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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)

2009

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

A For the 2009 calendar year, or tax year beginning **November 1**, 2009, and ending **October 31**, 20 **10**

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <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 BERKSHIRE BASEBALL & SOFTBALL CLUB		D Employer identification number 23 : 2586787
		Doing Business As		E Telephone number (610) 927-4306
		Number and street (or P.O. box if mail is not delivered to street address) Room/suite P.O. BOX 170		G Gross receipts \$ 597,747
		City or town, state or country, and ZIP + 4 WOMELSDORF, PA 19567		
F Name and address of principal officer.			H(a) Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all affiliates included? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "No," attach a list (see instructions)	
I Tax-exempt status <input checked="" type="checkbox"/> 501(c) (4) ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527			H(c) Group exemption number ▶	
J Website: ▶ www.berkshirebaseball.com			L Year of formation 1989	
K Form of organization <input type="checkbox"/> Corporation <input type="checkbox"/> Trust <input checked="" type="checkbox"/> Association <input type="checkbox"/> Other ▶			M State of legal domicile PA	

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: <u>The objective of the Berkshire Baseball & Softball Club is to promote amateur baseball & softball at every level. Our organization shall strongly encourage our beliefs of good sportsmanship, honesty, loyalty, dignity, humility, class and respect for authority.</u>			
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.			
	3 Number of voting members of the governing body (Part VI, line 1a)	3	9	
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	0	
	5 Total number of employees (Part V, line 2a)	5	0	
	6 Total number of volunteers (estimate if necessary)	6	50	
	7a Total gross unrelated business revenue from Part VIII, column (C), line 12	7a	0	
b Net unrelated business taxable income from Form 990-T, line 34	7b	0		
Revenue			Prior Year	Current Year
	8 Contributions and grants (Part VIII, line 1h)		7,468	3,086
	9 Program service revenue (Part VIII, line 2g)		340,987	460,486
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)			
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		31,345	45,037
	12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)		379,800	508,609
Expenses				10,720
	13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)			
	14 Benefits paid to or for members (Part IX, column (A), line 4)			
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)			
	16a Professional fundraising fees (Part IX, column (A), line 11e)			
	b Total fundraising expenses (Part IX, column (D), line 25) ▶			
17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24f)		380,325	489,183	
18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)		380,325	499,903	
19 Revenue less expenses. Subtract line 18 from line 12		(525)	8,706	
Net Assets or Fund Balances			Beginning of Current Year	End of Year
	20 Total assets (Part X, line 16)		21,731	8,056
	21 Total liabilities (Part X, line 26)		43,034	45,915
22 Net assets or fund balances. Subtract line 21 from line 20		(21,303)	(37,859)	

Part II Signature Block

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: Daniel C. Clouser Date: 9/15/2011

Type or print name and title: Daniel C. Clouser

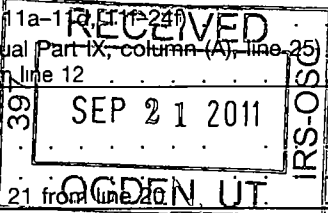
Paid Preparer's Use Only

Preparer's signature: _____ Date: _____ Check if self-employed Preparer's identifying number (see instructions): _____

Firm's name (or yours if self-employed), address, and ZIP + 4: _____ EIN: _____ Phone no: () _____

May the IRS discuss this return with the preparer shown above? (see instructions) Yes No

SCANNED OCT 9 2011



913

Part III Statement of Program Service Accomplishments

1 Briefly describe the organization's mission:
PROMOTING AMATEUR BASEBALL AND SOFTBALL PROGRAMS AT EVERY LEVEL. THE ORGANIZATION ENCOURAGES GOOD SPORTSMANSHIP, HONESTY, LOYALTY, DIGNITY, HUMILITY, CLASS AND RESPECT FOR AUTHORITY.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? Yes No
If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes No
If "Yes," describe these changes on Schedule O.

