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## Short Form Return of Organization Exempt From Income Tax

# 2013

Department of the Treasury  
Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code  
(except private foundations)

▶ Do not enter Social Security numbers on this form as it may be made public.  
▶ Information about Form 990-EZ and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

Open to Public  
Inspection

**A** For the 2013 calendar year, or tax year beginning 07/01, 2013, and ending 06/30, 2014

**B** Check if applicable:  
 Address change  
 Name change  
 Initial return  
 Terminated  
 Amended return  
 Application pending

**C** Name of organization  
West Central Valley Boosters  
 Number and street (or P O box, if mail is not delivered to street address) Room/suite  
215 N Division  
 City or town, state or province, country, and ZIP or foreign postal code  
Stuart IA 50250

**D** Employer identification number  
27-3762298

**E** Telephone number  
(515) 523-2721

**F** Group Exemption Number . . . ▶

**G** Accounting Method  Cash  Accrual Other (specify) ▶ \_\_\_\_\_

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

**I** Website: ▶ N/A

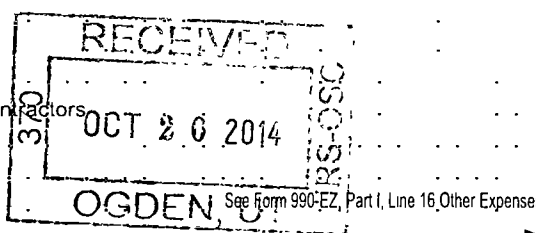
**J** Tax-exempt status (check only one) —  501(c)(3)  501(c) ( ) (insert no)  4947(a)(1) or  527

**K** Form of organization  Corporation  Trust  Association  Other 509 (a) 2

**L** Add lines 5b, 6c, and 7b, to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ. . . . ▶ \$ 84,957.

**Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances** (see the instructions for Part I)  
 Check if the organization used Schedule O to respond to any question in this Part I

	Description	Code	Amount
REVENUE	1 Contributions, gifts, and similar amounts received	1	
	2 Program service revenue including government fees and contracts	2	
	3 Membership dues and assessments	3	10,278.
	4 Investment income	4	
	5a Gross amount from sale of assets other than inventory	5 a	
	b Less cost or other basis and sales expenses	5 b	
	c Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5 c	
	6 Gaming and fundraising events		
	a Gross income from gaming (attach Schedule G if greater than \$15,000)	6 a	
	b Gross income from fundraising events (not including \$ <u>39,553.</u> of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	6 b	39,553.
c Less direct expenses from gaming and fundraising events	6 c	7,491.	
d Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6 d	32,062.	
7a Gross sales of inventory, less returns and allowances	7 a	35,126.	
b Less cost of goods sold	7 b	31,358.	
c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7 c	3,768.	
8 Other revenue (describe in Schedule O)	8		
9 <b>Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8.	9	46,108.	
EXPENSES	10 Grants and similar amounts paid (list in Schedule O)	10	
	11 Benefits paid to or for members	11	
	12 Salaries, other compensation, and employee benefits	12	
	13 Professional fees and other payments to independent contractors	13	350.
	14 Occupancy, rent, utilities, and maintenance	14	1,586.
	15 Printing, publications, postage, and shipping	15	2,395.
	16 Other expenses (describe in Schedule O)	16	38,812.
	17 <b>Total expenses.</b> Add lines 10 through 16.	17	43,143.
18 Excess or (deficit) for the year (Subtract line 17 from line 9).	18	2,965.	
ASSETS	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	21,191.
	20 Other changes in net assets or fund balances (explain in Schedule O)	20	
	21 Net assets or fund balances at end of year. Combine lines 18 through 20.	21	24,156.



