

INTERNAL REVENUE SERVICE  
DISTRICT DIRECTOR  
P. O. BOX 2508  
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: **MAY 13 1999**

SAN FRANCISCO VIKINGS SOCCER LEAGUE  
C/O PAUL M VUKSICH  
3208 IRVING ST  
SAN FRANCISCO, CA 94122

Employer Identification Number:  
94-3322034  
DLN:  
17053067005049  
Contact Person: TYRONE THOMAS ID# 95046  
Contact Telephone Number:  
(877) 829-5500  
Accounting Period Ending:  
February 28  
Foundation Status Classification:  
509(a)(2)  
Advance Ruling Period Begins:  
February 25, 1999  
Advance Ruling Period Ends:  
February 28, 2003  
Addendum Applies:  
No

Dear Applicant:

Based on information you supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from federal income tax under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3).

Because you are a newly created organization, we are not now making a final determination of your foundation status under section 509(a) of the Code. However, we have determined that you can reasonably expect to be a publicly supported organization described in section 509(a)(2).

Accordingly, during an advance ruling period you will be treated as a publicly supported organization, and not as a private foundation. This advance ruling period begins and ends on the dates shown above.

Within 90 days after the end of your advance ruling period, you must send us the information needed to determine whether you have met the requirements of the applicable support test during the advance ruling period. If you establish that you have been a publicly supported organization, we will classify you as a section 509(a)(1) or 509(a)(2) organization as long as you continue to meet the requirements of the applicable support test. If you do not meet the public support requirements during the advance ruling period, we will classify you as a private foundation for future periods. Also, if we classify you as a private foundation, we will treat you as a private foundation from your beginning date for purposes of section 507(d) and 4940.

Grantors and contributors may rely on our determination that you are not a private foundation until 90 days after the end of your advance ruling period. If you send us the required information within the 90 days, grantors and contributors may continue to rely on the advance determination until we make a final determination of your foundation status.

If we publish a notice in the Internal Revenue Bulletin stating that we

Letter 1045 (DO/CG)

SAN FRANCISCO VIKINGS SOCCER LEAGUE

will no longer treat you as a publicly supported organization, grantors and contributors may not rely on this determination after the date we publish the notice. In addition, if you lose your status as a publicly supported organization, and a grantor or contributor was responsible for, or was aware of, the act or failure to act, that resulted in your loss of such status, that person may not rely on this determination from the date of the act or failure to act. Also, if a grantor or contributor learned that we had given notice that you would be removed from classification as a publicly supported organization, then that person may not rely on this determination as of the date he or she acquired such knowledge.

If you change your sources of support, your purposes, character, or method of operation, please let us know so we can consider the effect of the change on your exempt status and foundation status. If you amend your organizational document or bylaws, please send us a copy of the amended document or bylaws. Also, let us know all changes in your name or address.

As of January 1, 1984, you are liable for social security taxes under the Federal Insurance Contributions Act on amounts of \$100 or more you pay to each of your employees during a calendar year. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Organizations that are not private foundations are not subject to the private foundation excise taxes under Chapter 42 of the Internal Revenue Code. However, you are not automatically exempt from other federal excise taxes. If you have any questions about excise, employment, or other federal taxes, please let us know.

Donors may deduct contributions to you as provided in section 170 of the Internal Revenue Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

Donors may deduct contributions to you only to the extent that their contributions are gifts, with no consideration received. Ticket purchases and similar payments in conjunction with fundraising events may not necessarily qualify as deductible contributions, depending on the circumstances. Revenue Ruling 67-246, published in Cumulative Bulletin 1967-2, on page 104, gives guidelines regarding when taxpayers may deduct payments for admission to, or other participation in, fundraising activities for charity.

You are not required to file Form 990, Return of Organization Exempt From Income Tax, if your gross receipts each year are normally \$25,000 or less. If you receive a Form 990 package in the mail, simply attach the label provided, check the box in the heading to indicate that your annual gross receipts are normally \$25,000 or less, and sign the return. Because you will be treated as a public charity for return filing purposes during your entire advance ruling period, you should file Form 990 for each year in your advance ruling period that you exceed the \$25,000 filing threshold even if your sources of support do not satisfy the public support test specified in the heading of this letter.

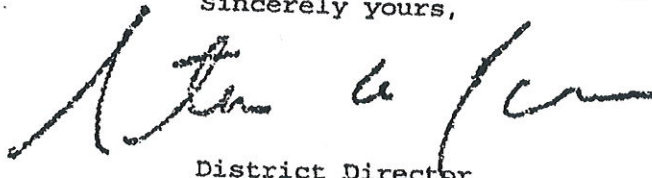
SAN FRANCISCO VIKINGS SOCCER LEAGUE

If we said in the heading of this letter that an addendum applies, the addendum enclosed is an integral part of this letter.

Because this letter could help us resolve any questions about your exempt status and foundation status, you should keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,

A handwritten signature in cursive script, appearing to read "John A. [unclear]", written in dark ink.

District Director

Enclosure(s) :  
Form 872-C

Form **872-C**

(Rev. September 1998)

Department of the Treasury  
Internal Revenue Service

# Consent Fixing Period of Limitation Upon Assessment of Tax Under Section 4940 of the Internal Revenue Code

(See instructions on reverse side.)

OMB No. 1545-0056

To be used with  
Form 1023. Submit  
in duplicate.

Under section 6501(c)(4) of the Internal Revenue Code, and as part of a request filed with Form 1023 that the organization named below be treated as a publicly supported organization under section 170(b)(1)(A)(vi) or section 509(a)(2) during an advance ruling period,

San Francisco Vikings Soccer League

(Exact legal name of organization as shown in organizing document)

3208 Irving St San Francisco Ca. 94122

(Number, street, city or town, state, and ZIP code)

and the

District Director of  
Internal Revenue, or  
Assistant  
Commissioner  
(Employee Plans and  
Exempt Organizations)

consent and agree that the period for assessing tax (imposed under section 4940 of the Code) for any of the 5 tax years in the advance ruling period will extend 8 years, 4 months, and 15 days beyond the end of the first tax year.

However, if a notice of deficiency in tax for any of these years is sent to the organization before the period expires, the time for making an assessment will be further extended by the number of days the assessment is prohibited, plus 60 days.

Ending date of first tax year February 28, 1999  
(Month, day, and year)

Name of organization (as shown in organizing document)	Date
San Francisco Vikings Soccer League	5/5/99
Officer or trustee having authority to sign	Type or print name and title
<i>Paul M. Vukich</i>	PAUL M. VUKICH, PRESIDENT
Signature ▶	

<b>FOR IRS use only</b>	Date
District Director or Assistant Commissioner (Employee Plans and Exempt Organizations)	MAY 13 1999
<i>[Signature]</i>	

By ▶ *[Signature]*  
Notice, see page 7 of the Form 1023 Instructions.

710015700564

Form **8718**

(Rev. January 1998)  
Department of the Treasury  
Internal Revenue Service

1053

### User Fee for Exempt Organization Determination Letter Request

▶ Attach this form to determination letter application.  
(Form 8718 is NOT a determination letter application.)

For IRS Use Only

Control number \_\_\_\_\_  
Amount paid 500  
User fee screener OB

1 Name of organization SAN FRANCISCO VIKINGS  
YOUTH SOCCER LEAGUE INC. 2 Employer Identification Number 9413322034

**Caution:** Do not attach Form 8718 to an application for a pension plan determination letter. Use Form 8717 instead.

### 3 Type of request

- a  Initial request for a determination letter for: Fee
- An exempt organization that has had annual gross receipts averaging not more than \$10,000 during the preceding 4 years, or
  - A new organization that anticipates gross receipts averaging not more than \$10,000 during its first 4 years ▶ **\$150**
- Note:** If you checked box 3a, you must complete the Certification below.

#### Certification

I certify that the annual gross receipts of \_\_\_\_\_ name of organization  
have averaged (or are expected to average) not more than \$10,000 during the preceding 4 (or the first 4) years of operation.

Signature ▶ \_\_\_\_\_ Title ▶ \_\_\_\_\_

- b  Initial request for a determination letter for:
- An exempt organization that has had annual gross receipts averaging more than \$10,000 during the preceding 4 years, or
  - A new organization that anticipates gross receipts averaging more than \$10,000 during its first 4 years ▶ **\$500**
- c  Group exemption letters ▶ **\$500**

### Instructions

The law requires payment of a user fee with each application for a determination letter. The user fees are listed on line 3 above. For more information, see Rev. Proc. 98-8, 1998-1, I.R.B. 225.

