

Form  
8879-TE

Department  
of the Treasury Internal  
Revenue Service  
  
Name of filer

IRS E-file Signature  
Authorization for a Tax Exempt  
Entity

For calendar year 2023, or fiscal year  
beginning

2023, and ending Do not send to the IRS. Keep for your  
records. Go to [www.irs.gov/Form8879TE](http://www.irs.gov/Form8879TE) for the latest  
information.

,20

EIN or SSN

82-0373536

Gate City Youth Soccer League, Inc Name  
and title of officer or person subject to tax

Cristie Stone, President

Part I

Type of Return and Return  
Information

OMB No. 1545-0047

2023

3a  
1a Form 990 check here .  
2a Form 990-EZ check here .  
Form 1120-POL check here.

X

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line 1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a, or 10a below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b, or 10b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. Do not complete more than one line in Part I.

|  |   |            |
|--|---|------------|
| <b>b Total revenue</b> , if any (Form 990, Part VIII, column (A), line 12) <b>b Total revenue</b> , if any (Form 990-EZ, line 9) |   | 529,030.   |
|  |   | <b>1b</b>  |
| <b>b Total tax</b> (Form 1120-POL, line 22)  |   |            |
| 4a   | Form 990-PF check here.   |            |
| 5a   | Form 8868 check here.   |            |
| 25   | <b>b Tax based on investment income</b> (Form 990-PF, Part V, line 5) <b>b Balance due</b> (Form 8868, line 3c) . |            |
|  |   | <b>2b</b>  |
|  |   | <b>3b</b>  |
|  |   | <b>4b</b>  |
|  |   | <b>5b</b>  |
| 6a   | Form 990-T check here   |            |
|  | <input type="checkbox"/>  |            |
|  | <b>b Total tax</b> (Form 990-T, Part III, line 4) .   |            |
|  |   | <b>6b</b>  |
| 7a   | Form 4720 check here.   |            |
|  | <b>b Total tax</b> (Form 4720, Part III, line 1)  |            |
|  |   | <b>7b</b>  |
| 8a   | Form 5227 check here.   |            |
|  |   | <b>8b</b>  |
| 9a   | Form 5330 check here.   |            |
|  |   | <b>9b</b>  |
| 10a  | Form 8038-CP check here   |            |
|  |   | <b>10b</b> |

|                |   |
|----------------|---|
| <b>Part II</b> | <b>b FMV of assets at end of tax year</b> (Form 5227, Item D) |
|                | <b>b Tax due</b> (Form 5330, Part II, line 19) .              |

**b Amount of credit payment requested** (Form 8038-CP, Part III, line 22) **Declaration and Signature Authorization of Officer or Person Subject to Tax** Under penalties of perjury, I declare that I am an officer of the above entity or I am a person subject to tax with respect to (name of entity) (EIN) and that I have examined a copy of the 2023 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true,

correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

**PIN: check one box only**

I authorize

Inc  
LACE  
Y

ERO firm name

to enter my PIN

as my signature

Enter five numbers, but do  
not enter all zeros

on the tax year 2023 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2023 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax

Part III

"Cristie  
Steve

**Certification and Authentication**

**ERO's EFIN/PIN.** Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

Date

8 22 44 067

Do not enter all zeros

1/4/

34

11 1

I certify that the above numeric entry is my PIN, which is my signature on the 2023 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163**, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns

ERO's signature

Ret  
urns

Date

11131  
24

ERO Must Retain This Form

See Instructions

**Do Not Submit This Form to the IRS Unless Requested To Do So**

For Privacy Act and Paperwork Reduction Act Notice, see back of form.

BAA

REV 05/09/24 PRO

Form **8879-TE**  
(2023)

Form  
**8879-TE**

Department  
t of the Treasury Internal  
Revenue Service

Name of filer

**IRS E-file Signature  
Authorization for a Tax Exempt  
Entity**

For calendar year 2023, or fiscal year  
beginning

, 2023, and ending Do **not** send to the IRS. Keep for your  
records. Go to **[www.irs.gov/Form8879TE](https://www.irs.gov/Form8879TE)** for the  
latest information.

20

Gate City Youth Soccer League, Inc Name  
and title of officer or person subject to tax

Cristie Stone, President

Part I Type of Return and Return  
Information

EIN or SSN

82-0373536

OMB No. 1545-0047

2023

Check the **box** for the return for which you **are** using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other **forms**, enter whole dollars only. If **you** check the box on line **1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a, or 10a** below, and the amount on that line for the **return** being filed with this **form** was blank, then leave line **1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b, or 10b**, whichever **is** applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

X

U

b **Total revenue**, if any (Form 990, Part VIII, column (A), line 12) **b Total revenue**, if any (Form 990-EZ, line 9)  
b **Total tax** (Form 1120-POL, line 22)

b **Tax based on investment income** (Form 990-PF, Part V, line 5) b **Balance due** (Form 8868, line 3c) .

1a Form 990 check here .

2a Form 990-EZ check here.

3a Form 1120-POL check here. 4a  
Form 990-PF check here.

5a Form 8868 check here.

6a Form 990-T check here 7a  
Form 4720 check here.

8a Form 5227 check here.

II

b **Total tax** (Form 990-T, Part III, line 4)

.

b **Total tax** (Form 4720, Part III, line 1)

n

b **FMV of assets at end of tax year** (Form 5227, Item D)

9a Form 5330 check here.

10a Form 8038-CP check here. Part II

0

b Tax due (Form 5330, Part II, line 19)

1b

2b

3b

4b

5b

6b

7b

8b

9b

10b

529,030.

b Amount of credit payment requested (Form 8038-CP, Part III, line 22) Declaration and

Signature Authorization of Officer or Person Subject to Tax Under penalties of perjury, I declare that I am an officer of the above entity or I am a person subject to tax with respect to (name of entity)

(EIN

)

and that I have examined a copy

of the 2023 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

I  
authorize

LACEY,  
INC

ERO firm name

to enter my  
PIN

as my signature

Enter **five** numbers, **but**  
**do not** enter all zeros

on the **tax** year 2023 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as **part** of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

**X** As an officer or person subject to tax with respect to the entity, I will enter my PIN as my **signature on the tax year 2023** electronically filed return. If I have indicated within this return that a copy of *the* return is being filed with a state **agency(ies)** regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax

Part III

### Certification and Authentication

**ERO's EFIN/PIN.** Enter **your** six-digit electronic filing identification number (EFIN) followed by your five-**digit** self-selected PIN.

Date

8224 4 0 67 1 1 1

Do **not** enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2023 electronically filed return indicated above. I confirm that I **am** submitting this return in accordance with the requirements of **Pub. 4163**, Modernized e-File (**MeF**) Information for Authorized IRS e-**file** Providers for Business Returns.

ERO's signature

Xten 4

Date

ERO Must **Retain This Form** - See Instructions

11/

2/2

4

Do Not Submit This Form to the IRS Unless Requested To Do So

For Privacy Act and Paperwork Reduction Act Notice, see back of form.

REV 05/09/24 PRO

BAA

Form

990

Department of the  
Treasury  
Internal Revenue Service

## Return of Organization Exempt From Income Tax

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. Go to [www.irs.gov/Form990](https://www.irs.gov/Form990) for instructions and the latest information.

2023, and  
ending

**A** For the 2023 calendar year, or tax year beginning

**B**

Check if applicable:

Address change

Name change

Initial return

Final return/terminated

Amended return

Application pending

**C** Name of organization Gate City Youth Soccer League, Inc

Doing business as Portneuf Valley Soccer Club

Number and street (or P.O. box if mail is not delivered to street address)

181 Jefferson

City or town, state or province, country, and ZIP or foreign

postal code Pocatello, ID 83201

**F** Name and address of principal officer:

Room/suite

Cristie Stone, 421 Warren St, Pocatello, ID 83201

X

501(c)(3)

) (insert no.) 4947(a)(1) or 527

**I** Tax-exempt status:

501(c)(

**J**



Website: N/A Form of organization: X Corporation Part I Summary

Trust Association Other

1

L. Year of formation: OMB No. 1545-0047

2023

Open to Public Inspection

20

D Employer identification number 82-0373536

E Telephone number (208) 233-8883

G Gross receipts \$ 529,030. Yes X No Yes No

H(a) Is this a group return for subordinates? H(b) Are all subordinates included? If "No," attach a list. See instructions. H(c) Group exemption number

1980 M State of legal domicile: ID

Activities & Governance

2

3

4

5

6

Briefly describe the organization's mission or most significant activities: The purpose of Gate City Youth Soccer is to provide youth in the community the opportunity to learn, and experience playing, the sport of soccer.