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**Part V Other Information** (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V) Check if the organization used Schedule O to respond to any question in this Part V

	Yes	No
<b>33</b> Did the organization engage in any significant activity not previously reported to the IRS? If 'Yes,' provide a detailed description of each activity in Schedule O		X
<b>34</b> Were any significant changes made to the organizing or governing documents? If 'Yes,' attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions)		X
<b>35 a</b> Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?		X
<b>b</b> If 'Yes,' to line 35a, has the organization filed a Form 990-T for the year? If 'No,' provide an explanation in Schedule O		
<b>c</b> Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If 'Yes,' complete Schedule C, Part III		X
<b>36</b> Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If 'Yes,' complete applicable parts of Schedule N		X
<b>37 a</b> Enter amount of political expenditures, direct or indirect, as described in the instructions		0
<b>b</b> Did the organization file Form 1120-POL for this year?		X
<b>38 a</b> 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 outstanding at the end of the tax year covered by this return?		X
<b>b</b> If 'Yes,' complete Schedule L, Part II and enter the total amount involved		
<b>39</b> Section 501(c)(7) organizations Enter		
<b>a</b> Initiation fees and capital contributions included on line 9		
<b>b</b> Gross receipts, included on line 9, for public use of club facilities		
<b>40 a</b> Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911, section 4912, section 4955		
<b>b</b> Section 501(c)(3) and 501(c)(4) organizations Did the organization engage in any section 4958 excess benefit transaction during the year or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If 'Yes,' complete Schedule L, Part I		
<b>c</b> Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958		
<b>d</b> Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax on line 40c reimbursed by the organization		
<b>e</b> 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		X
<b>41</b> List the states with which a copy of this return is filed		

**42 a** The organization's books are in care of Kristen Renslow Telephone no (641) 524-2291  
 Located at 412 N Divison Stuart IA ZIP +4 50250

	Yes	No
<b>b</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		X
<b>c</b> At any time during the calendar year, did the organization maintain an office outside of the U S ? If 'Yes,' enter the name of the foreign country		X

See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts

**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

	Yes	No
<b>44 a</b> Did the organization maintain any donor advised funds during the year? If 'Yes,' Form 990 must be completed instead of Form 990-EZ		X
<b>b</b> Did the organization operate one or more hospital facilities during the year? If 'Yes,' Form 990 must be completed instead of Form 990-EZ		X
<b>c</b> Did the organization receive any payments for indoor tanning services during the year?		X
<b>d</b> If 'Yes' to line 44c, has the organization filed a Form 720 to report these payments? If 'No,' provide an explanation in Schedule O		
<b>45 a</b> Did the organization have a controlled entity of the organization within the meaning of section 512(b)(13)?		X
<b>b</b> Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If 'Yes,' Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions)		X

46 Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If 'Yes,' complete Schedule C, Part I

46	Yes	No
		X

**Part VI Section 501(c)(3) organizations only**

All section 501(c)(3) organizations must answer questions 47-49b and 52, and complete the tables for lines 50 and 51.

Check if the organization used Schedule O to respond to any question in this Part VI

47 Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If 'Yes,' complete Schedule C, Part II

47	Yes	No
		X

48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E

48	Yes	No
		X

49 a Did the organization make any transfers to an exempt non-charitable related organization?

49 a	Yes	No
		X

b If 'Yes,' was the related organization a section 527 organization?

49 b	Yes	No
		X

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter 'None'

(a) Name and title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation

f Total number of other employees paid over \$100,000

51 Complete this table for the organization's 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 business address of each independent contractor	(b) Type of service	(c) Compensation

d Total number of other independent contractors each receiving over \$100,000

52 Did the organization complete Schedule A? **Note.** All section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A.

Yes  No

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: Kristen E. Renslow Date: 10-17-14

Type or print name and title: Kristan Renslow

**Paid Preparer Use Only**

Print/preparer's name	Preparer's signature	Date	Check <input checked="" type="checkbox"/> if self-employed	PTIN
Janet Dickson	Janet Dickson	10/17/14		P01086564
Firm's name	Firm's address		Firm's EIN	Phone no
DICKSON ACCOUNTING	3183 TALON AVE MENLO		IA 50164-8518	(641) 524-2291

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

**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 or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

**Section A. Public Support**

Calendar year (or fiscal yr beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
<b>1</b> Gifts, grants, contributions and membership fees received (Do not include any 'unusual grants'). . . . .	0.	40,576.	7,800.	22,100.	10,278.	
<b>2</b> 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 . . . . .	0.	57,348.	38,520.	6,518.	74,680.	
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513 . . . . .	0.					
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . . . .	0.					
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge. . . . .	0.					
<b>6 Total.</b> Add lines 1 through 5 . . . . .						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons . . . . .	0.	97,924.	46,320.	28,618.	85,452.	
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year . . . . .	0.	0.	0.	0.	0.	
<b>c</b> Add lines 7a and 7b . . . . .						
<b>8 Public support</b> (Subtract line 7c from line 6) . . . . .						

