PLEASANT VALLEY RECREATION & PARK DISTRICT
COMMUNITY SERVICE ORGANIZATION
ANNUAL UPDATE FORM

NAME OF ORGANIZATION: AYSO REGION 108

OFFICERS	**NAME**	**EMAIL**	**ADDRESS**	**PHONE**
President	JEANNETTE ROSSLING	RCR108AYSO@GMAIL.COM	279 SPINDLEWOOD AVE	(805)427-4525
Vice President	DAN JOHNSTON	DJOHNSTONPT@GMAIL.COM	2011 ALBORADA DR.	(805)216-9086
Treasurer	DARREN HARTWICH	AYSOR108TREASURER@GMAIL.COM	777 E. LEMON DR.	(805)298-2620
Secretary	CATHERINE DEVINE-DULKA	PERJESU.DEVINE@GMAIL.COM	1647 AVENIDA SOLTURA	(805)603-1949

Number of Participants last year: Primary season: 1,532 Secondary Season: 300+
Projected number of participants in upcoming year: Primary season: 1,500+ Secondary Season: 300+

What day and time are Board Meetings held? Day: 3RD WEDNESDAY Time: 7:00PM
Address where Board Meetings are held? 799-B CAMARILLO SPRINGS RD.
Are Board Members elected or appointed? Elected: 7 Appointed: 25+
When are new Board Members elected? Month: JANUARY
When are new Board Members installed? Month: JANUARY = WHEN APPOINTED

Organization must attach a copy of current By-Laws and IRS Form 990 when submitting this form

Does organization have a snack bar or serve food? NO
If yes, type of permit on file and expiration date:

Changes Organization has made from previous year:
UNITED PROGRAM CONCLUDED.
ALLIANCE PROGRAM TO REPLACE UNITED PROGRAM.
ADDED PLAYGROUND PROGRAM FOR 44 PARTICIPANTS.

Please provide any comments for the PVRPD Board of Directors:
- PLEASE DO NOT RAISE OUR FIELD COSTS MORE THAN 15%-20% PER YEAR.
- ALLOW US TO GO BACK TO 120 TEAMS PER WEEKEND OF STRAWBERRY CUP. THIS IS OUR MAIN FUNDRAISER. WE WERE ONLY ALLOWED 110 TEAMS LAST YEAR.

Please complete and return the Annual Update, By-Laws and IRS Form 990 to:
Nicole Lousen
Recreation Services Manager
1605 E. Burnley Street
Camarillo, CA 93010

nlousen@pvrpd.org

Phone: (805) 482-1996 x 107

Submitted By: JEANNETTE ROSSLING Signature: Jeannette Rossling

Addendum A: Voting rights of Board Members (one person, one vote)

Revised: April 2026
Approved by the Board: April 15, 2026

1. Regional Board Positions – Voting
   - 1.1 Regional Commissioner
   - 1.2 Safety Director
   - 1.3 CVPA
   - 1.4 Treasurer
   - 1.5 Registrar
   - 1.6 Referee Administrator
   - 1.7 Coach Administrator
   - 1.8 Assistant Referee Administrator
   - 1.9 Director Referee Instruction
   - 1.10 Director Referee Assessment
   - 1.11 Referee Scheduler
   - 1.12 Assistant Coach Administrator
   - 1.13 Game Scheduler
   - 1.14 Practice Scheduler
   - 1.15 Assistant Regional Commissioner(s)
   - 1.16 Head Director of Players
   - 1.17 Director of Players - Boys Competitive
   - 1.18 Director of Players - Girls Competitive
   - 1.19 Director of Players – Boys Non-Competitive
   - 1.20 Director of Players – Girls Non-Competitive
   - 1.21 Head Team manager
   - 1.22 Facilities Director
   - 1.23 EPIC Director
   - 1.24 Webmaster
   - 1.25 CSC Tournament Director
   - 1.26 CC Tournament Director
   - 1.27 Alliance Program Coordinator
   - 1.28 Tournament Team Director
   - 1.29 Playground / U4 Director
   - 1.30 Schoolyard / U5 Director
   - 1.31 Division Coordinator BU6
   - 1.32 Division Coordinator BU7
   - 1.33 Division Coordinator BU8
   - 1.34 Division Coordinators BU10
   - 1.35 Division Coordinator BU12
   - 1.36 Division Coordinator BU14
   - 1.37 Division Coordinator BU19
   - 1.38 Division Coordinator GU6
   - 1.39 Division Coordinator GU7
   - 1.40 Division Coordinator GU8
   - 1.41 Division Coordinators GU10
   - 1.42 Division Coordinator GU12
   - 1.43 Division Coordinator GU14
   - 1.44 Division Coordinator GU19

2. Regional Board Positions – Non-Voting
   - 2.1 Secretary
   - 2.2 Uniform Director
   - 2.3 Awards Director
   - 2.4 CSC Registrar
   - 2.5 CC Registrar
   - 2.6 Management administrator
   - 2.7 Assistant treasurer
   - 2.8 Statistician
   - 2.9 Auditor
   - 2.10 PVRPD liaison

Addendum B: Additional Regional Policies and Procedures

1. Player Registration Fees and Payment Deadlines

1.1 Fall Fee Schedule 2026

Core Divisions	Registration Price (1 APR - 31 MAY 2026)	Registration Price (1 Jun – close 2026)
Playground (8/1/2022 – 7/31/2023)	$142.50 Registration + $25.00 AYSO National Membership Fee + $3.50 Transaction Fee (per order) = $171.00	$192.50 Registration + $25.00 AYSO National Membership Fee + $3.50 Transaction Fee (per order) = $221.00
School Yard (8/1/2021 – 7/31/2022)	$142.50Registration + $25.00 AYSO National Membership Fee + $3.50 Transaction Fee (per order) = $171.00	$192.50 Registration + $25.00 AYSO National Membership Fee + $3.50 Transaction Fee (per order) = $221.00
Non-Competitive Divisions (8/1/2018 – 7/31/2021)	$156.50Registration + $25.00 AYSO National Membership Fee + $3.50 Transaction Fee (per order) = $185.00	$206.50 Registration + $25.00 AYSO National Membership Fee + $3.50 Transaction Fee (per order) = $235.00
Competitive Divisions (8/1/2007 – 7/31/2018)	$166.50Registration + $25.00 AYSO National Membership Fee + $3.50 Transaction Fee (per order) = $205.00	$226.50 Registration + $25.00 AYSO National Membership Fee + $3.50 Transaction Fee (per order) = $255.00
EPIC (Everyone Plays in our Community) (all ages)	(1 APR – 14 JUN) $50.00 Registration + $25.00 National Membership Fee + $3.50 Transaction Fee (per order) = $78.50	(15 JUN – close 2026) $100.00. Registration + $25.00 National Membership Fee + $3.50 Transaction Fee (per order) = $128.50

1.2 Player Registration Payment Deadlines

1.2.1 No player will be allowed to participate in any capacity until registration is complete and paid in full, unless otherwise approved by the Regional Commissioner or Regional Board.

1.2.2 All players must be paid in full by June 30 to be considered fully registered and eligible for team formation and participation in the upcoming season, including practices and games.

1.2.3 Players who are offered placement from a waitlist will be given a specific payment deadline at

the time of activation. This deadline will be determined by the Division Coordinator and/or Registrar. Failure to submit full payment by the assigned deadline will result in the player being ineligible to participate, and their roster spot will be offered to another waitlisted player.

1.2.4 Players whose registration is not paid in full by the applicable deadline will be cancelled and a refund issued less the National Fee and any administrative fees charged by Sports Connect or other AYSO vendors at the time of registration.

2. Discounts

Active-Duty Military Families: $15 for the first child (only)

Sibling Discounts:

2nd Child: $15
3rd Child: $15
4th Child: $15
5th Child: $15

3. Refund Policy

3.1 The refund amount shall be based on the date the request to withdraw from the program is received by the Registrar. Upon receipt of the withdrawn player's registration form, the Treasurer shall issue a refund. The AYSO National Fee and any administrative fee charged by Sports Connect or other AYSO vendors at the time of registration cannot be refunded.

3.2 Any player who withdraws from the program shall be entitled to a full refund less the National Fee and any administrative fees charged by Sports Connect or other AYSO vendors at the time of registration if the request is received before August 1st.

3.3 Any player who withdraws from the program after August 1st and no later than the start of the second game of the season will receive 50% refund less the National Fee and any administrative fees charged by Sports Connect or other AYSO vendors at the time of registration and the player must return their uniform to be eligible. No refunds will be given after the second game of the season.

3.4 Any player who withdraws due to permanent change of station (PCS) by a military family shall be entitled to a full refund less the National Fee and any administrative fees charged by Sports Connect or other AYSO vendors at the time of registration regardless of when the request was received.

4. Scholarship Program –

4.1 Scholarship applications shall be reviewed by a committee against a given set of criteria clearly defined in the application. The committee will make recommendations to the RC with final approval granted by the RC subject to available funding.

4.1.1 A maximum annual funding limit shall be established by the Board prior to awarding any scholarships.

4.1.2 All applications will be reviewed and retained in a confidential manner.

4.2 Applications will be reviewed and accepted on a first come, first serve basis until all funds earmarked for scholarships have been disbursed.

4.3 All players granted financial assistance are expected to fully participate to support their team for the duration of the season. Players previously provided financial assistance and failed to be an active participant during the season without a due cause will not be eligible for future financial aid.

5. Meetings

5.1 The Regional Board shall fix, at its initial meeting each year ("annual meeting"), the time, date and place of each regular meeting of the Regional Board and send notice of such annual meeting to all participants in the program.

5.2 It shall be the policy of the Region to hold at least one board meeting in each month. The Regional Board shall provide for the taking of minutes of the proceedings at each meeting and make them available to the members of the Region.

5.3 All Regional Board meetings shall be open to all participating members unless the Regional Board determines that it is necessary to hold a private session. The Regional Commissioner or 1/3 of the board members may call a special meeting of the Regional Board with three days' prior notice stating the purposes of such meeting, which notice may be given in writing (e-mail shall be acceptable), by telephone or in person.

5.4 No quorum of the voting board members is required for a vote. A vote shall be passed based on a majority of the voting board members present at the meeting at the time of the vote.

5.5 The Regional Board may make decisions that modify these Policies and Protocols. The Regional Board is not bound by these Policies and Protocols if the Regional Board deems a modification or exception of the Policies and Protocols is in the best interest of the Region.

5.6 Decisions between Board Meetings

5.6.1 In the event that a decision on an issue is necessary between scheduled Regional Board meetings, the RC shall either call an Executive Board Meeting or poll the Executive Board or Regional Board by e-mail.

5.6.2 The RC shall keep a written record of the poll.

5.6.3 The decision reached by the Executive Board shall have the same effect as if it were voted on at a regular Board Meeting.

5.6.4 Such decisions shall be reported to the Regional Board at the next scheduled meeting.

6. Expenditure Authorization

6.1 For unbudgeted expenditures requiring authorization between General Board Meetings, the RC is authorized to approve expenditures up to and including $750.

6.2 The Executive Board is authorized to approve expenditures up to and including $1,500. Any expenditure approved is this manner will be reported to the General Board at the next scheduled meeting.

7. Duties and Responsibilities of All Volunteers and Regional Board Positions

7.1 All Registered Volunteers must complete and remain current with required training and certifications commensurate with the duties of the position(s) they hold in accordance with AYSO Policies, the Volunteer Act of 1997 and California Child Protection legislation. This includes but is not limited to:

7.1.1 Registered in Sports Connect for the currently Membership year

7.1.2 Live Scan Fingerprinted

7.1.3 Safe Sport training

7.1.4 Sterling Volunteer Risk Status is completed and current

7.1.5 Safe Haven training

7.1.6 CDC Concussion Awareness training

7.1.7 Sudden Cardiac Arrest training

7.1.8 Age-specific coach training.

7.2 Since Region 68 operates as all-volunteer organization, payment for services rendered, such as refereeing a game, is not allowed.

7.3 End-of-season thank you gifts, if given, the value should not exceed $50 per volunteer. No cash or other electronic transfers are permitted.

8. Additional Duties and Responsibilities of Regional Board Positions

8.1 Regional Commissioner (RC) Additional Duties and Responsibilities

8.1.1 Regional Commissioner shall serve a three-year term.

8.2 Assistant Regional Commissioner(s) (ARC)

8.2.1 The ARC(s) shall assist the RC and serve as the acting RC in the absence of the RC.

8.3 Head Director of Players (HDOP)

8.3.1 The Head Director of Players shall be responsible for the operation of the Core Competitive and Non-competitive programs. HDOP, with the Director of Players (DOP) for competitive and non-competitive programs, shall manage and assist the Division Coordinators for each division. The HDOP shall coordinate with the Registrar, CVPA, Head Team Manager, Regional Referee Administrator, and Regional Coach Administrator and Administrator and other Board members to coordinate the Fall Core Program.

8.4 Director of Players

8.4.1 The Director of Players shall ensure that a Division Coordinator is not responsible for a Non-competitive division in which a family member is a playing member. The Director of Players shall allow Division Coordinators to be responsible for a Competitive division in which a family

member is a playing member as long as the Division Coordinator is not in charge of that division's team formation.

8.4.2 The Director of Players shall be responsible for team formation in competitive divisions based on team balance. The Director of Players may elect to have Division Coordinators be responsible for team formation for their Non-competitive divisions

8.4.3 The Director of Players, along with the Division Coordinators, shall maintain team rosters

8.4.4 The Director of Players shall work with the Division Coordinators and Registrar to place late registrations on teams if openings exist, track players requesting refunds and maintain a player wait list.

8.4.5 The Director of Players with the Coaching Staff shall schedule and conduct ratings meetings for the U8 and older divisions and provide the updated ratings to the Registrar for incorporation enter the player ratings into the AYSO player database.

8.4.6 The Director of Players shall work with the Head Team Manager to manage Parent Participation Points and schedule parent volunteers

8.4.7 The Director of Players shall work with the Equipment Director to determine quantities of equipment and uniforms needed

8.4.8 The Director of Players shall work with the Field Director to determine the need for field painting and field setup/tear-down by parent volunteers

8.4.9 The Director of Players shall work with the Game Scheduler to determine number of fields, the development of the game schedule and the development of the field volunteer schedule

8.4.10 The Director of Players shall coordinate with Area W staff logistics in preparation of the Area W Fall Core Playoffs

8.5 Division Coordinator

8.5.1 The Division Coordinator shall be responsible for the administration and operation of a division of play within the Region.

8.5.2 The Division Coordinator shall recruit the coaches and provide guidance and support to the coaches. The Division Coordinator shall resolve minor problems, issues and disputes within the division and refer non-minor problems, issues, and disputes to the applicable Director of Players.

8.5.3 The Division Coordinator shall assist the Director of Players to ensure all Coaches and Assistant Coaches are completed and current with 7.1.

8.5.4 The Division Coordinator shall assist the Uniform Director in the distribution of uniforms to teams.

8.5.5 In the applicable divisions, the Division Coordinator shall coordinate the collection of player ratings.

8.5.6 The Division Coordinator shall assist the Director of Players in their duties and responsibilities as needed

8.6 Secretary

8.6.1 The Secretary shall be responsible for taking minutes of all Regular and Executive Board meetings and posting them on our regional website within 14 days after the meeting for approval at the next Regular Board meeting. Secretary shall not be a voting member of the Executive Board, but shall be a voting member of the Regional Board.

8.6.2 The Secretary shall provide a copy of the minutes to the Area Director.

8.6.3 The Secretary shall record changes to these Policies and Procedures when approved and maintain an accurate set of all such changes so a new edition of the Policies and Procedures may be published.

8.6.4 The Secretary shall maintain an archive of the Region's administrative documents, manuals, board meeting minutes, and other materials as requested by the RC.

8.7 Alliance Program Coordinator (APC)

8.7.1 The APC shall be responsible for the operation of the Alliance program.

8.7.2 The Alliance divisions shall be U09 and older and shall be approved by the Region 68.

8.7.3 The APC shall recruit and oversee the applicable Alliance Coaches.

8.7.4 The APC shall be responsible for team formation in accordance with the Alliance program Policies and Procedures.

8.7.5 The APC shall maintain team rosters in an approved spreadsheet and provide this information to the Executive Board.

8.7.6 The APC shall work with the Registrar to register teams; track players requesting refunds and maintain a player wait list.
8.7.7 The APC shall work with the CVPA to ensure all coaches and assistant coaches are currently registered, certified, and have age-specific training.
8.7.8 The APC shall disseminate information to the Alliance coaches.
8.7.9 The APC shall schedule and conduct skill assessment sessions for the players.
The APC shall hold ratings meetings for the Alliance players.

8.8 Regional Auditor

8.8.1 The Regional Auditor shall be responsible for auditing the books and records quarterly.
8.8.2 The Regional Auditor shall not have signature authority nor reside at the same residence as someone who has signature authority.

8.9 Equipment Director

8.9.1 The Equipment Director shall be responsible for the purchasing and distribution of uniforms and coach supplies (soccer balls, first aid kits, etc.). The Equipment Director shall be responsible for purchasing and maintaining equipment, including goals, goal nets, and corner flags as may be needed by the Region.
8.9.2 The Equipment Director shall submit a budget for uniforms and equipment to the Treasurer by March 31st for the upcoming year (July 1 through June 30).

8.10 Field Director

8.10.1 The Field Director shall be responsible for the interface with the responsible organization to ensure the fields are properly maintained.
8.10.2 The Field Director shall be responsible for the layout and marking of fields before the start of the season and the weekly painting of the fields during the season.
8.10.3 The Field Director shall be responsible for the proper care and maintenance of all field equipment (vehicles, paint machines, etc.).
8.10.4 The Field Director shall be responsible for the field equipment distribution and pick up, field painting, field monitor assignments and preseason work day activities and tracking points and forwarding the tally to the Statistician.

8.11 Awards Director

8.11.1 The Awards Director shall be responsible for obtaining trophies, pins, and medallions for distribution as deemed appropriate by the board.
8.11.2 The Awards Director shall submit a budget for trophies, pins, and medallions to the Treasurer by March 31st for the upcoming year (July 1 through June 30).

8.12 Head Team Manager

8.12.1 The Head Team Manager shall be responsible for the dissemination of information to the Team Managers and conduct Team Manager Meetings prior to the start of the season.
8.12.2 The Head Team Manager shall generate the parent participation schedule for the field equipment distribution and pick up, field painting, field monitor assignments and preseason work day activities and coordinate with the Field Director.
8.12.3 The Head Team Manager shall coordinate the selection of a photographer with the ARC, generate the Picture Day schedule, and oversee Picture Day.
8.12.4 The Head Team Manager shall coordinate the distribution of pictures to the Playing Members.
8.12.5 The Head Team Manager will coordinate the participation of any other Community activities approved by the Board of Directors.

8.13 Tournament Director(s)

8.13.1 The Tournament Director(s) shall be responsible for submitting the application paperwork for all Region 68 sponsored tournaments.
8.13.2 The Tournament Director shall be responsible for recruiting the tournament staff and all preparation and operational activities associated with Region 68 sponsored tournaments.
8.13.3 The Tournament Director shall have the training requirements specified by the National Tournament Commission.

8.14 Tournament Team Director

8.14.1 The Tournament Team Director shall be responsible for all post- season teams participating in the various AYSO tournaments.

8.14.2 The Tournament Team Director shall monitor all teams, coaches, and players to assure compliance with all AYSO philosophies and regional and National Policies and Procedures.

8.15 Webmaster

8.15.1 Maintains the regional website home page.

8.15.2 Works with departmental heads on online digital advertising.

8.15.3 Oversees and maintains and updates region website on a timely basis on all upcoming events and activities.

8.15.4 Trains and manages departmental heads on maintaining and updating their own specific web page responsibilities.

8.15.5 Stays up to date and current on all aspects on the website's technical platform.

8.15.6 Manages passwords and admin privileges of all users to the website.

8.16 PVR&PD Liaison

8.16.1 The PVR&PD Liaison shall be responsible for representing the Region on the Youth Sports Commission and representing the Region at PVR&PD monthly meetings.

8.16.2 The PVR&PD Liaison shall communicate with PVR&PD management as directed by the RC.

8.17 Regional Coach Administrator (RCA) Staff

8.17.1 Assistant RCA

8.17.1.1 The Assistant RCA(s) shall assist the RCA in the training and supervising of all Coaches in the Region and serve as the acting RCA in the absence of the RCA.

8.17.1.2 When there is more than one Assistant RCA, the RCA shall designate an Executive Assistant RCA to serve as the acting RCA in the absence of the RCA.

8.17.2 Practice Field Scheduler

8.17.2.1 The Practice Field Scheduler shall be responsible for scheduling all practice fields for the Region.

8.17.2.2 The Practice Field Scheduler shall coordinate practice fields and practice field lights through the PVR&PD Sports Supervisor to ensure appropriate reservations are in place for field and light use.

8.17.3 Game Scheduler

8.17.3.1 The Game Scheduler shall be responsible for scheduling games during the regular season, playoffs, and championship day.

8.17.3.2 The Game Scheduler shall receive team numbers for coaches of multiple teams from the Directors of Players and shall make an effort to minimize overlapping game times for these coaches.

8.17.4 Statistician

8.17.4.1 The Statistician shall be responsible for maintaining standings for the Region.

8.17.4.2 The Statistician shall update game standings and parent participation points for the competitive divisions on a weekly basis and post the standings on the website or at the fields on Saturday.

8.17.5 EPIC Coordinator

8.17.5.1 The EPIC Program Coordinator, if any, shall serve as a liaison between the Regional Commissioner and the parents or guardians of children eligible to play in the Region's or Area's EPIC program for special children with physical or mental disabilities or challenges.

8.17.5.2 The EPIC Program Coordinator's responsibilities shall include the supervision of the division of the EPIC players into balanced teams, and the arranging and scheduling of practices and games for such EPIC play.

8.18 Regional Referee Administrator (RRA) Staff

8.18.1 Assistant RRA

8.18.1.1 The Assistant RRA(s) shall assist the RRA in the recruitment, training and supervising of all Referees in the Region.

8.18.1.2 When there is more than one Assistant RRA, the RRA shall designate an Executive Assistant RRA to serve as the acting RRA in the absence of the RRA.

8.18.2 Director of the Player Referee Organization (PRO) Program

8.18.2.1 The Director of the PRO Program shall be responsible for the recruitment, retention, training, and supervising of all Youth Referees in the Region.

8.18.2.2 The Director of the PRO Program shall recommend to the RRA those Youth Referees whose skill level merits consideration for badge upgrade training.

8.18.2.3 The Director of the PRO Program shall recommend Youth Referees for summer referee camps.

8.18.3 Director of Referee Assessment

8.18.3.1 The Director of Referee Assessment shall be responsible for the assessment and mentoring of all Referees.

8.18.3.2 The minimum requirements for this position shall be Intermediate Referee and successful completion of the Referee Assessor course.

8.18.4 Director of Referee Instruction

8.18.4.1 The Director of Referee Instruction shall arrange for and/or facilitate training programs where needed, register such programs with the NSTC and disseminate information about such programs to all referee candidates.

8.18.4.2 The Director of Referee Instruction shall ensure the timely and accurate recording of completion of referee training courses administered by the Region.

8.18.5 Referee Scheduler

8.18.5.1 The Referee Scheduler shall be responsible for the scheduling of all Referees, Assistant Referees and Youth Referees during the regular season, play-offs, and championship day.

8.18.5.2 The Referee Scheduler shall collaborate with the CVPA to ensure Referees are current with training and certifications outlined in 7.1 before they are approved to officiate games.

8.19 Regional Designated Officials

8.19.1 The Coach

8.19.1.1 The Coach shall be responsible for providing guidance and instructional training to the assigned team and conduct practices in accordance with Regional Policies and Procedures.

8.19.1.2 The Coach must be at least 18 years of age.

8.19.1.3 The Coach shall have completed & be current with all provisions of Section 7.1.

8.19.1.4 The Coach shall have an e-signed copy of each player's registration form at all team functions.

8.19.1.5 The Coach shall be responsible for player safety and shall inspect the practice field before each practice for dangerous conditions.

8.19.1.6 Two AYSO Adult Volunteers at all events

- The Coach shall ensure that at least two adult volunteers, including the coach, one of the same gender as the players, are present at all team functions.
- All Adult volunteers must have the following items completed and current with all provisions of 7.1.
- No activity shall start until two adults are present. Should two adults not be present the coach shall cancel the event after 15 minutes.
- Should a team event be occurring without two adults, the Coach shall be warned. Additional offences of this policy may subject the coach and team to additional sanctions.

8.19.1.7 The Coach shall complete the lineup card, make substitutions in accordance with these Policies, and be responsible for the behavior of the sideline during and immediately

before and after games.

8.19.1.8 In the U8 and older divisions, the Coach shall provide a completed Player Evaluation Form to the Division Coordinator at least seven days prior to the division's Ratings Meeting.