Check the box on line 3 for the type of application you are submitting. If you check box 3a, you must complete and sign the certification statement that appears under line 3a.

Attach to Form 8718 a check or money order payable to the Internal Revenue Service for the full amount of the user fee. If you do not include the full amount, your application will be returned. Attach Form 8718 to your determination letter application.

Send the determination letter application and Form 8718 to:  
Internal Revenue Service  
P.O. Box 192  
Covington, KY 41012-0192

If you are using express mail or a delivery service, send the application and Form 8718 to:  
Internal Revenue Service  
201 West Rivercenter Blvd.  
Attn: Extracting Stop 312  
Covington, KY 41011

Attach Check or Money Order Here

Post Mark **Received**  
**MAR 01 '99** **MAR 04 '99**  
Internal Revenue Service  
Covington, KY

**Application for Recognition of Exemption  
 Under Section 501(c)(3) of the Internal Revenue Code**

OMB No. 1545-0056  
 Note: If exempt status is approved, this application will be open for public inspection.

Read the instructions for each Part carefully.  
**A User Fee must be attached to this application.**  
 If the required information and appropriate documents are not submitted along with Form 8718 (with payment of the appropriate user fee), the application may be returned to you.  
**Complete the Procedural Checklist on page 8 of the instructions.**

**Part I Identification of Applicant**

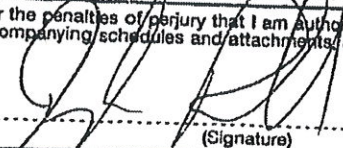
1a Full name of organization (as shown in organizing document) <b>SAN FRANCISCO VIKINGS YOUTH SOCCER LEAGUE, INC.</b>		2 Employer identification number (EIN) (If none, see page 3 of the Specific Instructions.) <b>94-3322034</b>
1b c/o Name (if applicable) <b>PAUL M. VUKSICH</b>		3 Name and telephone number of person to be contacted if additional information is needed <b>PAUL M. VUKSICH (415) 751-7039</b>
1c Address (number and street) <b>3208 Irving Street</b>	Room/Suite	4 Month the annual accounting period ends <b>Feb.</b>
1d City, town, or post office, state, and ZIP + 4. If you have a foreign address, see Specific Instructions for Part I, page 3. <b>SAN FRANCISCO, CA 94122</b>		5 Date incorporated or formed <b>2/25/99</b>
1e Web site address <b>http://home.pacbell.net/pvuk</b>		6 Check here if applying under section: a <input type="checkbox"/> 501(e) b <input type="checkbox"/> 501(f) c <input type="checkbox"/> 501(k) d <input type="checkbox"/> 501(n)
7 Did the organization previously apply for recognition of exemption under this Code section or under any other section of the Code? If "Yes," attach an explanation. <span style="float:right"><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</span>		
8 Is the organization required to file Form 990 (or Form 990-EZ)? If "No," attach an explanation (see page 3 of the Specific Instructions). <span style="float:right"><input type="checkbox"/> N/A <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</span>		
9 Has the organization filed Federal income tax returns or exempt organization information returns? If "Yes," state the form numbers, years filed, and Internal Revenue office where filed. <span style="float:right"><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</span>		

**Post Mark**  
**MAR 0 1 '99** **MAR 0 4 '99**  
**Internal Revenue Service**  
**Covington, K.Y.**

- 10 Check the box for the type of organization. ATTACH A CONFORMED COPY OF THE CORRESPONDING ORGANIZING DOCUMENTS TO THE APPLICATION BEFORE MAILING. (See Specific Instructions for Part I, Line 10, on page 3.) See also Pub. 557 for examples of organizational documents.)
- a  Corporation—Attach a copy of the Articles of Incorporation (including amendments and restatements) showing approval by the appropriate state official; also include a copy of the bylaws.
  - b  Trust— Attach a copy of the Trust Indenture or Agreement, including all appropriate signatures and dates.
  - c  Association— Attach a copy of the Articles of Association, Constitution, or other creating document, with a declaration (see instructions) or other evidence the organization was formed by adoption of the document by more than one person; also include a copy of the bylaws.

If the organization is a corporation or an unincorporated association that has not yet adopted bylaws, check here

I declare under the penalties of perjury that I am authorized to sign this application on behalf of the above organization and that I have examined this application, including the accompanying schedules and attachments, and to the best of my knowledge it is true, correct, and complete.

Please Sign Here  **Joseph Powell** **2/26/99**  
 (Signature) (Type or print name and title or authority of signer) (Date)

**Part II** Activities and Operational Information

- 1 Provide a detailed narrative description of all the activities of the organization—past, present, and planned. Do not merely refer to or repeat the language in the organizational document. List each activity separately in the order of importance based on the relative time and other resources devoted to the activity. Indicate the percentage of time for each activity. Each description should include, as a minimum, the following: (a) a detailed description of the activity including its purpose and how each activity furthers your exempt purpose; (b) when the activity was or will be initiated; and (c) where and by whom the activity will be conducted.

SEE ATTACHMENT

- 2 What are or will be the organization's sources of financial support? List in order of size.

① SOCCER TEAM FEES ② TOURNAMENT FEES  
③ Fundraising

- 3 Describe the organization's fundraising program, both actual and planned, and explain to what extent it has been put into effect. Include details of fundraising activities such as selective mailings, formation of fundraising committees, use of volunteers or professional fundraisers, etc. Attach representative copies of solicitations for financial support.

NO FUNDRAISING HAS YET BEEN PLANNED  
AND NOTHING IS IN EFFECT.

**Part II** Activities and Operational Information (Continued)

4 Give the following information about the organization's governing body:

a Names, addresses, and titles of officers, directors, trustees, etc.

b Annual compensation

Joseph Powell  
President & Incorporator  
717 Market Street, Suite 600  
SAN FRANCISCO, CA 94103  
(415) 495-4900

\$0

c Do any of the above persons serve as members of the governing body by reason of being public officials or being appointed by public officials?

Yes  No

If "Yes," name those persons and explain the basis of their selection or appointment.

d Are any members of the organization's governing body "disqualified persons" with respect to the organization (other than by reason of being a member of the governing body) or do any of the members have either a business or family relationship with "disqualified persons"? (See Specific Instructions for Part II, Line 4d, on page 3.)

Yes  No

If "Yes," explain.

5 Does the organization control or is it controlled by any other organization?

Yes  No

Is the organization the outgrowth of (or successor to) another organization, or does it have a special relationship with another organization by reason of interlocking directorates or other factors?

Yes  No

If either of these questions is answered "Yes," explain.

This organization is successor to  
the San Francisco Vikings Youth Soccer League,  
an unincorporated association.

6 Does or will the organization directly or indirectly engage in any of the following transactions with any political organization or other exempt organization (other than a 501(c)(3) organization): (a) grants; (b) purchases or sales of assets; (c) rental of facilities or equipment; (d) loans or loan guarantees; (e) reimbursement arrangements; (f) performance of services, membership, or fundraising solicitations; or (g) sharing of facilities, equipment, mailing lists or other assets, or paid employees?

Yes  No

If "Yes," explain fully and identify the other organizations involved.

7 Is the organization financially accountable to any other organization?

Yes  No

If "Yes," explain and identify the other organization. Include details concerning accountability or attach copies of reports if any have been submitted.



**Part II** Activities and Operational Information (Continued)

8 What assets does the organization have that are used in the performance of its exempt function? (Do not include property producing investment income.) If any assets are not fully operational, explain their status, what additional steps remain to be completed, and when such final steps will be taken. If none, indicate "N/A."

CASH, COMPUTER

9 Will the organization be the beneficiary of tax-exempt bond financing within the next 2 years? . . .  Yes  No

10a Will any of the organization's facilities or operations be managed by another organization or individual under a contractual agreement? . . .  Yes  No

b Is the organization a party to any leases? . . .  Yes  No

If either of these questions is answered "Yes," attach a copy of the contracts and explain the relationship between the applicant and the other parties.

11 Is the organization a membership organization? . . .  Yes  No

If "Yes," complete the following:

a Describe the organization's membership requirements and attach a schedule of membership fees and dues.

