

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 \$1,000,000 and total assets less than \$2,500,000 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

2008

Open to Public Inspection

A For the 2008 calendar year, or tax year beginning OCT 1, 2008 **and ending** SEP 30, 2009

B Check if applicable: <input checked="" type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Termination <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	Please use IRS label or print or type See Specific Instructions	C Name of organization BILLIARD CONGRESS OF AMERICA Number and street (or P.O. box, if mail is not delivered to street address) Room/suite 12303 AIRPORT WAY 160 City or town, state or country, and ZIP + 4 BROOMFIELD, CO 80021	D Employer identification number 36-2548763 E Telephone number 303-243-5070 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: ▶ BCA-POOL.COM

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

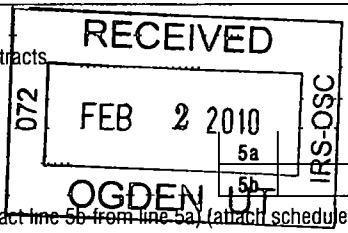
J Organization type (check only one) — 501(c) (6) ◀ (insert no.) 4947(a)(1) or 527

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 \$1,000,000 or more, file Form 990 instead of Form 990-EZ ▶ \$ 335,180.

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

	Description	Code	Amount
Revenue	1 Contributions, gifts, grants, and similar amounts received	1	2,195.
	2 Program service revenue including government fees and contracts	2	490,824.
	3 Membership dues and assessments	3	185,599.
	4 Investment income	4	<388,485.>
	5a Gross amount from sale of assets other than inventory		
	b Less: cost or other basis and sales expenses		
	c Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) (attach schedule)	5c	
	6 Special events and activities (complete applicable parts of Schedule G). If any amount is from gaming, check here <input type="checkbox"/>		
	a Gross revenue (not including \$ _____ of contributions reported on line 1)	6a	
	b Less: direct expenses other than fundraising expenses	6b	
c Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	6c		
7a Gross sales of inventory, less returns and allowances STMT 5	7a	43,025.	
b Less: cost of goods sold	7b	7,545.	
c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	35,480.	
8 Other revenue (describe ▶ <u>OTHER REVENUE</u>)	8	2,022.	
9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8	9	327,635.	
Expenses	10 Grants and similar amounts paid (attach schedule)	10	
	11 Benefits paid to or for members	11	
	12 Salaries, other compensation, and employee benefits	12	252,784.
	13 Professional fees and other payments to independent contractors	13	415,406.
	14 Occupancy, rent, utilities, and maintenance	14	56,289.
	15 Printing, publications, postage, and shipping	15	33,891.
	16 Other expenses (describe ▶ <u>SEE STATEMENT 1</u>)	16	475,906.
	17 Total expenses. Add lines 10 through 16	17	1,234,276.
Net Assets	18 Excess or (deficit) for the year (Subtract line 17 from line 9)	18	<906,641.>
	19 Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	1,769,392.
	20 Other changes in net assets or fund balances (attach explanation) SEE STATEMENT 4	20	264,337.
	21 Net assets or fund balances at end of year. Combine lines 18 through 20	21	1,127,088.



Part II Balance Sheets. If total assets on line 25, column (B) are \$2,500,000 or more, file Form 990 instead of Form 990-EZ. (See the instructions for Part II.)

	Description	(A) Beginning of year	(B) End of year
22	Cash, savings, and investments	327,882.	407,920.
23	Land and buildings		
24	Other assets (describe ▶ <u>SEE STATEMENT 2</u>)	1,632,299.	825,928.
25	Total assets	1,960,181.	1,233,848.
26	Total liabilities (describe ▶ <u>SEE STATEMENT 3</u>)	190,789.	106,760.
27	Net assets or fund balances (line 27 of column (B) must agree with line 21)	1,769,392.	1,127,088.

