84614

### Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See page 47 of the instructions.)

Revenue	1	Contributions, gifts, grants, and similar amounts received . . . . .	1	
	2	Program service revenue including government fees and contracts . . . . .	2	
	3	Membership dues and assessments . . . . .	3	4408
	4	Investment income . . . . .	4	5
	5a	Gross amount from sale of assets other than inventory . . . . .	5a	
	5b	Less: cost or other basis and sales expenses . . . . .	5b	
	5c	Gain or (loss) from sale of assets other than inventory (line 5a less line 5b) (attach schedule). . . . .	5c	0
	6	Special events and activities (attach schedule). If any amount is from gaming, check here <input type="checkbox"/> . . . . .		
	6a	Gross revenue (not including \$ _____ of contributions reported on line 1) . . . . .	6a	80201
6b	Less: direct expenses other than fundraising expenses . . . . .	6b	80387	
6c	Net income or (loss) from special events and activities (line 6a less line 6b) . . . . .	6c	(186)	
7a	Gross sales of inventory, less returns and allowances . . . . .	7a		
7b	Less: cost of goods sold . . . . .	7b		
7c	Gross profit or (loss) from sales of inventory (line 7a less line 7b) . . . . .	7c	0	
8	Other revenue (describe ▶ _____ ) . . . . .	8	0	
9	<b>Total revenue</b> (add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8). . . . .	9	4227	
Expenses	10	Grants and similar amounts paid (attach schedule) . . . . .	10	0
	11	Benefits paid to or for members . . . . .	11	0
	12	Salaries, other compensation, and employee benefits . . . . .	12	0
	13	Professional fees and other payments to independent contractors . . . . .	13	0
	14	Occupancy, rent, utilities, and maintenance . . . . .	14	0
	15	Printing, publications, postage, and shipping . . . . .	15	0
	16	Other expenses (describe ▶ costs to form WCFBA - mostly filing fees ) . . . . .	16	675
17	<b>Total expenses</b> (add lines 10 through 16) . . . . .	17	675	
Net Assets	18	Excess or (deficit) for the year (line 9 less line 17) . . . . .	18	3552
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return) . . . . .	19	0
	20	Other changes in net assets or fund balances (attach explanation) . . . . .	20	0
	21	Net assets or fund balances at end of year (combine lines 18 through 20) . . . . .	21	3552

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

(See page 51 of the instructions.)

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments . . . . .	22	3552
23 Land and buildings . . . . .	23	0
24 Other assets (describe ▶ _____ ) . . . . .	24	0
25 <b>Total assets</b> . . . . .	25	3552
26 <b>Total liabilities</b> (describe ▶ _____ ) . . . . .	26	0
27 <b>Net assets or fund balances</b> (line 27 of column (B) must agree with line 21) . . . . .	27	3552

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions. Cat. No. 106421 Form **990-EZ** (2006)

<b>Part III Statement of Program Service Accomplishments</b> (See page 51 of the instructions.)		<b>Expenses</b> (Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts; optional for others.)	
What is the organization's primary exempt purpose? <u>Play amateur baseball &amp; further fellowship</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, or other relevant information for each program title.			
28	October Sacramento tournament - 8 teams participate for 3 days on professional ball-field		
	(Grants \$ <u>0</u> ) If this amount includes foreign grants, check here <input type="checkbox"/>	28a	22729
29	January Mesa tournament - 8 teams participate for 3 days on professional quality ball-fields		
	(Grants \$ <u>0</u> ) If this amount includes foreign grants, check here <input type="checkbox"/>	29a	18637
30	2006 WCFBA baseball league from March to October with approximately 100 participants involved		
	(Grants \$ <u>0</u> ) If this amount includes foreign grants, check here <input type="checkbox"/>	30a	161144
31	Other program services (attach schedule)		
	(Grants \$ <u>0</u> ) If this amount includes foreign grants, check here <input type="checkbox"/>	31a	22907
32	<b>Total program service expenses</b> (add lines 28a through 31a)	32	80387

<b>Part IV List of Officers, Directors, Trustees, and Key Employees</b> (List each one even if not compensated. See page 52 of the instructions.)				
(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0-)	(D) Contributions to employee benefit plans & deferred compensation	(E) Expense account and other allowances
Rob Weber 4954 Alan Ave., San Jose, CA 95124	Chairperson 5hr	0	0	0
Doug Rusch 44550 Montclair Ct., Fremont, CA 94539	Treasurer 2hr	0	0	0
Michael Simon 66 Fulton, Redwood City, CA 94062	Secretary 2hr	0	0	0
See attached schedule				