3

4

Check this box if the organization discontinued its operations or disposed of more than 25% of its net assets.  
Number of voting members of the governing body (Part VI, line 1a). Number of independent voting members of the governing body (Part VI, line 1b) Total number of individuals employed in calendar year 2023 (Part V, line 2a) Total number of volunteers (estimate if necessary)

- 7a Total unrelated business revenue from Part VIII, column (C), line 12  
7b Net unrelated business taxable income from Form 990-T, Part I, line 11

Contributions and grants (Part VIII, line 1h).  
Program service revenue (Part VIII, line 2g)

4

5

6

12  
12  
2

6

250

7a

7b

5,645.  
0.

Prior Year

Current Year

523,385.  
5,645.

|    |  |                           |             |
|----|--|---------------------------|-------------|
| 8  | Revenue  | 445,700.                  |             |
| 10 |  |                           |             |
| 11 |  |                           |             |
| 12 |  |                           |             |
| 13 | Investment income (Part VIII, column (A), lines 3, 4, and 7d) Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12) Grants and similar amounts paid (Part IX, column (A), lines 1-3) | 1,444.                    |             |
|    |  | 447,144.                  | 529,030.    |
| 14 | Benefits paid to or for members (Part IX, column (A), line 4) Expenses   |                           |             |
| 15 | Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) 16a Professional fundraising fees (Part IX, column (A), line 11e)  | 43,916.                   | 34,409.     |
|    | b Total fundraising expenses (Part IX, column (D), line 25)  | 0.                        |             |
| 17 | Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)   | 299,035.                  |             |
| 18 |  |                           |             |
| 19 | Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) Revenue less expenses. Subtract line 18 from line 12   | 342,951.                  |             |
|    |  | 104,193.                  | 636,251.    |
|    |  |                           | 670,660.    |
|    |  |                           | -141,630.   |
|    | Net Assets or Fund Balances  |                           |             |
|    |  | Beginning of Current Year | End of Year |
| 20 | Total assets (Part X, line 16)   | 729,126.                  |             |
| 21 | Total liabilities (Part X, line 26).   |                           |             |
| 22 |  |                           |             |

Part II

Net **assets** or fund balances. Subtract line 21 from line 20.

**Signature Block**

2,554. 726,572.

584,943.

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.

ost of  
my  
know

587,619.  
2,676.

**Sign Here**

Signature of officer

Date

Cristie Stone, President  
Type or print name and title

Print/Type preparer's name

Preparer's signature

Date

**Paid**

Steven M. Hagler

Steven M. Hagler

**Preparer Use Only**

Firm's name

Steven M Hagler CPA

Firm's EIN

Firm's address 732 Hallmark Dr, Pocatello,

ID 83201

Check

if

PTIN

self-employed P01329132

82-0459148

Phone no. (208) 221-7414

May the IRS discuss this return with the preparer shown above? See instructions For Paperwork Reduction Act Notice, see the separate instructions. **BAA**

**X**Yes **No**

REV 05/09/24 PRO

Form **990**  
(2023)

Part III

1

Statement of Program Service  
Accomplishments

Check if Schedule O contains a response or note to any line in this

Part III Briefly describe the organization's mission:

The purpose of Gate City Youth Soccer is to provide youth in the community the opportunity to learn, and experience playing, the sport of soccer.

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 organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations 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 \$ 621, 770. including grants of \$

0.) (Revenue \$

523, 385.)

Provided youth in the community the opportunity to play soccer.

4b (Code:

) (Expenses \$

including grants of  
\$

) (Revenue  
\$

4c (Code:

) (Expenses \$

including grants of  
\$

) (Revenue  
\$

4d Other program services (Describe on Schedule O.)

(Expenses  
\$

including grants of \$

4e Total program service expenses

621,770.

REV 05/09/24 PRO

) (Revenue  
\$

COPY

Form 990  
(2023)

1  
Form 990  
(2023)

Part IV

Checklist of Required Schedules

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? See instructions.  
12

Page  
3

Yes No

X

X

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 .

3

X

4  
**Section 501(c)(3) organizations.** 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

4

X

5  
Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III

5

X

|        |   |     |   |
|--------|---|-----|---|
| 6      | <p>Did the organization maintain any donor advised funds or any similar funds <b>or</b> accounts <b>for</b> which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I . . .</i></p>  | 6   | X |
| 7      | <p>Did the organization receive or hold a conservation easement, including easements to preserve open <b>space</b>, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i></p>   | 7   |   |
| 8      | <p>Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i></p> <p style="margin-left: 40px;">X<br/>X</p>   | 8   |   |
| 9      | <p>Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i></p>  |     | X |
| 10     | <p>Did the organization, directly or through a related organization, hold <b>assets</b> in donor-restricted endowments or in quasi-endowments? <i>If "Yes," complete Schedule D, Part V .</i></p>   | 10  | X |
| 11     | <p>If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.</p> <p>a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i></p>   | 11a | X |
|        | <p>b Did the organization report an amount for <b>investments</b>-other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i></p>   | 11b |   |
|        | <p>c Did the organization report an amount for <b>investments</b>-program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII. d 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? <i>If "Yes," complete Schedule D, Part IX</i></i></p> <p style="margin-left: 40px;">X<br/>X</p> | 11c |   |
|        |   | 11d |   |
| f<br>e | <p>Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X Did</i></p>   |     |   |



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 (ASC 740)? If "Yes," complete Schedule D, Part X **12a** Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete

Schedule D, Parts XI and XII.

13

b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional

Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E Did the organization maintain an office, employees, or agents outside of the United States?

XX

11e

X

11f

12a

X

12

b

13

14a

15

b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV. . Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV . .

XXX

X

14b

15

X

16

Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV.

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. See instructions

services

on PY

16  
X

X 17

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 .

18  
X

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 .

19

20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H.

21  
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?  
Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II

REV 05/09/24 PRO

XX 21  
20a

20b  
X

Form 990  
(2023)

Form 990  
(2023)

Part IV

22

23

Checklist of Required Schedules  
(continued)

Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III  
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? If "Yes," complete Schedule J . . .

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? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a

b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?

Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?

c

2223

Page  
4

Yes No

X

23

X

24a

X

24b

24c

d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?

**25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I*

24d

25a

x

**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? *If "Yes," complete Schedule L, Part I.*

25b

X

26

Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, **creator** or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? *If "Yes," complete Schedule L, Part II*

26

X

27

Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? *If "Yes," complete Schedule L, Part III . . .*

27

X

28

Was the organization a party to a business transaction with one of the following parties? (See the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions).

a A current or former officer, director, trustee, key employee, creator **or** founder, or substantial contributor? *If*

"Yes," complete Schedule L, Part IV.

28a

b A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV

c A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If

"Yes," complete Schedule L, Part IV

28b

28c

2230

29

Did the organization receive more than \$25,000 in noncash contributions? If "Yes," complete Schedule M Did the organization **receive** contributions of art, historical treasures, or other similar **assets**, or qualified conservation contributions? If "Yes," complete Schedule M

29

30

31

32

Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II

31

32

XX  
XX  
XX  
X

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? If "Yes," complete Schedule R, Part I.

3335

x

34

Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1

34

35

a

Did the organization have a controlled entity within the meaning of section 512(b)(13)?

35a

XX

36

b If "Yes" to line 35a, 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," complete Schedule R, Part V, line 2.

**Section 501(c)(3)** organizations. Did the organization **make** any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2.

35b

37

38

## Schedule R Part 12 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? *If "Yes," complete Schedule R, Part VI* Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? **Note:** All Form 990 filers are required to complete Schedule O . .

