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Short Form

Return of Organization Exempt From Income Tax

OMB No 1545-1150

2008

Form 990-EZ

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

Department of the Treasury
Internal Revenue Service

▶ 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.

Open to Public Inspection

A For the 2008 calendar year, or tax year beginning SEP 1, 2008 and ending AUG 31, 2009

B Check if applicable: ☐ Address change ☐ Name change ☐ Initial return ☐ Termination ☐ Amended return ☐ Application pending	Please use IRS label or print or type. See Specific Instructions.	C Name of organization GREATER GF SOCCER CLUB		D Employer identification number 36-3582829
		Number and street (or P.O. box, if mail is not delivered to street address) Room/suite PO BOX 14397		E Telephone number 701-772-9352
		City or town, state or country, and ZIP + 4 GRAND FORKS, ND 58207-4397		F Group Exemption Number ▶ 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.GGFSC.COM**J Organization type (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 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 ▶ \$ **89,220.**

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

Revenue	1	Contributions, gifts, grants, and similar amounts received	1	6,500.
	2	Program service revenue including government fees and contracts	2	71,915.
	3	Membership dues and assessments	3	
	4	Investment income	4	236.
	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 (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 ▶ ☐		
	6a	Gross revenue (not including \$ _____ of contributions reported on line 1)	6a	1,913.
6b	Less: direct expenses other than fundraising expenses	6b		
6c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	6c	1,913.	
7a	Gross sales of inventory, less returns and allowances Stmt 2	7a	8,656.	
7b	Less: cost of goods sold Stmt 3	7b	3,482.	
7c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	5,174.	
8	Other revenue (describe ▶ _____)	8		
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8	9	85,738.	
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	4,035.
	13	Professional fees and other payments to independent contractors	13	2,072.
	14	Occupancy, rent, utilities, and maintenance	14	
	15	Printing, publications, postage, and shipping	15	258.
	16	Other expenses (describe ▶ OGDEN, UT See Statement 1)	16	71,621.
	17	Total expenses. Add lines 10 through 16	17	77,986.
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	7,752.
	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	45,267.
	20	Other changes in net assets or fund balances (attach explanation)	20	
	21	Net assets or fund balances at end of year. Combine lines 18 through 20	21	53,019.

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.)

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments	45,267.	53,019.
23 Land and buildings		
24 Other assets (describe ▶ _____)		
25 Total assets	45,267.	53,019.
26 Total liabilities (describe ▶ _____)	0.	0.
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	45,267.	53,019.

9
12

Part III Statement of Program Service Accomplishments (See the instructions for Part III.)What is the organization's primary exempt purpose? **See Statement 7**

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.

Expenses
(Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts; optional for others.)**28** See Statement 5(Grants \$) If this amount includes foreign grants, check here ☐**28a** 41,701.**29** INDOOR SOCCER PROGRAM - 9 WEEK PROGRAM - RECREATION - PROVIDED GAMES, SKILLS, TRAINING AND COMPETITION. COLLEGE COACHES VOLUNTEERED TIME TO ASSIST. 105 ATHLETES SERVED.(Grants \$) If this amount includes foreign grants, check here ☐**29a** 2,928.**30** See Statement 6(Grants \$) If this amount includes foreign grants, check here ☐**30a** 20,509.**31** Other program services (attach schedule)(Grants \$) If this amount includes foreign grants, check here ☐**31a****32** Total program service expenses (add lines 28a through 31a)**32** 65,138.**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
DAVID HOLLINGWORTH	PRESIDENT			
	10.00	0.	0.	0.
MARK WESTACOTT	VICE PRESIDENT			
	1.00	0.	0.	0.
BRENDA PAULEY-COULTER	SECRETARY			
	1.00	0.	0.	0.
LORI NESTE	EQUIPMENT			
	1.00	0.	0.	0.
WILLIAM CLIFTON	EQUIPMENT			
	1.00	0.	0.	0.
JOAN KNECHT	GGFSC TOURNAMENT			
	1.00	0.	0.	0.
BETH NUVEEN	GGFSC TOURNAMENT			
	1.00	0.	0.	0.
JUDI WEST	TREASURER			
	5.00	0.	0.	0.
RON WHETTER	TEAM MANAGER			
	1.00	0.	0.	0.
KIM SCOTT	REGISTRAR			
	2.00	0.	0.	0.
RENEE AXTMAN	WEBMASTER			
	1.00	0.	0.	0.
CAROL CANO	OUT OF TOWN TOURNAMENTS			
	1.00	0.	0.	0.
VIRGINIA REGORRAH	PUBLIC RELATIONS			
	1.00	0.	0.	0.
MARCELO CAMPOVERDE	DIRECTOR OF COACHING			
	1.00	4,035.	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.		
a	Did the organization have unrelated business gross income of \$1,000 or more or section 6033(e) notice, reporting, and proxy tax requirements?	35a	X
b	If "Yes," has it filed a tax return on Form 990-T for this year?	35b	N/A
36	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," complete applicable parts of Sch. N	36	X
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions. ▶ 37a 0.		
b	Did the organization file Form 1120-POL for this year?	37b	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?	38a	X
b	If "Yes," complete Schedule L, Part II and enter the total amount involved 38b N/A		
39	Section 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	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	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	X
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? If "Yes," complete Form 8886-T	40e	X
41	List the states with which a copy of this return is filed. ▶ None		
42a	The books are in care of ▶ JUDI WEST Telephone no. ▶ 701-772-9633 Located at ▶ 3308 CHERRY LYNN DRIVE, GRAND FORKS, ND ZIP + 4 ▶ 58201		
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.	42b	X
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: ▶	42c	X
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		
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

Form 990-EZ (2008)

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.

