

Short Form

Return of Organization Exempt From Income Tax

OMB No 1545-1150

Form 990-EZ

2004

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)

For organizations with gross receipts less than \$100,000 and total assets less than \$250,000 at the end of the year

The organization may have to use a copy of this return to satisfy state reporting requirements

A For the 2004 calendar year, or tax year beginning 4/1, 2004, and ending 3/31, 2005

- B Check if applicable: Address change, Name change, Initial return, Final return, Amended return, Application pending

Please use IRS label or print or type See Specific Instructions

C Big Bear Youth Soccer League, Inc PO Box 1570 Big Bear City, CA 92314

D Employer identification number 33-0731263 E Telephone number 909-573-4845 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: [X] Cash [ ] Accrual Other (specify)

I Web site:

J Organization type (check only one) - [X] 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's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS but if the organization received a Form 990 Package in the mail, it should file a return without financial data. Some states require 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

\$ 45845

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See Instructions)

Table with 21 rows for revenue and expenses. Line 9 Total revenue: 45845. Line 17 Total expenses: 42737. Line 21 Net assets or fund balances at end of year: 31915.

STATUTE UNIT RECEIVED SEP 03 2010 TPR BRANCH OGDEN

RECEIVED AUG 30 2010 OGDEN, UT IRS-OSC

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 Instructions)

Table with 7 rows for balance sheet items. Line 27 Net assets or fund balances: 31915.

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

TEEA0803L 01/07/05 Form 990-EZ (2004)

STATUTE CLEARED

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SCANNED 05-2010

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Part III Statement of Program Service Accomplishments (See Instructions)		Expenses
What is the organization's primary exempt purpose? 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.		(Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts, optional for others)
28	PROVIDE RECREATIONAL SOCCER TO KIDS AGES THREE THROUGH SEVENTEEN, WHICH INCLUDED TWELVE GAMES AND VARIOUS TOURNAMENTS. THE NUMBER OF PARTICIPANTS EXCEEDED 450.  (Grants \$ )	28a 32297
29	PROVIDE SOCCER CAMPS AS A TOOL FOR KIDS TO IMPROVE THEIR ATHLETIC SKILLS. IT ALSO HELPED THESE KIDS LEARN THE CONCEPT OF TEAMWORK AND HOW TO COMPETE FAIRLY. THE NUMBER OF PARTICIPANTS EXCEEDED 50.  (Grants \$ )	29a 525
30	-----  (Grants \$ )	30a
31	Other program services (attach schedule) (Grants \$ )	31a
32	Total program service expenses (add lines 28a through 31a)	32 32822

Part IV List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated. See 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 and deferred compensation	(E) Expense account and other allowances
SEE STATEMENT 3		0	0	0
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Part V Other Information (Note the attachment requirement in the instructions)	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, 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?		X
b If 'Yes,' has it filed a tax return on Form 990-T for this year?		N/A
36 Was there a liquidation, dissolution, termination, or substantial contraction during the year? (If 'Yes,' attach a statement)		X
37a Enter amount of political expenditures, direct or indirect, as described in the instructions		
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
b If 'Yes,' attach the schedule specified in the line 38 instructions and enter the amount involved	38b	N/A
39 501(c)(7) organizations Enter: a Initiation fees and capital contributions included on line 9	39a	N/A
b Gross receipts, included on line 9, for public use of club facilities	39b	N/A
40a 501(c)(3) organizations Enter: Amount of tax imposed on the organization during the year under section 4911		
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		X
c Amount of tax imposed on organization managers or disqualified persons during the year under 4912, 4955, and 4958		0
d Enter: Amount of tax on line 40c, above, reimbursed by the organization		0
41 List the states with which a copy of this return is filed		CA
42 The books are in care of		LISA EFFRON Telephone no 909-573-4815
Located at		PO BOX 2007 BIG BEAR CITY, CA ZIP + 4 92314
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 N/A

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: L. Efron Signature of officer Date: 10-24-10 Lisa Efron, Treasurer Type or print name and title