4 Describe the exempt purpose achievements for each of the organization's three largest program services by expenses. Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ 225,270 including grants of \$ 0) (Revenue \$ 324,781)
BASEBALL TOURNAMENTS ARE LOCATED THROUGHOUT BERKS COUNTY AND INCLUDE THE PARTICIPATION OF YOUTH TEAMS FROM THE AREA AND THROUGHOUT THE COUNTRY. THESE TOURNAMENTS PROVIDE AN EDUCATION OF THE SPORT OF BASEBALL AND TEAMWORK. THIS INCLUDES THE EXPECTATION THAT EACH PLAYER DEMONSTRATES GOOD SPORTSMANSHIP, HONESTY, DIGNITY, AND RESPECT FOR OTHERS WHILE PARTICIPATING IN THESE ACTIVITIES.

4b (Code:) (Expenses \$ 102,997 including grants of \$ 0) (Revenue \$ 105,400)
FALL BASEBALL FEES INCLUDE THE DUES PAID BY MEMBERS OF THE VARIOUS BERKSHIRE BASEBALL TEAMS THAT PARTICIPATE ON ONE OF THE ORGANIZATION'S TEAMS THAT ARE INVOLVED IN THE FALL PROGRAM. EXPENSES OF THIS PROGRAM ARE PRIMARILY RELATED TO THE COST OF THE UNIFORMS AND EQUIPMENT PROVIDED TO THE BERKSHIRE BASEBALL PLAYERS THAT PARTICIPATE IN THE FALL BASEBALL PROGRAM.

4c (Code:) (Expenses \$ 6,138 including grants of \$ 0) (Revenue \$ 19,738)
BASEBALL CAMP AND CLINICS PROVIDE BY THE ORGANIZATION FOCUS ON TEACHING THE FUNDAMENTALS OF THE SPORT OF BASEBALL TO YOUTH LOCATED PRIMARILY THROUGHOUT THE BERKS COUNTY AREA.

4d Other program services. (Describe in Schedule O.)
(Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses ► 334,405

Part IV Checklist of Required Schedules

		Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A		✓
2	Is the organization required to complete Schedule B, Schedule of Contributors?		✓
3	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		✓
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II		✓
5	Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations. Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? If "Yes," complete Schedule C, Part III		✓
6	Did the organization maintain any donor advised funds or any similar funds or accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I		✓
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II		✓
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		✓
9	Did the organization report an amount in Part X, line 21; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV		✓
10	Did the organization, directly or through a related organization, hold assets in term, permanent, or quasi-endowments? If "Yes," complete Schedule D, Part V		✓
11	Is the organization's answer to any of the following questions "Yes"? If so, complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable		✓
	<ul style="list-style-type: none"> • Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI. • Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII. • Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII. • Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX. • Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X. • Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48? If "Yes," complete Schedule D, Part X 		
12	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI, XII, and XIII		✓
12A	Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," completing Schedule D, Parts XI, XII, and XIII is optional	Yes	No
			✓
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		✓
14a	Did the organization maintain an office, employees, or agents outside of the United States?		✓
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the United States? If "Yes," complete Schedule F, Part I		✓
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? If "Yes," complete Schedule F, Part II		✓
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? If "Yes," complete Schedule F, Part III		✓
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I		✓
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	✓	
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III		✓
20	Did the organization operate one or more hospitals? If "Yes," complete Schedule H		✓

Part IV Checklist of Required Schedules (continued)