SOCCER TEAM MEMBERSHIP FEE

U8 \$190 U10 " " U12 \$225 U14 \$245

b Describe the organization's present and proposed efforts to attract members and attach a copy of any descriptive literature or promotional material used for this purpose.

c What benefits do (or will) the members receive in exchange for their payment of dues?

Soccer competition and training for youth

12a If the organization provides benefits, services, or products, are the recipients required, or will they be required, to pay for them? . . .  N/A  Yes  No

If "Yes," explain how the charges are determined and attach a copy of the current fee schedule.

Recipients are youth soccer players who receive training and competition through their member team

b Does or will the organization limit its benefits, services, or products to specific individuals or classes of individuals? . . .  N/A  Yes  No

If "Yes," explain how the recipients or beneficiaries are or will be selected.

Benefits limited to boys and girls 19 years and under

13 Does or will the organization attempt to influence legislation? . . .  Yes  No

If "Yes," explain. Also, give an estimate of the percentage of the organization's time and funds that it devotes or plans to devote to this activity.

14 Does or will the organization intervene in any way in political campaigns, including the publication or distribution of statements? . . .  Yes  No

If "Yes," explain fully.

**Part III** Technical Requirements

1 Are you filing Form 1023 within 15 months from the end of the month in which your organization was created or formed? . . . . .  Yes  No  
If you answer "Yes," do not answer questions on lines 2 through 6 below.

2 If one of the exceptions to the 15-month filing requirement shown below applies, check the appropriate box and proceed to question 7.

**Exceptions**—You are not required to file an exemption application within 15 months if the organization:

- a Is a church, interchurch organization of local units of a church, a convention or association of churches, or an integrated auxiliary of a church. See **Specific Instructions**, Line 2a, on page 4;
- b Is not a private foundation and normally has gross receipts of not more than \$5,000 in each tax year; or
- c Is a subordinate organization covered by a group exemption letter, but only if the parent or supervisory organization timely submitted a notice covering the subordinate.

3 If the organization does not meet any of the exceptions on line 2 above, are you filing Form 1023 within 27 months from the end of the month in which the organization was created or formed? . . . . .  Yes  No

If "Yes," your organization qualifies under Regulation section 301.9100-2, for an automatic 12-month extension of the 15-month filing requirement. Do not answer questions 4 through 6.

If "No," answer question 4.

4 If you answer "No" to question 3, does the organization wish to request an extension of time to apply under the "reasonable action and good faith" and the "no prejudice to the interest of the government" requirements of Regulations section 301.9100-3? . . . . .  Yes  No

If "Yes," give the reasons for not filing this application within the 27-month period described in question 3. See **Specific Instructions**, Part III, Line 4, before completing this item. Do not answer questions 5 and 6.

If "No," answer questions 5 and 6.

5 If you answer "No" to question 4, your organization's qualification as a section 501(c)(3) organization can be recognized only from the date this application is filed. Therefore, do you want us to consider the application as a request for recognition of exemption as a section 501(c)(3) organization from the date the application is received and not retroactively to the date the organization was created or formed? . . .  Yes  No

6 If you answer "Yes" to question 5 above and wish to request recognition of section 501(c)(4) status for the period beginning with the date the organization was formed and ending with the date the Form 1023 application was received (the effective date of the organization's section 501(c)(3) status), check here  and attach a completed page 1 of Form 1024 to this application.

**Part III** Technical Requirements (Continued)

7 Is the organization a private foundation?

- Yes (Answer question 8.)  
 No (Answer question 9 and proceed as instructed.)

8 If you answer "Yes" to question 7, does the organization claim to be a private operating foundation?

- Yes (Complete Schedule E.)  
 No

After answering question 8 on this line, go to line 14 on page 7.

9 If you answer "No" to question 7, indicate the public charity classification the organization is requesting by checking the box below that most appropriately applies:

**THE ORGANIZATION IS NOT A PRIVATE FOUNDATION BECAUSE IT QUALIFIES:**

- |   |   |  |
|---|---|--|
| a | <input type="checkbox"/> As a church or a convention or association of churches (CHURCHES MUST COMPLETE SCHEDULE A.)  | Sections 509(a)(1) and 170(b)(1)(A)(i)                       |
| b | <input type="checkbox"/> As a school (MUST COMPLETE SCHEDULE B.)  | Sections 509(a)(1) and 170(b)(1)(A)(ii)                      |
| c | <input type="checkbox"/> As a hospital or a cooperative hospital service organization, or a medical research organization operated in conjunction with a hospital (These organizations, except for hospital service organizations, MUST COMPLETE SCHEDULE C.)   | Sections 509(a)(1) and 170(b)(1)(A)(iii)                     |
| d | <input type="checkbox"/> As a governmental unit described in section 170(c)(1).   | Sections 509(a)(1) and 170(b)(1)(A)(v)                       |
| e | <input type="checkbox"/> As being operated solely for the benefit of, or in connection with, one or more of the organizations described in a through d, g, h, or i (MUST COMPLETE SCHEDULE D.)  | Section 509(a)(3)  |
| f | <input type="checkbox"/> As being organized and operated exclusively for testing for public safety.   | Section 509(a)(4)  |
| g | <input type="checkbox"/> As being operated for the benefit of a college or university that is owned or operated by a governmental unit.   | Sections 509(a)(1) and 170(b)(1)(A)(iv)                      |
| h | <input type="checkbox"/> As receiving a substantial part of its support in the form of contributions from publicly supported organizations, from a governmental unit, or from the general public.   | Sections 509(a)(1) and 170(b)(1)(A)(vi)                      |
| i | <input checked="" type="checkbox"/> As normally receiving not more than one-third of its support from gross investment income and more than one-third of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions (subject to certain exceptions). | Section 509(a)(2)  |
| j | <input type="checkbox"/> The organization is a publicly supported organization but is not sure whether it meets the public support test of h or i. The organization would like the IRS to decide the proper classification.   | Sections 509(a)(1) and 170(b)(1)(A)(vi) or Section 509(a)(2) |

If you checked one of the boxes a through f in question 9, go to question 14. If you checked box g in question 9, go to questions 11 and 12. If you checked box h, i, or j, in question 9, go to question 10.

**Part III** Technical Requirements (Continued)

10 If you checked box h, i, or j in question 9, has the organization completed a tax year of at least 8 months?  
 Yes—Indicate whether you are requesting:  
 A definitive ruling. (Answer questions 11 through 14.)  
 An advance ruling. (Answer questions 11 and 14 and attach two Forms 872-C completed and signed.)  
 No—You must request an advance ruling by completing and signing two Forms 872-C and attaching them to the Form 1023.

11 If the organization received any unusual grants during any of the tax years shown in Part IV-A, Statement of Revenue and Expenses, attach a list for each year showing the name of the contributor; the date and the amount of the grant; and a brief description of the nature of the grant.

N/A

12 If you are requesting a definitive ruling under section 170(b)(1)(A)(iv) or (vi), check here  and:  
 a Enter 2% of line 8, column (e), Total, of Part IV-A \_\_\_\_\_  
 b Attach a list showing the name and amount contributed by each person (other than a governmental unit or "publicly supported" organization) whose total gifts, grants, contributions, etc., were more than the amount entered on line 12a above.

13 If you are requesting a definitive ruling under section 509(a)(2), check here  and:  
 a For each of the years included on lines 1, 2, and 9 of Part IV-A, attach a list showing the name of and amount received from each "disqualified person." (For a definition of "disqualified person," see Specific Instructions, Part II, Line 4d, on page 3.)  
 b For each of the years included on line 9 of Part IV-A, attach a list showing the name of and amount received from each payer (other than a "disqualified person") whose payments to the organization were more than \$5,000. For this purpose, "payer" includes, but is not limited to, any organization described in sections 170(b)(1)(A)(i) through (vi) and any governmental agency or bureau.

14 Indicate if your organization is one of the following. If so, complete the required schedule. (Submit only those schedules that apply to your organization. Do not submit blank schedules.)