38

X  
X

### Part V

#### Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or **note** to any line in **this**

Part V

X

Yes No

**1a** Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable

1a

44

**b** Enter the number of Forms W-2G included on 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?

1c

X

REV 05/09/24 PRO

Form **990**  
(2023)

Form 990  
(2023)

### Part V

2a

#### Statements Regarding Other IRS Filings and Tax

**Compliance** (*continued*) **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 **b** If at least one is reported on line 2a, did the organization file all required federal employment tax returns? **3a** Did the organization have unrelated business gross income of \$1,000 or more during the year?

**b** If **"Yes,"** has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation on*

**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 instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR). **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? . .  
**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 as charitable contributions? . .

2

2b  
3a  
3b  
4a

Page 5 Yes No

x  
xx  
xxx

5a  
5b

5c  
6a

x

**b** If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?  
6b

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? . .

7a

x

b If "Yes," did the organization notify the donor of the value of the goods or services provided?

7b

c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?

7c

x

d If "Yes," indicate the number of Forms 8282 filed during the year

7d

9

10

8

f

e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? . g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? Sponsoring organizations **maintaining donor advised funds**. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?. **Sponsoring organizations maintaining donor advised funds**.

a Did the sponsoring organization make any taxable distributions under section 4966? .

b Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?

Section 501(c)(7) organizations. Enter:

7e

7f

xx

7g

7h

8

9a

9b

a

Initiation fees and capital contributions included on Part VIII, line 12.

10a

11

b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities

Section 501(c)(12) organizations. Enter:

10b

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

13

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.

Section 501(c)(29) qualified nonprofit health insurance issuers.

12a

12b

a

Is the organization licensed to issue qualified health plans in more than one state?

13a

**Note:** See the instructions for additional information the organization must report on Schedule O. b Enter the amount of reserves the organization is required to maintain by the states in which

the organization is licensed to issue qualified health plans

13b

c Enter the amount of reserves on hand

13c

14a Did the organization receive any payments for indoor tanning services during the tax year?

14a

X

15

b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O

Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year?

14b

X

15

If "Yes," see the instructions and file Form 4720, Schedule N.

16

Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.

16

X



17

Section **501(c)(21) organizations**. Did the trust, or any disqualified or other person, engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? If "Yes," complete Form 6069.

17

Form **990**  
(2023)

REV 05/09/24  
PRO

Form 990 (2023)

Part VI

Page  
**6**

**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 on Schedule O. See instructions. ✕ Check if Schedule O contains a response or note to any line in this Part VI **Section A. Governing Body and Management**

**1a** Enter the number of voting members of the governing body at the end of the tax year.

If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.

Yes No

1a

12

**b** Enter the number of voting members included on line 1a, above, who are independent

1b

12

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?

2

3

Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?

4

5

6

Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? Did the organization become aware during the year of a significant diversion of the organization's assets? . Did the organization have members or stockholders?

3

4

5

6

3

4

X  
XXXX

7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?

7a

X

b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?

7b

X

8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:

a The governing body?

8a

b Each committee with authority to act on behalf of the governing body?

8b

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

9

X  
XIX

Yes No

10a Did the organization have local chapters, branches, or affiliates?

10a

X

b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes? **11a** Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?

b Describe on Schedule O the process, if any, used by the organization to review this Form 990. **12a** Did the organization have a written conflict of interest policy? If "No," go to line 13

10b

11a

X

12a

b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes,"

describe on Schedule O how this was done.

12b

12c

13

Did the organization have a written whistleblower policy?

13

14

Did the organization have a written document retention and destruction policy?

14

x  
xx

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.

15a

15b

XIX

If "Yes" to line 15a or 15b, describe the process on 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?.

16a

x

b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?

COPY

16b

## Section C. Disclosure

17

18

List the states with which a copy of this Form 990 is required to be filed. Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

☒ Own website

☐ Another's website

☐ Upon request

☐ Other (explain on Schedule O)

Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

State the name, address, and telephone number of the person who possesses the organization's books and records.

Cristie Stone, 181 Jefferson, Pocatello, ID 83201 (208) 233-8883

REV 05/09/24 PRO

Form 990  
(2023)

Form 990  
(2023)

Page  
7

## Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and

### Independent Contractors

Check if Schedule O contains a response or note to any line in this Part

VII

### Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

X

**1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (**other** than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or** trustees that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(C)

| (A)<br>Name and title               | Position   |   |  |
|-------------------------------------|--|---|--|
|                                     | (B)<br>Average<br>hours per<br>week<br><br>(do not check more than one<br>box, unless person is both an<br>officer and a director/trustee) |   |  |
|                                     |  | (D)<br>Reportable   |  |
|                                     |  |   |  |
| (1) Mary Keller                     | (list any<br>hours for<br>related<br>organizations<br>below dotted<br>line)  |   |  |
| Former employee Highest compensated |  | K<br>e<br>y<br>e<br>m<br>p<br>l<br>o<br>y<br>e<br>e                       |  |
| Officer<br>Institutional trustee    | or<br>di<br>re<br>ct<br>or<br><br>In<br>di<br>vi<br>du<br>al<br>tr<br>us<br>te<br>e  | compensation<br>from the<br>organization (W-2/<br>1099-MISC/<br>1099-NEC) |  |
|                                     |  |   | (E)<br>Reportable<br>compensation<br>from related<br>organizations (W-2/<br>1099-MISC/ |

|     |                 | 1099-NEC) |   | (F)  |    |
|-----|-----------------|-----------|---|--|----|
|     |                 |           |   | Estimated amount of other compensation from the organization and related organizations |    |
|     | Director        | 5.00      | X | 2,525.   | 0. |
|     |                 |           |   |  | 0. |
| (2) | Doug Merkley    | 5.00      |   |  |    |
|     | Director        |           |   | 1,190.   | 0. |
|     | X               |           |   |  | 0. |
| (3) | Coral Huerta    | 5.00      |   |  |    |
|     | Director        |           | X | 0.   | 0. |
|     |                 |           |   |  | 0. |
| (4) | Cristie Stone   | 5.00      |   |  |    |
|     | President       |           | X | 0.   | 0. |
|     |                 |           |   |  | 0. |
| (5) | Michael Barrett | 5.00      |   |  |    |
|     | Director        |           | X | 0.   | 0. |
|     |                 |           |   |  | 0. |
| (6) | Erika Neu       | 5.00      |   |  |    |
|     | Director        |           | X | 0.   | 0. |
|     |                 |           |   |  | 0. |
| (7) | Heather Hansen  | 5.00      |   |  |    |
|     | Director        |           | X | 0.   | 0. |
|     |                 |           |   |  | 0. |

(8) Ben Christensen

|          |      |   |    |    |    |
|----------|------|---|----|----|----|
| Director | 5.00 | X | 0. | 0. | 0. |
|----------|------|---|----|----|----|

(9) Ryan Cook

|          |      |   |         |    |    |
|----------|------|---|---------|----|----|
| Director | 5.00 | X | 23,674. | 0. | 0. |
|----------|------|---|---------|----|----|

(10) Kevin McArthur

|          |      |   |    |    |    |
|----------|------|---|----|----|----|
| Director | 5.00 | X | 0. | 0. | 0. |
|----------|------|---|----|----|----|

(11) Paul Baker

|          |      |   |         |    |    |
|----------|------|---|---------|----|----|
| Director | 5.00 | X | 20,614. | 0. | 0. |
|----------|------|---|---------|----|----|

(12) Shad Harris

|          |      |   |      |    |    |
|----------|------|---|------|----|----|
| Director | 5.00 | X | 785. | 0. | 0. |
|----------|------|---|------|----|----|

(13)

(14

)

REV 05/09/24 PRO

Form 990  
(2023)

Part VII

Form 990  
(2023)

Page  
8

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(c)





(15)

(16)

(17)

(18)  
)

(19)  
)

(20)

(21)

(22)

(23)  
)

(24)

(25)  
)

1b Subtotal

|         |    |    |
|---------|----|----|
| 48,788. | 0. | 0. |
|---------|----|----|

c Total from continuation sheets to Part VII, Section A

d Total (add lines 1b and 1c) . .

|         |    |    |
|---------|----|----|
| 48,788. | 0. | 0. |
|---------|----|----|

2

Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization

0

| Yes | No |
|-----|----|
|-----|----|

3

Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual

|   |   |
|---|---|
| 3 | X |
|---|---|

4

For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," *complete Schedule J for such individual* . . .