SCANNED FEB 24 2010

M

Part III Statement of Program Service Accomplishments (See the instructions for Part III.)	Expenses (Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts; optional for others.)
What is the organization's primary exempt purpose? SEE STATEMENT 9	
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 <u>SEE STATEMENT 7</u>	
(Grants \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	28a 496,365.
29 <u>SEE STATEMENT 8</u>	
(Grants \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	29a 119,324.
30 <u>MEMBERSHIP - PROVIDED TO EDUCATE AND INFORM MEMBERS IN THE BILLIARDS BUSINESS.</u>	
(Grants \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	30a 198,389.
31 Other program services (attach schedule)	
(Grants \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	31a
32 Total program service expenses (add lines 28a through 31a)	32 814,078.

Part IV List of Officers, Directors, Trustees, and Key Employees. List each one even if not compensated (See the instructions for Part IV)				
(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
IVAN LEE, 12303 AIRPORT WAY, SUITE 160, BROOMFIELD, CO 80021	CHAIRMAN 5.00	0.	0.	0.
RENEE LYLE, 12303 AIRPORT WAY, SUITE 160, BROOMFIELD, CO 80021	FIRST VICE CHAIRMAN 5.00	0.	0.	0.
KATHY VEGH, 12303 AIRPORT WAY, SUITE 160, BROOMFIELD, CO 80021	SECOND VICE CHAIRMAN 5.00	0.	0.	0.
KARIM BELHAJ, 12303 AIRPORT WAY, SUITE 160, BROOMFIELD, CO 80021	TREASURER 5.00	0.	0.	0.
ERIC WEBER, 12303 AIRPORT WAY, SUITE 160, BROOMFIELD, CO 80021	SECRETARY 5.00	0.	0.	0.
ROB JOHNSON, 12303 AIRPORT WAY, SUITE 160, BROOMFIELD, CO 80021	CEO 40.00	156,517.	0.	12,890.
FRED COHEN, 12303 AIRPORT WAY, SUITE 160, BROOMFIELD, CO 80021	DIRECTOR 0.00	0.	0.	0.
GEORGE DARAFEEV, 12303 AIRPORT WAY, SUITE 160, BROOMFIELD, CO 80021	DIRECTOR 0.00	0.	0.	0.
TOM GREGORY, 12303 AIRPORT WAY, SUITE 160, BROOMFIELD, CO 80021	DIRECTOR 0.00	0.	0.	0.
BARRY HART, 12303 AIRPORT WAY, SUITE 160, BROOMFIELD, CO 80021	DIRECTOR 0.00	0.	0.	0.
DANNY KUYKENDALL, 12303 AIRPORT WAY, SUITE 160, BROOMFIELD, CO 80021	DIRECTOR 0.00	0.	0.	0.
SKIP NEMECEK, 12303 AIRPORT WAY, SUITE 160, BROOMFIELD, CO 80021	DIRECTOR 0.00	0.	0.	0.
JOHN PETTI, 12303 AIRPORT WAY, SUITE 160, BROOMFIELD, CO 80021	DIRECTOR 0.00	0.	0.	0.
THOMAS RODGERS, 12303 AIRPORT WAY, SUITE 160, BROOMFIELD, CO 80021	DIRECTOR 0.00	0.	0.	0.
MICHAEL SERRA, 12303 AIRPORT WAY, SUITE 160, BROOMFIELD, CO 80021	DIRECTOR 0.00	0.	0.	0.
TONY STICK, 12303 AIRPORT WAY, SUITE 160, BROOMFIELD, CO 80021	DIRECTOR 0.00	0.	0.	0.
NICK ALEXANDER, 12303 AIRPORT WAY, SUITE 160, BROOMFIELD, CO 80021	DIRECTOR 0.00	0.	0.	0.