8.19.1.9 The Coach shall not coach more than one team in a season unless authorized by the RCA and RC.

8.19.1.10 The Coach shall not receive their team roster until they have completed volunteer registration.

8.19.1.11 U6, U7 and U8 teams shall not receive their uniforms until the Coach, Assistant Coach and Team Manager have cleared volunteer registration.

8.19.1.12 U10 – U16/U19 teams shall not receive their uniforms until the Coach, Assistant Coach, and Team Manger have cleared volunteer registration.

8.19.2 Assistant Coach

8.19.2.1 The Assistant Coach shall assist the Coach in carrying out the coaching and management requirements of the team.

8.19.2.2 The Coach shall select the Assistant Coach after the players have been assigned to the team.

8.19.2.3 The Assistant Coach must be at least 18 years of age.

8.19.2.4 The Assistant Coach shall assume the responsibilities of the Coach in the Coach's absence, including having signed copies of each player's registration form at all team functions.

8.19.2.5 The Assistant Coach shall have completed and keep current with all provisions of Section 7.1.

8.19.3 Team Manager

8.19.3.1 The Team Manager shall assist the Coach by organizing the parents in the following duties: coordinating parent participation assignments, scheduling snacks, ordering the banner, disseminating information, and any other duties deemed necessary by the Coach.

8.19.3.2 The Team Manager must be at least 18 years of age.

8.19.3.3 The Team Manager shall have completed and keep current with all provisions of Section 7.1.

8.19.4 Referee

8.19.4.1 The Referee shall be part of the IFAB-approved ("diagonal") system of officiating games consisting of a Referee and two Assistant Referees and/or club linesman if sufficient Assistant Referees are not available.

8.19.4.2 Referee and Assistant Referee who are over 18 years of age must complete and be current with all provisions of Section 7.1.

8.19.4.3 Youth Referees who are under 18 years of age must complete and be current of the following:

- Registered in Sports Connect for the current Membership year
- Safe Sport training
- Safe Haven training
- CDC Concussion Awareness training
- Sudden Cardiac Arrest training

8.19.4.4 The Referee shall have the appropriate training/experience to referee a given game. The Regional Referee Administrator shall determine if a referee has the appropriate training and experience to referee a given game

8.19.4.5 The Referee shall assume "full charge" of games they are officiating the moment they enter the designated field of play.

8.19.4.6 The Referee shall have authority over players, coaches, other officials, spectators, and any other person or element affecting the game.

8.19.4.7 The Referee has the authority to caution or send off players, substitutes, substituted players and team officials. This includes the authority to show yellow and red cards. No cards (Red or Yellow) should be shown to U10 Players (See 17: Rules of Play - Summary).

8.19.4.8 Should the Referee determine that a spectator should be removed from the game, the

Referee shall direct the coach to have the spectator leave the game. The Referee can suspend the game until the spectator leaves. If the spectator does not leave the area within a reasonable amount of time, the Referee can terminate the match. The Board has the right to determine if the spectator needs further disciplinary action.

8.19.4.9 This authority shall extend after the game until all participants have exited the vicinity of the field.

8.19.4.10 The Referee shall submit a Misconduct Report to the RRA for any caution, send-off of a player or a coach. In the competitive divisions, a Referee shall not officiate a game in which a family member is a playing without prior approval by the RRA.

8.19.4.11 A Referee shall not coach or support a team while in uniform. A Referee is not in uniform if wearing a "civilian" shirt.

8.19.5 Assistant Referee

8.19.5.1 The Assistant Referee shall be part of the IFAB-approved ("diagonal") system of officiating games consisting of a Referee and two Assistant Referees.

8.19.5.2 In the competitive divisions, an Assistant Referee shall not officiate a game in which a family member is a Playing Member without prior approval by the RRA.

8.19.5.3 An Assistant Referee shall not coach or support a team while in uniform. An Assistant Referee is not in uniform if wearing a "civilian" shirt.

8.19.6 Youth Referee

8.19.6.1 The Youth Referee shall be a Referee or Assistant Referee who must be at least 12 years old and under the age of 18.

8.19.6.2 A Youth Referee must have a medical release form signed by a parent or guardian in their possession any time they officiate in a game.

8.19.6.3 A Youth Referee must be at least 2 years older than the age of the players in the game which the Youth Referee is officiating. (This does not apply to Youth Assistant Referee)

9. Executive Board

9.1 The Executive Board shall provide guidance to Regional Commissioner and the Regional Board regarding the business of the Region. The Executive Board shall discuss personnel issues and review motions/proposals intended to be proposed to the Regional Board.

9.1.1 The Region shall have an Executive Board comprised of the following positions:

9.1.1.1 Regional Commissioner – Elected
9.1.1.2 Treasurer – Elected
9.1.1.3 Child & Volunteer Protection Advocate – Elected
9.1.1.4 Safety Director – Elected
9.1.1.5 Registrar – Elected
9.1.1.6 Regional Referee Administrator – Elected
9.1.1.7 Regional Coach Administrator – Elected
9.1.1.8 Assistant Regional Commissioner(s) – Appointed
9.1.1.9 Head Director of Players – Appointed
9.1.1.10 EPIC Director – Appointed
9.1.1.11 Head Team Manager – Appointed
9.1.1.12 Facilities Director – Appointed
9.1.1.13 Any position appointed by the Regional Commissioner

9.1.2 During the secondary season the following positions shall be part of the Executive Board.

9.1.2.1 Tournament Director(s)
9.1.2.2 Tournament Team Director

10. Program Information

10.1 Every player shall be entitled to play at least three-quarters of every game, except in the U6 and U16/U19 divisions, unless it is mathematically impossible to do so based on the number of players on a team and if the Coach of such teams has been told by the Region that this requirement will not apply. U6 players shall be entitled to play at least two-thirds of every game and U16/U19 players shall be entitled to play at least half of every game. In any event, absent injury to a player or other extraordinary circumstances, all players shall be entitled to play at least half of every game.

10.2 It is also the policy of the Region to have no player in the U10, U12 and U14 divisions play more than two quarters per game as goalkeeper during the regular season. Goalkeeper restrictions shall be waived during pool play and on Championship Day.

10.3 The Regional Board may waive registration fees in whole or in part with respect to any participant if such a fee would create a hardship for such participant or his/her family.

10.4 Division Assignment

10.4.1 Players shall be assigned to a division based upon their gender and age as of August 1 of the current year.

10.4.2 A player whose age places them in the U5, U6 or U7 divisions shall be allowed to play up one age division per parent request.

10.4.3 A player whose age places them in the U8, U10 or U14 divisions shall be allowed to play up one age division. This will only be honored if the child participates in a skills assessment.

10.4.4 The region shall not allow players to play down in a lower age division.

10.4.5 Any player with special needs shall play in the EPIC program.

10.5 Game Policies

10.5.1 The length of the season shall be ten (10) games plus a Championship Day in the U10, U12 and U14 divisions unless the game schedule is modified because of an odd number of teams. Inclement weather or poor field conditions may necessitate the postponing or cancelation of games.

10.5.2 Any such postponement or cancellation will be made by the RC, RRA or the Safety Director as early as practical before game time.

10.5.3 Once the game begins, only the Referee in charge of that match may suspend or cancel the game. The RC or designate may suspend or cancel any or all games due to inclement weather or other conditions that may warrant such action.

10.5.4 The highest standards of conduct and good sportsmanship must be maintained at all times by players, coaches, referees, spectators.

10.5.5 Offensive, insulting or abusive language is forbidden.

10.5.6 The use of alcohol, tobacco products including chewing tobacco, or illegal drugs in the vicinity of the playing field during practices or games is strictly forbidden.

10.5.7 All players must wear the official uniform for all games.

10.5.8 All players must wear appropriate soccer clothing for all practices.

10.5.9 The use of shin guards is required at all practices and games.

10.5.10 Coaches are expected to be positive and set the best possible example of good sportsmanship for the players and spectators, AT ALL TIMES.

10.5.11 Excessive coaching from the sidelines shall not be permitted, and the function of the coach shall be to provide encouragement and a positive direction.

10.5.12 The coach may enter the field of play only with the consent of the referee and may coach only within the technical area which is the length of the center circle.

10.5.13 Spectators should be seated on the opposite half of the field where the Assistant Referee (AR) is positioned to keep the AR focused and without distraction during the season, and especially during Pool Play and Championship Weekend. If the referee OR the AR requests that spectators move to the other side of the half line, spectators shall comply.

10.5.14 Spectators are expected at all times to act positively around players and to demonstrate respect for opponents, officials, and all other volunteers.

10.6 Referee Polices

10.6.1 Under no circumstances should spectators attempt to coach or address derogatory remarks to players, coaches or referees.

10.6.2 At the end of the game, the players on each team shall line up and shake hands with the players of the opposing team and thank the Referees.

10.6.3 The Referee has the power and authority to caution and send off players.

10.6.4 The Referee shall also have the authority to warn and send off coaches if their conduct violates the Laws of the Game and or this Policies and Protocols. The Referee shall not restart the match until the offending person leaves the vicinity playing area. If the offending person refuses to leave playing area, the Referee shall suspend the match; final outcome of the game will be determined by the Executive Board.

10.6.5 Harassment of Referees shall not be tolerated. Any actions, verbal or otherwise, deemed as harassing behavior towards a Referee shall result in actions being taken against the offending individual.

10.6.6 Harassment of Youth Referee shall not be allowed. Coaches and spectators shall not instruct or critique a Youth Referee. Any conduct that is deemed to be harassment (as determined by the referee, the assistant referees, any regional board member or member of the referee staff) of a youth referee by any coach may result in the expelling of the coach without any warning. Any conduct that is deemed to be harassment (as determined by the referee, the assistant referees, any regional board member or member of the referee staff) of a youth referee by any spectator may result coach being directed to have the spectator leave the area of the game without any warning.

10.6.7 Should a coach have an issue with the referee they are instructed to get a member of the referee staff to observe the referee during the game in question so that the referee staff can observe and advise the referee.

10.6.8 A player who is sent off for violation of the Laws of the Game shall be suspended for the duration of that game and shall not participate in the team's next scheduled game. A player who is sent off may be subject to additional disciplinary action (e.g., parent conferences, additional game suspensions, expulsion) at the discretion of a Disciplinary Review Panel (DRP).

10.6.9 During their suspension, a suspended player must receive permission from the Regional Commissioner to be at Pleasant Valley Fields when games or practices of ANY team are taking place.

10.6.10 A coach, assistant coach who is sent from the field may also be subject to similar disciplinary action at the discretion of the Executive Board upon thorough review of the incident.

10.7 Running up the Score

10.7.1 It is the policy of the Region and in the spirit of good sportsmanship that each team shall try to avoid a "run- up", that is, winning by more than five goals. Although scores are not kept in non-competitive divisions, similar actions shall be taken by the coach if the game is being dominated by one team.

10.7.2 Each coach shall be responsible to see that this does not occur by proper coaching, player substitutions, player assignments, and other positive means.

10.7.3 Disregard of this policy will result in observation by the Director of Players, RCA, RRA, ARC or RC who shall have the authority to recommend disciplinary action as necessary.

10.8 Game Protests. No protest of games shall be permitted.

10.8.1 A Coach may file a written report with the RRA of any misapplication of the Laws of the Game by a Referee.

10.8.2 This procedure shall not be used as a means of complaining about or criticizing any judgment call of a Referee or Assistant Referee.

10.8.3 If, after investigation by the Referee Staff, it is found that a Law was misapplied, such Referee shall be so informed in order to ensure that no further misapplication occurs.

10.9 Game Forfeit

10.9.1 Grounds for Forfeit - A team shall forfeit a match under any of the following circumstances:

- Failure to appear at the designated venue within 15 minutes of the scheduled kickoff time.
- Fielding fewer than seven players (11vs11), six players (9vs9) or five players (7vs7) at kickoff or at any point during the match.
- Withdrawal from a scheduled match with less than 24 hours' notice without prior written approval from the DOP.
- Refusal to continue play after being instructed to do so by the referee.

10.9.2 Forfeit results

- A forfeited match shall be recorded as a 1–0 victory in favor of the non-forfeiting team, regardless of any score at the time of the forfeit. If both teams are deemed to have forfeited, both shall receive a 0–0 loss with no points awarded to either side.
- Should a forfeit occur during Pool Play, refer to section 10.11.9 Pool Play Point System.
- The DOP shall review, rule a forfeit, and communicate that information to the teams.

10.9.3 Appeals - A team wishing to contest a forfeit ruling must submit a written appeal within 24 hours of the ruling. The committee's (DOP, RCA, RRA) decision, in consultation with the RC, on appeal shall be final.

10.9.4 Exceptions - Forfeits resulting from circumstances beyond a team's control - such as severe weather, natural disaster, or a public safety emergency - may be reviewed by the DOP, who retains the authority to reschedule the match or waive the forfeit ruling.

10.10 Incident Reports

10.10.1 Any person may submit a written incident report, regarding the statements or actions of anyone interacting, in a negative way, with the AYSO program.

10.10.2 The report shall be as specific as possible and shall be signed and dated, with the reporter's phone number and contact information indicated.

10.10.3 The report shall be submitted to the Safety Director (SD).

10.10.4 Pool Formation – Divisions Divisible by Four (e.g., 8, 12, 16 teams)

10.10.4.1 When the number of teams is divisible by four, teams will be placed into four-team pools using a snake-draft seeding method, illustrated below for 16 Teams:

- Seeds 1–4 are placed as the top seed in Groups A–D.
- Seeds 5–8 are placed in reverse order (D–A).
- Seeds 9–12 are placed in forward order (A–D).
- Seeds 13-16 are placed in reverse order (D-A).
- This pattern continues until all teams are assigned.
    - Example (16 Teams):
    - Group A: 1, 8, 9, 16
    - Group B: 2, 7, 10, 15
    - Group C: 3, 6, 11, 14
    - Group D: 4, 5, 12, 13

10.10.5 Pool Play Scheduling (Four-Team Pools)

10.10.5.1 Each team will play three (3) pool play matches:

- Week 1: 1st seed vs 4th seed; 2nd seed vs 3rd seed
- Week 2: 1st seed vs 3rd seed; 2nd seed vs 4th seed
- Week 3: 1st seed vs 2nd seed; 3rd seed vs 4th seed

10.10.6 Pool Formation – Divisions Not Divisible by Four

10.10.6.1 When the total number of teams is not divisible by four, the Region will create as many four-team pools as possible so that the remaining teams is equal to six (6). Remaining teams will be placed into three-team pools.

10.10.6.2 Example Format – Ten (10) Teams

- Group A (4 teams): 1, 4, 7, 10
- Group B (3 teams): 2, 6, 8
- Group C (3 teams): 3, 5, 9

10.10.6.3 Four-team pools follow the scheduling described above.

10.10.6.4 Scheduling for Three-Team Pools

- Each team plays two intra-pool games plus one cross-pool game:
- Week 1:
    - First seeds play third seeds within their own pool
    - Second seeds from each three-team pool play each other
- Week 2:
    - First seeds play second seeds within their own pool
    - Third seeds play each other
- Week 3:
    - Second seeds play third seeds within their own pool
    - First seeds play each other

10.10.6.5 Example Format – Fourteen (14) Teams

- Two four-team pools (Groups A and B)
- Two three-team pools (Groups C and D)
- Seed Assignment
    - Group A (4 teams): 1, 6, 9, 14
    - Group B (4 teams): 2, 5, 10, 13
    - Group C (3 teams): 3, 8, 11
    - Group D (3 teams): 4, 7, 12

- Four-team pools use the standard four-team schedule. Three-team pools use the scheduling described above.

10.10.6.6 Example Format – Eighteen (18) Teams

- Three four-team pools (Groups A, B and C)
- Two three-team pools (Groups D and E)
- Seed Assignment
  - Group A (4 teams): 1, 8, 11, 18
  - Group B (4 teams): 2, 7, 12, 17
  - Group C (4 teams): 3, 6, 13, 16
  - Group D (3 teams): 4, 10, 14
  - Group E (3 teams): 5, 9, 15

10.10.6.7 Four-team pools use the standard four-team schedule. Three-team pools use the scheduling described above.

10.10.7 Pool Formation – Six-Team Divisions

10.10.7.1 When a division consists of six (6) teams, all teams shall be placed into a single pool (Group A). Teams will be seeded 1 through 6 based on regular season standings.

- Pool Play Scheduling (Six-Team Single Pool)
  - Week 1:
  - 2nd seed vs 5th seed
  - 3rd seed vs 4th seed
  - 1st seed vs 6th seed
  - Week 2:
  - 5th seed vs 1st seed
  - 2nd seed vs 4th seed
  - 6th seed vs 3rd seed
  - Week 3:
  - 1st seed vs 4th seed
  - 2nd seed vs 6th seed
  - 3rd seed vs 5th seed

10.11 Championship Day

10.11.1 The playoff format shall consist of pool play followed by single elimination play on Championship Day.

10.11.2 All Championship games on Championship Day ending in a tie will have two full overtime periods of five minutes in length with teams changing field direction after the first five-minute period. If still tied after overtime play, the game shall be decided by a penalty shoot-out.

10.11.3 All non-Championship (i.e., Semi-Final) games on Championship Day will be decided by a penalty shoot-out. No extra time shall be permitted.

10.11.4 The composition of playoff pools will be determined based on the number of teams in a division.

10.11.5 A team will be ineligible to participate in Championship Day if all of a team's adult leadership: the coach, assistant coach, team manager, and referee(s), have NOT completed their required training and certifications in accordance with Section 7.1.

10.11.6 If the Coach does not turn in their team player ratings, that team will be ineligible to participate in Championship Day.

10.11.7 A team will be ineligible to participate in Championship Day if the Coach and/or Assistant Coach have not followed the 50% play rule.

10.11.8 A team will be ineligible to participate in Championship Day if they have not met the minimum Parent Participation Point requirements noted in section 11.

10.11.9 Pool Play Point System – Points during pool play

- Win 6 points
- Tie 3 points
- Loss 0 points
- Shutout 1 point (for an earned shutout, including 0-0 tie)
- Goals Scored 1 point per goal (max 3 per match)
- Forfeit 7 points (scored as a 1-0 win, no shutout points as it is not an "earned" shutout)

- A Committee comprised of the DOP, RCA and RRA, in consultation with the RC, retains the right to evaluate all forfeits and ensure that points are assigned to the optimum benefit of all participants.
- Player or Coach sent off (red Card): -2 points for each person.
- It is the policy of the Region that each team shall try to avoid a “run-up”, that is, winning by more than five goals. Disregard of this policy may resultin a post-game deduction of 1 point.
- During Pool Play and on Championship Day any team who wins or ties and is in violation of the Everyone Plays philosophy will result in a 0-1 forfeit. In addition, if the offending team loses the game, they would lose any points earned from goals scored. The non-offender will not benefit from an unearned shut out

10.11.10 Tie Breaker Criteria for Pool Play Seeding

- Fewest goals allowed in regular play
- Most goals scored in regular play (maximum 5 goals more than opponents score per game)
- Head-to-Head competition in regular play
- Coin toss

10.11.11 Tiebreaker Criteria to Advance to Championship Day

- Head-to-Head competition in pool play
- Most wins in pool play
- Most ties in pool play
- Fewest goals allowed in pool play
- Most goals scored in pool play (maximum 5 goals more than opponents score per game)
- Fewest goals allowed in regular play
- Most goals scored in regular play (maximum 5 goals more than opponents score per game)
- Head-to-Head competition in regular play
- Coin toss

10.11.12 Championship Day Format

- Team will advance and be seeded for Championship Day based on pool play standing.
- First-place teams in each pool, plus the number of “wild card’ teams needed to complete the bracket shall advance, assuming the team meets the minimum Parent Participation level.
- If the first-place team in a pool does not meet this level, the spot becomes a “wild card” spot. Tiebreaker Criteria above will be used as necessary for seeding.

10.12 Advancement to Area Playoff

10.12.1 Attending Area playoff is by invitation by the Area Director and is not a right given to a team because they won on Championship Day. Regional Commissioner may deny a team entry into Area Playoffs based on good cause.

10.12.2 If there are more Championship Day Champion Teams than invitations to the Area Playoff in that division, the following criteria shall be used to determine which teams goes to Area Playoffs.

- Most wins in pool play and Championship Day
- Most ties in pool play and Championship Day
- Fewest goals allowed in pool play and Championship Day
- Coin toss

11. Parent Participation Requirements

11.1 Overview of Parent Participation Points.

11.1.1 The amount of parent participation points required for the season shall be posted prior to the start of the first game of the season.

11.1.2 The Regional Board or the Regional Commissioner also has the right to modify the Parent Participation Requirements or an individual team’s requirements at any time during the season if the Regional Board or the Regional Commissioner finds good cause to do so.

11.1.3 As an all-volunteer organization with over 1,500 playing members, Region 68 depends on every family participating in some manner and to some level. Each family that has a player in the region shall be expected to volunteer a minimal amount of time to help the region operate. As noted in section 7.2, payment for services rendered, such as refereeing a game, is not allowed.

11.1.4 Board members, coaches, assistant coaches, referees, and team mangers donate many hours to the program. Parents who do not participate in one of these capacities are depended upon to donate 2-3 hours to the program for each child registered.

11.2 Job descriptions which earn Parent Participation Points are provided in the following paragraphs.

11.2.1 Points earned by Refereeing Games

11.2.1.1 The Referee Administrator has the authority to make exception to Parent Participation Points earned through refereeing games.

11.2.1.2 Teams in competitive divisions are awarded one (1) Parent Participation Point for completing a referee position (Referee or Assistant Referee) for a U10 to U14 game.

11.2.1.3 Teams in competitive divisions are awarded two (2) Parent Participation Point for completing a referee position (Referee or Assistant Referee) for a U16/19 game.

11.2.1.4 A team may earn no more than two (2) per weekend by refereeing games. U16 and U19 teams may earn no more than three (3) per weekend.

11.2.1.5 A team can only earn one Parent Participation Point by a youth referee per weekend.

11.2.1.6 It is the responsibility of the Coach, Team Manager, and/or the Referee to make sure the team receives proper credit for games refereed, not the referee staff.

11.2.1.7 Refereeing U8, U7 and U6 games will not count as a parent participation points.

11.2.1.8 Any member of the referee staff who works a morning or afternoon shift at the referee tent can earn a point for a team in which they are the assigned referee.

11.2.1.9 If it is determined that a referee, whether adult or Youth, has received payment in any form for refereeing game(s), any points earned for those games will be zeroed out and are NOT eligible for replacement. In addition, section 11.2.1.4 will not be waived so this may cause a team to fall short of the requirements to qualify for Championship Day noted in section 11.2.3.

11.2.2 Other ways to earn Parent Participation points. Teams in competitive divisions (U10 – U19) are awarded Parent Participation points for completing their team's assignments only on the assigned days.

11.2.2.1 **Equipment Distribution** – Volunteer helps distribute painters, goals, nets, corner flags and other miscellaneous equipment from storage containers to all fields. A golf cart and trailer are used to assist. Shift starts one hour before first game time of day and lasts about 45 minutes. Job requires the volunteer to be able to lift 40 lbs.

11.2.2.2 **Equipment Pick-up** – Volunteer helps pick up goals, nets, and corner flags from all fields and put them back into storage containers. A golf cart and trailer are used to assist. Shift starts after the last game of day is played and lasts about 45 minutes. Job requires the volunteer to be able to lift 40 lbs.

11.2.2.3 **Field Work Day** – A 3- to 4-hour shift on a Saturday before Labor Day. Volunteer helps measure and layout fields, paint lines, and sort through and set up goals.

11.2.2.4 **Set Up Playground (U4) and Schoolyard (U5) Programs**: One team to help set up the Playground and Schoolyard Programs each week 2 points per week.

11.2.2.5 **Field Monitor** – A 2-hour shift on Saturday. Job requires the volunteer to monitor 4-5 fields from a central location and radio in requirements to the Information Booth. This will involve walking the fields.

11.2.2.6 **Competitive and Non-Competitive Information Booths**. A 2-hour shift on Saturday at an information booth.

11.2.2.7 **Board Member**: If you are a member of the Regional Board (voting or non-voting) you earn a point per season that can be awarded to a Competitive team in which you have a family member playing. These are not transferable.

11.2.2.8 **Other Jobs**: The regional board, executive committee or Regional Commissioner may create and assign additional jobs to teams during the season.

11.2.3 Parent Participation Points Requirements

11.2.3.1 The minimum points requirement for each Competitive division to advance to Championship Day shall be posted prior to the start of the first game of the season and are subject to the following:

- At least 4 referee points must be earned during weeks 8, 9 and/or 10 of the Core Season.
- At least one (1) Parent Participation Point (i.e., non-referee point) must be earned during weeks 8, 9, and/or 10 of the Core Season.