4

5

Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person* **Section B. Independent Contractors**

5

x  
x

1

Complete this **table** for **your five** highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A)

Name and business address

(B)  
)

Description of services

de  
Emption

(C)

Compensation

2

Total **number of independent** contractors (including but **not** limited to **those** listed above) who received more than \$100,000 of compensation from the organization

0

REV 05/09/24 PRO

Form **990**  
(2023)

Miscellaneous  
**Revenue**  
Other **Revenue**

Form 990  
(2023)

Part VIII

Statement of **Revenue**

Check if Schedule O contains **a response or note to any line** in this Part  
VIII

(A) Total  
revenue

1a Federated campaigns

C  
o  
n  
t  
r  
i  
b  
u  
t  
i  
o  
n  
s  
,  
G  
i  
f  
t  
s  
,  
G  
r  
a  
n  
t  
s  
,  
a  
n  
d  
O  
t  
h  
e  
r  
S  
i  
m  
i  
l  
a  
r

- b Membership dues
- c Fundraising events
- d Related organizations

f Government grants (contributions)  
All other contributions, gifts, grants, and similar amounts not included above

g Noncash contributions included in lines 1a-1f. . . .  
Program Service Revenue

Amounts

h Total. Add lines 1a-1f

2a Tournament Revenue

b Player Fees

C Uniform Sales

d Sponsorships/Reim

(B)  
)  
Related or exempt  
function revenue

(C) Unrelated  
business revenue

(D) Revenue  
excluded from tax  
under sections  
512-514

1a  
1b  
1c  
1d  
1e  
1f

1g \$

Business Code

711211  
711211

42,038. 481,347.

|          |    |    |
|----------|----|----|
| 42,038.  | 0. | 0. |
| 481,347. | 0. | 0. |
| 711211   | 0. | 0. |
| 711211   | 0. | 0. |

f All other program service revenue

g Total. Add lines 2a-2f.

523,385.

3

Investment income (including dividends, interest, and  
other similar amounts)

5,645.  
0.

5,645.

0.

4 Income from investment of tax-exempt bond proceeds

4

5

Royalties.

6a Gross rents

( ) Real

6a

b Less: rental expenses 6b

c

Rental income or (loss)

| 6c

d Net rental income or (loss)

7a Gross amount from

sales of assets

other than inventory 7a

b Less: cost or other basis

(ii)

Personal

(i) Securities

(ii) Other

and sales  
expenses

7b

c

Gain or (loss).

7c

d

Net gain or (loss)

8a

Gross income from fundraising  
events (not including \$  
of contributions reported on line  
1c). See Part IV, line  
18

8a

b Less: direct expenses

8b

c

Net income or (loss) from fundraising events

9a Gross income from gaming activities. See Part IV, line 19

9a

b Less: direct expenses

9b

c Net income or (loss) from gaming activities

10a Gross sales of inventory, less returns and allowances

10a

b Less: cost of goods sold

10b

c Net income or (loss) from sales of inventory.

Business Code

11a

b

d All other revenue

COPY

e Total. Add lines 11a-11d.

12 Total revenue. See instructions

529,030. 523,385.

5,645.

0.

REV 05/09/24 PRO

Form 990  
(2023)

Form 990  
(2023)

Page 10

### 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).

Check if Schedule O contains a response or note to any line in this Part IX

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.

1

2

3

Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21. Grants and other assistance to domestic individuals. See Part IV, line 22.

Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16

Benefits paid to or for members

Compensation of current officers, directors, trustees, and key employees

(A) Total expenses

(B) Program service expenses

(C) Management and general expenses

(D) Fundraising expenses

4

5

0.

0.

0.

0.

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

31,509.

0.

31,509.

0.

8

Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)

9

Other employee benefits.

|    |  |        |    |        |    |
|----|--|--------|----|--------|----|
| 10 | Payroll taxes.   | 2,900. | 0. | 2,900. | 0. |
| 11 | Fees for services<br>(nonemployees):   |        |    |        |    |
| a  | Management   |        |    |        |    |
| b  | Legal.   | 814.   | 0. | 814.   | 0. |
| c  | Accounting   | 317.   | 0. | 317.   | 0. |
| d  | Lobbying.  |        |    |        |    |
| e  | Professional fundraising services. See Part IV,<br>line 17   |        |    |        |    |
| f  | Investment management fees   |        |    |        |    |
| g  | Other. (If line 11g amount exceeds 10% of line<br>25, column<br>(A), amount, list line 11g expenses on<br>Schedule O.) |        |    |        |    |
| 12 | Advertising and promotion  |        |    |        |    |
| 13 | Office expenses  |        |    |        |    |
| 14 | Information technology   |        |    |        |    |
| 15 | Royalties.   |        |    |        |    |
| 16 | Occupancy  |        |    |        |    |
| 17 | Travel.  |        |    |        |    |
| 18 | Payments of travel or entertainment expenses<br>for any federal, state, or local public officials                      |        |    |        |    |
| 19 | Conferences, conventions, and meetings   |        |    |        |    |
| 20 | Interest   |        |    |        |    |
| 21 |  |        |    |        |    |
| 22 |  |        |    |        |    |
| 23 |  |        |    |        |    |
| 24 | Payments to affiliates   |        |    |        |    |



Depreciation, depletion, and amortization

Insurance

Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)

**a** Postage/Print

3,514. 46,437.

3,514. 46,437.

0.

0.

0.

0.

12,998.

0.

12,998.

0.

34.

352.

34.

0.

0.

352.

**COPY**

0.

0.

0

.

0.

0.

0.

0.

0.

0.

0.

**b**

Tournament

20,286.

20,286.

0.

0.

c Field Maint

d

551,499.

551,499.

0.

0.

e All other expenses

25

26

**Total** functional expenses. Add lines 1 through 24e **Joint** costs. Complete this line only if the organization reported in column (B) joint costs **from** a combined educational campaign and fundraising **solicitation**. Check here following SOP 98-2 (ASC 958-720)

670,660.

621,770.

48,890.

0.

if

Form 990  
(2023)

REV 05/09/24 PRO

Net **Assets** or Fund Balances  
Liabilities  
**Assets**

Form 990 (2023)

Part X

### Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X

1

Cash non-interest-bearing

2

Savings and temporary cash investments

3

Pledges and grants receivable, net

4

Accounts receivable, net

5

Page  
11

(A)  
Beginning of  
year

(B) End of  
year

360,679.

1

368,414.

2

3

4

2

145,878.

386,899.

15,441.

6

Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons

Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)

7 Notes and loans receivable, net

8

Inventories for sale or use

9 Prepaid expenses and deferred charges

10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D.

5

6

7

8

0

39,401.

9

10a

b Less: accumulated depreciation

10b

39,733.

39,733.

33.10c

0.

11

Investments ~~publicly~~ traded securities

11

12

13

14

Investments ~~other~~ securities. See Part IV, line 11

Investments ~~program-related~~. See Part IV, line 11

Intangible assets

12

13

14

15

Other **assets**. See Part IV, line 11

15

1

2

3

4

5

|    |  |           |    |           |
|----|--|-----------|----|-----------|
| 16 |  |           |    |           |
| 17 | <b>Total assets.</b> Add lines 1 through 15 (must equal line 33) .   |           |    |           |
|    | Accounts payable and accrued expenses  | 729, 126. | 16 |           |
|    |  | 2, 554.   | 17 |           |
|    |  |           |    | 587, 619. |
|    |  |           |    | 2, 676.   |
| 18 | Grants payable.  |           | 18 |           |
| 19 | Deferred revenue   |           | 19 |           |
| 20 | Tax-exempt bond liabilities.   |           | 20 |           |
| 21 |  |           |    |           |
| 22 | Escrow or custodial account liability. Complete Part IV of Schedule D . Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons |           | 21 |           |
|    | 2223   |           |    |           |
| 24 | Secured mortgages and notes payable to unrelated third parties   |           |    |           |
|    | Unsecured notes and loans payable to unrelated third parties   |           |    |           |
|    | 222  |           |    |           |
|    |  |           | 23 |           |
|    |  |           | 24 |           |
| 25 | Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X  |           |    |           |

of Schedule D ..