	Yes	No	
21 Did the organization report more than \$5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II.</i>	21	✓	
22 Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III.</i>	22		✓
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J.</i>	23		✓
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25.</i>	24a		✓
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		✓
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		✓
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		✓
25a Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I.</i>	25a		✓
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I.</i>	25b		✓
26 Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? <i>If "Yes," complete Schedule L, Part II.</i>	26		✓
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor, or a grant selection committee member, or to a person related to such an individual? <i>If "Yes," complete Schedule L, Part III.</i>	27		✓
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):	28a		✓
a A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV.</i>	28a		✓
b A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV.</i>	28b		✓
c An entity of which a current or former officer, director, trustee, or key employee of the organization (or a family member) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV.</i>	28c		✓
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M.</i>	29		✓
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M.</i>	30		✓
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I.</i>	31		✓
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II.</i>	32		✓
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I.</i>	33		✓
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1.</i>	34		✓
35 Is any related organization a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2.</i>	35		✓
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2.</i>	36		✓
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI.</i>	37		✓
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? Note. All Form 990 filers are required to complete Schedule O.	38	✓	

Part V Statements Regarding Other IRS Filings and Tax Compliance

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096, Annual Summary and Transmittal of U.S. Information Returns. Enter -0- if not applicable		
	1a 24,000		
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		
	1b 0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	✓	
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return		
	2a 0		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return. (see instructions)		✓
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?		✓
b	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O		✓
4a	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)?		✓
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, Report of Foreign Bank and Financial Accounts.		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		✓
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		✓
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction?		✓
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible?	✓	
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	✓	
7	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		✓
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		✓
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		✓
d	If "Yes," indicate the number of Forms 8282 filed during the year		
	7d		
e	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		✓
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		✓
g	For all contributions of qualified intellectual property, did the organization file Form 8899 as required?		✓
h	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?		✓
8	Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		✓
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the organization make any taxable distributions under section 4966?		✓
b	Did the organization make a distribution to a donor, donor advisor, or related person?		✓
10	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12	10a	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
11	Section 501(c)(12) organizations. Enter:		
a	Gross income from members or shareholders	11a	
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		✓
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year.	12b	

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body		
1b	Enter the number of voting members that are independent		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		✓
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?		✓
4	Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?		✓
5	Did the organization become aware during the year of a material diversion of the organization's assets?		✓
6	Does the organization have members or stockholders?	✓	
7a	Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?		✓
7b	Are any decisions of the governing body subject to approval by members, stockholders, or other persons?		✓
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	✓	
b	Each committee with authority to act on behalf of the governing body?	✓	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O		✓

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

		Yes	No
10a	Does the organization have local chapters, branches, or affiliates?		✓
10b	If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?		
11	Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form?		✓
11A	Describe in Schedule O the process, if any, used by the organization to review this Form 990		
12a	Does the organization have a written conflict of interest policy? If "No," go to line 13		✓
12b	Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?		✓
12c	Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done		✓
13	Does the organization have a written whistleblower policy?		✓
14	Does the organization have a written document retention and destruction policy?		✓
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a	The organization's CEO, Executive Director, or top management official		✓
b	Other officers or key employees of the organization		✓
	If "Yes" to line 15a or 15b, describe the process in Schedule O. (See instructions.)		
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		✓
b	If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?		✓

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed ► PENNSYLVANIA
- 18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply.
 Own website Another's website Upon request
- 19 Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public.
- 20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization: ► DANIEL C. CLOUSER, 275 MOUNTAIN TOP ROAD, REINHOLDS, PA 17569