**Section B. Total Support**

Calendar year (or fiscal yr beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
<b>9</b> Amounts from line 6 . . . . .						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources . . . . .						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 . . . . .						
<b>c</b> Add lines 10a and 10b . . . . .						
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on . . . . .						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV) . . . . .						
<b>13 Total Support.</b> (Add lns 9, 10c, 11 and 12) . . . . .						

**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**

<b>15</b> Public support percentage for 2013 (line 8, column (f) divided by line 13, column (f)) . . . . .	<b>15</b>	°°
<b>16</b> Public support percentage from 2012 Schedule A, Part III, line 15 . . . . .	<b>16</b>	°°

**Section D. Computation of Investment Income Percentage**

<b>17</b> Investment income percentage for 2013 (line 10c, column (f) divided by line 13, column (f)) . . . . .	<b>17</b>	°°
<b>18</b> Investment income percentage from 2012 Schedule A, Part III, line 17 . . . . .	<b>18</b>	°°

**19a 33-1/3% support tests — 2013.** 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 — 2012.** 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. . . . .



**Part II Fundraising Events.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events
		(event type)	(event type)	(total number)	(add column (a) through column (c))
REVENUE	1	Gross receipts . . . . .	39,553.		39,553.
	2	Less Charitable contributions . . . . .			
	3	Gross income (line 1 minus line 2). . . . .	39,553.		39,553.
DIRECT EXPENSES	4	Cash prizes . . . . .			
	5	Noncash prizes . . . . .	2,750.		2,750.
	6	Rent/facility costs . . . . .			
	7	Food and beverages . . . . .	79.		79.
	8	Entertainment . . . . .			
	9	Other direct expenses . . . . .	4,661.		4,661.
	10	Direct expense summary Add lines 4 through 9 in column (d) . . . . . ▶			7,490.
	11	Net income summary Subtract line 10 from line 3, column (d) . . . . . ▶			32,063.

**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 column (a) through column (c))
REVENUE	1	Gross revenue . . . . .			
	2	Cash prizes . . . . .			
DIRECT EXPENSES	3	Noncash prizes . . . . .			
	4	Rent/facility costs . . . . .			
	5	Other direct expenses . . . . .			
	6	Volunteer labor . . . . .	Yes _____ % No	Yes _____ % No	Yes _____ % No
	7	Direct expense summary Add lines 2 through 5 in column (d) . . . . . ▶			
	8	Net gaming income summary Subtract line 7 from line 1, column (d) . . . . . ▶			

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? . . . . .  Yes  No

b If 'No,' explain \_\_\_\_\_

10 a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? . . . . .  Yes  No

b If 'Yes,' explain \_\_\_\_\_





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Schedule O (Form 990 or 990-EZ), Supplemental Information to Form 990 or 990-EZ  
**Form 990-EZ, Part I, Line 16 Other Expenses**

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Other expenses (describe in Schedule O)	
<u>purchase of equipment for athletes</u>	<u>37,565.</u>
<u>Donations to other organizations</u>	<u>1,130.</u>
<u>supplies</u>	<u>117.</u>
<b>Total</b>	<b><u><u>38,812.</u></u></b>

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Form 990-EZ, Part III, Statement of Program Service Accomplishments  
**Organization's Primary Exempt Purpose**

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To purchase equipment and provide sports  
for the athletic program of WCV schools

**Supporting Statement of:**

Form 990-EZ/Line 7a

Description	Amount
	22,923.
	12,203.
Total	<u>35,126.</u>

**Supporting Statement of:**

Form 990-EZ/Line 7b

Description	Amount
	18,115.
	13,243.
Total	<u>31,358.</u>

**Supporting Statement of:**

Form 990-EZ/Line 15

Description	Amount
	2,218.
	171.
	6.
Total	<u>2,395.</u>

**Supporting Statement of:**

Sch. A, page 3/Gifts, Grants, Fees Amt.-4

Description	Amount
	14,225.
	7,875.
<b>Total</b>	<u><u>22,100.</u></u>

**Supporting Statement of:**

Sch. A, page 3/Gross Receipts-5

Description	Amount
	22,923.
	12,203.
	39,554.
<b>Total</b>	<u><u>74,680.</u></u>