25

26

**Total liabilities.** Add lines 17 through 25

2,554. **26**

2,676.

Organizations that **follow FASB ASC 958, check here**  
**and complete lines 27, 28, 32, and 33.**  
**225**

27

Net assets without donor restrictions

28

Net **assets** with donor restrictions

**2288**

27

Organizations **that do not follow FASB ASC 958, check**  
**here x**  
**and complete lines 29 through 33.**

**COPY**

29

Capital stock or trust principal, or current funds

29

30

Paid-in or capital surplus, or land, building, or equipment fund

30

31

32

Retained earnings, endowment, accumulated income, or other funds  
Total net **assets** or fund balances.

726,572. **31**

584,943.

33

Total liabilities and net **assets**/fund balances

726,572. **32**

729,126. **33**

584,943.

587,619.

REV 05/09/24 PRO

**Form 990**  
**(2023)**

Form 990  
(2023)

**Part XI**

**Reconciliation of Net Assets**

Check if Schedule O contains a response or note to any line in this Part  
XI

Total revenue (must equal Part VIII, column (A), line 12)

.

- 1
- 2 Total expenses (must equal Part IX, column (A), line 25)
- 3 Revenue less expenses. Subtract line 2 from line 1
- 4 Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))
- 5 Net unrealized gains (losses) on investments
- 6 Donated services and **use of facilities**
- 7 Investment expenses
- 8 Prior period adjustments
- 9 Other changes in net assets or fund balances (explain on Schedule O).

1

2

3

4

5

6



7

8

9

529,030.  
670,660.  
-141,630.  
726,572.

10 Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B)) . . .

10 584,942.

Part XII

Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII

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 on Schedule O.

**2a** Were the organization's financial statements compiled or reviewed by an independent accountant?

2a

X

If "Yes," check a box below to indicate whether the financial statements for the year were compiled **or** reviewed on a separate basis, consolidated basis, or both.

Separate basis Consolidated basis Both consolidated and separate basis

**b** Were the organization's financial statements audited by an independent accountant?

If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both.

Separate  
basis

Consolidated basis

Both consolidated and separate basis

**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** on Schedule O.

**3a** As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?

**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 on Schedule O and describe any steps taken to undergo such audits.

REV 05/09/24 PRO

2b

X

20

2c

X

3a

3b

COPY

**SCHEDULE A**  
**(Form 990)**

Department of the  
Treasury Internal Revenue  
Service

Name of the organization

**Public Charity Status and Public Support**

Complete if the organization is a section **501(c)(3)** organization or a section 4947(a)(1) nonexempt charitable trust. Attach to Form 990 or Form 990-EZ.

Go to **www.irs.gov/Form990** for instructions and the latest information.

Gate City Youth Soccer League, Inc

Part I

OMB No. 1545-0047

2023

Open to Public  
Inspection

Employer identification  
number 82-0373536

**Reason for Public Charity Status.** (All organizations must complete this part.) See instructions. The organization is not a private foundation **because** it is: (For lines 1 through 12, check only one box.)

- 1** A church, convention of churches, **or** association of churches described in **section 170(b)(1)(A)(1)**.  
A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E (Form 990).)  
A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.

**4A** medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**.  
Enter the hospital's name, city, and **state**:

**5** An organization operated **for the benefit** of a college or university owned or operated by a **governmental** unit described in

section **170(b)(1)(A)(iv)**. (Complete Part II.)

6  
7

8  
9

A **federal, state, or local government** or governmental unit described in **section 170(b)(1)(A)(v)**.

An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete **Part II**.)

A community trust described in **section 170(b)(1)(A)(vi)**. (Complete **Part II**.)

An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university:

**10** An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross

receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)

1  
1

An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.

1  
2

b

d

f

An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box on lines **12a** through **12d** that describes the type of supporting organization and complete lines **12e**, **12f**, and **12g**.

**Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or

trustees of the supporting organization. **You must complete Part IV, Sections A and B.**

**Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**

**Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**

**Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. **The organization** generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**

Check this box if the **organization received a written determination** from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.

Enter the number of supported **organizations** .

.

**g** Provide the following information about the supported organization(s).

(i) Name of supported organization

(ii)

EIN

(iii) Type of organization (described on lines 1-10 above (see instructions))

(iv) is the organization (v) Amount of monetary listed in your governing document?

support (see  
instructions)

(vi) Amount of  
other support (see  
instructions)

(A  
)

(B)

(C)

WO

(D  
)

(E  
)

Total

Yes

No

COPY

Schedule A (Form 990)  
2023  
Part II

Page  
2

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 or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.) **Section A. Public Support**  
**Calendar year (or fiscal year beginning in)**

|                                     |          |          |          |          |          |           |
|-------------------------------------|----------|----------|----------|----------|----------|-----------|
| 1 Gifts, grants, contributions, and | (a) 2019 | (b) 2020 | (c) 2021 | (d) 2022 | (e) 2023 | (f) Total |
|-------------------------------------|----------|----------|----------|----------|----------|-----------|

3 membership fees received. (Do not include any "unusual grants.")

Tax revenues levied for the organization's benefit and either paid to or expended on its behalf

The value of services or facilities furnished by a governmental unit to the organization without charge.

4 Total. Add lines 1 through 3

5

6 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).

Public support. Subtract line 5 from line 4

Section B. Total Support

7 Calendar year (or fiscal year beginning in)

Amounts from line 4

(a)  
2019

(b)  
2020

(c)  
2021

(d)  
2022

(e) 2023

(f) Total

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 VI.).

11 **Total support.** Add lines 7 through 10

12 Gross receipts from related activities, **etc.** (see instructions)

12

13 **First 5 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

15 Public support percentage for 2023 (line 6, column (f), divided by line 11, column (f)) Public support percentage from 2022 Schedule A, Part II, line 14

14

%

15

%

16a **333% support test-2023.** If the organization did not check the box on line 13, and line 14 is 333% or more, check this box and **stop here**. The organization qualifies as a publicly supported organization

check

**b 333% support test-2022.** If the organization did not check a box on line 13 or 16a, and line 15 is 333% or more, this box **and stop here**. The organization qualifies as a publicly supported organization. **17a**

**10%-facts-and-circumstances test-2023.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is

**this box and stop**

**here** **EX** 10% or more, **and if the** organization **meets** the **facts-and-circumstances** test, check this box **and stop here**.

Explain in Part VI how **the** organization meets the **facts-and-circumstances test**. The organization qualifies as a publicly supported organization.

18

**b 10%-facts-and-circumstances test-2022.** 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 VI how the organization **meets** the **facts-and-circumstances** test. The organization qualifies as a publicly supported organization.

**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)  
2023

## Part III

Page  
3

**Support Schedule for Organizations Described in Section 509(a)(2)** (Complete only if you checked the box on line 10 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 year beginning in)**

1

2

3

Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") 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. 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.

**Total.** Add lines 1 through 5.

(e) 2023

(f) Total

(a) 2019 (b) 2020

(c) 2021 (d) 2022

328,713. 302,737. 402,926. 429,425. 481,347. 1,945,148.

115,373.

60,688. 74,523.

6,276.

42,038. 298,898.

6

444,086. 363,425. 477,449.

435,701. 523,385.2,244,046.

7a Amounts included on lines 1, 2, and 3  
received from disqualified persons

8

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

c Add lines 7a and 7b

Public support. (Subtract line 7c  
from line 6.)

## Section B. Total Support

Calendar year (or fiscal year beginning  
in)

9

10a

Amounts from line 6

Gross income from interest, dividends,  
payments received on securities loans,  
rents, royalties, and income from  
similar sources

b Unrelated business taxable income (less  
section 511 taxes) from businesses

2,244,046.

(£)  
Total

523,385.2,244,046.

(a) 2019

444,086.

(b) 2020 363,425.

(c) 2021

(d) 2022 435,701.

477,449.

(e)  
2023

689.

1,077.

1,056.

1,444.

5,645.

9,911.

acquired after June 30,  
1975.

c Add lines 10a and 10b

689.

1,077.

1,056.

1,444.