Paid Preparer's Use Only: Preparer's signature: M. Caplan Date: 8/16/10 Check if self employed:  Preparer's SSN or PTIN (See General Instruction W): \_\_\_\_\_  
 Firm's name (or yours if self employed), address and ZIP + 4: Bear Valley Business Services, Inc  
P.O. Box 3523  
Big Bear Lake, CA 92315  
 EIN: \_\_\_\_\_ Phone no: \_\_\_\_\_

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

Department of the Treasury  
Internal Revenue Service

Name of the organization

**Organization Exempt Under  
Section 501(c)(3)**

(Except Private Foundation) and Section 501(e), 501(f), 501(k),  
501(n), or Section 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

**2004**

Big Bear Youth Soccer League, Inc

Employer identification number

33-0731363

**Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees**  
(See 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 and deferred compensation	(e) Expense account and other allowances
Total number of other employees paid over \$50,000				

**Part II Compensation of the Five Highest Paid Independent Contractors for Professional Services**  
(See 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 III Statements About Activities (See 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.		X
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?		X
b	Lending of money or other extension of credit?		X
c	Furnishing of goods, services, or facilities?		X
d	Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?		X
e	Transfer of any part of its income or assets?		X
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.)		X
b	Do you have a section 403(b) annuity plan for your employees?		X
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?		X
b	Do you provide credit counseling, debt management, credit repair, or debt negotiation services?		X

**Part IV Reason for Non-Private Foundation Status** (See 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)
  - 11 a  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)
  - 11 b  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 33-1/3% 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 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) (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) section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2) (See section 509(a)(3))

Provide the following information about the supported organizations (See instructions)	
(a) Name(s) of supported organization(s)	(b) Line number from above

**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) 2003	(b) 2002	(c) 2001	(d) 2000	(e) Total
15 Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.)	45845	46854	48018	41954	182671
16 Membership fees received					
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					
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					
19 Net income from unrelated business activities not included in line 18					
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					
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					
22 Other income Attach a schedule. Do not include gain or (loss) from sale of capital assets					
23 Total of lines 15 through 22	45845	46854	48018	41954	182671
24 Line 23 minus line 17	45845	46854	48018	41954	182671
25 Enter 1% of line 23	458	468	480	419	
26 Organizations described on lines 10 or 11: a Enter 2% of amount in column (e), line 24					26a 3653
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 2000 through 2003 exceeded the amount shown in line 26a Do not file this list with your return. Enter the total of all these excess amounts					26b -
c Total support for section 509(a)(1) test. Enter line 24, column (e)					26c 182671
d Add: Amounts from column (e) for lines: 18 _____ 19 _____ 22 _____ 26b _____					26d -
e Public support (line 26c minus line 26d total)					26e 182671
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))					26f 100%
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. (2003) _____ (2002) _____ (2001) _____ (2000) _____					
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 11, 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. (2003) _____ (2002) _____ (2001) _____ (2000) _____					
c Add: Amounts from column (e) for lines 15 _____ 16 _____ 17 _____ 20 _____ 21 _____					27c _____ 27d _____
d Add. Line 27a total _____ and line 27b total _____					27e _____
e Public support (line 27c total minus line 27d total)					27f _____
f Total support for section 509(a)(2) test Enter amount from line 23, column (e)					27g _____ %
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))					27h _____ %
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))					
28 Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 2000 through 2003, 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 instructions)  
 (To be completed ONLY by schools that checked the box on line 6 in Part IV)

N/A

	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?		
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?		
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 ) ----- ----- -----		
32 Does the organization maintain the following		
a Records indicating the racial composition of the student body, faculty, and administrative staff?		
b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?		
c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?		
d Copies of all material used by the organization or on its behalf to solicit contributions?  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?		
b Admissions policies?		
c Employment of faculty or administrative staff?		
d Scholarships or other financial assistance?		
e Educational policies?		
f Use of facilities?		
g Athletic programs?		
h Other extracurricular activities?  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?		
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		
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		

**Part VI-A. Lobbying Expenditures by Electing Public Charities** (See instructions.)  
(To be completed **ONLY** by an eligible organization that filed Form 5768)

