

# California Exempt Organization Annual Information Return

**2011**

**199**

Calendar Year 2011 or fiscal year beginning month \_\_\_\_\_ day \_\_\_\_\_ year \_\_\_\_\_, and ending month \_\_\_\_\_ day \_\_\_\_\_ year \_\_\_\_\_.

Corporation/Organization Name <b>West Coast Fantasy Baseball Association</b>		California corporation number <b>2852831</b>
Address (suite, room, or PMB no.) <b>c/o Mark Gemello, 2605 Briarwood Drive</b>		FEIN <b>870746661</b>
City <b>SAN JOSE</b>	State <b>CA</b>	ZIP Code <b>95125</b>

<p><b>A</b> First Return ..... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p><b>B</b> Amended Return ..... <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p><b>C</b> IRC Section 4947(a)(1) trust ..... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p><b>D</b> Final Return ..... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No  <input type="checkbox"/> Dissolved <input type="checkbox"/> Surrendered (Withdrawn)  <input type="checkbox"/> Merged/Reorganized Enter date: ● ___/___/___</p> <p><b>E</b> Check accounting method:          (1) <input checked="" type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other</p> <p><b>F</b> Federal return filed?          (1) <input type="checkbox"/> 990T (2) <input checked="" type="checkbox"/> 990 (FF) (3) <input type="checkbox"/> Sch H (990)</p> <p><b>G</b> Is this a group filing for the subordinates/affiliates? ..... ● <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No          If "Yes," attach a roster. See instructions</p> <p><b>H</b> Is this organization in a group exemption? ..... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No          If "Yes," what is the parent's name? _____</p> <p><b>I</b> Did the organization have any changes in its activities, governing instrument, articles of incorporation, or bylaws that have not been reported to the Franchise Tax Board? .. ● <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No          If "Yes," explain, and attach copies of revised documents.</p>	<p><b>J</b> If exempt under R&amp;TC Section 23701d, has the organization during the year: (1) participated in any political campaign, or (2) attempted to influence legislation or any ballot measure, or (3) made an election under R&amp;TC Section 23704.5 (relating to lobbying by public charities)? ..... ● <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No          If "Yes," complete and attach form FTB 3509.</p> <p><b>K</b> Is the organization exempt under R&amp;TC Section 23701g? .. ● <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No          If "Yes," enter the gross receipts from nonmember sources. .... \$ <b>0</b></p> <p><b>L</b> If organization is exempt under R&amp;TC Section 23701d and is exclusively religious, educational, or charitable, and is supported primarily (50% or more) by public contributions, check box. No filing fee is required. .... ● <input type="checkbox"/></p> <p><b>M</b> Is the organization a Limited Liability Company? ..... ● <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p><b>N</b> Did the organization file Form 100 or Form 109 to report taxable income? ..... ● <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p><b>O</b> Is the organization under audit by the IRS or has the IRS audited in a prior year? ..... ● <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p>
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**Part I Complete Part I unless not required to file this form. See General Instructions B and C.**

<b>Receipts and Revenues</b>	1 Gross sales or receipts from other sources. From Side 2, Part II, line 8. .... ●	1	<b>79,830</b>	00
	2 Gross dues and assessments from members and affiliates ..... ●	2		00
	3 Gross contributions, gifts, grants, and similar amounts received. .... ●	3		00
	4 Total gross receipts for filing requirement test. Add line 1 through line 3. <b>This line must be completed.</b> If the result is less than \$25,000, see General Instruction B. .... ●	4	<b>79,830</b>	00
	5 Cost of goods sold ..... ●	5		00
	6 Cost or other basis, and sales expenses of assets sold ..... ●	6		00
	7 Total costs. Add line 5 and line 6. ....	7		00
	8 Total gross income. Subtract line 7 from line 4. .... ●	8	<b>79,830</b>	00
<b>Expenses</b>	9 Total expenses and disbursements. From Side 2, Part II, line 18 ..... ●	9	<b>83,605</b>	00
	10 Excess of receipts over expenses and disbursements. Subtract line 9 from line 8 ..... ●	10	<b>&lt; 3,775 &gt;</b>	00
<b>Filing Fee</b>	11 Filing fee \$10 or \$25. See General Instruction F. ....	11	<b>10</b>	00
	12 Total payments ..... ●	12	<b>0</b>	00
	13 Penalties and Interest. See General Instruction J ..... ●	13	<b>0</b>	00
	14 Use tax. See General Instruction K ..... ●	14	<b>0</b>	00
	15 <b>Balance due.</b> Add line 11, line 13, and line 14. Then subtract line 12 from the result ..... ●	15	<b>10</b>	00

**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 taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer <b>Mark Gemello</b>	Title <b>Treasurer</b>	Date <b>5/13/12</b>	Telephone <b>(408) 723-0374</b>
Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	PTIN
Firm's name (or yours, if self-employed) and address			FEIN
			Telephone ( )

May the FTB discuss this return with the preparer shown above? See instructions ..... ●  Yes  No

**Part II Organizations with gross receipts of more than \$25,000 and private foundations regardless of amount of gross receipts — complete Part II or furnish substitute information. See Specific Line Instructions.**