5,645.

9,911.

11

Net income from unrelated business  
activities not included on 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 VI.).

13

Total support. (Add lines 9, 10c, 11,  
and 12.)

444,775. 364,502. 478,505. 437,145. 529,030. 12,253,957.

14 First 5 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

GOPY

99.56 %

### 16 Section D. Computation of Investment Income Percentage

Public support percentage for 2023 (line 8, column (f), divided by line 13,  
column (f)) Public support percentage from 2022 Schedule A, Part III, line 15

16

99.79 %

17

18

Investment income percentage for **2023** (line 10c, column (f), divided by line 13, column (f))  
Investment income percentage from 2022 Schedule A, Part III, line 17. .

17

0.44 %

18

0.21%

**19a 333% support tests-2023.** If the organization **did** not check the **box on line 14**, and line 15 **is more than 33%**, and line

17 is not more than 33%, check this box and stop **here**. The organization **qualifies as** a publicly supported organization

X

20

**b 333% support tests-2022.** If the organization did not check a box on line 14 **or** line 19a, and line 16 is more than 33%, and line 18 is not more than 33%, check this box and stop **here**. The organization qualifies **as** a publicly supported organization **Private foundation**. If **the organization did not check** a box on line 14, 19a, **or** 19b, **check this box and see** instructions

REV 05/09/24 PRO

Schedule A (Form 990) 2023

Schedule A (Form 990)  
2023

Part IV

Supporting **Organizations**

Page  
4

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked **box 12d, Part I, complete Sections A and D, and complete Part V.) Section A. All Supporting Organizations**

1

2

**Are all** of the organization's **supported organizations** listed **by** name in the organization's governing documents? If "No," describe in **Part VI** how the supported organizations are designated. If designated by class or **purpose**, describe the designation. If historic and continuing relationship, explain.

1  
Yes No

Did **the** organization have any supported organization **that** does not have an **IRS** determination of status under section 509(a)(1) or (2)? If "Yes," explain in **Part VI** how the organization determined that the supported organization was described in section 509(a)(1) or (2).

**3a** Did the organization have a supported organization described in section 501(c)(4), (5), or **(6)**? If "Yes," **answer** lines 3b and 3c below.

b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or **(6)** and satisfied **the** public support tests under section 509(a)(2)? If "Yes," describe in **Part VI** when and how the organization made the determination.

c **Did the** organization ensure that all support to such organizations was **used** exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in **Part VI** what controls the organization put in place to ensure such use. 4a Was any supported organization not organized in the United **States** ("foreign supported organization")? If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.

2

3a

3b

3c

4a

b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in **Part VI** how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.

c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in **Part VI** what controls the organization used to ensure that **all** support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.

**5a** Did the organization add, substitute, or remove any supported organizations during the **tax** year? If "Yes," answer lines 5b and 5c below (if applicable). Also, provide **detail** in **Part VI**, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).

6

7

**b Type I or Type II only.** Was any added or substituted supported organization **part of** a class already

designated in the organization's organizing document?

**c Substitutions only.** Was the substitution the result of an event beyond the organization's control?

Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide **detail** in **Part VI**. Did the organization provide a grant, loan, compensation, or other similar payment to a substantial

contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a **substantial** contributor? *If "Yes," complete Part I of Schedule L (Form 990).*

4b

4c

5a

5b

5c

6

7

8

Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? *If "Yes," complete Part 1 of Schedule L (Form 990).*

8

**9a** Was the organization controlled directly or indirectly **at** any time during the **tax year by one or more** disqualified persons, as defined in section 4946 (**other than** foundation managers and organizations described in section 509(a)(1) or (2))? *If "Yes," provide detail in Part VI.*

organizat  
ion P

9a

- b Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? *If "Yes," provide detail in Part VI.*
- c Did a disqualified person (as defined on line 9a) **have** an ownership interest in, or derive any personal **benefit** from, assets in which the supporting organization **also** had an interest? *If "Yes," provide detail in Part VI. 10a Was the organization subject to the **excess** business holdings rules of section 4943 because of section 4943(f) (regarding certain **Type II** supporting **organizations**, and all **Type III** non-functionally integrated supporting **organizations**)? *If "Yes," answer line 10b below.**
- b Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)**

9b

9c

10a

10b

REV 05/09/24 PRO

Schedule A (Form 990) 2023

Schedule A (Form 990)  
2023

Part IV

11

Supporting Organizations  
(continued)

Has the organization accepted a gift or contribution from any of the following persons?

a A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?

11a

b A family member of a person described on line 11a above?

11b

c A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.

Page  
5

Yes No

Section B. Type I Supporting  
Organizations

1

2

Did the governing body, members of the governing body, officers acting in their official capacity,

or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, **directors**, or trustees at all times during the **tax year**? If "No," describe in **Part VI** how the supported organization(s) **effectively operated, supervised, or controlled** the organization's activities. If the organization had more **than one** supported organization, describe how the powers to appoint and/or remove **officers, directors, or trustees** were allocated among the supported organizations and what conditions or **restrictions, if any, applied to such powers** during the tax year.

Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in **Part VI** how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.

### Section C. Type II Supporting Organizations

- 1 Were a majority of the organization's directors or trustees during the **tax year** also a majority of the directors or trustees of each of the organization's supported organization(s)? If "No," describe in **Part VI** how control or management of the supporting organization was vested in the **same** persons that controlled or managed the supported organization(s).

### Section D. All Type III Supporting Organizations

1

2

3

Did the organization provide to each of its supported **organizations**, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior **tax year**, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, **to the extent not previously provided**? Were any of the organization's officers, directors, or trustees **either** (i) appointed or elected by the supported organization(s), or (ii) serving on the governing body of a supported organization? If "No," explain in **Part VI** how the **organization maintained a close and continuous working relationship with the supported organization(s)**. By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in **Part VI** the **role the organization's supported organizations played in this regard**.

### Section E. Type III Functionally Integrated Supporting Organizations



1

2

1

1

2

3

Yes No

Yes No

Yes No

Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).

The organization satisfied the Activities Test. Complete line 2 below.

1

a

b

The organization is the parent of each of its supported organizations. Complete line 3 below.

c

2

The organization supported a governmental entity. Describe in **Part VI** how you supported a governmental entity (see instructions).

governmental

entity ge Activities Test. Answer lines 2a and 2b below.

Yes No

Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in **Part VI** identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.

- b Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in **Part VI** the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.

Parent of Supported Organizations. Answer lines 3a and 3b below.

2a

2b

3

a

Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? If "Yes" or "No," provide details in **Part VI**.

3a

- b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in **Part VI** the role played by the organization in this

regard.

3b

REV 05/09/24 PRO

Schedule A (Form 990) 2023

Schedule A (Form 990)  
2023

Part V

**Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations**

Page  
6

- 1 Check here if the organization satisfied the Integral **Part** Test as a qualifying trust on Nov. 20, 1970 (*explain in Part VI*). **See** instructions. All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

**Section A-Adjusted Net Income**

1 Net short-term capital gain

2 Recoveries **of** prior-**year** distributions  
45  
23

4

5

6

Other gross income (see  
**instructions**)

Add lines 1 through 3.

Depreciation and depletion

Portion of operating expenses paid or incurred for production or collection of gross income or for management, **conservation**, or maintenance of property **held** for **production** of income (**see** instructions)

(A) Prior  
Year

1

2

3

4

5

2  
3  
4  
5

(B) Current  
Year (optional)

7 Other expenses (see  
instructions)

8 **Adjusted Net Income** (subtract lines 5, 6, and 7 from line 4)

Section B-Minimum Asset Amount

6  
7  
8

(A) Prior  
Year

(B) Current  
Year (optional)

c Fair market value of other non-exempt-use assets

1 Aggregate fair market value of all non-exempt-use assets  
(see instructions for short tax year or assets held for part of year):

a Average monthly value of securities

b Average monthly cash balances

d Total (add lines 1a, 1b, and 1c)

1a

1b  
1c  
1d

<sup>e</sup> Discount claimed for blockage or other factors  
(explain in detail in **Part**  
**VI**):

2

3

4

Acquisition indebtedness applicable to non-exempt-use assets

<sup>3</sup> Subtract line 2 from line 1d.