N/A

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
<b>36</b> Total lobbying expenditures to influence public opinion (grassroots lobbying)	<b>36</b>		
<b>37</b> Total lobbying expenditures to influence a legislative body (direct lobbying)	<b>37</b>		
<b>38</b> Total lobbying expenditures (add lines 36 and 37)	<b>38</b>		
<b>39</b> Other exempt purpose expenditures	<b>39</b>		
<b>40</b> Total exempt purpose expenditures (add lines 38 and 39)	<b>40</b>		
<b>41</b> Lobbying nontaxable amount Enter the amount from the following table --			
<b>If the amount on line 40 is --</b>	<b>The lobbying nontaxable amount is --</b>		
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	<b>41</b>	
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		
<b>42</b> Grassroots nontaxable amount (enter 25% of line 41)	<b>42</b>		
<b>43</b> Subtract line 42 from line 36 Enter -0- if line 42 is more than line 36	<b>43</b>		
<b>44</b> Subtract line 41 from line 38 Enter -0- if line 41 is more than line 38	<b>44</b>		
<b>Caution: If there is an amount on either line 43 or line 44, you must file Form 4720</b>			

**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)

Calendar year (or fiscal year beginning in) ▶	Lobbying Expenditures During 4-Year Averaging Period				
	(a) 2004	(b) 2003	(c) 2002	(d) 2001	(e) Total
<b>45</b> Lobbying nontaxable amount					
<b>46</b> Lobbying ceiling amount (150% of line 45(e))					
<b>47</b> Total lobbying expenditures					
<b>48</b> Grassroots non-taxable amount					
<b>49</b> Grassroots ceiling amount (150% of line 48(e))					
<b>50</b> 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 instructions.)

N/A

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
<b>a</b> Volunteers			
<b>b</b> Paid staff or management (Include compensation in expenses reported on lines c through h.)			
<b>c</b> Media advertisements			
<b>d</b> Mailings to members, legislators, or the public			
<b>e</b> Publications, or published or broadcast statements			
<b>f</b> Grants to other organizations for lobbying purposes			
<b>g</b> Direct contact with legislators, their staffs, government officials, or a legislative body			
<b>h</b> Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means			
<b>i</b> Total lobbying expenditures (add lines c through h.)			

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



**Big Bear Valley Youth Soccer League, Inc.**  
**#33-0731363**  
**Statements**

**Statement 1**  
**Form 990-EZ, Part 1, Line 16**  
**Other Expenses**

Advertising	\$1,167
Clinics	525
Field Usage Fees	7,195
Fingerprinting	10
Miscellaneous	338
Other Fundraising Expenses	317
Permits	152
Photos	2,015
Referee Fees	3,246
Registration	5,926
Snack Bar Expenses	1,344
Supplies	137
Tournament Fees	2,730
Travel	163
Trophies	3,658
Uniforms	<u>11,434</u>
Total	40,357

**Statement 2**  
**Form 990-EZ, Part III**  
**Organization's Primary Exempt Purpose**

To provide recreational soccer league to the community

**Statement 3**  
**Form 990-EZ, Part IV**  
**List of Officers, Directors, Trustees and Key Employees**

President: Keith Moore Compensation: 0  
PO Box 5087  
Sugarloaf, CA 92386

Vice President: Monte Smith Compensation: 0  
PO Box 3326  
Big Bear City, CA 92314

**Big Bear Valley Youth Soccer League, Inc.**  
**#33-0731363**  
**Statements**

**Statement 3**

**Form 990-EZ, Part IV**

List of Officers, Directors, Trustees and Key Employees (Continued)

Treasurer:	Lisa Effron	Compensation: 0
	PO Box 2007	
	Big Bear City, CA 92314	

Secretary	Maureen Auer	Compensation: 0
	PO Box 6848	
	Big Bear Lake, CA 92315	

**Statement 4**

**Form 990-EZ, Part V**

**Regarding Transfers Associated With Personal Benefit Contracts**

(A) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? NO

(B) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? NO

**Statement 5**

**Form 990-EZ**

The Secretary of Big Bear Valley Youth Soccer League Inc. passed away and no records were located. This return contains the same information as shown on the most recently filed return, 2003. Each year is very similar to 2003. Adequate records are now being maintained for future filings.