Part VIII Statement of Revenue

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514	
Contributions, gifts, grants and other similar amounts	1a Federated campaigns					
	1b Membership dues					
	1c Fundraising events					
	1d Related organizations					
	1e Government grants (contributions)					
	1f All other contributions, gifts, grants, and similar amounts not included above	3,086				
	g Noncash contributions included in lines 1a-1f \$					
	h Total. Add lines 1a-1f	▶	3,086			
Program Service Revenue	2a BASEBALL TOURNAMENTS	Business Code				
	b PROGRAM/NEWSLETTER		324,781	324,781		
	c BASEBALL CAMP/CLINICS		10,567	10,567		
	d FALL BASEBALL FEES		19,738	19,738		
	e _____					
	f All other program service revenue					
	g Total. Add lines 2a-2f	▶	460,486			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)					
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
	6a Gross Rents	(i) Real				
		(ii) Personal				
		b Less: rental expenses				
		c Rental income or (loss)				
	d Net rental income or (loss)					
	7a Gross amount from sales of assets other than inventory	(i) Securities				
		(ii) Other				
		b Less: cost or other basis and sales expenses				
		c Gain or (loss)				
	d Net gain or (loss)					
	8a Gross income from fundraising events (not including \$ 0 of contributions reported on line 1c). See Part IV, line 18	a	60,144			
		b Less: direct expenses	36,582			
c Net income or (loss) from fundraising events		▶	23,562	23,562		
9a Gross income from gaming activities. See Part IV, line 19	a					
	b Less: direct expenses					
	c Net income or (loss) from gaming activities					
10a Gross sales of inventory, less returns and allowances	a	74,031				
	b Less: cost of goods sold	52,556				
	c Net income or (loss) from sales of inventory	▶	21,475	21,475		
Miscellaneous Revenue		Business Code				
11a _____	b _____					
	c _____					
	d All other revenue					
	e Total. Add lines 11a-11d	▶				
	12 Total revenue. See instructions.	▶	508,609	505,523		

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns.

All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D).

<i>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</i>		(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21	10,720	10,720		
2	Grants and other assistance to individuals in the U.S. See Part IV, line 22				
3	Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16				
4	Benefits paid to or for members				
5	Compensation of current officers, directors, trustees, and key employees				
6	Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7	Other salaries and wages				
8	Pension plan contributions (include section 401(k) and section 403(b) employer contributions)				
9	Other employee benefits				
10	Payroll taxes				
11	Fees for services (non-employees):				
a	Management	22,000		22,000	
b	Legal				
c	Accounting	100		100	
d	Lobbying				
e	Professional fundraising services. See Part IV, line 17				
f	Investment management fees				
g	Other	14,320	14,320		
12	Advertising and promotion	9,016	9,016		
13	Office expenses	7,031		7,031	
14	Information technology	5,600		5,600	
15	Royalties				
16	Occupancy	6,966	6,966		
17	Travel	48,681	48,681		
18	Payments of travel or entertainment expenses for any federal, state, or local public officials				
19	Conferences, conventions, and meetings				
20	Interest	130		130	
21	Payments to affiliates				
22	Depreciation, depletion, and amortization	638		638	
23	Insurance				
24	Other expenses. Itemize expenses not covered above. (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below.)				
a	Bank service charges	7,133		7,133	
b	Dues and subscriptions	1,114	1,114		
c	Postage	2,028	2,028		
d	Education and printing	11,615	4,332	7,283	
e	Program expenses (see attached)	334,405	334,405		
f	All other expenses Field maintenance	18,406	18,406		
25	Total functional expenses. Add lines 1 through 24f				
26	Joint costs. Check here <input type="checkbox"/> if following SOP 98-2. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation	499,903	449,988	49,915	

Part X Balance Sheet

		(A)		(B)			
		Beginning of year		End of year			
Assets	1	Cash—non-interest-bearing	629	1	2,134		
	2	Savings and temporary cash investments		2			
	3	Pledges and grants receivable, net		3			
	4	Accounts receivable, net	16,959	4	2,417		
	5	Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5			
	6	Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B). Complete Part II of Schedule L		6			
	7	Notes and loans receivable, net		7			
	8	Inventories for sale or use		8			
	9	Prepaid expenses and deferred charges		9			
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a	18,805			
	b	Less: accumulated depreciation	10b	15,300	4,143	10c	3,505
	11	Investments—publicly traded securities			11		
	12	Investments—other securities. See Part IV, line 11			12		
	13	Investments—program-related. See Part IV, line 11			13		
	14	Intangible assets			14		
	15	Other assets. See Part IV, line 11			15		
16	Total assets. Add lines 1 through 15 (must equal line 34)		21,731	16	8,056		
Liabilities	17	Accounts payable and accrued expenses	41,469	17	45,915		
	18	Grants payable		18			
	19	Deferred revenue		19			
	20	Tax-exempt bond liabilities		20			
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21			
	22	Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L			22		
	23	Secured mortgages and notes payable to unrelated third parties	1,565	23	0		
	24	Unsecured notes and loans payable to unrelated third parties		24			
	25	Other liabilities. Complete Part X of Schedule D		25			
	26	Total liabilities. Add lines 17 through 25		43,034	26	45,915	
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.						
	27	Unrestricted net assets		27			
	28	Temporarily restricted net assets		28			
	29	Permanently restricted net assets		29			
	Organizations that do not follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 30 through 34.						
	30	Capital stock or trust principal, or current funds		30			
	31	Paid-in or capital surplus, or land, building, or equipment fund		31			
	32	Retained earnings, endowment, accumulated income, or other funds	(21,303)	32	(37,859)		
33	Total net assets or fund balances	(21,303)	33	(37,859)			
34	Total liabilities and net assets/fund balances		21,731	34	8,056		