2

3

2

3

Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).

5

6

Net value of non-exempt-use assets (subtract line 4 from line 3) Multiply line 5 by 0.035.

<sup>7</sup> Recoveries of prior-year distributions

8 **Minimum Asset Amount** (add line 7 to line 6)

Section **C-Distributable Amount**

Adjusted net income for prior year (from Section A, line 8, column A)  
Enter 0.85 of line 1.  
45678

4

5

6

7

8

Current Year

1  
2  
3  
4  
5  
6  
7

45

Minimum asset amount for prior year (from Section B, line 8, column A) Enter greater of line 2 or line 3.

Income tax imposed in prior year

Distributable Amount. Subtract **line 5** from line 4, unless subject to emergency temporary reduction (see instructions).

4

1

2

3

4

5

6

Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

2

Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity

3

4

5

6

7

Total annual distributions. Add lines 1 through 6.

Part V

Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued) Section D-Distributions

1

Amounts paid to supported organizations to accomplish exempt purposes

Administrative expenses paid to accomplish exempt purposes of supported organizations

Amounts paid to acquire exempt-use assets

Qualified set-aside amounts (prior IRS approval required-provide details in Part VI)

Other distributions (describe in Part VI). See instructions.

Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.

4

5

6

7

Current Year

1

2

3

9

10

Distributable amount for 2023 from **Section C**, line 6 Line 8  
amount **divided by** line 9 amount

8

9

10



(  
)  
Excess Distributions

(ii)  
Underdistributions  
Pre-2023

(iii) Distributable  
Amount for 2023

**Section E**-Distribution Allocations (see instructions)

1

2

3

a

Distributable amount for 2023 from Section C, line 6  
Underdistributions, if any, for years prior to 2023  
(reasonable **cause** required-*explain in Part VI*). See  
instructions.

Excess distributions carryover, if any, to  
2023 From 2018

b From 2019

c

From 2020

d From 2021

e From 2022

f

Total of lines 3a through 3e

g Applied to underdistributions of prior years

h Applied to 2023 distributable amount

i Carryover from 2018 not applied (see  
instructions)

j Remainder. Subtract lines 3g, 3h, and 3i from  
line 3f.

Distributions for 2023 from

4

Section D, line 7:

a

Applied to underdistributions of prior years

b

Applied to 2023 distributable amount

c

Remainder. Subtract lines 4a and 4b from line 4.

5

6

Remaining underdistributions for years prior to  
2023, if any. Subtract lines 3g and 4a from line 2. For

result **greater** than **zero**, *explain* in **Part VI**. See instructions.

Remaining underdistributions **for** 2023. Subtract lines 3h and 4b from line 1. For result **greater** than **zero**, *explain* in **Part VI**. See instructions.

Excess distributions carryover **to** 2024. Add lines 3j and 4c.

Breakdown of line 7:

7

8

a

Excess from 2019

b **Excess** from 2020

c

Excess from 2021

d Excess from 2022

e Excess from 2023

COPY

REV 05/09/24 PRO

Schedule A (Form 990) 2023

Schedule A (Form 990)  
2023

Part VI

Page  
8

**Supplemental** Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, **lines 1, 2**, 3b, 3c, 4b, 4c, **5a**, 6, 9a, 9b, 9c, **11a**, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

**COPY**

**SCHEDULE D**  
**(Form 990)**Department  
of the Treasury Internal  
Revenue Service

Name of the organization

**Supplemental Financial Statements****Complete if the organization answered "Yes" on Form  
990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or  
12b. Attach to Form 990.****Go to [www.irs.gov/Form990](https://www.irs.gov/Form990) for instructions and the latest information.**

Gate City Youth Soccer League, Inc

OMB No. 1545-0047

**2023**

Open to Public Inspection

Employer identification number

182-0373536

**Part I Organizations** Maintaining **Donor Advised Funds** or **Other Similar Funds** or  
**Accounts**

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

(a) Donor advised funds

(b) Funds and other accounts

1

Total number at end of year.

2

Aggregate value of contributions to (during  
year)

3

Aggregate value of **grants** from (during  
year)

4

5

6

Aggregate **value at** end of **year**.

Did **the** organization inform all donors and donor **advisors** in **writing that the assets held** in donor **advised** funds are the organization's property, **subject** to the organization's exclusive **legal** control? .

Did the organization inform all grantees, **donors, and** donor advisors in writing that grant funds **can** be used only for charitable purposes and not **for the** benefit of the donor or donor advisor, **or** for any **other** purpose conferring impermissible private benefit?

Part II

1

2

Conservation Easements

Complete if **the organization answered "Yes"** on Form 990, Part IV, line 7. Purpose(s) of conservation easements held by the **organization** (check all that apply).

- Preservation of land for public use (for example, recreation or education)
- Protection of natural habitat
- Preservation **of** open space

Yes No

Yes No

- Preservation of a historically important land area
- Preservation of a certified historic structure

Complete lines 2a through 2d if the organization **held a qualified conservation** contribution in the form of a **conservation** easement on **the** last day of the tax **year**.

- a Total number **of** conservation easements
- b Total acreage restricted by conservation easements.
- c Number of conservation **easements** on a **certified** historic structure included on line 2a

Held at the **End of the** Tax Year

- 2a
- 2b
- 2c

- d Number of conservation **easements** included on line 2c **acquired after** July 25, 2006, and not on a historic structure listed in the National **Register**

4 Number of states where property subject to conservation easement is **located**

5 Does the organization have a written policy regarding the **periodic** monitoring, inspection, handling of violations, and enforcement of the **conservation easements** it holds? .

Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year

2d

Yes No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year

8 Does each conservation easement **reported** on line 2d above **satisfy** the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?

Yes No

9 In Part XIII, describe how the organization reports conservation easements in **its** revenue and expense statement and balance sheet, and include, if applicable, the text of **the** footnote to the **organization's financial statements** that **describes** the **organization's** accounting for **conservation** easements.

Part III

**Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets**

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

**1a** If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public

2 service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

Items Peet  
Vorl

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of

art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public

**service**, provide the following amounts relating to **these** items.

(i) **Revenue** included on Form 990, Part VIII, **line 1**

(ii) Assets included in Form 990, Part X.

\$  
\$

If the organization received or **held** works **of art**, historical treasures, or other similar **assets** for financial **gain**, provide the following amounts required to be reported under FASB ASC 958 relating to these items.

<sup>a</sup> **Revenue** included on Form 990, Part VIII, line 1

<sup>b</sup> Assets **included** in Form 990, **Part X**

**For Paperwork Reduction Act Notice**, see the Instructions **for** Form 990.

BAA

REV 05/09/24 **PRO**

\$  
\$

**Schedule D** (Form 990) 2023

Schedule D (Form 990)  
2023

**Part III**

**3**

Page  
2

## **Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets**

(*continued*) Using the organization's **acquisition**, accession, and other **records**, check any **of the following** that make significant use of **its** collection items (check all **that** apply).

<sup>a</sup> Public exhibition

<sup>b</sup> Scholarly research

<sup>d</sup> Loan or exchange program

<sup>e</sup> Other

**Provide** a description of **the organization's** collections and explain how they further the organization's exempt purpose in Part XIII.

<sup>c</sup>

Preservation for future  
**generations**

**4**

**5**

**Part IV**

During the **year**, did the **organization** solicit or **receive** donations **of art**, historical **treasures**, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?

**Escrow and Custodial Arrangements**

**Yes**  
**No**

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, **or** reported an amount on Form 990, Part X, line 21.

**1a** Is the organization an **agent, trustee, custodian, or** other intermediary for contributions **or other assets** not

included on Form 990, Part X? .

Yes

No

b If "Yes," explain the arrangement in Part XIII and complete the following **table**.

Amount

c Beginning balance.

1c

d Additions during the **year**

1d

e Distributions during the year

1e

f Ending balance .

1f

**2a** Did the organization include an amount on Form 990, Part X, line 21, **for** escrow or custodial account liability? **Yes**

b If "Yes," explain the arrangement in Part XIII. Check here if **the explanation has been** provided in Part XIII **Part V Endowment Funds**

No

Complete if the **organization** answered "Yes" on Form 990, Part IV, line 10.