	Yes	No	If "Yes," complete Schedule:
Is the organization a church? . . . . .		X	A
Is the organization, or any part of it, a school? . . . . .		X	B
Is the organization, or any part of it, a hospital or medical research organization? . . . . .		X	C
Is the organization a section 509(a)(3) supporting organization? . . . . .		X	D
Is the organization a private operating foundation? . . . . .		X	E
Is the organization, or any part of it, a home for the aged or handicapped? . . . . .		X	F
Is the organization, or any part of it, a child care organization? . . . . .		X	G
Does the organization provide or administer any scholarship benefits, student aid, etc.? . . . .		X	H
Has the organization taken over, or will it take over, the facilities of a "for profit" institution? . . .		X	I

**Part IV Financial Data**

Complete the financial statements for the current year and for each of the 3 years immediately before it. If in existence less than 4 years, complete the statements for each year in existence. If in existence less than 1 year, also provide proposed budgets for the 2 years following the current year.

	A. Statement of Revenue and Expenses				
	Current tax year	3 prior tax years or proposed budget for 2 years			(e) TOTAL
	(a) From 3/1/98 to 2/28/99	(b) 3/1/97 2/28/98	(c) 3/1/96 2/28/97	(d) 3/1/95 2/28/96	
<b>Revenue</b>					
1 Gifts, grants, and contributions received (not including unusual grants—see page 6 of the instructions).	46550	46925	49770	48458	191703
2 Membership fees received					
3 Gross investment income (see instructions for definition)					
4 Net income from organization's unrelated business activities not included on line 3					
5 Tax revenues levied for and either paid to or spent on behalf of the organization					
6 Value of services or facilities furnished by a governmental unit (not including the value of services or facilities generally furnished the public without charge)					
7 Other income (not including gain or loss from sale of capital assets) (attach schedule)					
8 Total (add lines 1 through 7)	46550	46925	49770	48458	191703
9 Gross receipts from admissions, sales of merchandise or services, or furnishing of facilities in any activity that is not an unrelated business within the meaning of section 513. Include related cost of sales on line 22					
10 Total (add lines 8 and 9)	46550	46925	49770	48458	191703
11 Gain or loss from sale of capital assets (attach schedule)					
12 Unusual grants					
13 Total revenue (add lines 10 through 12)	46550	46925	49770	48458	191703
<b>Expenses</b>					
14 Fundraising expenses					
15 Contributions, gifts, grants, and similar amounts paid (attach schedule)					
16 Disbursements to or for benefit of members (attach schedule)					
17 Compensation of officers, directors, and trustees (attach schedule)					
18 Other salaries and wages					
19 Interest					
20 Occupancy (rent, utilities, etc.)	15000	22996	10000	15688	
21 Depreciation and depletion	4550	4269	4300	4367	
22 Other (attach schedule)	23125	27528	27393	29595	
23 Total expenses (add lines 14 through 22)	37225	54293	41693	49650	
24 Excess of revenue over expenses (line 13 minus line 23)	9325	(7368)	8077	(1192)	

**Part IV** Financial Data (Continued)

**B. Balance Sheet (at the end of the period shown)**

Current tax year  
Date 1998

Assets		
1	Cash . . . . .	47,259
2	Accounts receivable, net . . . . .	
3	Inventories . . . . .	10,925
4	Bonds and notes receivable (attach schedule) . . . . .	
5	Corporate stocks (attach schedule) . . . . .	
6	Mortgage loans (attach schedule) . . . . .	
7	Other investments (attach schedule) . . . . .	
8	Depreciable and depletable assets (attach schedule) . . . . .	
9	Land . . . . .	
10	Other assets (attach schedule) . . . . .	
11	<b>Total assets</b> (add lines 1 through 10) . . . . .	58,184
Liabilities		
12	Accounts payable . . . . .	14,900
13	Contributions, gifts, grants, etc., payable . . . . .	
14	Mortgages and notes payable (attach schedule) . . . . .	
15	Other liabilities (attach schedule) . . . . .	
16	<b>Total liabilities</b> (add lines 12 through 15) . . . . .	14,900
Fund Balances or Net Assets		
17	<b>Total fund balances or net assets</b> . . . . .	43,284
18	<b>Total liabilities and fund balances or net assets</b> (add line 16 and line 17) . . . . .	58,184

If there has been any substantial change in any aspect of the organization's financial activities since the end of the period shown above, check the box and attach a detailed explanation . . . . .

to remain involved with soccer throughout their highschool years.  
This activity represents 5% of the applicant's time.

Part II, No. 11 - Attachment

- a. Membership in this League runs concurrently with the CYSA seasonal year and shall consist of each current director and current officer of the League and each CYSA registered team that is eligible to participate in League play or any team registered through the League with CYSA. Each player pays \$25 for his or her CYSA registration and insurance. The teams pay a annual League fee by age groups: Under 8 years, \$190; under 10 years, \$205; under 12 years, \$225; and under 14 years, \$245. The League currently does not have but is seeking to implement play for recreation teams with players over 15 years for age.
- b. The League is expanding year by year without purposeful efforts to expand membership. The League is focused on accommodating this nature growth of teams and interest in soccer from all over San Francisco. Available fields limit the potential size of the League.
- c. See entry on Form 1023.

Part IV, Line 22 - Attachment

**San Francisco Vikings Soccer League**

Form 1023 - Schedule of Itemized Expenses

Expenses:	Tax Year			
	1998	1997	1996	1995
Office	\$5,300.00	\$5,345.00	\$5,500.00	\$6,113.00
State Dues	\$150.00	\$100.00	\$100.00	\$100.00
Program Costs	\$17,675.00	\$22,083.00	\$21,783.00	\$23,382.00
<b>Total Costs</b>	<b>\$23,125.00</b>	<b>\$27,528.00</b>	<b>\$27,393.00</b>	<b>\$29,595.00</b>

San Francisco Vikings Youth Soccer League  
Form 1023 - Attachments

Please note that the correct name of the applicant is as stated herein, the San Francisco Vikings Youth Soccer League. The Articles of Incorporation are being amended to add the word "Youth," which was left off in error.

Part II, No. 1 - Attachment

Applicant is an affiliated league of the California Youth Soccer Association, Inc. (CYSA) which is an affiliate of the United States Youth Soccer Association (USYSA) which is an affiliate of the United States Soccer Federation (USSF). The CYSA, USYSA and USSF are 501(c)(3) tax exempt organizations which require that the applicant apply for and obtain 501(c)(3) status in turn as a condition of membership in their structure. The applicant therefore forms part of the base for a national program fostering national and international amateur sports competitions and provides for the education of players through the furnishing of instruction and coaches for teams and camps. The applicant does not make athletic facilities available to the public. To date revenues of the applicant are solely from membership fees and it is not expected that revenues from unrelated business activities will ever be more than a small percentage of total revenues.

Applicant activities:

**League Playing Season:** Annual twelve week fall playing season for Class 3 and 4 players (beginning to moderately skilled players). Girls', boys' and mixed teams (currently 212 teams representing 3,500 children) playing from September to December at the facilities of the City and County of San Francisco Recreation and Park Department. The teams compete in age groups of under 8, 10, 12, and 14 beginning with 5 year olds. Efforts are being made to expand the program through high school years primarily for the benefit of players who do not play for their highschools. This activity furthers the exempt purposes by education and development of players who then have the opportunity to move to the Class 1 and 2 (highly skilled and very skilled) levels of play and compete throughout the Bay Area, California, regionally and nationally. Our league has national, regional and state level players. The applicant has conducted this activity as an association since the 1960's. This activity is conducted by volunteers consisting mainly of player parents. This activity represents 60% of the applicant's time.

**Micro Soccer Season:** A fall and spring ten week playing season for Class 4 players (very young and beginning players). Girls', boys' and mixed teams (currently 92 teams) playing small sided games (3 to a side) at the facilities of the City and County of San Francisco Recreation and Park Department. The teams play in age groups of under 6, 8, 10,



and 12, beginning with 4 year olds. This activity furthers the exempt purposes by education and development of players who need to gain individual skills and confidence. Micro soccer players ultimately become regular league players on regular teams. The applicant has conducted this activity as an association since 1997. This activity is conducted by volunteers consisting mainly of player parents. This activity represents 20% of the applicant's time.