Receipts from Other Sources	1	Gross sales or receipts from all business activities. See instructions	●	1	79,824	00
	2	Interest	●	2	0	00
	3	Dividends	●	3		00
	4	Gross rents	●	4		00
	5	Gross royalties	●	5		00
	6	Gross amount received from sale of assets (See Instructions)	●	6		00
	7	Other income. Attach schedule	●	7		00
	8	<b>Total</b> gross sales or receipts from other sources. Add line 1 through line 7. Enter here and on Side 1, Part I, line 1.		8	79,830	00
Expenses and Disbursements	9	Contributions, gifts, grants, and similar amounts paid. Attach schedule	●	9		00
	10	Disbursements to or for members	●	10		00
	11	Compensation of officers, directors, and trustees. Attach schedule	●	11		00
	12	Other salaries and wages	●	12		00
	13	Interest	●	13		00
	14	Taxes	●	14		00
	15	Rents	●	15		00
	16	Depreciation and depletion (See instructions)	●	16		00
	17	Other Expenses and Disbursements. Attach schedule	●	17	83,605	00
	18	<b>Total</b> expenses and disbursements. Add line 9 through line 17. Enter here and on Side 1, Part I, line 9.		18	83,605	00

**Schedule L Balance Sheets**

Assets	Beginning of taxable year		End of taxable year	
	(a)	(b)	(c)	(d)
1 Cash		14,433		11,085
2 Net accounts receivable				
3 Net notes receivable				
4 Inventories				
5 Federal and state government obligations				
6 Investments in other bonds				
7 Investments in stock				
8 Mortgage loans				
9 Other investments. Attach schedule				
10 a Depreciable assets				
b Less accumulated depreciation	(	)	(	)
11 Land				
12 Other assets. Attach schedule		508		
13 Total assets		14,941		11,085
<b>Liabilities and net worth</b>				
14 Accounts payable				
15 Contributions, gifts, or grants payable				
16 Bonds and notes payable				
17 Mortgages payable				
18 Other liabilities. Attach schedule				
19 Capital stock or principle fund				
20 Paid-in or capital surplus. Attach reconciliation				
21 Retained earnings or income fund		14,941		11,085
22 Total liabilities and net worth		14,941		11,085

**Schedule M-1 Reconciliation of income per books with income per return**

Do not complete this schedule if the amount on Schedule L, line 13, column (d), is less than \$25,000

1	Net income per books	●	7	Income recorded on books this year not included in this return.	
2	Federal income tax	●		Attach schedule	●
3	Excess of capital losses over capital gains	●			
4	Income not recorded on books this year. Attach schedule	●	8	Deductions in this return not charged against book income this year.	
5	Expenses recorded on books this year not deducted in this return. Attach schedule	●		Attach schedule	●
6	Total.		9	Total. Add line 7 and line 8	
	Add line 1 through line 5		10	Net income per return.	
				Subtract line 9 from line 6	

Form 199 - Item II-1 & II-17

**2011 WCFBA Special Events & Program Service Accomplishments**

	Palm Desert	Glendale	League	Other Tournaments	Total
<b>Participant Fees</b>	\$14,055.00	\$22,775.00	\$15,620.00	\$27,374.00	\$79,824.00
<b>Costs:</b>					
Fields	1,800.00	5,000.00	6,020.00	3,175.00	15,995.00
Banquet	5,624.81	6,209.95	3,746.81	9,747.00	25,328.57
Momentos	0.00	1,734.00	1,512.70	5,048.00	8,294.70
Umpires	1,700.00	1,940.00	5,850.00	3,160.00	12,650.00
Supplies	490.00	2,804.35	2,646.38	732.00	6,672.73
Insurance	300.00	300.00	575.00	1,329.00	2,504.00
Other	3,600.00	2,700.00	500.00	5,360.00	12,160.00
<b>Total Costs</b>	13,514.81	20,688.30	20,850.89	28,551.00	83,605.00
<b>Gain/Loss</b>	\$540.19	\$2,086.70	-\$5,230.89	-\$1,177.00	-\$3,781.00

Form 199 - Item II-11:

**Officers & Directors**

Name/Address	Title & Hours/wk	Compensation	Benefits	Expense Account
Doug Penney 5029 Willow Way Elk Grove, CA 95758	Chairperson 5 hr	\$ -	\$ -	\$ -
Mark Gemello 2605 Briarwood Drive San Jose, CA 95125	Treasurer 2 hr	\$ -	\$ -	\$ -
Michael Simon 66 Fulton Street Redwood City, CA 94062	Secretary 2 hr	\$ -	\$ -	\$ -
Ray Mialovich 382 Richlee Drive San Jose, CA 95124	Director 0.5 hr	\$ -	\$ -	\$ -
John Haines 10361 Menhart Ave. Cupertino, CA 95014	Director 0.5 hr	\$ -	\$ -	\$ -
Matthew Schmuck 6786 Pearl Place Dublin, CA 94568	Director 0.5 hr	\$ -	\$ -	\$ -