Part XI Financial Statements and Reporting

- 1** Accounting method used to prepare the Form 990: Cash Accrual Other _____
 If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.
- 2a** Were the organization's financial statements compiled or reviewed by an independent accountant? . . .
- b** Were the organization's financial statements audited by an independent accountant?
- c** If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? . . .
 If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.
- d** If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a consolidated basis, separate basis, or both:
 Separate basis Consolidated basis Both consolidated and separate basis
- 3a** As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?
- b** If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits

	Yes	No
2a		✓
2b		✓
2c		✓
3a		✓
3b		✓

Part II Fundraising Events. Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 on Form 990-EZ, line 6a. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events
		Calendar Sales (event type)	Banquet (event type)	7 (total number)	(add col (a) through col (c))
Revenue	1 Gross receipts	16,900	21,017	22,227	60,144
	2 Less: Charitable contributions				
	3 Gross income (line 1 minus line 2)	16,900	21,017	22,227	60,144
Direct Expenses	4 Cash prizes	4,775			4,775
	5 Noncash prizes				
	6 Rent/facility costs		15,316	5,406	20,722
	7 Food and beverages			4,222	4,222
	8 Entertainment				
	9 Other direct expenses			6,863	6,863
	10 Direct expense summary. Add lines 4 through 9 in column (d) ▶				(36,582)
11 Net income summary. Combine line 3, column (d), and line 10 ▶				23,562	

Part III Gaming. Complete if the organization answered "Yes" to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col (a) through col (c))
		Revenue	1 Gross revenue		
Direct Expenses	2 Cash prizes				
	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	
7 Direct expense summary. Add lines 2 through 5 in column (d) ▶				()	
8 Net gaming income summary. Combine line 1, column d, and line 7 ▶					

	Yes	No
9 Enter the state(s) in which the organization operates gaming activities: _____		
a Is the organization licensed to operate gaming activities in each of these states?	9a	
b If "No," explain: _____		
10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?	10a	
b If "Yes," explain: _____		
11 Does the organization operate gaming activities with nonmembers?	11	
12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming?	12	

		Yes	No
13	Indicate the percentage of gaming activity operated in.		
a	The organization's facility	13a	%
b	An outside facility	13b	%
14	Enter the name and address of the person who prepares the organization's gaming/special events books and records:		
	Name ▶		
	Address ▶		
15a	Does the organization have a contract with a third party from whom the organization receives gaming revenue?	15a	
b	If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ and the amount of gaming revenue retained by the third party ▶ \$		
c	If "Yes," enter name and address of the third party:		
	Name ▶		
	Address ▶		
16	Gaming manager information:		
	Name ▶		
	Gaming manager compensation ▶ \$		
	Description of services provided ▶		
	<input type="checkbox"/> Director/officer <input type="checkbox"/> Employee <input type="checkbox"/> Independent contractor		
17	Mandatory distributions:		
a	Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?	17a	
b	Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$		

**SCHEDULE O
(Form 990)**

Department of the Treasury
Internal Revenue Service

Name of the organization

Supplemental Information to Form 990

Complete to provide information for responses to specific questions on
Form 990 or to provide any additional information.