Select and Travel Teams:

The applicant provides an administrative home for the Class 1 and 2 (highly skilled and very skilled) teams that compete throughout the Bay Area, California, regionally and nationally. This activity furthers the exempt purposes of the applicant by providing administrative, coaching, oversight and other support to facilitate the education and development competitive teams and players. The applicant permits a significant amount of autonomy to such teams but conducts its oversight function as required by its senior affiliations as described above. It is anticipated that the applicant may provide some financial assistance to talented players who cannot bear the costs incident to participation in the extensive travel and training associated with competitive play. This activity represents 10% of the applicant's time.

Camps:

The applicant provides administrative support for several two week long soccer summer camps for youth of all skill levels from the City and County of San Francisco. This is a breakeven operation for the benefit of the children. This activity furthers the exempt purposes of the applicant by focusing on the improvement of the skills of less experienced and younger players. This activity represents 10% of the applicant's time.

Coaching Clinics:

The applicant requires that all coaches be licensed. This activity furthers the exempt purposes of the applicant by ensuring that even the least competitive teams are guided by coaches with basic skills in the instruction of soccer. After attaining a basis coaching license, the applicant offers more advanced courses and licenses to its coaching pool, with some coaches moving over to lead competitive teams. This activity represents 5% of the applicant's time.

Referee Clinics:

The applicant sponsors referee clinics throughout the year. The course work is covered over a seven evening session. The applicant actively seeks to train and employ teenage referees for younger teams. This activity furthers the exempt purposes of the applicant by having referee guidance and oversight for even the youngest teams and players. This activity also provides an opportunity for teenagers who no longer want to play soccer for whatever reason

2155022

**ARTICLES OF INCORPORATION**  
**OF**  
**SAN FRANCISCO VIKINGS SOCCER LEAGUE**  
**A California Nonprofit Public Benefit Corporation**

**ENDORSED - FILED**  
In the office of the Secretary of State  
of the State of California  
**FEB 25 1999**  
BILL JONES, Secretary of State

**ONE:** The name of this corporation is San Francisco Vikings Soccer League.

**TWO:** This corporation is a nonprofit public benefit corporation and is not organized for the private gain of any person. It is organized under the Nonprofit Public Benefit Corporation Law for public purposes. This corporation is organized exclusively for fostering national amateur sports competition, including related educational and charitable activities, among amateur youth athletes through the development, instruction, promotion and administration of the game of soccer within the meaning of Internal Revenue Code section 501(c)(3) or the corresponding provision of any future United States internal revenue law. Despite any other provision in these articles, the corporation shall not, except to an insubstantial degree, engage in any activities or exercise any powers that do not further the purposes of this corporation, and the corporation shall not carry on any other activities not permitted to be carried on by: (a) a corporation exempt from federal income tax under Internal Revenue Code section 501(c)(3) or the corresponding provision of any future United States internal revenue law, or (b) a corporation, contributions to which are deductible under Internal Revenue Code section 170(c)(2) or the corresponding provision of any future United States internal revenue law.

**THREE:** The name and address in this state of the corporation's initial agent for service of process is Paul M. Vuksich, 649 - 12th Avenue, San Francisco, California 94118.

**FOUR:** No substantial part of the activities of this corporation shall consist of lobbying or propaganda, or otherwise attempting to influence legislation, except as provided in Internal Revenue Code section 501(h); this corporation shall not participate or intervene in (including publishing or distribution statements) any political campaign on behalf of any candidate or public office.

**FIVE:** The property of this corporation is irrevocably dedicated to the purposes set forth in Article Two. No part of the net earnings of this corporation shall inure to the benefit of any of its directors, trustees, officers, private shareholders or members, or to the benefit of any private person. Upon the dissolution or winding up of the corporation, its assets remaining after payment, or provision for payment, of all debts and liabilities of this corporation shall be distributed to a nonprofit fund, foundation or corporation which is organized and operated exclusively for charitable purposes and which has established its tax exempt status under Section 501(c)(3), Internal Revenue Code, and which has established its tax-exempt status under Revenue and

Taxation Code section 23701d.

SIX: The name of the existing unincorporated association, now being incorporated by the filing of these articles is San Francisco Vikings Soccer League

Dated: February 23, 1999

  
Joseph E. Powell, Incorporator

**DECLARATION**

The undersigned declare under penalty of perjury under the laws of the State of California that they are the president and secretary, respectively, of the unincorporated association referred to in the Articles of Incorporation to which this declaration is attached, and that said association has duly authorized its incorporation by means of said articles.

Dated: February 23, 1999

  
Joseph E. Powell, President

  
Joseph E. Powell, Secretary



# SAN FRANCISCO VIKINGS YOUTH SOCCER LEAGUE BYLAWS

## ARTICLE 1 Name

The name of this League shall be the San Francisco Vikings Youth Soccer League, a California nonprofit corporation formed and operating under Parts 1 and 2 of Division 2 of the California Corporations Code. This League is a tax-exempt organization under the laws of the United States, and shall maintain its tax-exempt status.

## ARTICLE 2 Boundaries & Territories

The territory of this League shall be the City and County of San Francisco, California.

## ARTICLE 3 Purpose

The purpose of this League shall be to develop, promote and administer the game of soccer among youth (boys and girls under nineteen (19) years of age), regardless of race, color, religion, age, sex, or national origin within the territory of the League.

## ARTICLE 4 Affiliation

This League shall be an affiliated branch of and comply with the authority of the California Youth Soccer Association (CYSA), the United States Youth Soccer Association (USYSA) and the United States Soccer Federation (USSF).

## ARTICLE 5 Authorities

1. This League shall be governed [in order of precedence] by its Articles, Bylaws, and Rules & Regulations except when these are superseded by the Rules & Regulations of CYSA, USYSA, or USSF.
2. The Membership of this League may from time to time adopt, amend and repeal the League's Articles, Bylaws, or Rules & Regulations as provided herein and as allowed by law.
3. The governing authority of this League, whose powers shall be designated in the Bylaws, shall be vested with the Board of Directors of this League.

## ARTICLE 6 Membership

1. Membership in this League runs concurrently with the CYSA seasonal year and shall consist of each current director and current officer of the League and each CYSA registered team that is eligible to participate in League play or any team registered through the League with CYSA. As a condition of membership, each team, its players, coaches, officials, parents, and others associated with the team shall abide by the Articles, Bylaws, and Rules & Regulations of this League and all

applicable rules and regulations of the associations with which this League is affiliated. Any agreement, waiver or acknowledgment by a team required herein shall represent and mean the agreement, waiver or acknowledgment of each individual associated with the team. A team shall be responsible and accountable for the conduct of each of its associated individuals.

2. The term "team" shall be as defined by CYSA.

#### ARTICLE 7 Annual General Meeting (AGM)

1. During the CYSA season year (currently September 1 through August 31), the President of this League shall call for an annual general meeting (AGM) of the voting membership, to be held no later than February 28th. Written notification of the AGM shall be to all voting members not less than thirty (30) days nor more than ninety (90) days prior to said annual general meeting. New business, including proposals to change the Articles, Bylaws, and Rules & Regulations of this League, to be considered at the AGM must be submitted in writing to the League office at least twenty-one (21) days prior to the AGM. The AGM agenda shall be posted in the League office and/or web site at least fourteen (14) days prior to the AGM. Voting members or their proxyholders present at the AGM shall constitute a quorum. Except as to the adoption, amendment, or repeal of the Articles or Bylaws, approval of actions taken at the AGM shall be by the affirmative vote of a majority of the votes represented and voting at a duly held meeting at which a quorum is present. The President of the League, or in his or her absence, the Vice President of the League, shall preside at the AGM.

2. The order of business at the annual general meeting may be as follows: A. Call to Order B. Roll Call C. Credentials Report D. Introduction of Guests E. Acceptance of Minutes of the previous AGM F. Reports: 1. President 2. Chief Financial Officer 3. Secretary 4. Registrar 5. Committees G. Unfinished Business H. Proposals for change of Articles, Bylaws, and/or general procedures and specific rules. I. New Business J. Election of Directors K. Good of the Game L. Adjournment

3. The head coach of each registered team (or his or her proxyholder [age 18 or older] as evidenced by any informal writing if signed and dated by the head coach), each current member of the Board of Directors, and each current officer shall be entitled to one (1) vote. No individual may have more than one vote. Voting shall be restricted to those teams which have been registered during the current CYSA seasonal year (currently from September 1 through the following August 31). Voting of teams by proxyholders shall be allowed. Only those members of record in good standing shall be entitled to voting privileges. Voting shall be by show of hands without cumulative voting which in the opinion of the chairperson represent a majority vote, provided that any member may demand an actual count of votes for and against and provided further that a majority of the members present may demand voting by secret written ballot. Nominees for director must be current directors or officers. Members may nominate any individual to hold any of the mandatory or optional offices in the League except for the office of President/Chairman. Nominations of directors and officers and for proposals and resolutions will be made and seconded from the floor. The chairperson shall cast a vote only in the event of a tie.