11.2.3.2 Should a team believe there is a discrepancy in PP points then the discrepancy is to be resolved with the Statistician within three weeks of the assignment date.

11.2.3.3 Non-Competitive U6 and U7 teams must achieve one Parent Participation point to be eligible for season end awards.

11.2.3.4 Non-Competitive U8 teams must achieve one Parent Participation point AND three (3) referee points to be eligible for season end awards. These three referee points shall be obtained through referee assignments at Competitive (U10 or above) level games..

12. Everyone Plays In our Community (EPIC) Program

12.1 The EPIC Program provides a quality soccer experience for children and adults whose physical or mental disabilities make it difficult for them to successfully participate on mainstream teams. EPIC teams may include players who are blind or visually impaired, amputees or with conditions that impair mobility, mentally or emotionally challenged, autistic, Down syndrome, cerebral palsy, and any other condition that makes playing on an EPIC team best for the player.

12.2 Depending on the number of registered EPIC players, their gender, and age, teams may be coed, gender-based, or age-based.

12.3 The size of the playing field and length of game shall be determined by the age and number of players.

12.4 Score shall not be kept and every effort shall be made so that every player has the opportunity to score in every game.

13. Awards

13.1 Players in the non-competitive divisions may be given participation awards (trophies or medals as determined by the Regional Board), so long as the team fulfills its parent participation requirements.

13.2 Players and coaches of competitive teams participating on Championship Day shall receive trophies or medals indicating their final playoff position.

13.3 If it is determined that a referee, whether adult or Youth, has received payment in any form for refereeing game(s), those games will NOT be counted toward any end of season recognition.

13.4 Special awards for players in the U19 division, coaches, and volunteer families

13.5 The following awards are presented at the end of season Player recognition ceremony:

13.5.1 Sharon Waite Award: Given in memory of Sharon Waite, mother and AYSO soccer volunteer. This award is given to a 17- or 18-year-old girl who has demonstrated the AYSO philosophies of good sportsmanship, positive attitude and fair play.

13.5.2 George Grub Award: Given in memory of George Grub, father and supporter of AYSO soccer. This award is given to a 17- or 18-year-old boy who has demonstrated the AYSO philosophies of good sportsmanship, positive attitude and fair play.

13.5.3 AYSO Most Valuable Player: Given to all AYSO high school seniors with 10 or more years of AYSO playing experience

13.6 The following awards are presented at the end of season volunteer recognition ceremony

13.6.1 Ed Pike Award / Wolfgang Ruhle Award: Given in memory of Ed Pike, a former RC and coach and Wolfgang Ruhle who coached in Region 68 for many years to the highest standards and especially exemplified the philosophy of Positive Coaching and the modern philosophy of Player Development. This award is given to a coach with at least 5 years of experience who has exhibited the AYSO philosophies in an exemplary manner.

13.6.2 Ken Aston Award: Given in memory of Ken Aston, a Referee and supporter of AYSO soccer. This award is given to a Referee who has exhibited the AYSO philosophies in an exemplary manner and has made lasting contributions to R68.

13.6.3 Ramon Padron / Steve Arthur Award: Given in memory of Ramon Padron, a coach and supporter of AYSO soccer and Steve Arthur a coach, referee and support of AYSO. This award is given to a volunteer family that represents the AYSO spirit of giving

13.6.4 David Winters Award: Given in memory of David Winters, a coach and supporter of AYSO soccer. This award is given to a volunteer that represents the AYSO spirit of giving.

13.6.5 Robert Gutierrez Award: Given in the memory of Robert Gutierrez, a coach, team manager and supporter of AYSO soccer. This award is given to a volunteer with 2 years of service as a Team Manager that represents the AYSO philosophies in an exemplary manner and has made lasting contributions to R68.

14. Secondary Season

14.1 Postseason Competition (Competitive Divisions)

14.1.1 Postseason competition is defined as an extension of the fall season for League Championship teams and All-star teams participating in Area W, Section 10, and Western States Championships.

14.1.2 All Star and tournament teams will pay an initial registration for their own uniforms, field costs, and an initial estimate of tournament fees and referee deposits, if applicable, for four (4) tournaments, which includes the California Strawberry Cup and Area 10-W playoffs. When teams want to play additional tournaments, the team will need to coordinate with the Regional Treasurer and Secondary Season Director. Additional registration fees, if needed, must be paid prior to approval. This estimated cost is subject to the provisions outlined below in sections 14.1.3 through 14.1.7.

14.1.3 Player refunds will be based on how much the player has participated in the post season competitions. No refunds will be provided for credit card processing fees, uniforms, registration system fees, or any National Player Fees collected during registration.

14.1.4 Each team will receive $200 per team to assist players with scholarships.

14.1.5 Each team will be responsible to provide three qualified referee to participate in each tournament. Teams at U14 and above must have one referee capable of acting as a center referee. Additionally, each referee for 14U and above must be Intermediate or above.

14.1.6 As noted above in section 14.1.2, a refundable Referee Deposit will be collected during registration for League, All-Star and Tournament teams. The Referee Deposit is fully refundable if the team successfully completes all referee assignments at each tournament where the team participated. It is the responsibility of the team, not the members of the Region 68 Board, to fully document completion of the referee assignments and work with tournament hosts when discrepancies arise. If a team does not fulfill all their referee commitments for a tournament, the team will receive a partial refund or may not receive a referee refund based on reporting from the tournament host. Referee refunds will be provided to each team, as warranted, after completion of all tournaments for the secondary season and receipt of all refunds from tournament hosts, inclusive of the California Strawberry Cup as outlined in 14.1.7 below. In the event of discrepancies in referee refund amounts, refunds will not be provided to the team until all discrepancies are resolved. Referee refunds will be paid through Region 68's registration vendor payment system. All payments will be refunded to the credit card used at the time of initial registration..

14.1.7 Every Region 68 League, All-Star and Tournament team is required to provide volunteers to help with the California Strawberry Cup in lieu of paying tournament fees. At the time of initial registration, a Referee Deposit equal to the current team Referee Deposit for the California Strawberry Cup and a Volunteer Deposit of $50 per team will be collected. After the tournament, teams will be advised if the team successfully completed all or a portion of their referee and volunteer assignments. Referee and volunteer refunds from the California Strawberry Cup will be provided to each team, as warranted, after completion of all tournaments for the secondary season and receipt of all refunds from tournament hosts. In the event of discrepancies in referee or volunteer refunds for the California Strawberry Cup, refunds will not be provided to the team until all discrepancies are resolved. Referee and volunteer refunds for the California Strawberry Cup will be combined into one single payment with the referee refunds discussed in 14.1.6 above and paid through Region 68's registration vendor payment system. All payments will be refunded to the credit card used at the time of initial registration..

14.1.8 The Region shall pay the entry fees associated with All-Star teams playing in the Section 10, and Western States Championships.

14.1.9 Postseason League teams may choose to compete in other tournaments, but they will be expected by the Region to pay the costs for uniforms, field costs and tournaments.

14.1.10 Players who choose not to compete in these tournaments shall not be excluded from consideration for All-Star or Tournament teams.

14.1.11 League Championship teams may not add a player to or replace a player from their regular season roster.

14.1.12 Postseason League, All-Star and Tournament teams shall abide by the tournament rules associated with each AYSO tournament.

14.1.13 The number of teams competing in postseason play shall be determined by the Region 68 Board based on the number of Region 68 players registered in a division.

14.1.14 If a player is a member of both a League Championship team and an All-star team or Tournament Team, the player's commitment to the League Championship team shall take preference at all times.

14.1.15 A player may only be a member of ONE All-Star team or ONE Tournament team and cannot be a regular member of both teams or participate on an Alliance team.

14.1.16 A player who receives a Red card during postseason tournament play will have a minimum of a one game suspension and will be subject to a hearing by a Disciplinary Review Panel at the earliest opportunity.

14.1.17 A coach who is sent off, or parent who is ejected from a game during postseason tournament play may be subject to further disciplinary action to determine if they will be allowed to continue in the post-season program.

14.2 All-star Competition

14.2.1 The number of All-Star teams shall be determined by the Region 68 Board based on the number of Region 68 players registered in a division and the competitive skill levels of the players.

14.2.2 The number of players on an All-star team shall be ten (10) in U10, twelve (12) in U12 and fifteen (15) in U14.

14.2.3 Playing time and replacement of players shall be determined by the tournament rules associated with each AYSO tournament

14.2.4 To be eligible for All-star consideration, a player must participate in at least 3/4 of their league team's games, except for games missed due to illness or injury and documented by a note from a physician.

14.2.5 If a player plays "up" a division in the primary season, that player must play "up" during All-star play.

14.2.6 Selection to the All-star team will be determined by the All-star Coach via recommendations from League coaches and observation during the primary season.

14.2.7 If more than one All-Star team is determined for a division, a draft shall be held with the appointed coaches, the Tournament Teams Director and the Director of Players - Competitive.

14.3 Tournament Team Competition

14.3.1 Prior to the start of pool play competition, Tournament Team Director in consultation with the DOPs and DCs will make a recommendation to the Board on the number of competitive tournament teams per division that can be supported by the Region.

14.3.2 Tournament team competition provides an affordable soccer opportunity. Tournament teams are "select" teams; that is, the coach can select any player who participated in at least 50% of the games in their division in the primary CORE season. Alliance players may not play on a Tournament team. As such, the level of play is higher than in the AYSO primary season, often as high as or higher than the All-star level.

14.3.3 It is a requirement for the team to have a good management team in place that is familiar with the tournament circuit process and requirements.

14.3.4 If a registered player is unable to participate in primary season play due to a medical condition, verified with a doctor's note, they may be eligible for tournament team play with a release to participate in athletics.

14.4 All Star / Tournament Coach Selection Process

14.4.1 Any coach wishing to coach in All-Star or Tournament Play must submit an application to the Tournament Teams Director no later than October 1.

14.4.2 To be eligible to coach or assistant coach an All-star or Tournament team, a coach must have completed and be current in ALL training and certification requirements of Section 7.1. This is a pre-requisite.

14.4.3 Any coach who has received a sendoff during the primary season must be approved by the RC, RCA and RRA before they can be considered for selection as an All-star or Tournament coach.

14.4.4 Coaches shall be selected based on a range of criteria

14.4.4.1 Be in good standing with the Region by demonstrating competency in coaching skills and team management, and the tenants of AYSO.

14.4.4.2 Be considered by the Tournament Teams Director, Executive Committee and be approved by the Region 68 Board

14.4.4.3 Returning coaches must re-apply and will be re-evaluated each membership year.

14.4.4.4 Board approved Coaches for All-Star and Tournament teams may not finalize their rosters until the week prior to Thanksgiving, in accordance with Arae 10W regulations.

15. Facilities

15.1 It shall be the responsibility of both teams for the first game each day to set up the goalposts and nets and both teams for the last game of each day to take down the goalposts and nets.

15.2 Each field shall be lined under the direction of the Field Director on Saturday morning or Friday afternoon.

15.3 Each Coach shall be provided with a first aid kit.

15.4 No trash should be left at the facility except in designated containers.

15.5 Parking shall be limited to designated areas at the fields.

15.6 For safety reasons, no pets shall be allowed at the facility while games or practice sessions are in progress.

15.7 Golf Cart Safety: Golf carts make it easier for youth sports volunteers to perform a multitude of tasks. Along with this responsibility, the safe use of these vehicles is important for any volunteer operating them. Please ensure the following:

15.7.1 To be covered by AYSO insurance, all drivers must be 18 years of age with a valid driver's license and be insured. All drivers must be approved to drive by the Regional Commissioner, Field Director or their delegates.

15.7.2 All drivers must be instructed on the risks associated with operation on athletic fields and on how to properly store/secure the vehicles when not in use. Notably, when not in use, golf cart keys must not be left in the ignition and the parking brake must be activated.

15.7.3 The vehicles must not be used to carry more people than their carrying capacity. Each person must be sitting in a seat.

All drivers must also understand the importance of maintaining a slow speed when operating the vehicles around soccer fields filled with players, parents and spectators.

16. Common Sense Emergency Plan

16.1 AYSO Volunteers: Emergencies and natural disasters can and do happen, and predicting their nature, form and timing is challenging, if not unattainable. Upon report of an emergency or natural disaster, specific directions will generally not be immediately available from police. Soccer field occupants will need to use common sense, and decide what action to take on their own depending on their proximity to the threat and their own comfort level. At all times, it is imperative to remain vigilant and, when necessary, reduce or eliminate hazards and emergencies on the soccer field. Consider creating a portable emergency kit customized to meet your family's needs including essential medications, a First Aid kit, food, water and any other items that may be helpful. When families are prepared and use common sense, the fear and loss that accompany emergencies and disasters are greatly reduced.

16.2 Activation of Common-Sense Emergency Plan

16.2.1 Call 911 and/or notify an AYSO staff member (normally in red AYSO shirts).

16.2.2 Assess the situation using all available information. If an AIR HORN is sounded it means lightning or other danger may be imminent.

16.2.3 Decide whether to shelter in place or evacuate.

16.2.4 If lightening occurs you should seek shelter.

16.2.5 SAFER AREAS are inside fully enclosed vehicles and buildings.

16.2.6 UNSAFE AREAS are in open areas like fields or parking lots, anywhere near metal objects such as flagpoles and soccer goals, and under trees.

16.2.7 If there is an active shooter, major protest or other large-scale event, the field will be evacuated and remain closed until the police declare the area is safe.

16.2.8 Remain vigilant—Help keep the children safe and calm, and gather additional facts about the emergency if you are able.

16.2.9 Once guidance is provided by emergency personnel be sure to cooperate to enhance the response and recovery processes in place.

17. Rules of Play – Summary

Division	6U	7U	8U
Number of Players on Team	6	8	8
Number of Players on Field*	4 v 4	6 v 6	6 v 6
Goal Keeper	No Keeper All Season		
Field Size	5U: 60 ft by 84 ft 6U: 70 ft by 100 ft	75 ft by 150 ft (or 84 ft by 174ft)	84 ft by 174 ft
Goal Size	4' x 8'	5 ft by 10ft (or 4'x 8')	5 ft by 10ft (or 4'x 8')
Game Length	30 minutes (Six 5 minute periods)	40 minutes (4 quarters)	40 minutes (4 quarters)
Ball Size	3		
Field Markings	Half line 5 yd radius center circle 5 yd by 10 yd goal area No penalty area 1 yd corner arc No penalty arc No penalty spot	Half line 6 yd radius center circle 6 yd by 12 yd goal area 12 yd line, width of field 1 yd corner arc No penalty arc No penalty spot	Half line 7 yd radius center circle 6 yd by 12 yd goal area 12 yd by 24 yd penalty area 1 yd corner arc No penalty arc No penalty spot
Start of Play	No change except 5 yds away	No change except 6 yds away	No change except 7 yds away
Ball In & Out of Play	No change from normal IFAB rules		
Method of Scoring	No change from normal IFAB rules		
Off side	No offside called		
Fouls & Misconduct	Referee explain ALL infractions		
Free Kicks	All are Direct, opponents 5 yds away. Attacking team takes kick from outside Defending team goal area	All are Direct, opponents 6 yds away. Attacking team takes kick from outside Defending team goal area.	All are Direct, opponents 7 yds away. Attacking team takes kick from outside Defending team goal area.
Penalty Kicks	No penalty kicks		
Throw In	If bad first, Ref explain & re-do. If second bad, just play.	If bad, Referee explain, and re-do.	
Goal Kick	Taken inside goal area, opponents 5 yds away	Taken inside goal area, opponents beyond 12 yd line	No change from normal
Corner Kick	No change, opponents 5 yds away	No change, opponents 6 yds away	No change, opponents 7 yds away

Division	10U	12U	14U	16U/19U
Number of Players on Team	9	12	14	18
Number of Players on Field*	7 v 7	9 v 9	11 v 11	11 v 11
Goal Keeper	Yes, all season Regular Season: Half Game Maximum Pool Play: Full Game Allowed			Yes
Field Size	120 ft by 240 ft	150 ft by 275 ft	210 ft by 330 ft	210 ft by 330 ft
Goal Size	7 ft by 7 yds	8 ft by 8 yds		
Game Length	50 minutes	60 minutes	70 minutes	80/90 minutes
Substitution	Approximately midway through each half and at halftime.			Free substitution per Laws of the Game
Minimum Playing Time	3 quarters			35 minutes
Ball Size	4		5	
Field Markings	Half line	Half line		
	8 yd radius center circle	10 yd radius center circle		
	6 by 15 yd goal area	6 by 20 yd goal area		
	14 x 36 yd penalty area	18 x 44 yd penalty area		
	1 yd corner arc	1 yd corner arc		
	8 yd penalty arc	10 yd penalty arc		
	10 yd penalty spot	12 yd penalty spot		
Start of Play	IFAB rules, except 8 yds away	No change from normal IFAB rules		
Ball In & Out of Play	No change from normal IFAB rules			
Method of Scoring	No change from normal IFAB rules			
Off side	No change from normal IFAB rules			
Fouls & Misconduct	No change from normal except referees should work with coaches to eliminate need for cautions & send-offs. No cards (red, yellow) will be shown.	No change from normal except referees should work with coaches to allow a player to be substituted after receiving a caution if coach believes this is best for the player.		
Free Kicks	IFAB rules, except 8 yds away	No change from normal IFAB rules		
Penalty Kicks	No change from normal IFAB rules			
Throw In	No change from normal IFAB rules			
Goal Kick	No change from normal IFAB rules			
Corner Kick	IFAB rules, except 8 yds away	No change from normal IFAB rules		

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GOVERNMENT COPY

Form **8868**
(Rev. January 2025)

Department of the Treasury
Internal Revenue Service

Application for Extension of Time To File an Exempt Organization Return or Excise Taxes Related to Employee Benefit Plans

File a separate application for each return.
Go to www.irs.gov/Form8868 for the latest information.

OMB No. 1545-0047

Electronic filing (e-file). You can electronically file Form 8868 to request up to a 6-month extension of time to file any of the forms listed below except for Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts. An extension request for Form 8870 must be sent to the IRS in a paper format (see instructions). For more details on the electronic filing of Form 8868, visit www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits.

Caution: If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-TE and Form 8879-TE for payment instructions.

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Part I - Identification

Type or Print

File by the due date for filing your return. See instructions.

Name of exempt organization, employer, or other filer, see instructions.
AMERICAN YOUTH SOCCER ORGANIZATION

Taxpayer identification number (TIN)
95-6205398

Number, street, and room or suite no. If a P.O. box, see instructions.
C/O 10960 WILSHIRE BLVD., STE 700

City, town or post office, state, and ZIP code. For a foreign address, see instructions.
LOS ANGELES, CA 90024

Enter the Return Code for the return that this application is for (file a separate application for each return) 01

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 4720 (other than individual)	09
Form 4720 (individual)	03	Form 5227	10
Form 990-PF	04	Form 6069	11
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 8870	12
Form 990-T (trust other than above)	06	Form 5330 (individual)	13
Form 990-T (corporation)	07	Form 5330 (other than individual)	14
Form 1041-A	08	Form 990-T (governmental entities)	15

- After you enter your Return Code, complete either Part II or Part III. Part III, including signature, is applicable only for an extension of time to file Form 5330.
- If this application is for an extension of time to file Form 5330, you must enter the following information.

Plan Name _____
Plan Number _____
Plan Year Ending (MM/DD/YYYY)

Part II - Automatic Extension of Time To File for Exempt Organizations (see instructions)

The books are in the care of CHELSEY ERNSTOFF
19700 S VERMONT AVE SUITE 103 - TORRANCE, CA 90502

Telephone No. (424)221-7910 Fax No. _____

- If the organization does not have an office or place of business in the United States, check this box ..... ☐
- If this is for a Group Return, enter the organization's four-digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box ..... ☐. If it is for part of the group, check this box ... ☐ and attach a list with the names and TINs of all members the extension is for.

1 I request an automatic 6-month extension of time until MAY 15, 20 26, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

☐ calendar year 20 _____ or
☒ tax year beginning JUL 1, 20 24, and ending JUN 30, 20 25

2 If the tax year entered in line 1 is for less than 12 months, check reason: ☐ Initial return ☐ Final return ☐ Change in accounting period

3a	If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	**3a**	$ 0.
b	If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	**3b**	$ 0.
c	**Balance due.** Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	**3c**	$ 0.

For Privacy Act and Paperwork Reduction Act Notice, see instructions. Form **8868** (Rev. 1-2025)

LHA 423841 01-02-25

EXTENDED TO MAY 15, 2026

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 for instructions and the latest information.

OMB No. 1545-0047

2024

Open to Public Inspection

A For the 2024 calendar year, or tax year beginning JUL 1, 2024 **and ending** JUN 30, 2025

B Check if applicable:
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return/ terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization
AMERICAN YOUTH SOCCER ORGANIZATION

Doing business as

Number and street (or P.O. box if mail is not delivered to street address) 19700 S VERMONT AVE

Room/suite 103

City or town, state or province, country, and ZIP or foreign postal code
TORRANCE, CA 90502

F Name and address of principal officer: CHELSEY ERNSTOFF
SAME AS C ABOVE

D Employer identification number
95-6205398

E Telephone number
(424)221-7910

G Gross receipts $ 84,425,905.

H(a) Is this a group return for subordinates? ☐ Yes ☒ No

H(b) Are all subordinates included? ☐ Yes ☐ No
If "No," attach a list. See instructions

H(c) Group exemption number

I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) ( ) (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: WWW.AYSO.ORG

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other

L Year of formation: 1964 **M** State of legal domicile: CA

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities: TO TEACH, PROMOTE & DEVELOP YOUTH SOCCER IN THE U.S., TO DEVELOP YOUNGSTERS IN BODY AND

2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.

3	Number of voting members of the governing body (Part VI, line 1a)	3	11
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	11
5	Total number of individuals employed in calendar year 2024 (Part V, line 2a)	5	31
6	Total number of volunteers (estimate if necessary)	6	65000
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	97,366.
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.

Revenue

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	6,985,708.	4,991,183.
9	Program service revenue (Part VIII, line 2g)	72,379,925.	76,724,758.
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	364,952.	818,746.
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	1,757,253.	1,891,218.
12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	81,487,838.	84,425,905.

Expenses

13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0.	0.
14	Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	8,093,634.	10,101,001.
16a	Professional fundraising fees (Part IX, column (A), line 11e)	923.	31,943.
b	Total fundraising expenses (Part IX, column (D), line 25) 831,516.		
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	71,936,665.	70,628,049.
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	80,031,222.	80,760,993.
19	Revenue less expenses. Subtract line 18 from line 12	1,456,616.	3,664,912.

Net Assets or Fund Balances

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	101,393,059.	105,606,252.
21	Total liabilities (Part X, line 26)	33,036,679.	33,584,961.
22	Net assets or fund balances. Subtract line 21 from line 20	68,356,380.	72,021,291.

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature of officer — Date

CHELSEY ERNSTOFF, SR. DIRECTOR OF FINANCE & ACCTING
Type or print name and title

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	Check if self-employed	PTIN
NANAZ BENYAMINI	NANAZ BENYAMINI	05/13/26	☐	P00666808

Firm's name SINGERLEWAK, LLP — Firm's EIN 95-2302617

Firm's address 10960 WILSHIRE BLVD. SUITE 1100
LOS ANGELES, CA 90024 — Phone no. (310) 477-3924

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

SEE SCHEDULE O FOR ORGANIZATION MISSION STATEMENT CONTINUATION

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:
AYSO'S VISION IS TO PROVIDE WORLD CLASS YOUTH SOCCER PROGRAMS THAT ENRICH CHILDREN'S LIVES. AYSO'S MISSION IS TO DEVELOP AND DELIVER QUALITY YOUTH SOCCER PROGRAMS WHICH PROMOTE A FUN, FAMILY ENVIRONMENT BASED ON AYSO'S SIX PHILOSOPHIES: 1. EVERYONE PLAYS 2. BALANCED TEAMS

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 X 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 X 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 $ 57,958,245. including grants of $) (Revenue $ 71,433,209.)
MAIN SOCCER PROGRAM INCLUDES PLAYER REGISTRATION REVENUE AND EXPENSES CONSISTING OF PLAYER UNIFORMS, FIELD EXPENSES, REPAIRS AND MAINTENANCE, PLAYER FEES TO THE UNITED STATES SOCCER FEDERATION AND DIRECT INSURANCE COSTS.

4b (Code:) (Expenses $ 16,850,008. including grants of $) (Revenue $ 5,304,028.)
TOURNAMENTS & CULTURAL EXCHANGE PROGRAMS - TOURNAMENT PROGRAMS ARE GAMES OR A SERIES OF GAMES PLAYED WITH OTHER AYSO TEAMS OR NON-AYSO TEAMS, THE AYSO TEAMS CAN INCLUDE TEAMS FROM ANY REGIONS, AREA OR SECTION.
CULTURAL EXCHANGE PROGRAMS ARE GAMES, SERIES OF GAMES OR TOURNAMENTS IN WHICH AYSO PLAYERS TRAVEL TO ANOTHER COUNTRY, OR WHERE AN AYSO REGION, AREA OR SECTION HOSTS A TEAM FROM ANOTHER COUNTRY, FOR THE DUAL PURPOSE OF PLAYING SOCCER AND LEARNING ABOUT DIFFERENT CULTURES AND GEOGRAPHIC AREAS AND MAKING FRIENDS THROUGH THE UNIVERSAL LANGUAGE OF SOCCER.