▶ Attach to Form 990.

OMB No 1545-0047

2009

**Open to Public
Inspection**

BERKSHIRE BASEBALL & SOFTBALL CLUB

Employer identification number

23 | 2586787

PART VI, Question 11- The organization did not provide a copy of the Form 990 to all of its members of its governing body prior to the filing of the return due to the timing of the completion of the return and the infrequency in which these parties have their meetings. A copy will be provided for their review a the next regularly scheduled meeting.

PART VI, Questions 12a, 13, and 14 - The organization is very small and does not currently have a conflict of interest policy but will establish such policy within the next year. The organization does not have a whistleblower policy and does not have any employees. The organization does not have a written document retention and destruction policy.

DESCRIPTION	REVENUE	EXPENSES	RELATED OR EXEMPT FUNCTION INCOME
BASEBALL TOURNAMENTS	\$ 324,781	\$ 225,270	\$ 99,511
PROGRAM BOOKS/NEWSLETTERS	10,567	-	10,567
BASEBALL CAMP/CLINICS	19,738	6,138	13,600
FALL BASEBALL FEES	105,400	102,997	2,403
	<u>\$ 460,486</u>	<u>\$ 334,405</u>	<u>\$ 126,081</u>

BERKSHIRE BASEBALL & SOFTBALL CLUB

#23-2586787

FORM 990, PART VIII, LINE 7

INVENTORY SALES

STATEMENT 2

<u>DESCRIPTION</u>	<u>REVENUE</u>	<u>EXPENSES</u>	<u>RELATED OR EXEMPT FUNCTION INCOME</u>
CONCESSION SALES	\$ 39,647	\$ 23,851	\$ 15,796
MERCHANDISE SALES	34,384	28,705	5,679
	<u>\$ 74,031</u>	<u>\$ 52,556</u>	<u>\$ 21,475</u>

DESCRIPTION OF EVENT	GROSS RECEIPTS	CONTRIBUTIONS INCLUDED	GROSS REVENUE	DIRECT EXPENSES	NET INCOME
CALENDAR SALES	\$ 16,900		\$ 16,900	\$ 4,775	\$ 12,125
GOLF TOURNAMENTS	7,820		7,820	5,406	2,414
BEEF AND BEER EVENT	4,596		4,596	2,860	1,736
BUS TRIPS	3,387		3,387	3,308	79
CAR WASHES AND COFFEECAKE SALE	2,213		2,213	-	2,213
PANCAKE BREAKFAST	1,799		1,799	-	1,799
PIG ROAST	1,797		1,797	1,362	435
MISCELLANEOUS EVENTS	615		615	3,555	(2,940)
SCHOLARSHIP BANQUET	21,017		21,017	15,316	5,701
	<u>\$ 60,144</u>	<u>\$ -</u>	<u>\$ 60,144</u>	<u>\$ 36,582</u>	<u>\$ 23,562</u>

FORM 990

DEPRECIATION EXPENSE

Part X, Line10a and 10b

ASSET DESCRIPTION	DATE ACQUIRED	ORIGINAL COST	PRIOR YEAR DEPRECIATION TAKEN TO DATE	CURRENT YEAR DEPRECIATION	DEPRECIATION TAKEN TO DATE
FIELD EQUIPMENT	VARIOUS	\$ 5,000	\$ 5,000	\$ -	\$ 5,000
COMPUTER	12/31/02	1,170	1,170	-	1,170
FIELD EQUIPMENT	04/05/02	2,269	2,269	-	2,269
FIELD TRACTOR	05/03/02	800	800	-	800
FIELD RENOVATIONS	08/17/01	9,566	5,423	638	6,061
		<u>\$ 18,805</u>	<u>\$ 14,662</u>	<u>\$ 638</u>	<u>\$ 15,300</u>