4. In the event there are two or more rule change proposals or resolutions to be voted on at the

AGM that conflict with each other and each is passed: the rule change proposal that receives the greatest number of "yes" votes shall prevail. The Chairperson shall determine if there is a conflict situation and identify to the membership the conflicting proposals before any is voted on.

#### ARTICLE 8 Changes

1. Any current member of the League may submit proposed changes to the existing Articles, Bylaws, and Rules and Regulations of the League to be considered as new business at the AGM.
2. Changes to the Articles, Bylaws, Rules and Regulations of the League shall be made at the AGM, provided that the board may adopted and immediately implement interim Rules and Regulations not in conflict with existing Rules and Regulations which interim Rules and Regulations must be approved at the next AGM or they shall lapse and not again be adopted on an interim basis.
3. Any change to the Articles or Bylaws shall be deemed adopted by an affirmative vote of two-thirds of the members attending and voting at the AGM where at least one-third of all members (including members represented by proxyholders) of the League are present.
4. Any and all changes to the Articles, Bylaws and Rules and Regulations adopted at AGM or interim Rules and Regulations rejected at the AGM shall become effective or be withdrawn respectively, at the beginning of the next seasonal year.
5. Notwithstanding any provision herein to the contrary, changes to the Articles, Bylaws, Rules and Regulations of the League necessary to maintain the tax-exempt status of the League or its affiliations with the California Youth Soccer Association (CYSA), the United States Youth Soccer Association (USYSA) or the United States Soccer Federation (USSF) may be made by board action and without the consent of the membership.

#### ARTICLE 9 Board of Directors

1. The Board of Directors shall consist of not less than 1 nor more than 5 individual directors who shall be nominated and elected at the AGM. A director shall serve from March 1<sup>st</sup> to the next March 1<sup>st</sup> (the League's Tax Year). A director may be elected to successive terms.
2. In the event that the President becomes unable to serve, the Vice-President shall serve. In the event that a director becomes unable to serve, a new Director shall be selected by the Board of Directors. A director of the board may be removed only by a majority vote of the members at a properly noticed special general meeting. In the event that a Director is removed, a new Director shall be selected by the members at the special general meeting.
3. Within 30 days after assuming office, the Board of Directors shall adopted an operating budget for the League, which budget may be amended from time to time in its discretion.
4. Immediately after assuming office, the newly elected Board of Directors shall convene a first

board meeting and elect the President/Chairman of the Board from their number. The President may be elected to one successive term.

5. The activities and affairs of the League shall be conducted and all corporate powers shall be exercised by or under the direction of the Board of Directors. The board has delegated the management of the League to the President and may delegate certain matters to committees from time to time provided that the activities and affairs of the League shall be managed and all corporate powers shall be exercised under the ultimate direction of the board, including, without limitation, concerning the following:

A. Being familiar with, interpreting, enforcing the Articles, Bylaws and Rules & Regulations of this League and all applicable rules and regulations of the associations with which this League is affiliated.

B. Ensuring formation of registered teams consistent with League and CYSA guidelines.

C. Ensuring proper registration of all players, coaches, and teams.

D. Ensuring proper accounting of fiscal transactions and accurate reporting to the District Commissioner and/or his appointed assistant.

E. Sanctioning travel of teams for any competitions played out of the League boundaries.

F. Establishing a compatible set of administrative rules for all teams registered with the League.

G. Establishing a common set of playing rules for intra-league play of Class III and IV teams. Class I and II teams formed under the auspices of SFVSC may be subject to its Rules & Regulations.

H. Providing appropriate levels of competition within the League for all players within the boundaries of the League.

I. Providing opportunities of play for all eligible youth within the boundaries of the League.

J. Investing the funds of the League in accordance with the prudent businessperson rule and as allowed by law and regulations, particular such laws and regulations governing investments by tax exempt and public benefit entities including the provisions of Corporations Code Section 5240.

6. The Board of Directors shall have the right and authority to suspend or bar completely from participation in League activities [or otherwise reasonably discipline] any team, player, coach, manager, team assistant, League official or any other person associated with the operation of this League or any of its member organizations.

**ARTICLE 10 League Officers:**

The President may appoint the League officers to the extent these offices are not filled at the AGM or elect to leave optional offices vacant.

**1. The mandatory officers of the League are as follows:**

**A. President:** The President shall conduct all meetings of the Board of Directors and the members. The President may appoint, at the beginning of each Tax year, any standing committees and committee chairmen. The President, or his designee, shall represent this League at CYSA district and state meetings as required.

**B. Secretary:** The Secretary shall keep an accurate record of all meetings, handle all correspondence, give notice of meetings and maintain the files of this League. The Secretary shall be responsible for the preparation of the annual report.

**C. The Chief Financial Officer:** Except as otherwise specifically provided herein, the Chief Financial Officer shall only expend League funds as provided in the annual operating budget of the League (as amended from time to time) adopted by the Board of Directors or pursuant to a resolution of the Board of Directors. The Chief Financial Officer shall give a receipt for all monies which shall be deposited in a recognized bank in the name of this League. All accounts shall be paid by check and, if the amount exceeds \$250 shall bear two (2) signatures: the Chief Financial Officer's and the President's, Vice-President's or Secretary's. The receipt book and vouchers shall be produced when required by the Board of Directors, properly balanced according to the bankbook or statement, whichever is up to date. The Chief Financial Officer shall be responsible for the preparing of any and all papers pursuant to the Articles of Incorporation and tax exemption status of this League. The Chief Financial Officer shall maintain the League's account(s) separately. The Chief Financial Officer shall pay from the League's account those expenses incurred for the general administration of the League and approved by the President and not in excess of \$500, those expenses authorized by the League's Board of Directors and those other expenses as directed by CYSA, its Constitution, Bylaws, and/or Rules & Regulations. The Chief Financial Officer shall oversee the preparation and timely filing of the League's Federal and State Informational Tax Returns.

**D. Registrar:** The League Registrar shall assure that all of the League's players, coaches, and teams are properly registered with CYSA and that all required fees have been properly paid and recorded.

**2. The optional officers of the League are as follows:**

**A. Vice-President(s):** In the absence of the President, the senior Vice-President shall preside at meetings of the Board of Directors. The Vice-President(s) shall assist the President as requested by the President.

**B. Age Group Commissioners:** An age group commissioner may be appointed for each age group



(boys and girls) as may be established by the Board of Directors from time to time. Each age group commissioner shall oversee the scheduling, play and reporting within his age group. Each age group commissioner shall exercise final authority over his venue during play.

C. Master Scheduler: The League Master Scheduler shall prepare and maintain the master schedule and standings for all age groups in coordination with each age group commissioner. The Master Scheduler shall work closely with the League's Field Coordinator and Referee Coordinator.

D. Field Coordinator: The League Field Coordinator shall obtain fields for League games and oversee the setup and takedown of the fields. The Field Coordinator shall work closely with the Master Scheduler.

E. Referee Coordinator: The Referee Coordinator shall coordinate referee coverage for games scheduled by the League Master Scheduler.

F. Volunteer Coordinator: The League's Volunteer Coordinator shall maintain a database of all of the League's volunteers. The Volunteer Coordinator shall be responsible for scheduling and administering volunteer programs as requested by officers of the League. The Volunteer Coordinator shall certify volunteer credit and provide this information to the Chief Financial Officer.

Officers shall serve for a term concurrent with the League's Tax Year. An individual may hold two or more offices concurrently except the President or chairman of the board may not currently act as the Secretary or Chief Financial Officer. The board may remove any individual from his office(s) with or without cause except for an officer approved by the members at an AGM which officers may only be removed prior to expiration of their terms at a special general meeting of the members by a majority vote.

#### ARTICLE 11 Standing Committees

The following standing committees, and other committees as needed, may be appointed yearly by the Board of Directors.