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

		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		X
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		X
35	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 your reason for not reporting the income on Form 990-T.		
35a	a Did the organization have unrelated business gross income of \$1,000 or more or section 6033(e) notice, reporting, and proxy tax requirements?	X	
35b	b If "Yes," has it filed a tax return on Form 990-T for this year?	X	
36	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," complete applicable parts of Sch. N		X
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions. ▶ 37a <u>0.</u>		
37b	b Did the organization file Form 1120-POL for this year?		X
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?		X
38b	b If "Yes," complete Schedule L, Part II and enter the total amount involved 38b <u>N/A</u>		
39	Section 501(c)(7) organizations. Enter:		
39a	a Initiation fees and capital contributions included on line 9 39a <u>N/A</u>		
39b	b Gross receipts, included on line 9, for public use of club facilities 39b <u>N/A</u>		
40a	Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ▶ <u>N/A</u> ; section 4912 ▶ <u>N/A</u> ; section 4955 ▶ <u>N/A</u>		
40b	b Section 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," complete Schedule L, Part I 40b <u>N/A</u>		
40c	c Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶ <u>0.</u>		
40d	d Enter amount of tax on line 40c reimbursed by the organization ▶ <u>0.</u>		
40e	e 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 40e		X
41	List the states with which a copy of this return is filed. ▶ <u>NONE</u>		
42a	The books are in care of ▶ <u>THE ORGANIZATION</u> Telephone no. ▶ <u>303-243-5070</u> Located at ▶ <u>12303 AIRPORT WAY, BROOMFIELD, CO</u> ZIP + 4 ▶ <u>80021</u>		
42b	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.		X
42c	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: ▶ _____		X
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 - Check here ▶ <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 43 <u>N/A</u>		
44	Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ 44		X
45	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 45		X

Part VI Section 501(c)(3) organizations only. All section 501(c)(3) organizations must answer questions 46-49 and complete the tables for lines 50 and 51

- | | | Yes | No |
|---|-----|-----|----|
| 46 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 | 46 | | |
| 47 Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II | 47 | | |
| 48 Is the organization operating a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E | 48 | | |
| 49a Did the organization make any transfers to an exempt non-charitable related organization? | 49a | | |
| b If "Yes," was the related organization(s) a section 527 organization? | 49b | | |
- 50 Complete this table for the 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
N/A				
Total number of other employees paid over \$100,000 ▶				

51 Complete this table for the 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
MEETING EXPECTATIONS, 3525 PIEDMONT RD, BLD 5, STE 300, ATLANTA, GA 30305	MANAGEMENT/ADMINISTRATIVE	215,567.
Total number of other independent contractors each receiving over \$100,000 ▶		

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: *[Signature]* Date: 1/26/10

Type or print name and title: **Rob Johnson, CEO**

Paid Preparer's Use Only

Preparer's signature: *[Signature]* Date: 1/20/10 Check if self-employed:

Firm's name (or yours if self-employed), address, and ZIP + 4: **WAUGH & GOODWIN, LLP
1365 GARDEN OF THE GODS, SUITE 105
COLORADO SPRINGS, CO 80907**

Preparer's Identifying Number (See instr): **(719) 590-9777**

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

FORM 990-EZ	OTHER EXPENSES	STATEMENT	1
DESCRIPTION		AMOUNT	
ADVERTISING AND PUBLIC RELATIONS		23,093.	
ATTRITION		1,518.	
AWARDS AND TROPHIES		2,110.	
BAD DEBT EXPENSE		3,300.	
BANK CHARGES		12,270.	
DEPRECIATION		6,213.	
EDUCATION		22.	
BOOTH EXPENSES		9,738.	
DECORATING		2,968.	
EQUIPMENT AND SPACE RENTAL		3,021.	
FOOD/CATERING		6,829.	
FULFILLMENT		10,311.	
GROUND TRANSPORTATION		4,036.	
LIST ACQUISITION		1,038.	
MEALS, LODGING, AND PER DIEM		32,380.	
MARKETING EXPENSE		22,166.	
PAYROLL TAXES		17,985.	
MOVING		1,713.	
NAME ISSUE EXPENSE		85,835.	
REGISTRATION SERVICE		35,833.	
RESEARCH		33,612.	
SEMINAR		16,838.	
SIGNAGE		1,175.	
SOFTWARE AND HARDWARE		2,821.	
SPACE RENTAL		90,000.	
SUPPLIES		3,566.	
SURVEYS		<1,000.>	
TRAVEL		24,536.	
UNIFORMS		87.	
DUES AND MEMBERSHIP FEES		11,186.	
INSURANCE		10,706.	
TOTAL TO FORM 990-EZ, LINE 16		475,906.	