4c (Code:) (Expenses $ 2,345,212. including grants of $) (Revenue $ 1,587,306.)
TRAINING PROGRAMS:

COACHING PROGRAM - PROVIDES WIDE RANGE OF COURSES TO CONTINUE INSTRUCTING VOLUNTEER COACHES.
OFFICIATING PROGRAM - PROVIDES WIDE RANGE OF COURSES TO CONTINUE INSTRUCTING ITS VOLUNTEER REFEREES.

MANAGEMENT PROGRAM - PROVIDES EXTENSIVE MANAGEMENT TRAINING TO ITS VOLUNTEERS ON HOW TO MANAGE THEIR LOCAL PROGRAMS.
THE ORGANIZATION ALSO PROVIDES IN-DEPTH OPERATIONAL MANUALS TO ASSIST ADMINISTRATORS AT EVERY LEVEL FOR THOROUGH UNDERSTANDING OF THEIR DUTIES.

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

4e Total program service expenses 77,153,465.

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	1	X	
2	Is the organization required to complete *Schedule B, Schedule of Contributors*? See instructions	2	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	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D, Part I*	6		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If "Yes," complete Schedule D, Part II*	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8		X
9	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? *If "Yes," complete Schedule D, Part IV*	9		X
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi-endowments? *If "Yes," complete Schedule D, Part V*	10	X	
11	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.			
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If "Yes," complete Schedule D, Part VI*	11a	X	
b	Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VII*	11b		X
c	Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII*	11c		X
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? *If "Yes," complete Schedule D, Part IX*	11d		X
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	11e	X	
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If "Yes," complete Schedule D, Part X*	11f	X	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	12a		X
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*	12b	X	
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		X
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*	14b		X
15	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*	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*	16		X
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	17	X	
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		X
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	20a		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	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*	21		X

Part IV Checklist of Required Schedules *(continued)*

			Yes	No
22	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*	22		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J*	23	X	
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*	24a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	**Section 501(c)(3), 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*	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		X
b	A family member of any individual described in line 28a? *If "Yes," complete Schedule L, Part IV*	28b		X
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*	28c		X
29	Did the organization receive more than $25,000 in noncash contributions? *If "Yes," complete Schedule M*	29		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	32		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*	33		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	X	
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	X	
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*	35b		X
36	**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*	36		X
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*	37		X
38	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	

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 ☐

				Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a	327		
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	

Part V Statements Regarding Other IRS Filings and Tax Compliance *(continued)*

			Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return **2a** 31			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	**2b**	X	
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?	**3a**	X	
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation on Schedule O*	**3b**	X	
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)?	**4a**		X
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?	**5a**		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	**5b**		X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	**5c**		
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?	**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**			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	**7e**		
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	**7f**		
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	**7g**		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	**7h**		
8	**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?	**8**		
9	**Sponsoring organizations maintaining donor advised funds.**			
a	Did the sponsoring organization make any taxable distributions under section 4966?	**9a**		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	**9b**		
10	**Section 501(c)(7) organizations.** Enter:			
a	Initiation fees and capital contributions included on Part VIII, line 12 **10a**			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities **10b**			
11	**Section 501(c)(12) organizations.** Enter:			
a	Gross income from members or shareholders **11a**			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) **11b**			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?	**12a**		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year **12b**			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**			
a	Is the organization licensed to issue qualified health plans in more than one state? **Note:** See the instructions for additional information the organization must report on Schedule O.	**13a**		
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
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation on Schedule O*	**14b**		
15	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? If "Yes," see the instructions and file Form 4720, Schedule N.	**15**		X
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**		

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

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

Section A. Governing Body and Management

				Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	1a	11		
	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.				
b	Enter the number of voting members included on line 1a, above, who are independent	1b	11		
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			X
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?	3			X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4			X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5		X	
6	Did the organization have members or stockholders?	6			X
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		X	
b	Each committee with authority to act on behalf of the governing body?	8b		X	
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*	9			X

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

			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?	10b	X	
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	X	
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*	12a	X	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	X	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? *If "Yes," describe on Schedule O how this was done*	12c	X	
13	Did the organization have a written whistleblower policy?	13	X	
14	Did the organization have a written document retention and destruction policy?	14	X	
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	15a	X	
b	Other officers or key employees of the organization	15b	X	
	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?	16b		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed CA,SC,OR,PA,NV,IL,UT,TN,FL,MI,NY,HI

18 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.

X Own website ☐ Another's website X Upon request X Other *(explain on Schedule O)*

19 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.

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

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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

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.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) MATTHEW WINEGAR NATIONAL EXECUTIVE DIRECTOR	40.00			X				247,712.	0.	53,561.
(2) PAULA MUESSE DIRECTOR, BUSINESS SYSTEMS & STRATEG	40.00					X		244,314.	0.	24,469.
(3) WILLIAM SNYDER DIRECTOR, PROGRAMS AND EDUCATION	40.00				X			209,154.	0.	54,753.
(4) DAN HOWALD DIRECTOR, PROGRAM IMPLEMENTATION	40.00					X		222,353.	0.	7,391.
(5) CHELSEY ERNSTOFF DIRECTOR, FINANCE AND ACCOUNTING	40.00					X		151,303.	0.	37,489.
(6) DAVID THOMAS DIRECTOR, AYSO UNITED	40.00					X		155,684.	0.	27,796.
(7) CECILIO RODARTE DIRECTOR, MEMBER RELATIONS	40.00					X		162,328.	0.	13,649.
(8) DOUG RYAN AYSO NATIONAL PRESIDENT	20.00	X		X				0.	0.	0.
(9) KRIS GRAFF NATIONAL TREASURER	4.00	X		X				0.	0.	0.
(10) MICHAEL CASSIDY NATIONAL SECRETARY	4.00	X		X				0.	0.	0.
(11) RICH PAGLIARLI NATIONAL BOARD OF DIRECTORS	4.00	X						0.	0.	0.
(12) AUDREY CASTREJE NATIONAL BOARD OF DIRECTORS	4.00	X						0.	0.	0.
(13) PENNEY WAKEFIELD NATIONAL BOARD OF DIRECTORS	4.00	X						0.	0.	0.
(14) RICK BUITEWEG NATIONAL BOARD OF DIRECTORS	4.00	X						0.	0.	0.
(15) MICHAEL KARON NATIONAL BOARD OF DIRECTORS	4.00	X						0.	0.	0.
(16) PETER MCKINNEY NATIONAL BOARD OF DIRECTORS	4.00	X						0.	0.	0.
(17) CHRITINE BENTLEY NATIONAL BOARD OF DIRECTORS	4.00	X						0.	0.	0.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) GARY VAN OTTEN NATIONAL BOARD OF DIRECTORS	4.00	X						0.	0.	0.
1b Subtotal								1,392,848.	0.	219,108.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								1,392,848.	0.	219,108.

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 8

		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*		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*	X	
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*		X

Section B. Independent Contractors

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	(C) Compensation
UNITED COACHING ALLIANCE LLC 8690 WHITNEYVILLE CT SE, ALTO, MI 49302	COACHING/TRAINING	377,432.
JAN WIECHMANN 5011 SW 94TH AVE, COOPER CITY, FL 33328	COACHING	146,029.
JUSTIN H WILLIAM LANG, 332 S MICHIGAN AVE #5947 SUITE 121, CHICAGO, IL 60604	MARKETING/ADVERTISING	120,665.
ANTHONY CHARLES CAMARENA, TCS TURF 3115 JAVA COURT, WEST SACRAMENTO, CA 95691	FIELD MAINTENANCE	116,763.
NASER POURMEHDI 2914 VILLA CATALONIA CIR, CORONA, CA 92881	COACHING/TRAINING	116,000.

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 5

Part VIII Statement of Revenue

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

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e					
	f All other contributions, gifts, grants, and similar amounts not included above	1f	4,991,183.				
	g Noncash contributions included in lines 1a-1f	1g	$ 23,474.				
	h **Total.** Add lines 1a-1f			4,991,183.			
Program Service Revenue			**Business Code**				
	2a REGISTRATION FEES & PROGRAM RECEI		711210	69,833,424.	69833424.		
	b TOURNAMENTS & CAMP RECEIPTS		711210	5,304,028.	5,304,028.		
	c TRAINING PROGRAMS & MEETINGS		711210	1,587,306.	1,587,306.		
	d						
	e						
	f All other program service revenue						
	g **Total.** Add lines 2a-2f			76,724,758.			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			818,746.			818,746.
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties			194,067.			194,067.
			(i) Real / (ii) Personal				
	6a Gross rents	6a					
	b Less: rental expenses	6b					
	c Rental income or (loss)	6c					
	d Net rental income or (loss)						
			(i) Securities / (ii) Other				
	7a Gross amount from sales of assets other than inventory	7a					
	b Less: cost or other basis 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						
Miscellaneous Revenue			**Business Code**				
	11a OTHER INCOME		900099	1,599,785.	1,599,785.		
	b ADVERTISING IN DIGITAL MEDIA		541800	97,366.		97,366.	
	c						
	d All other revenue						
	e **Total.** Add lines 11a-11d			1,697,151.			
	12 **Total revenue.** See instructions			84,425,905.	78324543.	97,366.	1012813.

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.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	471,108.	211,054.	260,054.	
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	71,159.	38,838.	32,321.	
7 Other salaries and wages	8,677,645.	7,581,694.	790,033.	305,918.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	96,854.	60,549.	29,528.	6,777.
9 Other employee benefits	499,190.	270,739.	203,342.	25,109.
10 Payroll taxes	285,045.	179,649.	81,715.	23,681.
11 Fees for services (nonemployees):				
a Management				
b Legal	63,499.	61,796.		1,703.
c Accounting	131,589.		131,589.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17	31,943.			31,943.
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)				
12 Advertising and promotion	2,311,666.	2,141,392.	5,214.	165,060.
13 Office expenses	5,813,875.	5,333,129.	464,776.	15,970.
14 Information technology	705,076.	264,950.	224,726.	215,400.
15 Royalties				
16 Occupancy	174,936.		174,936.	
17 Travel	1,382,022.	1,195,386.	171,534.	15,102.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	2,353,312.	2,345,212.	8,100.	
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	24,435.		24,435.	
23 Insurance	2,186,237.	2,028,918.	157,319.	
24 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 FIELD EXPENSES	15,430,209.	15,394,617.	15,342.	20,250.
b TOURNAMENTS & CLINICS	14,970,970.	14,970,970.		
c UNIFORMS	12,376,248.	12,370,722.	923.	4,603.
d BACKGROUND CHECKS	5,099,721.	5,099,596.	125.	
e All other expenses	7,604,254.	7,604,254.		
25 **Total functional expenses.** Add lines 1 through 24e	80,760,993.	77,153,465.	2,776,012.	831,516.
26 **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 ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

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

				(A) Beginning of year		(B) End of year
Assets	1	Cash - non-interest-bearing		89,536,922.	1	89,752,628.
	2	Savings and temporary cash investments		8,358,554.	2	12,409,895.
	3	Pledges and grants receivable, net			3	
	4	Accounts receivable, net		1,165,848.	4	1,144,799.
	5	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			5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)			6	
	7	Notes and loans receivable, net			7	
	8	Inventories for sale or use			8	
	9	Prepaid expenses and deferred charges		903,735.	9	834,659.
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 226,876.			
	b	Less: accumulated depreciation	10b 58,181.	52,205.	10c	168,695.
	11	Investments - publicly traded securities			11	
	12	Investments - other securities. See Part IV, line 11			12	
	13	Investments - program-related. See Part IV, line 11			13	
	14	Intangible assets			14	
	15	Other assets. See Part IV, line 11		1,375,795.	15	1,295,576.
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)		101,393,059.	16	105,606,252.
Liabilities	17	Accounts payable and accrued expenses		4,190,408.	17	3,265,354.
	18	Grants payable			18	
	19	Deferred revenue		28,017,287.	19	29,682,233.
	20	Tax-exempt bond liabilities			20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D			21	
	22	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			22	
	23	Secured mortgages and notes payable to unrelated third parties			23	
	24	Unsecured notes and loans payable to unrelated third parties			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		828,984.	25	637,374.
	26	**Total liabilities.** Add lines 17 through 25		33,036,679.	26	33,584,961.
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here** ☒ **and complete lines 27, 28, 32, and 33.**				
	27	Net assets without donor restrictions		68,195,694.	27	71,860,605.
	28	Net assets with donor restrictions		160,686.	28	160,686.
		Organizations that do not follow FASB ASC 958, check here ☐ **and complete lines 29 through 33.**				
	29	Capital stock or trust principal, or current funds			29	
	30	Paid-in or capital surplus, or land, building, or equipment fund			30	
	31	Retained earnings, endowment, accumulated income, or other funds			31	
	32	Total net assets or fund balances		68,356,380.	32	72,021,291.
	33	Total liabilities and net assets/fund balances		101,393,059.	33	105,606,252.

Form **990** (2024)

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	84,425,905.
2	Total expenses (must equal Part IX, column (A), line 25)	2	80,760,993.
3	Revenue less expenses. Subtract line 2 from line 1	3	3,664,912.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	68,356,380.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	72,021,292.

Part XII Financial Statements and Reporting

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

			Yes	No
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? 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	2a		X
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	2b	X	
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.	2c	X	
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?	3a		X
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	3b		

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

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.

OMB No. 1545-0047

2024

Open to Public Inspection

Name of the organization

AMERICAN YOUTH SOCCER ORGANIZATION

Employer identification number

95-6205398

Part I 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)(i).**
2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)
3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
4 ☐ A 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 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
7 ☐ 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.)
8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
9 ☐ 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.)
11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
12 ☐ 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.

a ☐ **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.**
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.**
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.**
d ☐ **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.**
e ☐ 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.
f 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 listed in your governing document? Yes	(iv) No	(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
Total						

Part II **Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**

(Complete only if you checked the box on line 5, 7, or 8 of Part I 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)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 **Total.** Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 **Public support.** Subtract line 5 from line 4.						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part 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 Public support percentage for 2024 (line 6, column (f), divided by line 11, column (f)) ..... 14 %

15 Public support percentage from 2023 Schedule A, Part II, line 14 ..... 15 %

16a **33 1/3% support test - 2024.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

b **33 1/3% support test - 2023.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

17a **10% -facts-and-circumstances test - 2024.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ☐

b **10% -facts-and-circumstances test - 2023.** 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 ☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ☐

Part III 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)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	1718031.	1713191.	3943371.	6985708.	4991183.	19351484.
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	42894500.	63111969.	66017688.	72379925.	76724757.	321128839
3 Gross receipts from activities that are not an unrelated trade or business under section 513	18,553.					18,553.
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 through 5	44631084.	64825160.	69961059.	79365633.	81715940.	340498876
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						0.
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year						0.
c Add lines 7a and 7b						0.
8 **Public support.** (Subtract line 7c from line 6.)						340498876

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
9 Amounts from line 6	44631084.	64825160.	69961059.	79365633.	81715940.	340498876
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	50,564.	204,766.	269,064.	621,366.	1012813.	2158573.
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975	105,000.	165,950.	174,250.	167,725.	97,366.	710,291.
c Add lines 10a and 10b	155,564.	370,716.	443,314.	789,091.	1110179.	2868864.
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.)	442,166.	502,976.	932,221.	1333114.	1599785.	4810262.
13 **Total support.** (Add lines 9, 10c, 11, and 12.)	45228814.	65698852.	71336594.	81487838.	84425904.	348178002

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 Public support percentage for 2024 (line 8, column (f), divided by line 13, column (f))	15	97.79 %
16 Public support percentage from 2023 Schedule A, Part III, line 15	16	98.05 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for **2024** (line 10c, column (f), divided by line 13, column (f))	17	.82 %
18 Investment income percentage from **2023** Schedule A, Part III, line 17	18	.71 %

19a **33 1/3% support tests - 2024.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ☒

b **33 1/3% support tests - 2023.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ☐

Part IV Supporting Organizations

(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

			Yes	No
1	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		
2	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).*	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.*	3a		
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.*	3b		
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.*	3c		
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.*	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.*	4b		
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.*	4c		
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).*	5a		
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?	5b		
c	**Substitutions only.** Was the substitution the result of an event beyond the organization's control?	5c		
6	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.**	6		
7	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).*	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 I 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.**	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.**	9b		
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.**	9c		
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.*	10a		
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.)*	10b		

Part IV Supporting Organizations *(continued)*

			Yes	No
11	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.**	11c		

Section B. Type I Supporting Organizations

			Yes	No
1	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.*	1		
2	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.*	2		

Section C. Type II Supporting Organizations

			Yes	No
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).*	1		

Section D. All Type III Supporting Organizations

			Yes	No
1	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?	1		
2	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).*	2		
3	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.*	3		

Section E. Type III Functionally Integrated Supporting Organizations

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

a ☐ The organization satisfied the Activities Test. *Complete* **line 2** *below.*

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

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

			Yes	No
2	Activities Test. **Answer lines 2a and 2b below.**			
a	*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.*	2a		
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.*	2b		
3	Parent of Supported Organizations. **Answer lines 3a and 3b below.**			
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		

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

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		(A) Prior Year	(B) Current Year (optional)
1 Net short-term capital gain	**1**		
2 Recoveries of prior-year distributions	**2**		
3 Other gross income (see instructions)	**3**		
4 Add lines 1 through 3.	**4**		
5 Depreciation and depletion	**5**		
6 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)	**6**		
7 Other expenses (see instructions)	**7**		
8 **Adjusted Net Income** (subtract lines 5, 6, and 7 from line 4)	**8**		

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
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	**1a**		
b Average monthly cash balances	**1b**		
c Fair market value of other non-exempt-use assets	**1c**		
d **Total** (add lines 1a, 1b, and 1c)	**1d**		
e **Discount** claimed for blockage or other factors (*explain in detail in* **Part VI**):			
2 Acquisition indebtedness applicable to non-exempt-use assets	**2**		
3 Subtract line 2 from line 1d.	**3**		
4 Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	**4**		
5 Net value of non-exempt-use assets (subtract line 4 from line 3)	**5**		
6 Multiply line 5 by 0.035.	**6**		
7 Recoveries of prior-year distributions	**7**		
8 **Minimum Asset Amount** (add line 7 to line 6)	**8**		

Section C - Distributable Amount			Current Year
1 Adjusted net income for prior year (from Section A, line 8, column A)	**1**		
2 Enter 0.85 of line 1.	**2**		
3 Minimum asset amount for prior year (from Section B, line 8, column A)	**3**		
4 Enter greater of line 2 or line 3.	**4**		
5 Income tax imposed in prior year	**5**		
6 **Distributable Amount.** Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	**6**		

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

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

Section D - Distributions		**Current Year**
1 Amounts paid to supported organizations to accomplish exempt purposes	**1**	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	**2**	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	**3**	
4 Amounts paid to acquire exempt-use assets	**4**	
5 Qualified set-aside amounts (prior IRS approval required - *provide details in* **Part VI**)	**5**	
6 Other distributions (describe in **Part VI**). See instructions.	**6**	
7 **Total annual distributions.** Add lines 1 through 6.	**7**	
8 Distributions to attentive supported organizations to which the organization is responsive (*provide details in* **Part VI**). See instructions.	**8**	
9 Distributable amount for 2024 from Section C, line 6	**9**	
10 Line 8 amount divided by line 9 amount	**10**	

Section E - Distribution Allocations (see instructions)	**(i)** **Excess Distributions**	**(ii)** **Underdistributions Pre-2024**	**(iii)** **Distributable Amount for 2024**
1 Distributable amount for 2024 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2024 (reasonable cause required - *explain in* **Part VI**). See instructions.			
3 Excess distributions carryover, if any, to 2024			
a From 2019			
b From 2020			
c From 2021			
d From 2022			
e From 2023			
f **Total** of lines 3a through 3e			
g Applied to under distributions of prior years			
h Applied to 2024 distributable amount			
i Carryover from 2019 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2024 from Section D, line 7: $			
a Applied to underdistributions of prior years			
b Applied to 2024 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2024, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, *explain in* **Part VI.** See instructions.			
6 Remaining underdistributions for 2024. Subtract lines 3h and 4b from line 1. For result greater than zero, *explain in* **Part VI**. See instructions.			
7 **Excess distributions carryover to 2025.** Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2020			
b Excess from 2021			
c Excess from 2022			
d Excess from 2023			
e Excess from 2024			

Part VI **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.)

Schedule B (Form 990)
(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

Schedule of Contributors

Attach to Form 990, 990-EZ, or 990-PF.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

Name of the organization

AMERICAN YOUTH SOCCER ORGANIZATION

Employer identification number

95-6205398

Organization type (check one):

Filers of:	**Section:**
Form 990 or 990-EZ	☒ 501(c)(3) (enter number) organization
	☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
	☐ 527 political organization
Form 990-PF	☐ 501(c)(3) exempt private foundation
	☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation
	☐ 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule.**
Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

☒ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling $5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

☐ For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** $5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than $1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than $1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling $5,000 or more during the year ..... $ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

Name of organization: AMERICAN YOUTH SOCCER ORGANIZATION

Employer identification number: 95-6205398

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	PLAYER'S HEALTH 718 N WASHINGTON AVE., STE.402 MINNEAPOLIS, MN 55401	$ 30,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
2	UNITED STATES SOCCER FEDERATION 303 E. WACKER DR CHICAGO, IL 60601	$ 181,088.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
3	SNAP SOCCER 38 S BLUE ANGEL PKWY, #367 PENSACOLA, FL 32506	$ 5,450.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
4	TLC SERVICES LLC 5000 EDITH BLVD. N.E ALBUQUERQUE, NM 87107	$ 10,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
5	HOURATHON 10830 SW TUALATIN SHERWOOD RD, STE.100 TUALATIN, OR 97062	$ 38,139.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
6	HILLS BANK PO BOX 160 HILLS, IA 52235	$ 5,965.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization: AMERICAN YOUTH SOCCER ORGANIZATION

Employer identification number: 95-6205398

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
7	THE WRESTLING ROOM, INC. 6 VALERIE COURT BUCHANAN, NY 10511	$ 6,601.	Person [ ] Payroll [ ] Noncash [X] (Complete Part II for noncash contributions.)
8	PROTIME SPORTS 18200 SEGALE PARK DRIVE B SEATTLE, WA 98188	$ 15,000.	Person [ ] Payroll [ ] Noncash [X] (Complete Part II for noncash contributions.)
9	NEW BALANCE 100 GUESS ST BOSTON, MA 02135	$ 40,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
10	SCORE 712 H ST NE PMB 98848 WASHINGTON, DC 20002	$ 5,400.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
11	WILSON TROPHY 1724 FRIENZA AVE SACRAMENTO, CA 95815	$ 17,500.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
12	GAME CHANGER 100 GUESS ST NEW YORK, NY 10003	$ 26,467.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization: AMERICAN YOUTH SOCCER ORGANIZATION

Employer identification number: 95-6205398

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
13	GATORADE 4430 WEST VAN BUREN STREET, THIRD FLOOR CHICAGO, IL 60624	$ 19,600.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
14	CHRISTINE TASTO & CO., INC | CT & CO 500 EAST FRANKLIN AVENUE EL SEGUNDO, CA 90245	$ 7,233.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
15	KINGS HAWAIIAN 1411 WEST 190TH STREET SUITE 500 GARDENA, CA 90248	$ 341,750.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
16	DIRECT TV 2260 E IMPERIAL HWY EL SEGUNDO, CA 90245	$ 6,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization: AMERICAN YOUTH SOCCER ORGANIZATION

Employer identification number: 95-6205398

Part II **Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
7	BOOTS, SLIDES, FLATS, AND SHORTS FOR PLAY!	$ 6,601.	09/10/24
8	GOODS FOR PLAYSOCCER	$ 15,000.	05/31/25
		$	
		$	
		$	
		$	

Name of organization

AMERICAN YOUTH SOCCER ORGANIZATION

Employer identification number

95-6205398

Part III **Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than $1,000 for the year from any one contributor.** Complete columns **(a)** through **(e) and** the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of **$1,000 or less** for the year. (Enter this info. once.) $

Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

SCHEDULE D
(Form 990)
(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

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 for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization
AMERICAN YOUTH SOCCER ORGANIZATION

Employer identification number
95-6205398

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	Aggregate value at end of year		

5 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? ☐ Yes ☐ No

6 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? ☐ Yes ☐ No

Part II Conservation Easements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).
- ☐ Preservation of land for public use (for example, recreation or education)
- ☐ Preservation of a historically important land area
- ☐ Protection of natural habitat
- ☐ Preservation of a certified historic structure
- ☐ Preservation of open space

2 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.