- A. Rules and Revisions Committee
- B. Protest and Appeals Committee
- C. Registration Committee
- D. Credentials Committee

#### ARTICLE 12 Annual Membership

Each team applying for membership in this League shall submit yearly, with the appropriate fee(s) properly completed registration forms for the team and each player, coach and assistant coach, prepared in accordance with the current CYSA registration instructions and procedures.

## ARTICLE 13 Board Meetings And Special General Meetings

1. Regular meetings of the Board of Directors will be held at least quarterly. The agenda for regular meetings may be as follows: A. Call to Order B. Roll Call C. Introduction of Guests D. Acceptance of Minutes E. Correspondence F. Chief Financial Officer's Report G. Committee Reports H. Unfinished Business I. New Business J. Good of the Game K. Adjournment
2. A special general meeting may be called by the President of the League or any two of its Board of Directors for the purpose of removing any AGM installed officer or Director of the League provided that all voting members are notified in writing at least thirty(30) days prior to said meeting of the time, date, location and purpose of said meeting. Only the specific matter defined in the written notice may be decided by vote at this meeting. Credentials, voting procedures and voting rights at any special general meeting shall be the same as at the annual general meeting as defined in these Bylaws.
3. At all meetings of the Board of Directors, fifty percent (50%) of the membership of Board of Directors shall constitute a quorum for the transaction of business.

## ARTICLE 14 Seasonal and Tax Year

The seasonal year for membership/registration shall be as determined by CYSA (currently from September 1 through August 31). Insurance coverage shall be for the same period of time. The Tax year of the League shall be from March 1 to March 1 of the subsequent seasonal year.

## ARTICLE 15 Protests and Appeals

1. Only violations of the Articles, Bylaws, General Procedures, and Specific Rules & Regulations of this League or CYSA and/or their misapplication shall be proper subjects to be considered for action.
2. Protests and appeals of red cards shall be as set forth in the League's Rules and Regulations. Other protests or appeals are to be in writing and delivered to the chairman of the Protest and Appeals Committee with a copy to the League's President within two (2) calendar days of the action being protested or appealed. A fee of \$200 must accompany the protest or appeal and will be returned only if the committee votes to uphold the protest or appeal. Any decision rendered by this Committee may be appealed to the full Board of Directors and then, if need be, to the CYSA Protest and Appeals Committee as per the CYSA Constitution, By-Laws, and Rules & Regulations.
3. If the League's decision is appealed, the appeal will follow the rules set forth by CYSA.
4. In the matter of protests and appeals, no person associated with the operation of this League shall invoke the aid of the courts of any state or of the United States without first exhausting all available remedies within the appropriate soccer organizations, including a final appeal to the annual general meeting of the USYSA.

#### ARTICLE 16 Expulsion, Suspension, Or Termination

The Board shall have the power to expel, suspend, or terminate from the League a member team for the acts or conduct of its players, coaches, officials, parents, and others associated with team that represent violent, dangerous, wanton, intentional, reckless, or grossly negligent acts or behavior at League venues or events; serious violations of the Articles, Bylaws or Rules and Regulations of the League; open disregard for League officials and referees; other misconduct of a significant nature; or other substantive grounds which are contrary to the best interests of the League and its purposes.

Any expulsion, suspension or termination of a member team will be done in good faith and in a fair and reasonable manner, including that at a minimum a member team subject to the expulsion, suspension or termination shall be given at least 15 days prior notice of the intended expulsion, suspension or termination and the reasons therefor; and the such members (s) will be given an opportunity to be heard, orally or in writing, not less than five days before the effective date of the expulsion, suspension, or termination by a person or body authorized by the board to decide that the proposed expulsion, termination or suspension not take place. Any League or other fees paid by a team subject to expulsion, suspension or termination are nonrefundable.

This Article does not apply to discipline arising from issuance of red cards or the discipline of individuals by the board as permitted by the Bylaws and League Rules and Regulations.

#### ARTICLE 17 General Liability Insurance Policy

In addition to other insurance required by CYSA, the League shall maintained a general liability insurance policy in an amount (as of 1/1/99: \$1,000,000) sufficient under the provisions of California Corporations Code Section 5047.5 to invoke its protections for the benefit of noncompensated directors and officers of the League.

#### ARTICLE 18 Dissolution

Should this League be dissolved, all assets remaining after payment of all debts shall be distributed to a nonprofit fund, foundation, or corporation which is organized and operated for the purpose of the development of youth soccer within the City and County of San Francisco.

#### ARTICLE 19 Rules of Order

The chair of any meeting of the League may proceed under informal rules of order adopted by the chair, unless a majority of the participants demand that the meeting proceed under formal rules of order, in which event Robert's Rules of Order shall be followed insofar as such rules are not inconsistent with or in conflict with the Articles, Bylaws, and Rules & Regulations of this League or of any organization with which this League is affiliated. Failure to follow Robert's Rules of Order shall not invalidate any action taken at a meeting unless said rules were in effect at the meeting, a rule of order was not followed and an objection was made at the time.

**ARTICLE 20 Limit of Liability, Responsibility To Inspect and Waiver of Unsafe Conditions**

The League shall not be responsible or liable for any injuries received by any person associated with a member team on any fields or other places used by it. Each team and player's parent acknowledges that the League does not own, control or maintain the fields, including the goals, on which League games are played, and that the League by scheduling a game on a field is not representing that the field is safe for play. Each team and player's parent agrees that it is their responsibility to inspect each field before play to determine if the field is in safe condition, and by playing on the field accepts the field in its condition and waives any claim against the League for any injuries or damages resulting from the condition of the field, including the goals.

**ARTICLE 21 General Provisions and Certain Definitions**

SECTION in this Article 21 refers to the Section in the California Corporations Code. Some SECTIONS have been paraphrased or abbreviated for convenience, and reference should be made to the Corporations Code Section for the complete text applicable to these Bylaws. Matters in brackets have been added by these Bylaws to the SECTION material and adopted as part of these Bylaws..

SECTION 5012. Financial Statements. All references to financial statements mean statements prepared in conformity with generally accepted accounting principles or some other basis of accounting which reasonably sets forth the assets and liabilities and the income and expenses of the corporation and discloses the accounting basis used in their preparation.

SECTION 5015. Time Notice Is Given Or Sent. Any reference to the time notice is given or sent means, unless otherwise expressly provided, (a) the time a written notice by mail is deposited in the United States mails, postage prepaid; or (b) the time any other written notice, including facsimile, telegram, or other electronic mail message, is personally delivered to the recipient or is delivered to a common carrier for transmission, or actually transmitted by the person giving the notice by electronic means, to the recipient; or (c) the time any oral notice is communicated, in person or by telephone, including a voice messaging system or other system or technology designed to record and communicate messages, or wireless, to the recipient, including the recipient's designated voice mailbox or address on such a system, or to a person at the office of the recipient who the person giving the notice has reason to believe will promptly communicate it to the recipient. [Notice shall also be deemed given when posted on the League web site or given in a League game schedule.]

SECTION 5016. Written Notice Or Report - What Constitutes. A notice or report mailed or delivered as part of a newsletter, magazine, [game schedule] or other organ regularly sent to members shall constitute written notice or report pursuant to this division when addressed and mailed or delivered to the member, or in the case of members who are residents of the same household and who have the same address on the books of the corporation, when addressed and mailed or delivered to one of such members, at the address appearing on the books of the corporation. [A notice or report posted on the League web site or given in a League game schedule shall constitute written notice.]

**SECTION 5031. Affiliated Defined.** A corporation is an "affiliate" of, or a corporation is "affiliated" with, another specified corporation if it directly, or indirectly through one or more intermediaries, controls, is controlled by or is under common control with the other specified corporation.

**SECTION 5032. Approved By The Board.** "Approved by (or approval of) the board" means approved or ratified by the vote of the board or by the vote of a committee authorized to exercise the powers of the board, except as to matters not within the competence of the committee under Section 5212.

**SECTION 5033. Approved By A Majority of All Members.** "Approval by (or approval of) a majority of all members" means approval by an affirmative vote (or written ballot in conformity with Section 5513) of a majority of the votes entitled to be cast.

**SECTION 5034. Approved by The Members.** "Approval by (or approval of) the members" means approved or ratified by the affirmative vote of a majority of the votes represented and voting at a duly held meeting at which a quorum is present (which affirmative votes also constitute a majority of the required quorum) or written ballot in conformity with Section 5513 or by the affirmative vote or written ballot of such greater proportion as may be provided in the bylaws for all or any specified member action.