<b>Part V Other Information</b> (Note the statement requirement in General Instruction V.)			Yes	No
33	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity	33		✓
34	Were any changes made to the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes	34		✓
35	If the organization had income from business activities, such as those reported on lines 2, 6, and 7 (among others), but not reported on Form 990-T, attach a statement explaining your reason for not reporting the income on Form 990-T.			
a	Did the organization have unrelated business gross income of \$1,000 or more or 6033(e) notice, reporting, and proxy tax requirements?	35a		✓
b	If "Yes," has it filed a tax return on Form 990-T for this year?	35b		
36	Was there a liquidation, dissolution, termination, or substantial contraction during the year? (If "Yes," attach a statement.)	36		✓
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions. ▶ <u>37a</u>	0		
b	Did the organization file Form 1120-POL for this year?	37b		
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still unpaid at the start of the period covered by this return?	38a		✓
b	If "Yes," attach the schedule specified in the line 38 instructions and enter the amount involved	38b		
39	501(c)(7) organizations. Enter:			
a	Initiation fees and capital contributions included on line 9	39a	0	
b	Gross receipts, included on line 9, for public use of club facilities	39b	0	

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

**40a** 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under:  
 section 4911 ▶ \_\_\_\_\_ ; section 4912 ▶ \_\_\_\_\_ ; section 4955 ▶ \_\_\_\_\_

**b** 501(c)(3) and (4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach an explanation . . .

	Yes	No
<b>40b</b>		
<b>40c</b>		
<b>40d</b>		
<b>40e</b>		✓

**c** Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 . . . ▶ \_\_\_\_\_ 0

**d** Enter amount of tax on line 40c reimbursed by the organization . . . ▶ \_\_\_\_\_ 0

**e** All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? . . .

**41** List the states with which a copy of this return is filed. ▶ n/a

**42a** The books are in care of ▶ Doug Rusch, Treasurer Telephone no. ▶ (510) 612-0687  
 Located at ▶ 44550 Montclair Ct., Fremont, CA ZIP + 4 ▶ 94539-6096

**b** At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? . . .

	Yes	No
<b>42b</b>		✓
<b>42c</b>		✓

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

See the instructions for exceptions and filing requirements for **Form TD F 90-22.1**.

**c** At any time during the calendar year, did the organization maintain an office outside of the U.S.? . . .  
 If "Yes," enter the name of the foreign country: ▶ \_\_\_\_\_

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

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

**Please Sign Here**

Signature of officer: *Douglas J. Rusch* Date: 5/7/07  
 Type or print name and title: Douglas J. Rusch, Treasurer

**Paid Preparer's Use Only**

Preparer's signature: \_\_\_\_\_ Date: \_\_\_\_\_ Check if self-employed:   
 Firm's name (or yours if self-employed), address, and ZIP + 4: \_\_\_\_\_ Preparer's SSN or PTIN (See Gen. Inst. X): \_\_\_\_\_  
 EIN: \_\_\_\_\_ Phone no.: \_\_\_\_\_



Form 990 EZ - Items: 6, 31, 32:

**2006 WCFBA Special Events & Program Service Accomplishments**

	Sacramento	Mesa	League	Other Tournaments	Total
<b>Participant Fees</b>	\$ 23,142.00	\$ 17,615.00	\$ 16,440.00	\$ 23,004.00	\$ 80,201.00
<b>Costs:</b>					
Fields	14,700.00	2,880.00	6,556.00	5,570.00	29,706.00
Banquet	3,136.00	7,517.00	750.00	7,778.00	19,181.00
Mementos	2,118.00	4,618.00	1,328.00	2,738.00	10,802.00
Umpires	1,698.00	2,940.00	5,340.00	2,690.00	12,668.00
Supplies	305.00	382.00	824.00	869.00	2,380.00
Insurance	300.00	300.00	1,209.00	600.00	2,409.00
Other	472.00	0.00	107.00	2,662.00	3,241.00
	<u>22,729.00</u>	<u>18,637.00</u>	<u>16,114.00</u>	<u>22,907.00</u>	<u>80,387.00</u>
	<u>\$ 413.00</u>	<u>\$ (1,022.00)</u>	<u>\$ 326.00</u>	<u>\$ 97.00</u>	<u>\$ (186.00)</u>

From 990 EZ - Part IV continuation

Additional Directors

Name/Address	Title & Hours /wk	Compensation	Benefits	Expense Account
Mike Weir 517 Latigo Row Olivenhain, CA 92024	Director 0.5hr	\$ -	\$ -	\$ -
Richard Thomas 19996 N. Hwy 99 Lodi, CA 95220	Director 0.5hr	\$ -	\$ -	\$ -