FORM 990-EZ	OTHER ASSETS	STATEMENT	2
DESCRIPTION	BEG. OF YEAR	END OF YEAR	
ACCOUNTS RECEIVABLE	32,392.	3,084.	
INVENTORY	27,549.	21,936.	
PREPAID EXPENSES	58,626.	21,382.	
LONG TERM INVESTMENTS	1,502,703.	773,920.	
OTHER ASSETS	3,684.	3,684.	
OTHER DEPRECIABLE ASSETS	7,345.	1,922.	
TOTAL TO FORM 990-EZ, LINE 24	1,632,299.	825,928.	

FORM 990-EZ	OTHER LIABILITIES	STATEMENT	3
DESCRIPTION	BEG. OF YEAR	END OF YEAR	
ACCOUNTS PAYABLE AND ACCRUED LIABILITIES	88,322.	13,690.	
DEFERRED REVENUE	102,467.	93,070.	
TOTAL TO FORM 990-EZ, LINE 26	190,789.	106,760.	

FORM 990-EZ	OTHER CHANGES IN NET ASSETS OR FUND BALANCES	STATEMENT	4
DESCRIPTION		AMOUNT	
UNREALIZED GAINS ON INVESTMENTS		264,337.	
TOTAL TO FORM 990-EZ, LINE 20		264,337.	

FORM 990-EZ

INCOME AND COST OF GOODS SOLD
INCLUDED ON PART I, LINE 7A

STATEMENT 5

INCOME		
1. GROSS RECEIPTS	43,025	
2. RETURNS AND ALLOWANCES		
3. LINE 1 LESS LINE 2		43,025
4. COST OF GOODS SOLD (LINE 13)	7,545	
5. GROSS PROFIT (LINE 3 LESS LINE 4)		35,480
COST OF GOODS SOLD		
6. INVENTORY AT BEGINNING OF YEAR	27,549	
7. MERCHANDISE PURCHASED	1,932	
8. COST OF LABOR		
9. MATERIALS AND SUPPLIES		
10. OTHER COSTS		
11. ADD LINES 6 THROUGH 10		29,481
12. INVENTORY AT END OF YEAR	21,936	
13. COST OF GOODS SOLD (LINE 11 LESS LINE 12).		7,545

FORM 990-EZ

INFORMATION REGARDING TRANSFERS
ASSOCIATED WITH PERSONAL BENEFIT CONTRACTS

STATEMENT 6

A) DID THE ORGANIZATION, DURING THE YEAR, RECEIVE ANY FUNDS,
DIRECTLY OR INDIRECTLY, TO PAY PREMIUMS ON A PERSONAL
BENEFIT CONTRACT? [] YES [X] NO

B) DID THE ORGANIZATION, DURING THE YEAR, PAY PREMIUMS,
DIRECTLY OR INDIRECTLY, ON A PERSONAL BENEFIT CONTRACT? . . [] YES [X] NO

TOURNAMENTS AND EVENTS - TOURNAMENTS ARE HELD TO PROVIDE COMPETITION FOR PROFESSIONAL MEN AND WOMEN AND TO PROMOTE THE SPORT TO A WIDER AUDIENCE VIA TELEVISION PROGRAMMING OF THE TOURNAMENT. THE TRADE SHOW IS CONDUCTED TO PROVIDE A MARKETPLACE FOR BILLIARDS BUSINESS AND EDUCATION REGARDING THE SPORT TO TAKE PLACE.

MARKETING AND BUSINESS DEVELOPMENT - MARKETING IS CONDUCTED TO PROMOTE THE BUSINESS OF BILLIARDS TO THE CONSUMER, WHILE BUSINESS DEVELOPMENT IS TARGETED TO PROVIDE BUSINESS EDUCATION TO INDIVIDUALS INVOLVED IN THE BILLIARDS BUSINESS.

TO PROMOTE THE SPORT OF BILLIARDS; TO INCREASE PARTICIPATION AND ENHANCE THE KNOWLEDGE OF THE GAME.