			Held at the End of the Tax Year
a	Total number of conservation easements	2a	
b	Total acreage restricted by conservation easements	2b	
c	Number of conservation easements on a certified historic structure included on line 2a	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	2d	

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

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

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 $ _____

2 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:

a Revenue included on Form 990, Part VIII, line 1 $ _____

b Assets included in Form 990, Part X $ _____

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets *(continued)*

3 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).

a ☐ Public exhibition
b ☐ Scholarly research
c ☐ Preservation for future generations
d ☐ Loan or exchange program
e ☐ Other _____

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

5 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? ☐ Yes ☐ No

Part IV Escrow and Custodial Arrangements 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 ☐ No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII ☐

Part V Endowment Funds 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	222,071.	222,071.	222,071.	222,071.	222,071.
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance	222,071.	222,071.	222,071.	222,071.	222,071.

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

a Board designated or quasi-endowment 100 %
b Permanent endowment _____ %
c Term 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:

		Yes	No
(i) Unrelated organizations?	3a(i)		X
(ii) Related organizations?	3a(ii)		X
b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?	3b		

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

Part VI Land, Buildings, and Equipment

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 (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment				
e Other		226,876.	58,181.	168,695.
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, line 10c, column (B))*				168,695.

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 (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, line 12, col. (B))		

Part VIII Investments - Program Related.

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

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Col. (b) must equal Form 990, Part X, line 13, col. (B))		

Part IX Other Assets

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))*	

Part X Other Liabilities

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) RIGHT OF USE	637,374.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, line 25, col. (B))*	637,374.

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 ... X

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	22,554,810.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
a	Net unrealized gains (losses) on investments	2a			
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII.)	2d	379,256.		
e	Add lines 2a through 2d			2e	379,256.
3	Subtract line 2e from line 1			3	22,175,554.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b	62,250,350.		
c	Add lines 4a and 4b			4c	62,250,350.
5	Total revenue. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 12.)*			5	84,425,904.

Part XII 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	20,594,975.
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	2b			
c	Other losses	2c			
d	Other (Describe in Part XIII.)	2d	142,089.		
e	Add lines 2a through 2d			2e	142,089.
3	Subtract line 2e from line 1			3	20,452,886.
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.)	4b	60,308,107.		
c	Add lines 4a and 4b			4c	60,308,107.
5	Total expenses. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 18.)*			5	80,760,993.

Part XIII Supplemental Information

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.

PART V, LINE 4:
TO PROVIDE ASSISTANCE TO ECONOMICALLY OR GEOGRAPHICALLY DISADVANTAGED REGIONS FOR THE PURCHASE OF EQUIPMENT, FIELD DEVELOPMENT OR MAINTENANCE, MARKETING AND TRAINING, TRAINING MATERIALS AND PROGRAM EXPANSION.

PART X, LINE 2:
AYSO HAS BEEN DESIGNATED AS TAX EXEMPT UNDER INTERNAL REVENUE CODE SECTION 501(C)(3) AND IS ALSO EXEMPT FROM STATE FRANCHISE TAXES UNDER SECTION 23701(D) OF THE CALIFORNIA REVENUE AND TAXATION CODE.

IN ACCORDANCE WITH ACCOUNTING STANDARDS CODIFICATION TOPIC NO. 740, "UNCERTAINTY IN INCOME TAXES," THE ORGANIZATION RECOGNIZES THE IMPACT OF TAX POSITIONS IN THE CONSOLIDATED FINANCIAL STATEMENTS IF THAT POSITION IS MORE LIKELY THAN NOT TO BE SUSTAINED ON AUDIT, BASED ON THE TECHNICAL MERITS OF THE POSITION. TO DATE, THE ORGANIZATION HAS NOT RECORDED ANY UNCERTAIN TAX POSITIONS. DURING THE YEARS ENDED JUNE 30, 2025, AND 2024, THE ORGANIZATION DID NOT RECOGNIZE ANY AMOUNT IN POTENTIAL INTEREST AND PENALTIES ASSOCIATED WITH UNCERTAIN TAX POSITIONS AND DID NOT NOTE ANY MATTERS WHICH MAY HAVE AN EFFECT ON ITS TAX-EXEMPT STATUS.

THE FOLLOWING ARE THE OPEN TAX YEARS FOR EACH JURISDICTION:

FEDERAL - 2022-2024
STATE - 2021-2024

Part XIII Supplemental Information *(continued)*

PART XI, LINE 2D - OTHER ADJUSTMENTS:	
REVENUE FROM AYSO SERVICES CORPORATION, A SEPARATE RELATED ENTITY	236,385.
REVENUE FROM AYSO ADULT SOCCER CORPORATION, A SEPARATE RELATED ENTITY	141,259.
REVENUE FROM AYSO WHEN!, A SEPARATE RELATED ENTITY	1,612.
TOTAL TO SCHEDULE D, PART XI, LINE 2D	379,256.

PART XI, LINE 4B - OTHER ADJUSTMENTS:	
REVENUE FROM AYSO REGIONS NOT INCLUDED IN AUDITED FINANCIALS	62,250,350.

PART XII, LINE 2D - OTHER ADJUSTMENTS:	
EXPENSES FROM AYSO SERVICES CORPORATION, A SEPARATE RELATED ENTITY	38,268.
EXPENSES FROM AYSO ADULT SOCCER CORPORATION, A SEPARATE RELATED ENTITY	103,821.
EXPENSES FROM AYSO WHEN!, A SEPARATE RELATED ENTITY	
TOTAL TO SCHEDULE D, PART XII, LINE 2D	142,089.

PART XII, LINE 4B - OTHER ADJUSTMENTS:	
EXPENSES FROM AYSO REGIONS NOT INCLUDED IN AUDITED FINANCIALS	60,308,107.

SCHEDULE G (Form 990)

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19, or if the organization entered more than $15,000 on Form 990-EZ, line 6a.

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

Open to Public Inspection

Name of the organization

AMERICAN YOUTH SOCCER ORGANIZATION

Employer identification number

95-6205398

Part I **Fundraising Activities.** Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- **a** ☐ Mail solicitations
- **b** ☐ Internet and email solicitations
- **c** ☐ Phone solicitations
- **d** ☐ In-person solicitations
- **e** ☒ Solicitation of nongovernment grants
- **f** ☐ Solicitation of government grants
- **g** ☐ Special fundraising events

2 a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? ☒ **Yes** ☐ **No**

b If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least $5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	**(ii)** Activity	**(iii)** Did fundraiser have custody or control of contributions? Yes	No	**(iv)** Gross receipts from activity	**(v)** Amount paid to (or retained by) fundraiser listed in col. **(i)**	**(vi)** Amount paid to (or retained by) organization
ALY STERLING PHILANTHROPY - 3250 RIVER ROAD, TOLEDO, OH	REVIEWING AND BUILDING THE ORGANIZATION'S FUNDRAISING		X	0.	31,943.	0.
Total					31,943.	

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

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

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events (add col. (a) through col. (c))
		(event type)	(event type)	(total number)	
Revenue	1 Gross receipts				
	2 Less: Contributions				
	3 Gross income (line 1 minus line 2)				
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses				
	10 Direct expense summary. Add lines 4 through 9 in column (d)				
	11 Net income summary. Subtract line 10 from line 3, column (d)				

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

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
Revenue	1 Gross revenue				
Direct Expenses	2 Cash prizes				
	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	☐ Yes_____ % ☐ No	☐ Yes_____ % ☐ No	☐ Yes_____ % ☐ No	
	7 Direct expense summary. Add lines 2 through 5 in column (d)				
	8 Net gaming income summary. Subtract line 7 from line 1, column (d)				

9 Enter the state(s) in which the organization conducts gaming activities: _____

a Is the organization licensed to conduct gaming activities in each of these states? ☐ Yes ☐ No

b If "No," explain: _____

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

b If "Yes," explain: _____

11 Does the organization conduct gaming activities with nonmembers? ☐ Yes ☐ No

12 Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming? ☐ Yes ☐ No

13 Indicate the percentage of gaming activity conducted in:

a The organization's facility **13a** %

b An outside facility **13b** %

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name

Address

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? ☐ Yes ☐ No

b If "Yes," enter the amount of gaming revenue received by the organization $ _____ and the amount of gaming revenue retained by the third party $ _____

c If "Yes," enter the name and address of the third party:

Name

Address

16 Gaming manager information:

Name

Gaming manager compensation $ _____

Description of services provided

☐ Director/officer ☐ Employee ☐ Independent contractor

17 Mandatory distributions:

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? ☐ Yes ☐ No

b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year $

Part IV Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.

SCHEDULE G, PART I, LINE 2B, LIST OF TEN HIGHEST PAID FUNDRAISERS:

(I) NAME OF FUNDRAISER: ALY STERLING PHILANTHROPY
(I) ADDRESS OF FUNDRAISER: 3250 RIVER ROAD, TOLEDO, OH 43614
(II) ACTIVITY: REVIEWING AND BUILDING THE ORGANIZATION'S FUNDRAISING INITIA

Part IV **Supplemental Information** *(continued)*

SCHEDULE J (Form 990)

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees
Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
Attach to Form 990.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization

AMERICAN YOUTH SOCCER ORGANIZATION

Employer identification number

95-6205398

Part I Questions Regarding Compensation

		Yes	No
1a	Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.		
	☐ First-class or charter travel ☐ Housing allowance or residence for personal use		
	☐ Travel for companions ☐ Payments for business use of personal residence		
	☐ Tax indemnification and gross-up payments ☐ Health or social club dues or initiation fees		
	☐ Discretionary spending account ☐ Personal services (such as maid, chauffeur, chef)		
b	If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain **1b**		
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a? **2**	X	
3	Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.		
	☒ Compensation committee ☒ Written employment contract		
	☐ Independent compensation consultant ☒ Compensation survey or study		
	☒ Form 990 of other organizations ☒ Approval by the board or compensation committee		
4	During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:		
a	Receive a severance payment or change-of-control payment? **4a**		X
b	Participate in or receive payment from a supplemental nonqualified retirement plan? **4b**		X
c	Participate in or receive payment from an equity-based compensation arrangement? **4c**		X
	If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.		
	Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.		
5	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:		
a	The organization? **5a**		X
b	Any related organization? **5b**		X
	If "Yes" on line 5a or 5b, describe in Part III.		
6	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:		
a	The organization? **6a**		X
b	Any related organization? **6b**		X
	If "Yes" on line 6a or 6b, describe in Part III.		
7	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III **7**		X
8	Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III **8**		X
9	If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)? **9**		

Part II **Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees.** Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

Note: The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) MATTHEW WINEGAR	(i)	247,712.	0.	0.	3,842.	49,719.	301,273.	301,273.
NATIONAL EXECUTIVE DIRECTOR	(ii)	0.	0.	0.	0.	0.	0.	0.
(2) PAULA MUESSE	(i)	244,314.	0.	0.	5,947.	18,522.	268,783.	268,782.
DIRECTOR, BUSINESS SYSTEMS & STRATEG	(ii)	0.	0.	0.	0.	0.	0.	0.
(3) WILLIAM SNYDER	(i)	209,154.	0.	0.	6,627.	48,126.	263,907.	263,907.
DIRECTOR, PROGRAMS AND EDUCATION	(ii)	0.	0.	0.	0.	0.	0.	0.
(4) DAN HOWALD	(i)	222,353.	0.	0.	5,171.	2,220.	229,744.	229,744.
DIRECTOR, PROGRAM IMPLEMENTATION	(ii)	0.	0.	0.	0.	0.	0.	0.
(5) CHELSEY ERNSTOFF	(i)	151,303.	0.	0.	4,979.	32,510.	188,792.	188,792.
DIRECTOR, FINANCE AND ACCOUNTING	(ii)	0.	0.	0.	0.	0.	0.	0.
(6) DAVID THOMAS	(i)	155,684.	0.	0.	4,483.	23,313.	183,480.	183,479.
DIRECTOR, AYSO UNITED	(ii)	0.	0.	0.	0.	0.	0.	0.
(7) CECILIO RODARTE	(i)	162,328.	0.	0.	4,889.	8,760.	175,977.	175,977.
DIRECTOR, MEMBER RELATIONS	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

Part III **Supplemental Information**

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

SCHEDULE O (Form 990)
(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

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 for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization
AMERICAN YOUTH SOCCER ORGANIZATION

Employer identification number
95-6205398

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:
CHARACTER, AND TO FOSTER SOCCER COMPETITION FOR SUCH YOUTH.

FORM 990, PART III, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:
3. OPEN REGISTRATION. 4. POSITIVE COACHING 5. GOOD SPORTSMANSHIP 6.
PLAYER DEVELOPMENT.

FORM 990, PART VI, SECTION A, LINE 5:
DURING THE FISCAL YEAR, THE ORGANIZATION IDENTIFIED A DIVERSION OF ASSETS TOTALING APPROXIMATELY $392,000. THE DIVERSION CONSISTED OF TWO UNRELATED INCIDENTS INVOLVING VOLUNTEERS, IDENTIFIED IN FEBRUARY AND MAY 2025 FOLLOWING REPORTS FROM CONCERNED THIRD PARTIES. IN ADDITION, A SEPARATE INSTANCE OF CHECK FRAUD WAS IDENTIFIED IN MAY 2025.
PROMPTLY AFTER DISCOVERY, THE ORGANIZATION INITIATED AN INTERNAL REVIEW OF FINANCIAL RECORDS AND CONDUCTED TARGETED AUDITS. THE INDIVIDUALS INVOLVED WERE IMMEDIATELY RESTRICTED FROM ACCESS TO FINANCIAL SYSTEMS AND FUNDS, AND THE MATTERS WERE REPORTED TO LAW ENFORCEMENT. THE ORGANIZATION ALSO NOTIFIED ITS GOVERNING BODY AND APPROPRIATE OVERSIGHT PERSONNEL.
AS OF THE DATE OF THIS FILING, NO FUNDS HAVE BEEN RECOVERED; HOWEVER, RECOVERY EFFORTS ARE ONGOING, INCLUDING PURSUIT OF POTENTIAL RESTITUTION AND OTHER AVAILABLE REMEDIES.
IN RESPONSE, THE ORGANIZATION HAS EXPANDED OVERSIGHT OF FINANCIAL TRANSACTIONS AND HAS ALSO PROVIDED FIDUCIARY AND COMPLIANCE TRAINING TO INDIVIDUALS RESPONSIBLE FOR GOVERNANCE AND FINANCIAL OVERSIGHT.
THE ORGANIZATION CONTINUES TO MONITOR THE EFFECTIVENESS OF THESE MEASURES AND HAS TAKEN STEPS TO IMPROVE VISIBILITY INTO FINANCIAL ACTIVITY AND REDUCE THE RISK OF SIMILAR INCIDENTS IN THE FUTURE.
THIS MATTER IS DISCLOSED ON FORM 990, PART VI, LINE 5, IN ACCORDANCE WITH IRS REPORTING REQUIREMENTS.

FORM 990, PART VI, SECTION B, LINE 11B:
THE FORM 990 IS PROVIDED TO THE BOARD MEMBERS PRIOR TO FILING.

FORM 990, PART VI, SECTION B, LINE 12C:
ALL THE NATIONAL BOARD MEMBERS SIGN A CONFLICT OF INTEREST STATEMENT EACH YEAR. BOARD MEMBERS ARE REQUIRED TO DISCLOSE ANY CONFLICT OF INTEREST THAT MAY EXIST. COMPLIANCE OF THE POLICY IS MONITORED BY THE SENIOR DIRECTOR OF ADMINISTRATIVE SERVICES.

FORM 990, PART VI, SECTION B, LINE 15:
THE HUMAN RESOURCES CONSULTANT GATHERS EXTERNAL MARKET DATA FOR SALARY RAISES FOR ALL EMPLOYEES INCLUDING OFFICERS AND DIRECTORS. FOR OFFICERS AND DIRECTORS, A COMPENSATION PACKAGE INCLUDES BENEFITS AND ANNUAL SALARY, IS THEN APPROVED BY THE NATIONAL BOARD OF DIRECTORS (NBOD). THE NBOD PRESIDENT DETERMINES AND APPROVES THE COMPENSATION PACKAGE FOR THE NATIONAL EXECUTIVE DIRECTOR (NED) AND IT GOES TO THE NBOD BOARD FOR A FINAL VOTE. THE AMOUNT OF SALARY AND BENEFITS GIVEN TO OTHER EMPLOYEES DETERMINED BY THE NATIONAL EXECUTIVE DIRECTOR (NED), BASED ON THE INDUSTRY AVERAGE. THE NBOD IS INFORMED SUBSEQUENTLY OF THE SALARY RAISE OF OTHER EMPLOYEES.

FORM 990, PART VI, SECTION C, LINE 18:
THE ORGANIZATION'S FORM 990 IS ALSO AVAILABLE FOR PUBLIC INSPECTION ON

Name of the organization
AMERICAN YOUTH SOCCER ORGANIZATION

Employer identification number
95-6205398

WWW.GUIDESTAR.ORG

FORM 990, PART VI, SECTION C, LINE 19:
GOVERNING DOCUMENTS ARE AVAILABLE ON THE ORGANIZATIONS WEBSITE. THE CONFLICT OF INTEREST POLICY IS AVAILABLE UPON REQUEST. FINANCIAL STATEMENTS ARE NOW FOUND ON OUR MEMBERSHIP WEBSITE AND ARE LIMITED TO EXECUTIVE MEMBERS ONLY.

SCHEDULE R (Form 990)
(Rev. January 2025)
Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.
Attach to Form 990.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization
AMERICAN YOUTH SOCCER ORGANIZATION

Employer identification number
95-6205398

Part I **Identification of Disregarded Entities.** Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity

Part II **Identification of Related Tax-Exempt Organizations.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity? Yes	(g) No
AYSO WHEN! FOUNDATION - 81-4596409 19700 S. VERMONT AVE., STE 103 TORRANCE, CA 90502	CHARITABLE	CALIFORNIA	501(C)(3)	N/A	AMERICAN YOUTH SOCCER ORGANIZATION	X	
AYSO ADULT SOCCER CORPORATION - 81-4542474 19700 S. VERMONT AVE., STE 103 TORRANCE, CA 90502	AMATEUR SOCCER	CALIFORNIA	501(C)(4)	N/A	AMERICAN YOUTH SOCCER ORGANIZATION	X	

Part III **Identification of Related Organizations Taxable as a Partnership.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a partnership during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations? Yes	(h) No	(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner? Yes	(j) No	(k) Percentage ownership

Part IV **Identification of Related Organizations Taxable as a Corporation or Trust.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity? Yes	(i) No
AYSO SERVICES CORPORATION - 81-4235083 19700 S. VERMONT AVE., STE 103 TORRANCE, CA 90502	SOCCER TRAINING	CA	AMERICAN YOUTH SOCCER ORGANIZATION	C CORP	198,117.	241,337.	100%		X

Part V **Transactions With Related Organizations.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

Note: Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

			Yes	No
1	During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?			
a	Receipt of **(i)** interest, **(ii)** annuities, **(iii)** royalties, or **(iv)** rent from a controlled entity	1a		X
b	Gift, grant, or capital contribution to related organization(s)	1b	X	
c	Gift, grant, or capital contribution from related organization(s)	1c		X
d	Loans or loan guarantees to or for related organization(s)	1d		X
e	Loans or loan guarantees by related organization(s)	1e		X
f	Dividends from related organization(s)	1f		X
g	Sale of assets to related organization(s)	1g		X
h	Purchase of assets from related organization(s)	1h		X
i	Exchange of assets with related organization(s)	1i		X
j	Lease of facilities, equipment, or other assets to related organization(s)	1j		X
k	Lease of facilities, equipment, or other assets from related organization(s)	1k		X
l	Performance of services or membership or fundraising solicitations for related organization(s)	1l		X
m	Performance of services or membership or fundraising solicitations by related organization(s)	1m		X
n	Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n	X	
o	Sharing of paid employees with related organization(s)	1o	X	
p	Reimbursement paid to related organization(s) for expenses	1p	X	
q	Reimbursement paid by related organization(s) for expenses	1q		X
r	Other transfer of cash or property to related organization(s)	1r		X
s	Other transfer of cash or property from related organization(s)	1s		X

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

	(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				

Part VI **Unrelated Organizations Taxable as a Partnership.** Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(e) Are all partners sec. 501(c)(3) orgs.? Yes	(e) No	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations? Yes	(h) No	(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner? Yes	(j) NO	(k) Percentage ownership

Part VII **Supplemental Information**

Provide additional information for responses to questions on Schedule R. See instructions.

Form **8868**
(Rev. January 2025)

Department of the Treasury
Internal Revenue Service

Application for Extension of Time To File an Exempt Organization Return or Excise Taxes Related to Employee Benefit Plans

File a separate application for each return.
Go to www.irs.gov/Form8868 for the latest information.

OMB No. 1545-0047

Electronic filing (e-file). You can electronically file Form 8868 to request up to a 6-month extension of time to file any of the forms listed below except for Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts. An extension request for Form 8870 must be sent to the IRS in a paper format (see instructions). For more details on the electronic filing of Form 8868, visit www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits.

Caution: If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-TE and Form 8879-TE for payment instructions.

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Part I - Identification

Type or Print

File by the due date for filing your return. See instructions.

Name of exempt organization, employer, or other filer, see instructions.	Taxpayer identification number (TIN)
AMERICAN YOUTH SOCCER ORGANIZATION	95-6205398

Number, street, and room or suite no. If a P.O. box, see instructions.
C/O 10960 WILSHIRE BLVD., STE 700

City, town or post office, state, and ZIP code. For a foreign address, see instructions.
LOS ANGELES, CA 90024

Enter the Return Code for the return that this application is for (file a separate application for each return) 07

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 4720 (other than individual)	09
Form 4720 (individual)	03	Form 5227	10
Form 990-PF	04	Form 6069	11
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 8870	12
Form 990-T (trust other than above)	06	Form 5330 (individual)	13
Form 990-T (corporation)	07	Form 5330 (other than individual)	14
Form 1041-A	08	Form 990-T (governmental entities)	15

- After you enter your Return Code, complete either Part II or Part III. Part III, including signature, is applicable only for an extension of time to file Form 5330.
- If this application is for an extension of time to file Form 5330, you must enter the following information.

Plan Name _____
Plan Number _____
Plan Year Ending (MM/DD/YYYY)

Part II - Automatic Extension of Time To File for Exempt Organizations (see instructions)

The books are in the care of CHELSEY ERNSTOFF
19700 S VERMONT AVE SUITE 103 - TORRANCE, CA 90502

Telephone No. (424)221-7910 Fax No. _____

- If the organization does not have an office or place of business in the United States, check this box ..... ☐
- If this is for a Group Return, enter the organization's four-digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box ..... ☐. If it is for part of the group, check this box ... ☐ and attach a list with the names and TINs of all members the extension is for.

1 I request an automatic 6-month extension of time until MAY 15, 20 26, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

☐ calendar year 20 _____ or
☒ tax year beginning JUL 1, 20 24, and ending JUN 30, 20 25

2 If the tax year entered in line 1 is for less than 12 months, check reason: ☐ Initial return ☐ Final return ☐ Change in accounting period

3a	If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	**3a**	$	0.
b	If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	**3b**	$	5,000.
c	**Balance due.** Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	**3c**	$	0.

EXTENDED TO MAY 15, 2026

Form **990-T**

Exempt Organization Business Income Tax Return

(and proxy tax under section 6033(e))

For calendar year 2024 or other tax year beginning JUL 1, 2024 , and ending JUN 30, 2025 .

Go to www.irs.gov/Form990T for instructions and the latest information.

Do not enter SSN numbers on this form as it may be made public if your organization is an 501(c)(3).

OMB No. 1545-0047

2024

Open to Public Inspection for 501(c)(3) Organizations Only

Department of the Treasury
Internal Revenue Service

A ☐ Check box if address changed.

B Exempt under section
☒ 501(c)(3)
☐ 408(e) ☐ 220(e)
☐ 408A ☐ 530(a)
☐ 529(a) ☐ 529A

Print or Type

Name of organization (☐ Check box if name changed and see instructions.)
AMERICAN YOUTH SOCCER ORGANIZATION

Number, street, and room or suite no. If a P.O. box, see instructions.
19700 S VERMONT AVE, 103

City or town, state or province, country, and ZIP or foreign postal code
TORRANCE, CA 90502

C Book value of all assets at end of year 23,856,812.

D Employer identification number
95-6205398

E Group exemption number (see instructions)

F ☐ Check box if an amended return.