(a) Current year

(b) Prior  
year

(c) Two years **back** (d) Three years back (e) Four years back

**1a** Beginning of year balance

b Contributions

c **Net** investment earnings, gains, and losses .

d Grants or scholarships

e Other expenditures for facilities and programs.

f Administrative **expenses**

Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

g End of year  
balance

2

a Permanent endowment

c Term endowment  
Board designated or quasi-endowment

%

%



%

The percentages on lines 2a, 2b, and 2c should **equal** 100%.

**3a** Are there endowment funds not in the possession of the organization that **are** held and administered **for** the organization by:

(i) Unrelated organizations?

(ii) **Related** organizations?

b If "Yes" on line **3a(ii)**, **are** the **related** organizations listed as required on Schedule R?

4

Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI

**Land, Buildings, and Equipment**

Yes No

**3a(i)**

**3a(ii)**

**3b**

**Complete** if the organization answered "Yes" on Form 990, Part IV, line **11a**. See Form 990, Part X, line 10.

Description of property

(a) Cost or other basis (b) Cost or other basis  
(investment)  
(other)

(other)

0.

(c) Accumulated depreciation

(d) Book value

0.

**1a Land**

**b Buildings.**

**c Leasehold improvements**

**d Equipment**

**e Other**

39,733.

**Total.** Add lines 1a through 1e. (Column (d) **must equal** Form 990, Part X, line 10c, column (B))

BAA

REV 05/09/24 PRO

39,733.

0.

Schedule D (Form 990)  
2023

Part VII

Investments-Other Securities

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category

(1) Financial derivatives

(including name of security)

(2) Closely held equity interests

(3) Other

(b) Book value

(c) Method of valuation: Cost or end-of-year market value

- (A)
- )
- (B)
- )
- (C)
- (D)
- )
- (E)
- )
- (F)
- )
- (G)
- )
- (H)
- )

Total. (Column (b) must equal Form 990, Part X, line 12, col.

(B)) Investments-Program Related

Part VIII

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

- (1)
- (2)

(3)

(4

)

(5)

(6

)

(a) Description of investment

(b) Book value

(c) Method of valuation: Cost or  
end-of-year market value

(7

)

(8)

(9)

**Total.** (Column (b) must equal Form 990, Part X, line 13,  
col. (B))

**Other Assets**

Part IX

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description

(b) Book value

(1

)

(2)

(3)

(4)

(5

)

(6

)

(7

)

(8)

(9

)

**Total.** (Column (b) must equal Form 990, Part X, line 15, col.  
(B))

**Other Liabilities**

Part X

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X,  
line 25.

(a) Description of liability

(b) Book value

1.

(1) Federal income

taxes  
(2  
)  
(3  
)  
(4  
)  
(5  
)  
(6  
)  
(7  
)  
(8  
)  
(9  
)

COPY

**Total.** (Column (b) *must equal* Form 990, Part X, line 25, col. (B))  
2. Liability for uncertain **tax** positions. In **Part XIII**, provide the text of the footnote to the organization's **financial statements that reports** the organization's liability for uncertain tax positions under FASB ASC 740. **Check here if** the text of the footnote has been provided in Part XIII

Schedule D (Form 990) 2023

Schedule D (Form 990)  
2023

Part XI

**Reconciliation of Revenue per Audited Financial Statements With Revenue per Return** Complete if the **organization** answered "Yes" on Form 990, Part IV, line 12a.

1 Total revenue, gains, and other support per audited financial statements

1

2 Amounts included on line 1 but not on Form 990, Part VIII, line 12:

- a Net unrealized **gains (losses)** on investments
- b Donated services and **use** of facilities
- c Recoveries of prior year grants
- d Other (Describe in Part **XIII** . ) .

2222

2a  
2b  
2c

2d

e Add lines 2a through 2d

3

Subtract line 2e from line 1

4

a

2e

2

3

Amounts included on Form 990, Part VIII, line 12, but not on line 1:

Investment expenses not included on Form 990, Part VIII, line 7b

b Other (Describe in Part XIII.).

c

Add lines 4a and 4b

4a

4b

5 Total revenue. Add lines 3 and 4c. (This **must** equal Form 990, Part I, line 12.) Part XII

4c

5

### Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1

Total expenses and losses per audited financial statements

1

2

Amounts included on line 1 but not on Form 990, Part IX, line 25:

a Donated services and use of facilities

2a

b Prior year adjustments

c Other losses.

d Other (Describe in Part XIII.).

2b

2c

2d

e

Add lines 2a through 2d

2e

3

Subtract line 2e from line 1

3

4

Amounts included on Form 990, Part IX, line 25, but not on line 1:

a

Investment expenses not included on Form 990, Part VIII, line 7b

4a

b Other (Describe in Part XIII.).

c

4b

c Add lines 4a and 4b

**Supplemental Information**

Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.) **Part XIII**

4c

5

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

COPY

REV 05/09/24 **PRO**

Schedule D (Form 990) **2023**

BAA  
Schedule D (Form 990)  
2023

Part XIII

Page  
5

Supplemental Information  
(continued)

COPY



**SCHEDULE O**  
**(Form 990)**

Department  
of the Treasury Internal  
Revenue Service

Name of the organization

**Supplemental Information to Form 990 or 990-EZ**

**Complete to provide information for responses to specific questions on**  
**Form 990 or 990-EZ or to provide any additional information.** Attach to  
Form 990 or Form 990-EZ.

**Go to [www.irs.gov/Form990](https://www.irs.gov/Form990) for the latest**  
**information.**

Gate City Youth Soccer League, Inc

OMB No. 1545-0047

**2023**

**Open to Public  
Inspection**

Employer identification number  
82-0373536

Pt VII, Col (F): GCYSL has a minimal amount of interest earnings for the year.

Pt VI, Line 15a: The only compensation received by officers and/or directors  
would be for coaching specific soccer teams.

Pt VI, Line 15b: The only compensation received by officers and/or directors  
would be for coaching specific soccer teams.

Pt VI, Line 11b: Directors are notified that the returns are available to review  
at the corporate office.

Pt V, Line 3b: All unrelated business income is interest income.

Pt IX, Line 24e:

Description: Competitive

Total: \$382,495

Program services: \$382,495

Management and general: \$0

Fundraising: \$0

Description: Refunds/Reimbursements

Total: \$7,841

Program services: \$7,841

Management and general: \$0

Fundraising: \$0

Description: Recreational

Total: \$39,381

Program services: \$39,381

COPY

Management and general: \$0

Fundraising: \$0

Description: Team Donations

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

BAA

Schedule O (Form 990) 2023

REV 05/09/24 PRO

Schedule O (Form 990)  
2023

Name of the organization

Gate City Youth Soccer League, Inc

Total: \$3,266

Program services: \$3,266

Management and general: \$0

Fundraising: \$0

Description: IYSA Fees

Total: \$77,271

Program services: \$77,271

Management and general: \$0

Fundraising: \$0

Description: Contract alabor

Total: \$41,245

Program services: \$41,245

Management and general: \$0

Fundraising: \$0

**Employer** identification number 82-0373536

COPY



Form 990  
Part IX, Line 24e

REV 05/09/24 PRO

Name

All Other Expenses

Gate City Youth Soccer League, Inc

2023

Employer Identification No. 82-0373536

| Description            | (A)      |          | (C)                    | (D)         |
|------------------------|----------|----------|------------------------|-------------|
|                        | Total    |          | Management and general | Fundraising |
| (B) Program services   |          |          |                        |             |
| Competitive            | 382,495. | 382,495. | 0.                     | 0.          |
| Refunds/Reimbursements | 7,841.   | 7,841.   | 0.                     | 0.          |
| Recreational           | 39,381.  | 39,381.  | 0.                     | 0.          |
| Team Donations         | 3,266.   | 3,266.   | 0.                     | 0.          |
| IYSA Fees              | 77,271.  | 77,271.  | 0.                     | 0           |

Contract alabor

41,245.

41,245.

0.

0.

**Total to Form 990, Part IX,**  
**line 24e**

teew1601.SCR 02/02/21

COPY

551,499.

551,499.

0.

0.