**SECTION 5035. Articles Defined.** "Articles" includes the articles of incorporation, amendments thereto, amended articles, restated articles, and certificates of incorporation

**SECTION 5037. Bylaw Defined.** "Bylaws" includes amendments thereto and amended bylaws

**SECTION 5038. Board Defined.** "Board" means the board of directors of the corporation

**SECTION 5047.5 Voluntary Officer Or Director Nonliability.** (a) The Legislature finds and declares that the services of directors and officers of nonprofit corporations who serve without compensation are critical to the efficient conduct and management of the public service and charitable affairs of the people of California. The willingness of volunteers to offer their services has been deterred by a perception that their personal assets are at risk for these activities. The unavailability and unaffordability of appropriate liability insurance makes it difficult for these corporations to protect the personal assets of their volunteer decision makers with adequate insurance. It is the public policy of this state to provide incentive and protection to the individuals who perform these important functions. (b) Except as provided in this section, no cause of action for monetary damages shall arise against any person serving without compensation as a director or officer of a nonprofit corporation subject to Part 2 (commencing with Section 5110), Part 3 (commencing with Section 7110), or Part 4 (commencing with Section 9110) of this division on account of any negligent act or omission occurring (1) within the scope of that person's duties as a director acting as aboard member, or within the scope of that person's duties as an officer acting in an official capacity; (2) in good faith; (3) in a manner that the person believes to be in the best interest of the corporation; and (4) is in the exercise of his or her policymaking judgment. (c) This section shall not limit the liability of a director or officer for any of the

following: (1) Self-dealing transactions, as described in Sections 5233 and 9243. (2) Conflicts of interest, as described in Section 7233. (3) Actions described in Sections 5237, 7236, and 9245. (4) In the case of a charitable trust, an action or proceeding against a trustee brought by a beneficiary of that trust. (5) Any action or proceeding brought by the Attorney General. (6) Intentional, wanton, or reckless acts, gross negligence, or an action based on fraud, oppression, or malice. (7) Any action brought under Chapter 2 (commencing with Section 16700) of Part 2 of Division 7 of the Business and Professions Code. (d) This section only applies to nonprofit corporations organized to provide religious, charitable, literary, educational, scientific, social, or other forms of public service that are exempt from federal income taxation under Section SECTION 501(c)(3) or SECTION 501(c)(6) of the Internal Revenue Code. (e) This section applies only if the nonprofit corporation maintains a general liability insurance policy with an amount of coverage of at least the following amounts: (1) If the corporation's annual budget is less than fifty thousand-dollar (\$50,000), the minimum required amount is five hundred thousand dollars (\$500,000). (2) If the corporation's annual budget equals or exceeds fifty thousand dollars (\$50,000), the minimum required amount is one million dollars (\$1,000,000). This section applies only if the claim against the director or officer may also be made directly against the corporation and a general liability insurance policy is in force both at the time of injury and at the time the claim against the corporation is made, so that a policy is applicable to the claim. If a general liability policy is found to cover the damages caused by the director or officer, no cause of action as provided in this section shall be maintained against the director or officer. (f) For the purposes of this section, the payment of actual expenses incurred in attending meetings or otherwise in the execution of the duties of a director or officer shall not constitute compensation. (g) Nothing in this section shall be construed to limit the liability of a nonprofit corporation for any negligent act or omission of a director, officer, employee, agent, or servant occurring within the scope of his or her duties. (h) This section does not apply to any corporation that unlawfully restricts membership, services, or benefits conferred on the basis of race, religious creed, color, national origin, ancestry, sex, marital status, disability, political affiliation, or age. (i) This section does not apply to any volunteer director or officer who receives compensation from the corporation in any other capacity, including, but not limited to, as an employee

SECTION 5069. Proxy Defined. "Proxy" means a written authorization signed by a member or the member's attorney in fact giving another person or persons power to vote on behalf of such member. "Signed" for the purpose of this section means the placing of the member's name on the proxy ... by manual signature... by the member or such member's attorney in fact.

SECTION 5070. Proxyholder Defined. "Proxyholder" means the person or persons 18 years of age or older to whom a proxy is given.

SECTION 5075. Vacancy Defined. "Vacancy" when used with respect to the board means any authorized position of director which is not then filled, whether the vacancy is caused by death, resignation, removal, change in the number of directors authorized in the articles or bylaws (by the board or the members) or otherwise.

SECTION 5077. Vote Defined. "Vote" includes, but is not limited to, authorization by written consent pursuant to subdivision (b) of Section 5211 and authorization by written ballot pursuant

to Section 5513.

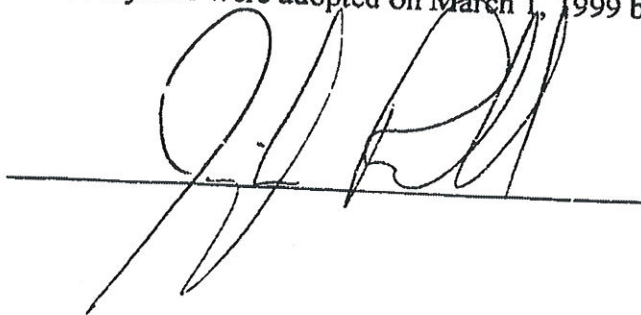
SECTION 5078. Voting Power Defined. "Voting power" means the power to vote for the election of directors at the time any determination of voting power is made and does not include the right to vote upon the happening of some condition or event which has not yet occurred....

SECTION 5079. In Writing Defined. "Written" or "in writing" includes facsimile and telegraphic communication.

SECTION 5080. Written Ballot Defined. "Written ballot" does not include a ballot distributed at a special or regular meeting of members.

#### ARTICLE 22 Ratification

These Bylaws were adopted on March 1, 1999 by the Incorporator of the League.

A handwritten signature in black ink, appearing to read 'J. Powell', is written over a horizontal line. The signature is stylized and cursive.

Joseph Powell, Incorporator

Form **872-C**

### Consent Fixing Period of Limitation Upon Assessment of Tax Under Section 4940 of the Internal Revenue Code

OMB No. 1545-0056

(Rev. September 1998)

Department of the Treasury  
Internal Revenue Service

(See instructions on reverse side.)

To be used with  
Form 1023. Submit  
in duplicate.

Under section 6501(c)(4) of the Internal Revenue Code, and as part of a request filed with Form 1023 that the organization named below be treated as a publicly supported organization under section 170(b)(1)(A)(vi) or section 509(a)(2) during an advance ruling period,

SAN FRANCISCO VIKINGS  
YOUTH SOCCER LEAGUE, INC.  
(Exact legal name of organization as shown in organizing document)

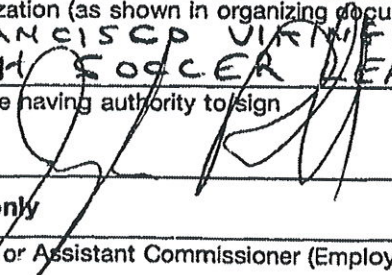
3208 IRVING ST., SAN FRANCISCO, CA  
(Number, street, city or town, state, and ZIP code) 94122

and the  
District Director of  
Internal Revenue, or  
Assistant  
Commissioner  
(Employee Plans and  
Exempt Organizations)

consent and agree that the period for assessing tax (imposed under section 4940 of the Code) for any of the 5 tax years in the advance ruling period will extend 8 years, 4 months, and 15 days beyond the end of the first tax year.

However, if a notice of deficiency in tax for any of these years is sent to the organization before the period expires, the time for making an assessment will be further extended by the number of days the assessment is prohibited, plus 60 days.

Ending date of first tax year 2/28/00  
(Month, day, and year)

Name of organization (as shown in organizing document) <u>SAN FRANCISCO VIKINGS</u> <u>YOUTH SOCCER LEAGUE, INC.</u>		Date <u>2/26/99</u>
Officer or trustee having authority to sign 		Type or print name and title <u>JOSEPH POWELL</u> <u>INCORPORATOR</u>
Signature ▶		
For IRS use only		
District Director or Assistant Commissioner (Employee Plans and Exempt Organizations)		Date

By ▶