G Check organization type ☒ 501(c) corporation ☐ 501(c) trust ☐ 401(a) trust ☐ Other trust ☐ State college/university ☐ 6417(d)(1)(A) Applicable entity

H Check if filing only to claim ☐ Credit from Form 8941 ☐ Refund shown on Form 2439 ☐ Elective payment amount from Form 3800

I Check if a 501(c)(3) organization filing a consolidated return with a 501(c)(2) titleholding corporation ☐

J Enter the number of attached Schedules A (Form 990-T) 1

K During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? ☐ Yes ☒ No
If "Yes," enter the name and identifying number of the parent corporation

L The books are in care of CHELSEY ERNSTOFF Telephone number (424)221-7910

Part I Total Unrelated Business Taxable Income

1	Total of unrelated business taxable income computed from all unrelated trades or businesses (see instructions)	1	0.
2	Reserved	2	
3	Add lines 1 and 2	3	
4	Charitable contributions (see instructions for limitation rules)	4	0.
5	Total unrelated business taxable income before net operating losses. Subtract line 4 from line 3	5	
6	Deduction for net operating loss. See instructions	6	
7	Total of unrelated business taxable income before specific deduction and section 199A deduction. Subtract line 6 from line 5	7	
8	Specific deduction (generally $1,000, but see instructions for exceptions)	8	1,000.
9	**Trusts.** Section 199A deduction. See instructions	9	
10	**Total deductions.** Add lines 8 and 9	10	1,000.
11	**Unrelated business taxable income.** Subtract line 10 from line 7. If line 10 is greater than line 7, enter zero	11	0.

Part II Tax Computation

1	**Organizations taxable as corporations.** Multiply Part I, line 11 by 21% (0.21)	1	0.
2	**Trusts taxable at trust rates.** See instructions for tax computation. Income tax on the amount on Part I, line 11, from: ☐ Tax rate schedule or ☐ Schedule D (Form 1041)	2	
3	**Proxy tax.** See instructions	3	
4a	Amount from Form 4255, Part I , line 3, column (q)	4a	
b	Other tax amounts. See instructions	4b	
5	Alternative minimum tax	5	
6	**Tax on noncompliant facility income.** See instructions	6	
7	**Total.** Add lines 3 through 6 to line 1 or 2, whichever applies	7	0.

Part III Tax and Payments

1a	Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116)	1a			
b	Other credits (see instructions)	1b			
c	General business credit. Attach Form 3800 (see instructions)	1c			
d	Credit for prior-year minimum tax (attach Form 8801 or 8827)	1d			
e	**Total credits.** Add lines 1a through 1d			1e	
2	Subtract line 1e from Part II, line 7			2	0.
3a	Amount from Form 4255, Part I, line 3, column (r) (see instructions)	3a			
b	Amount due from Form 8611	3b			
c	Amount due from Form 8697	3c			
d	Amount due from Form 8866	3d			
e	Other amounts due (see instructions)	3e			
f	Total amounts due. Add lines 3a through 3e			3f	0.
4	**Total tax.** Add lines 2 and 3f (see instructions). ☐ Check if includes tax previously deferred under section 1294. Enter tax amount here			4	0.

Part III Tax and Payments *(continued)*

5	Current net 965 tax liability paid from Form 965-A, Part II, column (k)			5	0.
6 a	Payments: Preceding year's overpayment credited to the current year	6a	5,000.		
b	Current year's estimated tax payments. Check if section 643(g) election applies ☐	6b			
c	Tax deposited with Form 8868	6c			
d	Foreign organizations: Tax paid or withheld at source (see instructions)	6d			
e	Backup withholding (see instructions)	6e			
f	Credit for small employer health insurance premiums (attach Form 8941)	6f			
g	Elective payment election amount from Form 3800	6g			
h	Payment from Form 2439	6h			
i	Credit from Form 4136	6i			
j	Other (see instructions)	6j			
7	**Total payments.** Add lines 6a through 6j			7	5,000.
8	Estimated tax penalty (see instructions). Check if Form 2220 is attached ☐			8	
9	**Tax due.** If line 7 is smaller than the total of lines 4, 5, and 8, enter amount owed			9	
10	**Overpayment.** If line 7 is larger than the total of lines 4, 5, and 8, enter amount overpaid			10	5,000.
11	Enter the amount of line 10 you want: **Credited to 2025 estimated tax** 5,000. **Refunded**			11	0.

Part IV Statements Regarding Certain Activities and Other Information (see instructions)

		Yes	No
1	At any time during the 2024 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If "Yes," the organization may have to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If "Yes," enter the name of the foreign country here		X
2	During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," see instructions for other forms the organization may have to file.		X
3	Enter the amount of tax-exempt interest received or accrued during the tax year $		
4	Enter available pre-2018 NOL carryovers here $ Do not include any post-2017 NOL carryover shown on Schedule A (Form 990-T). Don't reduce the NOL carryover shown here by any deduction reported on Part I, line 6.		
5	Post-2017 NOL carryovers. Enter the Business Activity Code and available post-2017 NOL carryovers. Don't reduce the amounts shown below by any NOL claimed on any Schedule A, Part II, line 17 for the tax year. See instructions.		

Business Activity Code	Available post-2017 NOL carryover
541800	$ 590,295.
	$
	$
	$

6 a	Reserved for future use		
b	Reserved for future use		

Part V Supplemental Information

Provide any additional information. See instructions.

Sign Here

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 taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer | Date | SR DIRECTOR OF FINANCE & ACCTING (Title)

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

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
NANAZ BENYAMINI	NANAZ BENYAMINI	05/13/26		P00666808

Firm's name SINGERLEWAK, LLP — Firm's EIN 95-2302617

Firm's address 10960 WILSHIRE BLVD. SUITE 1100 LOS ANGELES, CA 90024 — Phone no. (310) 477-3924

Form **990-T** (2024)

423711 01-30-25

SCHEDULE A (Form 990-T)

Department of the Treasury
Internal Revenue Service

Unrelated Business Taxable Income From an Unrelated Trade or Business

Go to www.irs.gov/Form990T for instructions and the latest information.

Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

OMB No. 1545-0047

2024

Open to Public Inspection for 501(c)(3) Organizations Only

A Name of the organization: AMERICAN YOUTH SOCCER ORGANIZATION

B Employer identification number: 95-6205398

C Unrelated business activity code (see instructions): 541800

D Sequence: 1 of 1

E Describe the unrelated trade or business: ADVERTISING

Part I Unrelated Trade or Business Income

			(A) Income	(B) Expenses	(C) Net
1a	Gross receipts or sales				
b	Less returns and allowances	1c			
2	Cost of goods sold (Part III, line 8)	2			
3	Gross profit. Subtract line 2 from line 1c	3			
4a	Capital gain net income (attach Schedule D (Form 1041 or Form 1120)). See instructions	4a			
b	Net gain (loss) (Form 4797) (attach Form 4797). See instructions	4b			
c	Capital loss deduction for trusts	4c			
5	Income (loss) from a partnership or an S corporation (attach statement)	5			
6	Rent income (Part IV)	6			
7	Unrelated debt-financed income (Part V)	7			
8	Interest, annuities, royalties, and rents from a controlled organization (Part VI)	8			
9	Investment income of section 501(c)(7), (9), or (17) organizations (Part VII)	9			
10	Exploited exempt activity income (Part VIII)	10			
11	Advertising income (Part IX)	11	97,366.	204,350.	-106,984.
12	Other income (see instructions; attach statement)	12			
13	**Total.** Combine lines 3 through 12	13	97,366.	204,350.	-106,984.

Part II Deductions Not Taken Elsewhere. See instructions for limitations on deductions. Deductions must be directly connected with the unrelated business income

1	Compensation of officers, directors, and trustees (Part X)			1	
2	Salaries and wages			2	
3	Repairs and maintenance			3	
4	Bad debts			4	
5	Interest (attach statement). See instructions			5	
6	Taxes and licenses			6	
7	Depreciation (attach Form 4562). See instructions	7			
8	Less depreciation claimed in Part III and elsewhere on return	8a		8b	
9	Depletion			9	
10	Contributions to deferred compensation plans			10	
11	Employee benefit programs			11	
12	Excess exempt expenses (Part VIII)			12	
13	Excess readership costs (Part IX)			13	
14	Other deductions (attach statement)			14	
15	**Total deductions.** Add lines 1 through 14			15	0.
16	Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C)			16	-106,984.
17	Deduction for net operating loss. See instructions			17	0.
18	**Unrelated business taxable income.** Subtract line 17 from line 16			18	-106,984.

Part III Cost of Goods Sold

Enter method of inventory valuation

1	Inventory at beginning of year	1	
2	Purchases	2	
3	Cost of labor	3	
4	Additional section 263A costs (attach statement)	4	
5	Other costs (attach statement)	5	
6	**Total.** Add lines 1 through 5	6	
7	Inventory at end of year	7	
8	**Cost of goods sold.** Subtract line 7 from line 6. Enter here and in Part I, line 2	8	
9	Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization?	☐ Yes ☐ No	

Part IV Rent Income (From Real Property and Personal Property Leased With Real Property)

1 Description of property (property street address, city, state, ZIP code). Check if a dual-use. See instructions.

A ☐
B ☐
C ☐
D ☐

	A	B	C	D
2 Rent received or accrued				
a From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%)				
b From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income)				
c Total rents received or accrued by property. Add lines 2a and 2b, columns A through D				

3 Total rents received or accrued. Add line 2c, columns A through D. Enter here and on Part I, line 6, column (A) 0.

4 Deductions directly connected with the income in lines 2a and 2b (attach statement)				

5 **Total deductions.** Add line 4, columns A through D. Enter here and on Part I, line 6, column (B) 0.

Part V Unrelated Debt-Financed Income (see instructions)

1 Description of debt-financed property (street address, city, state, ZIP code). Check if a dual-use. See instructions.

A ☐
B ☐
C ☐
D ☐

	A	B	C	D
2 Gross income from or allocable to debt-financed property				
3 Deductions directly connected with or allocable to debt-financed property				
a Straight line depreciation (attach statement)				
b Other deductions (attach statement)				
c Total deductions (add lines 3a and 3b, columns A through D)				
4 Amount of average acquisition debt on or allocable to debt-financed property (attach statement)				
5 Average adjusted basis of or allocable to debt-financed property (attach statement)				
6 Divide line 4 by line 5	%	%	%	%
7 Gross income reportable. Multiply line 2 by line 6				

8 **Total gross income** (add line 7, columns A through D). Enter here and on Part I, line 7, column (A) 0.

9 Allocable deductions. Multiply line 3c by line 6				

10 **Total allocable deductions.** Add line 9, columns A through D. Enter here and on Part I, line 7, column (B) 0.

11 **Total dividends-received deductions** included in line 10 0.

Part VI Interest, Annuities, Royalties, and Rents From Controlled Organizations (see instructions)

1. Name of controlled organization	2. Employer identification number	Exempt Controlled Organizations: 3. Net unrelated income (loss) (see instructions)	4. Total of specified payments made	5. Part of column 4 that is included in the controlling organization's gross income	6. Deductions directly connected with income in column 5
(1)					
(2)					
(3)					
(4)					

Nonexempt Controlled Organizations

7. Taxable Income	8. Net unrelated income (loss) (see instructions)	9. Total of specified payments made	10. Part of column 9 that is included in the controlling organization's gross income	11. Deductions directly connected with income in column 10
(1)				
(2)				
(3)				
(4)				
			Add columns 5 and 10. Enter here and on Part I, line 8, column (A).	Add columns 6 and 11. Enter here and on Part I, line 8, column (B).
Totals			0.	0.

Part VII Investment Income of a Section 501(c)(7), (9), or (17) Organization (see instructions)

1. Description of income	2. Amount of income	3. Deductions directly connected (attach statement)	4. Set-asides (attach statement)	5. Total deductions and set-asides (add cols 3 and 4)
(1)				
(2)				
(3)				
(4)				
	Add amounts in column 2. Enter here and on Part I, line 9, column (A).			Add amounts in column 5. Enter here and on Part I, line 9, column (B).
Totals	0.			0.

Part VIII Exploited Exempt Activity Income, Other Than Advertising Income (see instructions)

1	Description of exploited activity:		
2	Gross unrelated business income from trade or business. Enter here and on Part I, line 10, column (A)	2	
3	Expenses directly connected with production of unrelated business income. Enter here and on Part I, line 10, column (B)	3	
4	Net income (loss) from unrelated trade or business. Subtract line 3 from line 2. If a gain, complete lines 5 through 7	4	
5	Gross income from activity that is not unrelated business income	5	
6	Expenses attributable to income entered on line 5	6	
7	Excess exempt expenses. Subtract line 5 from line 6, but do not enter more than the amount on line 4. Enter here and on Part II, line 12	7	

Part IX Advertising Income

1 Name(s) of periodical(s). Check box if reporting two or more periodicals on a consolidated basis.

A ☐ DIGITAL MEDIA

B ☐

C ☐

D ☐

Enter amounts for each periodical listed above in the corresponding column.

		A	B	C	D	
2	Gross advertising income	97,366.				
a	Add columns A through D. Enter here and on Part I, line 11, column (A)					97,366.
3	Direct advertising costs by periodical	204,350.				
a	Add columns A through D. Enter here and on Part I, line 11, column (B)					204,350.
4	Advertising gain (loss). Subtract line 3 from line 2. For any column in line 4 showing a gain, complete lines 5 through 8. For any column in line 4 showing a loss or zero, do not complete lines 5 through 7, and enter -0- on line 8	-106,984.				
5	Readership costs					
6	Circulation income					
7	Excess readership costs. If line 6 is less than line 5, subtract line 6 from line 5. If line 5 is less than line 6, enter -0-					
8	Excess readership costs allowed as a deduction. For each column showing a gain on line 4, enter the lesser of line 4 or line 7					
a	Add line 8, columns A through D. Enter the greater of the line 8a columns total or -0- here and on Part II, line 13					0.

Part X Compensation of Officers, Directors, and Trustees (see instructions)

1. Name	2. Title	3. Percentage of time devoted to business	4. Compensation attributable to unrelated business
(1)		%	
(2)		%	
(3)		%	
(4)		%	
Total. Enter here and on Part II, line 1			0.

Part XI Supplemental Information (see instructions)

990-T SCH A POST-2017 NET OPERATING LOSS DEDUCTION STATEMENT 1

TAX YEAR	LOSS SUSTAINED	LOSS PREVIOUSLY APPLIED	LOSS REMAINING	AVAILABLE THIS YEAR
06/30/19	51,989.	0.	51,989.	51,989.
06/30/20	88,720.	0.	88,720.	88,720.
06/30/21	179,398.	0.	179,398.	179,398.
06/30/22	106,947.	0.	106,947.	106,947.
06/30/23	82,428.	0.	82,428.	82,428.
06/30/24	80,813.	0.	80,813.	80,813.
NOL CARRYOVER AVAILABLE THIS YEAR			590,295.	590,295.

Form **4626**

Department of the Treasury
Internal Revenue Service

Alternative Minimum Tax-Corporations

Attach to your tax return.
Go to www.irs.gov/Form4626 for instructions and the latest information.

OMB No. 1545-0123

2024

Name of corporation

AMERICAN YOUTH SOCCER ORGANIZATION

Employer identification number (EIN)

95-6205398

A Is the corporation filing this form a member of a controlled group treated as a single employer under sections 59(k)(1)(D) and 52? ..... ☐ **Yes** ☒ **No**
If "Yes," the corporation must complete Part V listing the names, EINs, and separate company financial statement income or loss for each member of the controlled group treated as a single employer taken into account in the determination of "applicable corporation" under section 59(k)(1)(D).

B Is the corporation filing this form a member of a foreign-parented multinational group (FPMG) within the meaning of section 59(k)(2)(B)? ☐ **Yes** ☒ **No**
If "Yes," the corporation must complete Part V listing the names, EINs, and separate company financial statement income or loss for each member of the FPMG under section 59(k)(2)(B).

Part I Applicable Corporation Determination (Report all amounts in U.S. dollars.)

If you have already determined in current or prior years you are an applicable corporation, skip Part I and continue to Part II.

			(a) First Preceding Year Ended	**(b)** Second Preceding Year Ended	**(c)** Third Preceding Year Ended
1	Net income or loss per applicable financial statement(s) (AFS) (see inst):				
a	Consolidated net income or loss per the AFS of the corporation	1a			
b	Include AFS net income or loss of other includible entities (add net income and subtract net loss)	1b			
c	Exclude AFS net income or loss of excludible entities (add net loss and subtract net income)	1c			
d	Adjustment for certain consolidating entries (see instructions)	1d			
e	Specified additional net income or loss item B. Reserved for future use	1e			
f	AFS net income or loss of all entities in the test group before adjustments. Combine lines 1a through 1d	1f			
2	Adjustments (see instructions):				
a	Financial statements covering different tax years	2a			
b	Corporations that are not included on the taxpayer's consolidated return	2b			
c	Aggregate pro-rata share of adjusted net income from controlled foreign corporations (CFCs) for which the corporation is a U.S. shareholder. If zero or less, enter -0- (attach Schedule A (Form 4626)) (see instructions for special rules if completing this form for an FPMG)	2c			
d	Amounts that are not effectively connected to a U.S. trade or business (see instructions for special rules if completing this form for an FPMG)	2d			
e	Certain taxes	2e			
f	Patronage dividends and per-unit retain allocations (cooperatives only)	2f			
g	Alaska native corporations	2g			
h	Certain credits	2h			
i	Mortgage servicing income	2i			
j	Tax-exempt entities (organizations subject to tax under section 511)	2j			
k	Depreciation	2k			
l	Qualified wireless spectrum	2l			
m	Covered transactions	2m			
n	Adjustments related to bankruptcy and insolvency	2n			
o	Certain insurance company adjustments	2o			
p	Adjustment P - Reserved for future use	2p			
q	Adjustment Q - Reserved for future use	2q			
r	Adjustment R - Reserved for future use	2r			
s	Adjustment S - Reserved for future use	2s			
z	Other	2z			
3	Specified adjustment. Reserved for future use	3			
4	Total adjustments. Combine lines 2a through 2z	4			
5	AFSI. Combine lines 1f and 4	5			
6	AFSI of first, second, and third preceding tax years. Combine columns (a), (b), and (c) of line 5	6			
7	3-year average annual AFSI (see instructions)	7			

Part I **Applicable Corporation Determination** (Report all amounts in U.S. dollars.) *(continued)*

8 Is line 7 more than $1 billion?

☐ **Yes.** Continue to line 9.

☐ **No.** STOP here and attach to your tax return.

9 Is the corporation a member of an FPMG within the meaning of section 59(k)(2)(B)?

☐ **Yes.** Continue to line 10.

☐ **No.** Continue to Part II.

			(a) First Preceding Year Ended	(b) Second Preceding Year Ended	(c) Third Preceding Year Ended
10	AFSI for purposes of the $100 million test before adjustments:				
a	AFSI from line 5	**10a**			
b	Aggregation differences (see instructions)	**10b**			
c	Total AFSI for purposes of the $100 million test before adjustments. Combine lines 10a and 10b	**10c**			
11	Adjustments:				
a	Income not effectively connected to a U.S. trade or business	**11a**			
b	Aggregate pro-rata share of adjusted net income from CFCs for which the corporation is a U.S. shareholder. If zero or less, enter -0- (attach Schedule A (Form 4626)) (see instructions)	**11b**			
c	Reserved for future use - Other adjustments 1	**11c**			
d	Reserved for future use - Other adjustments 2	**11d**			
12	Total adjustments. Combine lines 11a and 11b	**12**			
13	Total AFSI for purposes of the $100 million test. Combine lines 10c and 12	**13**			

14	AFSI of first, second, and third preceding tax years. Combine columns (a), (b), and (c) of line 13	**14**	
15	3-year average annual AFSI for purposes of the $100 million test	**15**	

16 Is line 15 $100 million or more?

☐ **Yes.** Continue to Part II.

☐ **No.** STOP here. Attach to your tax return.

Part II Corporate Alternative Minimum Tax (CAMT)

1	Net income or loss per AFS (see instructions):		
a	Consolidated net income or loss per the AFS of the corporation	1a	-107,984.
b	Include AFS net income or loss of other includible entities (add net income and subtract net loss)	1b	
c	Exclude AFS net income or loss of excludible entities (add net loss and subtract net income)	1c	
d	Adjustment for certain consolidating entries (see instructions)	1d	
e	Specified additional net income or loss item D. Reserved for future use	1e	
f	AFS net income or loss before adjustments. Combine lines 1a through 1d	1f	-107,984.
2	Adjustments (see instructions):		
a	Financial statements covering different tax years	2a	
b	Reserved for future use - Adjustment 2b	2b	
c	Corporations that are not included on the taxpayers - consolidated return (see instructions)	2c	
d	The corporation's distributive share of adjusted financial statement income of partnerships	2d	
e	Aggregate pro-rata share of adjusted net income from CFCs for which the corporation is a U.S. shareholder. Enter the amount from Part VI, Section II, line 3	2e	
f	Amounts that are not effectively connected to a U.S. trade or business	2f	
g	Certain taxes. Enter the amount from Part III, line 7	2g	
h	Patronage dividends and per-unit retain allocations (cooperatives only)	2h	
i	Alaska native corporations	2i	
j	Certain credits	2j	
k	Mortgage servicing income	2k	
l	Covered benefit plans described in section 56A(c)(11)(B)	2l	
m	Tax-exempt entities (organizations subject to tax under section 511)	2m	
n	Depreciation	2n	
o	Qualified wireless spectrum	2o	
p	Covered transactions	2p	
q	Adjustments related to bankruptcy and insolvency	2q	
r	Certain insurance company adjustments	2r	
s	AFSI adjustment S - Reserved for future use	2s	
t	AFSI adjustment T - Reserved for future use	2t	
u	AFSI adjustment U - Reserved for future use	2u	
z	Other	2z	
3	Total adjustments. Combine lines 2a through 2z	3	
4	AFSI before financial statement net operating loss carryover. Combine lines 1f and 3	4	-107,984.
5	Financial statement net operating loss (FSNOL) (see instructions)	5	
6	AFSI. Subtract line 5 from line 4. If zero or less, enter -0-	6	
7	Multiply line 6 by 15% (0.15)	7	
8	Corporate alternative minimum tax foreign tax credit (CAMT FTC). Enter amount from Part IV, Section I, line 6 (see inst)	8	
9	Tentative minimum tax. Subtract line 8 from line 7. If zero or less, enter -0-	9	
10	Regular tax liability (see instructions)	10	
11	Base erosion minimum tax (see instructions)	11	
12	Combine lines 10 and 11	12	
13	Alternative minimum tax. Subtract line 12 from line 9. If zero or less, enter -0-. Enter here and on Form 1120, Schedule J, line 3, or the appropriate line of the corporation's income tax return	13	

Part III Adjustment for Certain Taxes Under Section 56A(c)(5)

1	Current income tax provision - Foreign	1	
2	Current income tax provision - Federal	2	
3	Deferred income tax provision - Foreign	3	
4	Deferred income tax provision - Federal	4	
5	Income taxes included in equity method investment income	5	
6a	Adjustment A - Reserved for future use	6a	
b	Adjustment B - Reserved for future use	6b	
c	Adjustment C - Reserved for future use	6c	
d	Adjustment D - Reserved for future use	6d	
e	Adjustment E - Reserved for future use	6e	
f	Adjustment F - Reserved for future use	6f	
g	Adjustment G - Reserved for future use	6g	
h	Adjustment H - Reserved for future use	6h	
z	Income taxes in other places	6z	
7	Total. Combine lines 1 through 6z. Enter here and on Part II, line 2g	7	

Part IV Corporate Alternative Minimum Tax - Foreign Tax Credit

Section I - CAMT Foreign Tax Credit

1	Domestic corporation CAMT foreign income taxes:				
a	Total foreign taxes paid or accrued as reported on Form 1118, Schedule B, Part I, column 2(j)	1a			
b	Adjustment	1b			
c	Adjustment	1c			
d	Adjustment	1d			
e	Adjustment	1e			
f	Adjustment	1f			
g	Adjustment	1g			
2	Total domestic corporation CAMT foreign income taxes. Combine lines 1a through 1g			2	
3	Allowable CFC CAMT foreign income taxes:				
a	Pro-rata share of CFC CAMT foreign income taxes from Part IV, Section II, line 11, column (n)	3a			
b	Other	3b			
c	Carryover of excess foreign taxes (from Part IV, Section III, line 4, column (vii))	3c			
d	Total CFC CAMT foreign income taxes. Add lines 3a, 3b, and 3c			3d	
e	Percentage specified in section 55(b)(2)(A)(i)	3e	15%		
f	Aggregate pro-rata share of adjusted net income from CFCs for which the corporation is a U.S. shareholder. Enter the amount from Part VI, Section II, line 3 (see instructions)	3f			
g	CFC CAMT FTC limitation (multiply line 3e by line 3f)			3g	
h	Allowable CFC CAMT foreign income taxes (lesser of line 3d or line 3g)			3h	
4	CAMT FTC Line 4 - Reserved for future use			4	
5	CAMT FTC Line 5 - Reserved for future use			5	
6	Total CAMT foreign income taxes. Combine lines 2 and 3h. Enter this amount on Part II, line 8			6	

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TAXABLE YEAR **2024**

California Exempt Organization Annual Information Return

428941 01-14-25
FORM **199**

Calendar Year 2024 or fiscal year beginning (mm/dd/yyyy) 07/01/2024 , and ending (mm/dd/yyyy) 06/30/2025 .