- 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
- 47 Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II
- 48 Is the organization operating a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E
- 49a Did the organization make any transfers to an exempt non-charitable related organization?
- b If "Yes," was the related organization(s) a section 527 organization?
- 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."

	Yes	No
46		X
47		X
48		X
49a		X
49b		

(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				
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
NONE		
Total number of other independent contractors each receiving over \$100,000		

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: Juan West Date: 1/8/10

Type or print name and title: Judi West Treasurer

Paid Preparer's Use Only Preparer's signature: Juan West CPA Date: 1/8/10 Check if self-employed: ☐ Preparer's identifying number (See instr.): EIN

Firm's name (or yours if self-employed), address, and ZIP + 4: Drees, Risky & Vallager, LTD.
1405 Library Circle
Grand Forks, ND 58201 Phone no.: (701) 746-4466

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

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) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 - 3						
5 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)						
6 Public Support. Subtract line 5 from line 4						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
11 Total support. Add lines 7 through 10						
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First five years. 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 stop here ☐						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2008 (line 6, column (f) divided by line 11, column (f))	14	%
15 Public support percentage from 2007 Schedule A, Part IV-A, line 26f	15	%
16a 33 1/3% support test - 2008. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ☐		
b 33 1/3% support test - 2007. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ☐		
17a 10% -facts-and-circumstances test - 2008. 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 stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ☐		
b 10% -facts-and-circumstances test - 2007. 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 stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ☐		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ☐		

Schedule A (Form 990 or 990-EZ) 2008

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) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	52,684.	48,239.	53,856.	8,700.	6,500.	169,979.
2 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	33,149.	47,358.	50,984.	113,004.	82,484.	326,979.
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 - 5	85,833.	95,597.	104,840.	121,704.	88,984.	496,958.
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of 1% of the total of lines 9, 10c, 11, and 12 for the year or \$5,000						
c Add lines 7a and 7b						
8 Public support (Subtract line 7c from line 6)						496,958.

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
9 Amounts from line 6	85,833.	95,597.	104,840.	121,704.	88,984.	496,958.
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	164.	524.	484.	350.	236.	1,758.
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b	164.	524.	484.	350.	236.	1,758.
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV)						
13 Total support (Add lines 9, 10c, 11, and 12)						498,716.

14 First five years. 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 stop here ☐

Section C. Computation of Public Support Percentage

15 Public support percentage for 2008 (line 8, column (f) divided by line 13, column (f))	15	99.65 %
16 Public support percentage from 2007 Schedule A, Part IV-A, line 27g	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2008 (line 10c, column (f) divided by line 13, column (f))	17	.35 %
18 Investment income percentage from 2007 Schedule A, Part IV-A, line 27h	18	%

19a 33 1/3% support tests - 2008. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization ☒

b 33 1/3% support tests - 2007. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, 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 ☐

Form 990-EZ	Other Expenses	Statement	1
Description		Amount	
COACHING COSTS		20,588.	
REFEREE COSTS		15,980.	
FEES		14,415.	
SUPPLIES/EQUIPMENT		7,561.	
RENTALS		3,193.	
MISCELLANEOUS		4,112.	
AWARDS - TROPHYS		3,993.	
TRAINERS		1,560.	
PAYROLL TAXES		219.	
Total to Form 990-EZ, line 16		71,621.	

Form 990-EZ	Income and Cost of Goods Sold Included on Part I, Line 7a	Statement	2
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Income

1. Gross receipts	8,656	
2. Returns and allowances		
3. Line 1 less line 2		8,656
4. Cost of goods sold (line 13)	3,482	
5. Gross profit (line 3 less line 4)		5,174

Cost of Goods Sold

6. Inventory at beginning of year		
7. Merchandise purchased	2,982	
8. Cost of labor		
9. Materials and supplies		
10. Other costs	500	
11. Add lines 6 through 10		3,482
12. Inventory at end of year		
13. Cost of goods sold (line 11 less line 12). .		3,482

Form 990-EZ	Cost of Goods Sold - Other Costs	Statement	3
Description		Amount	
SALES TAX		500.	
Total included on Form 990-EZ, Part I, line 7b		500.	

FORM 990-EZ

Information Regarding Transfers
Associated with Personal Benefit Contracts

Statement 4

- 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

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Statement 5

SUMMER PROGRAM SUPPORTED 9 TEAMS FOR A PERIOD OF ABOUT THREE MONTHS FOR ABOUT 160 KIDS, PROVIDED COACHING, MONITORING, PRACTICE, TRAINING, SPORTSMANSHIP AND RESPONSIBILITY. OFFERED SOME SCHOLARSHIPS.

SPECIAL EVENT - GRAND CITIES TOURNAMENT - 75 TEAMS PARTICIPATED.
OPPORTUNITY TO SHOW VOLUNTARISM, SPORTSMANSHIP AND SKILLS IN LOCAL
COMMUNITY. ECONOMIC IMPACT FOR CITY AS ABOUT 1350 ATHLETES PARTICIPATED.

PROMOTE AMATEUR YOUTH SOCCER IN THE GRAND FORKS AREA.