Corporation/Organization name: AMERICAN YOUTH SOCCER ORGANIZATION

California corporation number: 0537598

Additional information. See instructions.

FEIN: 95-6205398

Street address (suite or room): 19700 S VERMONT AVE, 103

PMB no.:

City: TORRANCE

State: CA

ZIP code: 90502

Foreign country name:

Foreign province/state/county:

Foreign postal code:

A First return ..... ☐ Yes ☒ No

B Amended return ..... ● ☐ Yes ☒ No

C IRC Section 4947(a)(1) trust ..... ☐ Yes ☒ No

D Final information return?
● ☐ Dissolved ☐ Surrendered (Withdrawn) ☐ Merged/Reorganized
Enter date: (mm/dd/yyyy) ●

E Check accounting method: (1) ☐ Cash (2) ☒ Accrual (3) ☐ Other

F Federal return filed? (1) ● ☒ 990T (2) ● ☐ 990PF
(3) ● ☐ Sch H (990) (4) ☒ Other 990 series

G Is this a group filing? See instructions ..... ● ☐ Yes ☒ No

H Is this organization in a group exemption ..... ☐ Yes ☒ No
If "Yes," what is the parent's name?

I Did the organization have any changes to its guidelines not reported to the FTB? See instructions ..... ● ☐ Yes ☒ No

J If exempt under R&TC Section 23701d, has the organization engaged in political activities? See instructions. ..... ● ☐ Yes ☒ No

K Is the organization exempt under R&TC Section 23701g? ● ☐ Yes ☒ No
If "Yes," enter the gross receipts from nonmember sources $

L Is the organization a limited liability company? ..... ● ☐ Yes ☒ No

M Did the organization file Form 100 or Form 109 to report taxable income? ..... ● ☒ Yes ☐ No

N Is the organization under audit by the IRS or has the IRS audited in a prior year? ..... ● ☐ Yes ☒ No

O Is federal Form 1023/1024 pending? ..... ☐ Yes ☒ No
Date filed with IRS

Part I Complete Part I unless not required to file this form. See General Information B and C.

Receipts and Revenues	1	Gross sales or receipts from other sources. From Side 2, Part II, line 8 ●	1	79,434,722	00
	2	Gross dues and assessments from members and affiliates ●	2		00
	3	Gross contributions, gifts, grants, and similar amounts received STMT 1 ●	3	4,991,183	00
	4	Total gross receipts for filing requirement test. Add line 1 through line 3. STMT 2 **This line must be completed.** If the result is less than $50,000, see General Information B ●	4	84,425,905	00
	5	Cost of goods sold ● 5 00			
	6	Cost or other basis, and sales expenses of assets sold ● 6 00			
	7	Total costs. Add line 5 and line 6	7		00
	8	Total gross income. Subtract line 7 from line 4 ●	8	84,425,905	00
Expenses	9	Total expenses and disbursements. From Side 2, Part II, line 18 ●	9	80,760,993	00
	10	Excess of receipts over expenses and disbursements. Subtract line 9 from line 8 ●	10	3,664,912	00
Payments	11	Total payments ●	11		00
	12	Use tax. See General Information K ●	12		00
	13	Payments balance. If line 11 is more than line 12, subtract line 12 from line 11 ●	13		00
	14	Use tax balance. If line 12 is more than line 11, subtract line 11 from line 12 ●	14		00
	15	Penalties and interest. See General Information J	15		00
	16	**Balance due.** Add line 12 and line 15. Then subtract line 11 from the result ◉	16		00

Sign Here

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 taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer ▶ | Title: SR. DIRECTOR O | Date | ● Telephone

Paid Preparer's Use Only

Preparer's signature ▶ NANAZ BENYAMINI | Date: 05/13/26 | Check if self-employed ▶ ☐ | ● PTIN: P00666808

Firm's name (or yours, if self-employed) and address ▶ SINGERLEWAK, LLP
10960 WILSHIRE BLVD. SUITE 1100
LOS ANGELES, CA 90024

● Firm's FEIN: 95-2302617

● Telephone: (310) 477-3924

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

Part II **Organizations with gross receipts of more than $50,000 and private foundations regardless of amount of gross receipts - complete Part II or furnish substitute information.**

	1 Gross sales or receipts from all business activities. See instructions	1		00
	2 Interest	2	818,746	00
	3 Dividends	3		00
Receipts	4 Gross rents	4		00
from	5 Gross royalties	5	194,067	00
Other	6 Gross amount received from sale of assets (See instructions)	6		00
Sources	7 Other income. Attach schedule SEE STATEMENT 3	7	78,421,909	00
	8 **Total** gross sales or receipts from other sources. Add line 1 through line 7. Enter here and on Side 1, Part I, line 1	8	79,434,722	00
	9 Contributions, gifts, grants, and similar amounts paid. Attach schedule	9		00
	10 Disbursements to or for members.	10		00
	11 Compensation of officers, directors, and trustees. Attach schedule SEE STATEMENT 4	11	471,108	00
	12 Other salaries and wages	12	8,748,804	00
Expenses	13 Interest	13		00
and	14 Taxes	14	285,045	00
Disburse-	15 Rents	15	174,936	00
ments	16 Depreciation and depletion (See instructions)	16		00
	17 Other expenses and disbursements. Attach schedule SEE STATEMENT 5	17	71,081,100	00
	18 **Total** expenses and disbursements. Add line 9 through line 17. Enter here and on Side 1, Part I, line 9	18	80,760,993	00

Schedule L **Balance Sheet**

Assets	Beginning of taxable year (a)	Beginning of taxable year (b)	End of taxable year (c)	End of taxable year (d)
1 Cash		97,895,476		102,162,523
2 Net accounts receivable		1,165,848		1,144,799
3 Net notes receivable				
4 Inventories				
5 Federal and state government obligations				
6 Investments in other bonds				
7 Investments in stock				
8 Mortgage loans				
9 Other investments. Attach schedule				
10 a Depreciable assets	90,473		226,876	
b Less accumulated depreciation	38,268	52,205	58,181	168,695
11 Land				
12 Other assets. Attach schedule STMT 6		2,279,530		2,130,235
13 **Total assets**		101,393,059		105,606,252
Liabilities and net worth				
14 Accounts payable		4,190,408		3,265,354
15 Contributions, gifts, or grants payable				
16 Bonds and notes payable				
17 Mortgages payable				
18 Other liabilities. Attach schedule STMT 7		28,846,271		30,319,607
19 Capital stock or principal fund				
20 Paid-in or capital surplus. Attach reconciliation				
21 Retained earnings or income fund		68,356,380		72,021,291
22 **Total liabilities and net worth**		101,393,059		105,606,252

Schedule M-1 **Reconciliation of income per books with income per return**

Do not complete this schedule if the amount on Schedule L, line 13, column (d), is less than $50,000.

1 Net income per books	3,664,912	7 Income recorded on books this year not included in this return. Attach schedule	
2 Federal income tax		8 Deductions in this return not charged against book income this year. Attach schedule	
3 Excess of capital losses over capital gains		9 Total. Add line 7 and line 8	
4 Income not recorded on books this year. Attach schedule		10 Net income per return. Subtract line 9 from line 6	3,664,912
5 Expenses recorded on books this year not deducted in this return. Attach schedule			
6 Total. Add line 1 through line 5	3,664,912		

CA 199 CASH CONTRIBUTIONS INCLUDED ON PART I, LINE 3 STATEMENT 1

CONTRIBUTOR'S NAME	CONTRIBUTOR'S ADDRESS	DATE OF GIFT	AMOUNT
PLAYER'S HEALTH	718 N WASHINGTON AVE., STE.402 MINNEAPOLIS, MN 55401		30,000.
UNITED STATES SOCCER FEDERATION	303 E. WACKER DR CHICAGO, IL 60601		181,088.
SNAP SOCCER	38 S BLUE ANGEL PKWY, #367 PENSACOLA, FL 32506		5,450.
TLC SERVICES LLC	5000 EDITH BLVD. N.E ALBUQUERQUE, NM 87107		10,000.
HOURATHON	10830 SW TUALATIN SHERWOOD RD, STE.100 TUALATIN, OR 97062		38,139.
HILLS BANK	PO BOX 160 HILLS, IA 52235		5,965.
NEW BALANCE	100 GUESS ST BOSTON, MA 02135		40,000.
SCORE	712 H ST NE PMB 98848 WASHINGTON, DC 20002		5,400.
WILSON TROPHY	1724 FRIENZA AVE SACRAMENTO, CA 95815		17,500.
GAME CHANGER	100 GUESS ST NEW YORK, NY 10003		26,467.
GATORADE	4430 WEST VAN BUREN STREET, THIRD FLOOR CHICAGO, IL 60624		19,600.
CHRISTINE TASTO & CO., INC | CT & CO	500 EAST FRANKLIN AVENUE EL SEGUNDO, CA 90245		7,233.
KINGS HAWAIIAN	1411 WEST 190TH STREET SUITE 500 GARDENA, CA 90248		341,750.
DIRECT TV	2260 E IMPERIAL HWY EL SEGUNDO, CA 90245		6,000.

TOTAL INCLUDED ON LINE 3	734,592.

CA 199 NONCASH CONTRIBUTIONS INCLUDED ON PART I, LINE 3 STATEMENT 2

CONTRIBUTOR'S NAME	CONTRIBUTOR'S ADDRESS		
THE WRESTLING ROOM, INC.	6 VALERIE COURT BUCHANAN, NY 10511		
PROPERTY DESCRIPTION	DATE OF GIFT	FMV OF GIFT	TOTAL AMOUNT
BOOTS, SLIDES, FLATS, AND SHORTS FOR PLAY!	09/10/24	6,601.	6,601.

CONTRIBUTOR'S NAME	CONTRIBUTOR'S ADDRESS		
PROTIME SPORTS	18200 SEGALE PARK DRIVE B SEATTLE, WA 98188		
PROPERTY DESCRIPTION	DATE OF GIFT	FMV OF GIFT	TOTAL AMOUNT
GOODS FOR PLAYSOCCER	05/31/25	15,000.	15,000.
TOTAL INCLUDED ON LINE 3		21,601.	21,601.

CA 199 OTHER INCOME STATEMENT 3

DESCRIPTION	AMOUNT
OTHER INCOME	1,599,785.
ADVERTISING IN DIGITAL MEDIA	97,366.
REGISTRATION FEES & PROGRAM RECEIPTS	69,833,424.
TOURNAMENTS & CAMP RECEIPTS	5,304,028.
TRAINING PROGRAMS & MEETINGS	1,587,306.
TOTAL TO FORM 199, PART II, LINE 7	78,421,909.

CA 199 COMPENSATION OF OFFICERS, DIRECTORS AND TRUSTEES STATEMENT 4

NAME AND ADDRESS	TITLE AND AVERAGE HRS WORKED/WK	COMPENSATION
MATTHEW WINEGAR 19700 S VERMONT AVE, 103 TORRANCE, CA 90502	NATIONAL EXECUTIVE DIRECTO 40.00	0.
PAULA MUESSE 19700 S VERMONT AVE, 103 TORRANCE, CA 90502	DIRECTOR, BUSINESS SYSTEMS 40.00	0.
WILLIAM SNYDER 19700 S VERMONT AVE, 103 TORRANCE, CA 90502	DIRECTOR, PROGRAMS AND EDU 40.00	0.
DAN HOWALD 19700 S VERMONT AVE, 103 TORRANCE, CA 90502	DIRECTOR, PROGRAM IMPLEMEN 40.00	0.
CHELSEY ERNSTOFF 19700 S VERMONT AVE, 103 TORRANCE, CA 90502	DIRECTOR, FINANCE AND ACCO 40.00	0.
DAVID THOMAS 19700 S VERMONT AVE, 103 TORRANCE, CA 90502	DIRECTOR, AYSO UNITED 40.00	0.
CECILIO RODARTE 19700 S VERMONT AVE, 103 TORRANCE, CA 90502	DIRECTOR, MEMBER RELATIONS 40.00	0.
DOUG RYAN 19700 S VERMONT AVE, 103 TORRANCE, CA 90502	AYSO NATIONAL PRESIDENT 20.00	0.

KRIS GRAFF 19700 S VERMONT AVE, 103 TORRANCE, CA 90502	NATIONAL TREASURER 4.00	0.
MICHAEL CASSIDY 19700 S VERMONT AVE, 103 TORRANCE, CA 90502	NATIONAL SECRETARY 4.00	0.
RICH PAGLIARLI 19700 S VERMONT AVE, 103 TORRANCE, CA 90502	NATIONAL BOARD OF DIRECTOR 4.00	0.
AUDREY CASTREJE 19700 S VERMONT AVE, 103 TORRANCE, CA 90502	NATIONAL BOARD OF DIRECTOR 4.00	0.
PENNEY WAKEFIELD 19700 S VERMONT AVE, 103 TORRANCE, CA 90502	NATIONAL BOARD OF DIRECTOR 4.00	0.
RICK BUITEWEG 19700 S VERMONT AVE, 103 TORRANCE, CA 90502	NATIONAL BOARD OF DIRECTOR 4.00	0.
MICHAEL KARON 19700 S VERMONT AVE, 103 TORRANCE, CA 90502	NATIONAL BOARD OF DIRECTOR 4.00	0.
PETER MCKINNEY 19700 S VERMONT AVE, 103 TORRANCE, CA 90502	NATIONAL BOARD OF DIRECTOR 4.00	0.
CHRITINE BENTLEY 19700 S VERMONT AVE, 103 TORRANCE, CA 90502	NATIONAL BOARD OF DIRECTOR 4.00	0.
GARY VAN OTTEN 19700 S VERMONT AVE, 103 TORRANCE, CA 90502	NATIONAL BOARD OF DIRECTOR 4.00	0.
TOTAL TO FORM 199, PART II, LINE 11		0.

CA 199 OTHER EXPENSES STATEMENT 5

DESCRIPTION	AMOUNT
DEPRECIATION	24,435.
FIELD EXPENSES	15,430,209.
TOURNAMENTS & CLINICS	14,970,970.
UNIFORMS	12,376,248.
BACKGROUND CHECKS	5,099,721.
PENSION PLAN CONTRIBUTIONS	96,854.
OTHER EMPLOYEE BENEFITS	499,190.
LEGAL FEES	63,499.
ACCOUNTING FEES	131,589.
PROFESSIONAL FUNDRAISING FEES	31,943.
ADVERTISING AND PROMOTION	2,311,666.
OFFICE EXPENSES	5,813,875.
INFORMATION TECHNOLOGY	705,076.
TRAVEL	1,382,022.
CONFERENCES AND CONVENTIONS	2,353,312.
INSURANCE	2,186,237.
ALL OTHER EXPENSES	7,604,254.
TOTAL TO FORM 199, PART II, LINE 17	71,081,100.

CA 199 OTHER ASSETS STATEMENT 6

DESCRIPTION	BEG. OF YEAR	END OF YEAR
PREPAID EXPENSES AND DEFERRED CHARGES	903,735.	834,659.
ROU ASSETS	706,371.	552,120.
INVESTMENT IN SUBSIDIARIES	246,531.	246,531.
OTHER ASSETS	422,893.	496,925.
TOTAL TO FORM 199, SCHEDULE L, LINE 12	2,279,530.	2,130,235.

CA 199 OTHER LIABILITIES STATEMENT 7

DESCRIPTION	BEG. OF YEAR	END OF YEAR
INSURANCE DEDUCTIBLE RESERVE	24,337.	0.
RIGHT OF USE	804,647.	637,374.
DEFERRED REVENUE	28,017,287.	29,682,233.
TOTAL TO FORM 199, SCHEDULE L, LINE 18	28,846,271.	30,319,607.

CA 199 FUND BALANCES STATEMENT 8

DESCRIPTION	BEG. OF YEAR	END OF YEAR
NET ASSETS WITHOUT DONOR RESTRICTIONS	68,195,694.	71,860,605.
NET ASSETS WITH DONOR RESTRICTIONS	160,686.	160,686.
TOTAL TO FORM 199, SCHEDULE L, LINE 21	68,356,380.	72,021,291.

TAXABLE YEAR **2024**

California Exempt Organization Business Income Tax Return

428961 01-21-25

FORM **109**

Calendar Year 2024 or fiscal year beginning (mm/dd/yyyy) 07/01/2024 , and ending (mm/dd/yyyy) 06/30/2025 .

Corporation/Organization name	California corporation number
AMERICAN YOUTH SOCCER ORGANIZATION	0537598
Additional information. See instructions.	FEIN 95-6205398

Street address (suite/room no.)	PMB no.
19700 S VERMONT AVE, NO. 103	

City (If the corporation has a foreign address, see instructions.)	State	ZIP code
TORRANCE	CA	90502

Foreign country name	Foreign province/state/county	Foreign postal code

A First return filed? ☐ Yes ☒ No

B Is this an education IRA within the meaning of R&TC Section 23712? ☐ Yes ☒ No

C Is the organization under audit by the IRS or has the IRS audited in a prior year? ● ☐ Yes ☒ No

D Final return?
● ☐ Dissolved ☐ Surrendered (Withdrawn) ☐ Merged/Reorganized
Enter date (mm/dd/yyyy) ● _____

E Amended return? ● ☐ Yes ☒ No

F Accounting method used: (1) ☐ Cash (2) ☒ Accrual (3) ☐ Other

G Nature of trade or business ADVERTISING

H Is the organization a non-exempt charitable trust as described in IRC Section 4947(a)(1)? ● ☐ Yes ☒ No

I Is this organization claiming any former Enterprise Zone (EZ), Local Agency Military Base Recovery Area (LAMBRA), Targeted Tax Area (TTA), or Manufacturing Enhancement Area (MEA) tax benefits? ● ☐ Yes ☒ No

J Is this organization a qualified pension, profit-sharing, or stock bonus plan as described in IRC Section 401(a)? ● ☐ Yes ☒ No

K Unrelated Business Activity (UBA) code ● 541800

L Is this a hospital? ● ☐ Yes ☒ No
If "Yes," attach federal Schedule H (Form 990)

Taxable Corporation	1	Unrelated business taxable income from Side 2, Part II, line 30	●	1	-106,984	00
	2	Mult. In 1 by the avg. apport. pctg _____% from the Sch. R, Apport. Formula Wksht, Part A, In 2 or Part B, In 5. See instr.	●	2		00
	3	Enter the lesser amt from In 1 or In 2. If the unrelated bus. activity is wholly in CA and Sch. R was not compltd, enter the amt from In 1	●	3	-106,984	00
Taxable Trust	4	Unrelated business taxable income from Side 2, Part II, line 30	●	4		00
Tax Computation	5	Unrelated business taxable income from line 3 or line 4	●	5	-106,984	00
	6	EZ, LAMBRA, or TTA NOL carryover deduction	●	6		00
	7	Net Operating Loss deduction. See General Information N	●	7		00
	8	Add line 6 and line 7	●	8		00
	9	Net unrelated business taxable income. Subtract line 8 from line 5	●	9	-106,984	00
	10	Tax 8.84 % x line 9. See General Information J	●	10		00
	11	Tax credits from Schedule B. See instructions	●	11		00
Total Tax	12	Balance. Subtract line 11 from line 10. If line 11 is greater than line 10, enter -0-	●	12		00
	13	Alternative minimum tax. See General Information O	●	13		00
	14	Total tax. Add line 12 and line 13	●	14	0	00
Payments	15	Overpayment from a prior year allowed as a credit	●	15	00	
	16	2024 estimated tax payments. See instructions	●	16	00	
	17	Withholding (Form 592-B and/or 593). See instructions	●	17	00	
	18	Amount paid with extension (form FTB 3539)	●	18	00	
	19	Total payments and credits. Add line 15 through line 18	●	19		00
Use Tax/ Tax Due/ Overpayment	20	**Use tax.** See instructions	●	20		00
	21	Payments balance. If line 19 is more than line 20, subtract line 20 from line 19	●	21		00
	22	**Use tax balance.** If line 20 is more than line 19, subtract line 19 from line 20	●	22		00
	23	Tax due. Subtract line 21 from line 14. Pay entire amount with return. See instructions	●	23		00
	24	Overpayment. Subtract line 14 from line 21. See instructions	●	24		00
	25	Enter amount of line 24 to be applied to 2025 estimated tax	●	25		00

Refund or Amount Due	26 Refund. If line 25 is less than line 24, then subtract line 25 from line 24		26	00
	a Fill in the account information to have the refund directly deposited. Routing number	26a		
	b Type: Checking ☐ Savings ☐ c Account Number	26c		
	27 Penalties and interest. See General Information M		27	00
	28 ☐ Check if estimate penalty computed using Exception B or C and attach form FTB 5806			
	29 Total amount due. Add line 22, line 23, line 25, and line 27, then subtract line 24		29	00

Unrelated Business Taxable Income

Part I Unrelated Trade or Business Income

1	a Gross receipts or gross sales ____ b Less returns and allowances ____ c Balance	1c		00
2	Cost of goods sold and/or operations (Schedule A, line 7)	2		00
3	Gross profit. Subtract line 2 from line 1c	3		00
4	a Capital gain net income. See Specific Line Instructions - Trusts attach Schedule D (541)	4a		00
	b Net gain (loss) from Schedule D-1, Part II	4b		00
	c Capital loss deduction for trusts	4c		00
5	Income (or loss) from partnerships, limited liability companies, or S corporations. See Specific Line Instructions. Attach Schedule K-1 (565, 568, or 100S) or similar schedule	5		00
6	Rental income (Schedule C)	6		00
7	Unrelated debt-financed income (Schedule D)	7		00
8	Investment income of an R&TC Section 23701g, 23701i, or 23701n organization (Schedule E)	8		00
9	Interest, Annuities, Royalties and Rents from controlled organizations (Schedule F)	9		00
10	Exploited exempt activity income (Schedule G)	10		00
11	Advertising income (Schedule H, Part III, Column A)	11		00
12	Other income. Attach schedule	12		00
13	Total unrelated trade or business income. Add line 3 through line 12	13		00

Part II Deductions Not Taken Elsewhere (Except for contributions, deductions must be directly connected with the unrelated business income.)

14	Compensation of officers, directors, and trustees from Schedule I			14		00
15	Salaries and wages			15		00
16	Repairs			16		00
17	Bad debts			17		00
18	Interest. Attach schedule			18		00
19	Taxes. Attach schedule			19		00
20	Contributions. See instructions and attach schedule			20		00
21	a Depreciation (Corporations and Associations - Schedule J) (Trusts - form FTB 3885F)	21a	00			
	b Less: depreciation claimed on Schedule A. See instructions	21b	00	21		00
22	Depletion. Attach schedule			22		00
23	a Contributions to deferred compensation plans			23a		00
	b Employee benefit programs. See instructions			23b		00
24	Other deductions. Attach schedule			24		00
25	Total deductions. Add line 14 through line 24			25		00
26	Unrelated business taxable income before allowable excess advertising costs. Subtract line 25 from line 13			26		00
27	Excess advertising costs (Schedule H, Part III, Column B)			27	106,984	00
28	Unrelated business taxable income before specific deduction. Subtract line 27 from line 26			28	-106,984	00
29	Specific deduction. See instructions			29		00
30	Unrelated business taxable income. Subtract line 29 from line 28. If line 28 is a loss, enter line 28			30	-106,984	00

Sign Here

Our privacy notice can be found in annual tax booklets or online. Go to ftb.ca.gov/privacy to learn about our privacy policy statement, or go to ftb.ca.gov/forms and search for 1131 to locate FTB 1131 EN-SP, Franchise Tax Board Privacy Notice on Collection. To request this notice by mail, call 800.338.0505 and enter form code 948 when instructed.

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 taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer ▶	Title	Date	Telephone
	SR. DIRECTOR OF FI		

Paid Preparer's Use Only

Preparer's signature ▶	Date	Check if self-employed ▶	PTIN
NANAZ BENYAMINI	05/13/26	☐	P00666808

Firm's name (or yours, if self-employed) and address	Firm's FEIN / Telephone
▶ SINGERLEWAK, LLP 10960 WILSHIRE BLVD. SUITE 1100 LOS ANGELES, CA 90024	95-2302617 (310) 477-3924

May the FTB discuss this return with the preparer shown above? See instructions ● [X] Yes ☐ No

Schedule A Cost of Goods Sold and/or Operations.

Method of inventory valuation (specify) N/A

1	Inventory at beginning of year	1		00
2	Purchases	2		00
3	Cost of labor	3		00
4 a	Additional IRC Section 263A costs. Attach schedule	4a		00
b	Other costs. Attach schedule	4b		00
5	Total. Add line 1 through line 4b	5		00
6	Inventory at end of year	6		00
7	Cost of goods sold and/or operations. Subtract line 6 from line 5. Enter here and on Side 2, Part I, line 2	7		00

Do the rules of IRC Section 263A (with respect to property produced or acquired for resale) apply to this organization? ☐ Yes ☒ No

Schedule B Tax Credits.

1	Enter credit name _____ code _____	1		00
2	Enter credit name _____ code _____	2		00
3	Enter credit name _____ code _____	3		00
4	Total. Add line 1 through line 3. If claiming more than 3 credits, enter the total of all claimed credits, on line 4. Enter here and on Side 1, line 11	4		00

Schedule K Add-On Taxes or Recapture of Tax. See instructions.

1	Interest computation under the look-back method for completed long-term contracts. Attach form FTB 3834	1		00
2	Interest on tax attributable to installment: a Sales of certain timeshares or residential lots	2a		00
	b Method for non-dealer installment obligations	2b		00
3	IRC Section 197(f)(9)(B)(ii) election to recognize gain on the disposition of intangibles	3		00
4	Credit recapture. Credit name _____	4		00
5	Total. Combine the amounts on line 1 through line 4. See instructions	5		00

Schedule R Apportionment Formula Worksheet. Use only for unrelated trade or business amounts.

Part A. Standard Method - Single-Sales Factor Formula. Complete this part only if the corporation uses the single-sales factor formula.

	(a) Total within and outside California	(b) Total within California	(c) Percent within California [(b) ÷ (a)] x 100
1 **Total sales**			
2 **Apportionment percentage.** Divide total sales column (b) by total sales column (a) and multiply the result by 100. Enter the result here and on Form 109, Side 1, line 2.			

Part B. Three Factor Formula. Complete this part only if the corporation uses the three-factor formula.

	(a) Total within and outside California	(b) Total within California	(c) Percent within California [(b) ÷ (a)] x 100
1 **Property factor:** See instructions			
2 **Payroll factor:** Wages and other compensation of employees			
3 **Sales factor:** Gross sales and/or receipts less returns and allowances			
4 **Total percentage:** Add the percentages in column (c)			
5 **Average apportionment percentage:** Divide the factor on line 4 by 3 and enter the result here and on Form 109, Side 1, line 2. See instructions for exceptions.			

Schedule C Rental Income from Real Property and Personal Property Leased with Real Property

For rental income from debt-financed property, use Schedule D, R&TC Section 23701g, Section 23701i, and Section 23701n organizations. See instructions for exceptions.

(a) Description of property	(b) Rent received or accrued	(c) Percentage of rent attributable to personal property
		%
		%
		%

(d) Complete if any item in column (c) is more than 50%, or for any item if the rent is determined on the basis of profit or income		(e) Complete if any item in column (c) is more than 10%, but not more than 50%		
(I) Deductions directly connected	(II) Income includible, column (b) less column (d)(i)	(I) Gross income reportable, column (b) x column (c)	(II) Deductions directly connected with personal property (attach schedule)	(III) Net income includible, column (e)(i) less column (e)(ii)

Add the amounts in columns (d)(ii) and column (e)(iii). Enter here and on Side 2, Part I, line 6 4

Schedule D Unrelated Debt-Financed Income

	(a) Description of debt-financed property	(b) Gross income from or allocable to debt-financed property	(c) Deductions directly connected with or allocable to debt-financed property (I) Straight-line depreciation (attach schedule)	(c) (II) Other deductions (attach schedule)
1	●	●	●	●
2	●	●	●	●
3	●	●	●	●

	(d) Amount of average acquisition indebtedness on or allocable to debt-financed property (attach schedule)	(e) Average adjusted basis of or allocable to debt-financed property (attach schedule)	(f) Debt basis percentage, column (d) ÷ column (e)	(g) Gross income reportable, column (b) x column (f)	(h) Allocable deductions, total of columns (c)(i) and (c)(ii) x column (f)	(i) Net income (or loss) includible, column (g) less column (h)
1	●	●	● %	●	●	●
2	●	●	● %	●	●	●
3	●	●	● %	●	●	●
4	Total. Enter here and on Side 2, Part I, line 7				4	●

Schedule E Investment Income of an R&TC Section 23701g, Section 23701i, or Section 23701n Organization

	(a) Description	(b) Amount	(c) Deductions directly connected (attach schedule)	(d) Net investment income, column (b) less column (c)	(e) Set-asides (attach schedule)	(f) Balance of investment income, column (d) less column (e)
1						
2						
3	Total. Enter here and on Side 2, Part I, line 8				3	
4	Enter gross income from members (dues, fees, charges, or similar amounts)				4	

Schedule F Interest, Annuities, Royalties and Rents from Controlled Organizations

Exempt Controlled Organizations

	(a) Name of controlled organizations	(b) Employer identification number	(c) Net unrelated income (loss)	(d) Total of specified payments made	(e) Part of column (d) that is included in the controlling organization's gross income	(f) Deductions directly connected with income in column (e)
1						
2						
3						

Nonexempt Controlled Organizations

	(g) Taxable income	(h) Net unrelated income (loss)	(i) Total of specified payments made	(j) Part of column (i) that is included in the controlling organization's gross income	(k) Deductions directly connected with income in column (j)
1					
2					
3					
4	Add the amounts in columns (e) and (j)			4	
5	Add the amounts in columns (f) and (k)				5
6	Subtract line 5 from line 4. Enter here and on Side 2, Part I, line 9				6

Schedule G Exploited Exempt Activity Income, other than Advertising Income

	(a) Description of exploited activity (attach schedule if more than one unrelated activity is exploiting the same exempt activity)	(b) Gross unrelated business income from trade or business	(c) Expenses directly connected with production of unrelated business income	(d) Net income from unrelated trade or business, col. (b) less col. (c)	(e) Gross income from activity that is not unrelated business income	(f) Expenses attributable to column (e)	(g) Excess exempt expense, column (f) less column (e) but not more than column (d)	(h) Net income includible, column (d) less column (g) but not less than zero
1								
2								
3								
4								
5	Total. Enter here and on Side 2, line 10						5	

Schedule H Advertising Income and Excess Advertising Costs

Part I Income from Periodicals Reported on a Consolidated Basis

	(a) Name of periodical	(b) Gross advertising income	(c) Direct advertising costs	(d) Advertising income or excess advertising costs. If column (b) is greater than column (c), complete columns (e), (f), and (g). If column (c) is greater than column (b), enter the excess in Part III, column B(b). Do not complete columns (e), (f), and (g).	(e) Circulation income	(f) Readership costs	(g) If column (e) is greater than column (f), enter the income shown in column (d), in Part III, column A(b). If column (f) is greater than column (e), subtract the sum of column (f) and column (c) from the sum of column (e) and column (b). Enter amount in Part III, column A(b). If the amount is less than zero, enter -0-.
1							
2							
3							
4	Totals 4						

Part II Income from Periodicals Reported on a Separate Basis

1	DIGITAL MEDIA	97,366	204,350	-106,984			
2							
3							

Part III Column A - Net Advertising Income

	(a) Enter "consolidated periodical" and/or names of non-consolidated periodicals	(b) Enter total amount from Part I, columns (d) or (g), and amount listed in Part II, columns (d) or (g)
1		
2		
3		
4	Enter total here and on Side 2, Part I, line 11	

Part III Column B - Excess Advertising Costs

	(a) Enter "consolidated periodical" and/or names of non-consolidated periodicals	(b) Enter total amount from Part I, column (d), and amounts listed in Part II, column (d)
1	DIGITAL MEDIA	106,984
2		
3		
5	Enter total here and on Side 2, Part II, line 27	106,984

Schedule I Compensation of Officers, Directors, and Trustees

	(a) Name	(b) Title	(c) Percent of time devoted to business	(d) Compensation attributable to unrelated business
1			%	
2			%	
3			%	
4			%	
5			%	
6	Total. Enter here on Side 2, Part II, line 14		6	

Schedule J Depreciation (Corporations and Associations only. Trusts use form FTB 3885F.)

	(a) Group and guideline class or description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Depreciation allowed or allowable in prior years	(e) Method of computing depreciation	(f) Life or rate	(g) Depreciation for this year
1	Total additional first-year depreciation (do not include in items below)						
2	Depreciation:						
2a	Buildings 2a						
2b	Furniture and fixtures 2b						
2c	Transportation equipment 2c						
2d	Machinery and other equipment 2d						
2e	Other (specify) _____ 2e						
	_____						
3	Other depreciation 3						
4	Total 4						
5	Amount of depreciation claimed elsewhere on return 5						
6	Balance. Subtract line 5 from line 4. Enter here and on Side 2, Part II, line 21a 6						

TAXABLE YEAR **2024**

Net Operating Loss (NOL) Computation and NOL and Disaster Loss Limitations - Corporations

CALIFORNIA FORM **3805Q**

Attach to Form 100, Form 100W, Form 100S, or Form 109.

Corporation name: AMERICAN YOUTH SOCCER ORGANIZATION

California corporation number: 0537598

FEIN: 95-6205398

During the taxable year the corporation incurred the NOL, the corporation was a(n): ◉ ☐ C corporation ◉ ☐ S corporation ◉ [X] Exempt organization ◉ ☐ Limited liability company (electing to be taxed as a corporation)

If the corporation previously filed California tax returns under another corporate name, enter the corporation name and California corporation number:

If the corporation is included in a combined report of a unitary group, see instructions, General Information C, Combined Reporting.

Part I Current year NOL. If the corporation does not have a current year NOL, go to Part II.

1	Net loss from Form 100, line 18; Form 100W, line 18; Form 100S, line 15; or Form 109, line 2. Enter as a positive number	1	106,984 00
2	2024 disaster loss included in line 1. Enter as a positive number	2	00
3	Subtract line 2 from line 1. If zero or less, enter -0- and see instructions	3	106,984 00
4 a	Enter the amount of the loss incurred by a new business included in line 3	4a	00
b	Enter the amount of the loss incurred by an eligible small business included in line 3	4b	00
c	Add line 4a and line 4b	4c	00
5	General NOL. Subtract line 4c from line 3	5	106,984 00
6	Current year NOL. Add line 2, line 4c, and line 5. See instructions	6	106,984 00

Part II NOL carryover and disaster loss carryover limitations. See instructions.

		(g) Available balance
1	Net income - Enter the amount from Form 100, line 18; Form 100W, line 18; Form 100S, line 15 less line 16; or Form 109, line 2; (but not less than -0-). **If the corporation taxable income is $1,000,000 or more, see instructions**	0

Prior Year NOLs

	(a) Year of loss	(b) Code - See instructions	(c) Type of NOL - See below *	(d) Initial loss - See instructions	(e) Carryover from 2023	(f) Amount used in 2024	(g)	(h) Carryover to 2025 col. (e) minus col. (f)
2								
				SEE STATEMENT 9				

Current Year NOLs

							col. (d) minus col. (f) See instructions.
3 2024		DIS					
4 2024		GEN	106,984				106,984
2024							
2024							
2024							

*** Type of NOL:** General (GEN), New Business (NB), Eligible Small Business (ESB), or Disaster (DIS).

Part III 2024 NOL deduction

1	Total the amounts in Part II, line 2, column (f)	1	00
2	Enter the total amount from line 1 that represents disaster loss carryover deduction here and on Form 100, line 21; Form 100W, line 21; or Form 100S, line 19. Form 109 filers enter -0-	2	00
3	Subtract line 2 from line 1. Enter the result here and on Form 100, line 19; Form 100W, line 19; Form 100S, line 17; or Form 109, line 7	3	0 00

CA 3805Q PRIOR YEAR NOLS STATEMENT 9

(A) YEAR	(B) CODE (D) LOSS	(C)TYPE OF NOL (E)C/O AMOUNT	(F) AMOUNT USED IN CURRENT YEAR	(G)AVAILABLE BALANCE	(H) CARRYOVER TO NEXT YEAR
2019	88,720.	GEN 88,720.	0.	0.	88,720.
2020	179,398.	GEN 179,398.	0.	0.	179,398.
2021	106,947.	GEN 106,947.	0.	0.	106,947.
2022	82,428.	GEN 82,428.	0.	0.	82,428.
2023	80,813.	GEN 80,813.	0.	0.	80,813.
TOTALS		538,306.	0.		538,306.

STATE OF CALIFORNIA
RRF-1
(Rev. 01/2024)

MAIL TO:
Registry of Charities and Fundraisers
P.O. Box 903447
Sacramento, CA 94203-4470

STREET ADDRESS:
1300 I Street
Sacramento, CA 95814

WEBSITE ADDRESS:
www.oag.ca.gov/charities

ANNUAL REGISTRATION RENEWAL FEE REPORT TO ATTORNEY GENERAL OF CALIFORNIA

Sections 12586 and 12587, California Government Code
11 Cal. Code Regs. sections 301-307, and 310

Failure to submit this report annually no later than four months and fifteen days after the end of the organization's accounting period may result in the loss of tax exemption and the assessment of a minimum tax of $800, plus interest, and/or fines or filing penalties. Revenue & Taxation Code section 23703; Government Code section 12586.1. IRS extensions will be honored.

DEPARTMENT OF JUSTICE
(For Registry Use Only)

AMERICAN YOUTH SOCCER ORGANIZATION
Name of Organization

List all DBAs and names the organization uses or has used

19700 S VERMONT AVE, NO. 103
Address (Number and Street)

TORRANCE, CA 90502
City or Town, State, and ZIP Code

(424)221-7910
Telephone Number

E-mail Address

Check if:
- ☐ Change of address
- ☐ Amended report
- ☐ Organization requests email notifications

State Charity Registration Number 010636

Corporation or Organization No. 0537598

Federal Employer ID No. 95-6205398

ANNUAL REGISTRATION RENEWAL FEE SCHEDULE (11 Cal. Code Regs. sections 301-307, and 310)
Make Check Payable to Department of Justice

Total Revenue	Fee	Total Revenue	Fee	Total Revenue	Fee
Less than $50,000	$25	Between $250,001 and $1 million	$100	Between $20,000,001 and $100 million	$800
Between $50,000 and $100,000	$50	Between $1,000,001 and $5 million	$200	Between $100,000,001 and $500 million	$1,000
Between $100,001 and $250,000	$75	Between $5,000,001 and $20 million	$400	Greater than $500 million	$1,200

PART A - ACTIVITIES

For your most recent full accounting period (beginning 07/01/2024 **ending** 06/30/2025 **) list:**

Total Revenue (including noncash contributions) $ 84,425,905 **Noncash Contributions $** 23,474 **Total Assets $** 105,606,252

Program Expenses $ 77,153,465 **Total Expenses $** 80,760,993

PART B - STATEMENTS REGARDING ORGANIZATION DURING THE PERIOD OF THIS REPORT

Note: All questions must be answered. If you answer "yes" to any of the questions below, you must attach a separate page providing an explanation and details for each "yes" response. Please review RRF-1 instructions for information required.

		Yes	No
1.	During this reporting period, were there any contracts, loans, leases or other financial transactions between the organization and any officer, director or trustee thereof, either directly or with an entity in which any such officer, director or trustee had any financial interest?		X
2.	During this reporting period, was there any theft, embezzlement, diversion or misuse of the organization's charitable property or funds? SEE STATEMENT 10	X	
3.	During this reporting period, were any organization funds used to pay any penalty, fine or judgment?		X
4.	During this reporting period, were the services of a commercial fundraiser, fundraising counsel for charitable purposes, or commercial coventurer used? SEE STATEMENT 11	X	
5.	During this reporting period, did the organization receive any governmental funding?		X
6.	During this reporting period, did the organization hold a raffle for charitable purposes?		X
7.	Does the organization conduct a vehicle donation program?		X
8.	Did the organization conduct an independent audit and prepare audited financial statements in accordance with generally accepted accounting principles for this reporting period?	X	
9.	At the end of this reporting period, did the organization hold restricted net assets, while reporting negative unrestricted net assets?		X

I declare under penalty of perjury that I have examined this report, including accompanying documents, and to the best of my knowledge and belief, the content is true, correct and complete, and I am authorized to sign.

Signature of Authorized Agent	Printed Name	Title	Date
	CHELSEY ERNSTOFF	SR. DIRECTOR OF FINANCE &	

429291
05-01-24

CA RRF-1 EXPLANATION OF ANY THEFT, EMBEZZLEMENT, ETC. OF CHARITABLE PROPERTY OR FUNDS - PART B, LINE 2 STATEMENT 10

DURING THE FISCAL YEAR, THE ORGANIZATION IDENTIFIED A DIVERSION OF ASSETS TOTALING APPROXIMATELY $392,000. THE DIVERSION CONSISTED OF TWO UNRELATED INCIDENTS INVOLVING VOLUNTEERS, IDENTIFIED IN FEBRUARY AND MAY 2025 FOLLOWING REPORTS FROM CONCERNED THIRD PARTIES. IN ADDITION, A SEPARATE INSTANCE OF CHECK FRAUD WAS IDENTIFIED IN MAY 2025.

PROMPTLY AFTER DISCOVERY, THE ORGANIZATION INITIATED AN INTERNAL REVIEW OF FINANCIAL RECORDS AND CONDUCTED TARGETED AUDITS. THE INDIVIDUALS INVOLVED WERE IMMEDIATELY RESTRICTED FROM ACCESS TO FINANCIAL SYSTEMS AND FUNDS, AND THE MATTERS WERE REPORTED TO LAW ENFORCEMENT. THE ORGANIZATION ALSO NOTIFIED ITS GOVERNING BODY AND APPROPRIATE OVERSIGHT PERSONNEL.

AS OF THE DATE OF THIS FILING, NO FUNDS HAVE BEEN RECOVERED; HOWEVER, RECOVERY EFFORTS ARE ONGOING, INCLUDING PURSUIT OF POTENTIAL RESTITUTION AND OTHER AVAILABLE REMEDIES.

IN RESPONSE, THE ORGANIZATION HAS EXPANDED OVERSIGHT OF FINANCIAL TRANSACTIONS AND HAS ALSO PROVIDED FIDUCIARY AND COMPLIANCE TRAINING TO INDIVIDUALS RESPONSIBLE FOR GOVERNANCE AND FINANCIAL OVERSIGHT.

THE ORGANIZATION CONTINUES TO MONITOR THE EFFECTIVENESS OF THESE MEASURES AND HAS TAKEN STEPS TO IMPROVE VISIBILITY INTO FINANCIAL ACTIVITY AND REDUCE THE RISK OF SIMILAR INCIDENTS IN THE FUTURE.

THIS MATTER IS DISCLOSED ON FORM 990, PART VI, LINE 5, IN ACCORDANCE WITH IRS REPORTING REQUIREMENTS.

CA RRF-1 INFORMATION REGARDING COMMERCIAL FUNDRAISING SERVICES PART B, LINE 4 STATEMENT 11

ALY STERLING PHILANTHROPY
3250 RIVER ROAD, TOLEDO, OH 43614
ALY STERLING
(419) 206-8004

Form **8868**
(Rev. January 2025)

Department of the Treasury
Internal Revenue Service

Application for Extension of Time To File an Exempt Organization Return or Excise Taxes Related to Employee Benefit Plans

File a separate application for each return.
Go to www.irs.gov/Form8868 for the latest information.

OMB No. 1545-0047

Electronic filing (e-file). You can electronically file Form 8868 to request up to a 6-month extension of time to file any of the forms listed below except for Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts. An extension request for Form 8870 must be sent to the IRS in a paper format (see instructions). For more details on the electronic filing of Form 8868, visit www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits.

Caution: If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-TE and Form 8879-TE for payment instructions.

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Part I - Identification

Type or Print

File by the due date for filing your return. See instructions.

Name of exempt organization, employer, or other filer, see instructions.
AMERICAN YOUTH SOCCER ORGANIZATION

Taxpayer identification number (TIN)
95-6205398

Number, street, and room or suite no. If a P.O. box, see instructions.
C/O 10960 WILSHIRE BLVD., STE 700

City, town or post office, state, and ZIP code. For a foreign address, see instructions.
LOS ANGELES, CA 90024

Enter the Return Code for the return that this application is for (file a separate application for each return) 01

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 4720 (other than individual)	09
Form 4720 (individual)	03	Form 5227	10
Form 990-PF	04	Form 6069	11
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 8870	12
Form 990-T (trust other than above)	06	Form 5330 (individual)	13
Form 990-T (corporation)	07	Form 5330 (other than individual)	14
Form 1041-A	08	Form 990-T (governmental entities)	15

- After you enter your Return Code, complete either Part II or Part III. Part III, including signature, is applicable only for an extension of time to file Form 5330.
- If this application is for an extension of time to file Form 5330, you must enter the following information.

Plan Name _____
Plan Number _____
Plan Year Ending (MM/DD/YYYY)

Part II - Automatic Extension of Time To File for Exempt Organizations (see instructions)

The books are in the care of CHELSEY ERNSTOFF
19700 S VERMONT AVE SUITE 103 - TORRANCE, CA 90502

Telephone No. (424)221-7910 Fax No. _____

- If the organization does not have an office or place of business in the United States, check this box ..... ☐
- If this is for a Group Return, enter the organization's four-digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box ..... ☐. If it is for part of the group, check this box ... ☐ and attach a list with the names and TINs of all members the extension is for.

1 I request an automatic 6-month extension of time until MAY 15, 20 26, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

☐ calendar year 20 _____ or
☒ tax year beginning JUL 1, 20 24, and ending JUN 30, 20 25

2 If the tax year entered in line 1 is for less than 12 months, check reason: ☐ Initial return ☐ Final return ☐ Change in accounting period

3a	If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	**3a**	$	0.
b	If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	**3b**	$	0.
c	**Balance due.** Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	**3c**	$	0.

For Privacy Act and Paperwork Reduction Act Notice, see instructions. Form **8868** (Rev. 1-2025)

LHA 423841 01-02-25

Form **8868**
(Rev. January 2025)

Department of the Treasury
Internal Revenue Service

Application for Extension of Time To File an Exempt Organization Return or Excise Taxes Related to Employee Benefit Plans

File a separate application for each return.
Go to www.irs.gov/Form8868 for the latest information.

OMB No. 1545-0047

Electronic filing (e-file). You can electronically file Form 8868 to request up to a 6-month extension of time to file any of the forms listed below except for Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts. An extension request for Form 8870 must be sent to the IRS in a paper format (see instructions). For more details on the electronic filing of Form 8868, visit www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits.

Caution: If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-TE and Form 8879-TE for payment instructions.

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Part I - Identification

Type or Print

File by the due date for filing your return. See instructions.

Name of exempt organization, employer, or other filer, see instructions.	Taxpayer identification number (TIN)
AMERICAN YOUTH SOCCER ORGANIZATION	95-6205398

Number, street, and room or suite no. If a P.O. box, see instructions.
C/O 10960 WILSHIRE BLVD., STE 700

City, town or post office, state, and ZIP code. For a foreign address, see instructions.
LOS ANGELES, CA 90024

Enter the Return Code for the return that this application is for (file a separate application for each return) 07

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 4720 (other than individual)	09
Form 4720 (individual)	03	Form 5227	10
Form 990-PF	04	Form 6069	11
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 8870	12
Form 990-T (trust other than above)	06	Form 5330 (individual)	13
Form 990-T (corporation)	07	Form 5330 (other than individual)	14
Form 1041-A	08	Form 990-T (governmental entities)	15

- After you enter your Return Code, complete either Part II or Part III. Part III, including signature, is applicable only for an extension of time to file Form 5330.
- If this application is for an extension of time to file Form 5330, you must enter the following information.

Plan Name _____
Plan Number _____
Plan Year Ending (MM/DD/YYYY)

Part II - Automatic Extension of Time To File for Exempt Organizations (see instructions)

The books are in the care of CHELSEY ERNSTOFF
19700 S VERMONT AVE SUITE 103 - TORRANCE, CA 90502

Telephone No. (424)221-7910 Fax No. _____

- If the organization does not have an office or place of business in the United States, check this box ..... ☐
- If this is for a Group Return, enter the organization's four-digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box ..... ☐. If it is for part of the group, check this box ... ☐ and attach a list with the names and TINs of all members the extension is for.

1 I request an automatic 6-month extension of time until MAY 15, 20 26, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

☐ calendar year 20 _____ or
☒ tax year beginning JUL 1, 20 24, and ending JUN 30, 20 25

2 If the tax year entered in line 1 is for less than 12 months, check reason: ☐ Initial return ☐ Final return
☐ Change in accounting period

3a	If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	**3a**	$	0.
b	If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	**3b**	$	5,000.
c	**Balance due.** Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	**3c**	$	0.

For Privacy Act and Paperwork Reduction Act Notice, see instructions. Form **8868** (Rev. 1-2025)

LHA 423841 01-02-25