

Cary IMP Club, Incorporated Administrative Policy and Procedure Manual



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Version Control

Version #	Created By	Changes	Reviewed By	Adopted By	Date
v1._Sep2016	Dee Jones, Asst. Treasurer		Memory Thompson, Treasurer		
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1. Purpose of Manual

The purpose of Cary High School's (CHS) Cary IMP Club ("Club") Policy and Procedure manual is to serve as a guideline to ensure consistency of policy and procedure application from year to year.

The manual provides Club background, a policy statement, Executive Committee and Committee Chair descriptions, risk management requirements and general accounting methodology. The appendix provides more in depth processes for accounting policy, processes and responsibilities of the Treasurer and Assistant Treasurer. All committee chair(s) responsible for collection of money and/or expenditures shall follow the procedures contained within.

2. Club Incorporation

The Club was registered with the NC Secretary of State in 1974 as a not-for-profit organization incorporated as a 501(c)(3) organization (SOSID 0024872). The Club Amended its charter in May 1988 to align its purpose within the meaning of section 501(c)(3) of the Internal Revenue Code of 1954. Any further changes to the articles of incorporation should be uploaded to the Secretary of State's website.

The articles of incorporation state that the purposes for which the Cary IMP Club, Inc. is organized are exclusively charitable and educational. In carrying out such purposes the corporation may:

- a. Provide financial aid for the athletic programs of Cary High School, Cary area schools and the Cary community, and
- b. Provide leadership, conduct programs and promote athletics generally in Cary High School, Cary area schools and the Cary Community, and
- c. Assist Cary High School, Cary area schools and the Cary community with any and all types of charitable, educational and community activities.

3. Bylaws and Club Policy

The Bylaws of record will be the latest, approved and/or amended version as voted on by the Club membership and/or board. In the event of a conflict between this Administrative Policy and Procedure document, the Bylaws will prevail unless the conflict creates an unintentional illegal, immoral or unethical circumstance. In this event, the Executive Committee will rule and if the ruling is contrary to the current Bylaws, the Bylaws will be amended as soon as possible and/or practical.

Amendments to the Bylaws can be made by following the process outlined below:

- Identify and document the necessary/proposed amendment language;
- Present to the Club Board for acceptance as is, acceptance with changes or rejection;
- Present final document to the full Club membership for final vote of approval (requires a two-thirds majority of the membership present at the meeting); meeting notice regarding vote must be sent out at least 10 days in advance of the meeting;
- The Club Secretary shall update the By Laws with approved change(s) and post to the Club website within 60 days of adoption.

It is the Policy of the Club, its Board of Directors and Membership to carry out the Club's mission as stated in the Cary IMP Club, Inc. By Laws sections 2a, 2b and 2c above. All officers and members shall perform their duties to the best of their ability legally, ethically and morally.

All activities and transactions are to be made in a transparent manner with the approval of a member of the Club Executive Committee (President, Vice President, Secretary or Treasurer), Board Members and/or Athletic Director. The Club officers and Board Members will serve one year terms as per the By Laws or as elected to serve.

The Club shall carry insurance policies to mitigate significant risk areas. There shall be a policy for Directors and Officers as well as Commercial General Liability and Commercial Property. These policies will protect the Club in the event of a lawsuit challenging decisions made by the Club officers, liability claims for bodily injury (BI) and property damage (PD) arising out of premises, operations, products, and completed operations; and advertising and personal injury (PI) liability. [See Section 6]

The Club shall maintain a banking relationship to operate the Club's business. The President and/or Treasurer will serve as account signatories. Any credit or debit cards issued will be approved by the President and/or Treasurer. [See Section 9]

The Club is only as successful as its unified Executive Committee, Board Members and Athletic Director. At times, it may be necessary to replace and/or remove board members who (a) resign, (b) are not members of the Club by September 1 of the school year or (c) do not show up to or call to be excused from three consecutive meetings. The Club's Secretary will track this information and submit a monthly compliance report.

Current members should continually try to recruit new members to ensure the continuity and sustainability of the Club.

4. Board Meetings

No less than eight (8) board meetings will be held each school/fiscal year on a set schedule and location. This shall be communicated in advance to Board and Club members with changes communicated as soon as possible. The President shall preside over board meetings; if the President is unavailable, the Vice President shall fill in.

The Secretary will record proceedings at each meeting and publish meeting minutes in advance of the next meeting where they will be approved. The Treasurer will report on the fund balances and monthly income. Board Members/Committee Chairs and Club Members may also provide reports and information at these meetings. Only current, dues paying members can vote.

Special meetings may be called with three days (3) notice. A quorum of current Board members and members (15) is required at this meeting for the transaction of business. By Laws amendments can be voted on at any meeting.

There will be at least one Annual Board Meeting. At this meeting, Board Officers (elected) and Members/Committee Chairs (elected/ appointed) for the upcoming school year. A quorum of current Board members and members (15) is required at this meeting for the transaction of business.

5. Club Leadership - Board and Committee Chairs

The Club By Laws calls for the board to be made up of the following voting positions:

President *	School Principal *	Board Member and Spirit Wear Chair (5)
Vice President *	Board Member and Concession Operations Co-Chair (1)	Board Member and Fundraising Chair (6)
Secretary *	Board Member and Concession Operations Co-Chair (2)	Board Member and Website/Marketing Chair (7)
Treasurer *	Board Member and Membership Chair (3)	Board Member and Sports Program Chair (8)
Athletic Director *	Board Member and Sponsorship Chair (4)	Board Member and Assistant Treasurer Chair (9)

Notes: * denotes member of Executive Committee; position descriptions may change as needed

Board Members / Executive Committee Members- are elected.

- **President (Executive Committee)** – prepare for and preside over monthly Board meetings; represent the Club at functions/games; serve as an on campus liaison with the CHS Athletic Director (AD); appoint Committee Chairs who also serve as

elected members of the Board; coordinate with the CHS AD any procurements of facility or equipment items; upload official documentation to Club website; send out notices of monthly meetings with agenda and last month's minutes; prepare for succession planning to ensure sustainability; address Board challenges directly; perform other activities as needed.

- **Vice President (Executive Committee)** – serve as backup to the President; support committees in the interim if leadership changes occur; support Sponsorship and Fundraising (Other) committees to ensure coordination of activity and limited overlap; ensure the Sports Program is reviewed and approved prior to submission for print; regularly review website for content accuracy; prepare for succession planning; provide monthly report at Board meeting; perform other activities as needed.
- **Secretary (Executive Committee)** – serve as the Club's official record keeper and historian; ensure By Laws are current, properly updated and posted to the Secretary of State's website as needed; maintain Club archives; develop and maintain Club's record retention policy; serve as scribe for Board meeting minutes to include finalizing and posting to website; maintain official Board member listing and verify compliance for each calendar and fiscal year; ensure website content is current and accurate; prepare for succession planning; perform other activities as needed.
- **Treasurer (Executive Committee)** – serve as the Club's leader for accounting and finance activities to include but not be limited to bookkeeping, accounts payable, accounts receivable, monthly bank reconciliations and monthly financial reporting; ensure timely deposits of funds and disbursement of checks; ensure proper internal controls are in place to the extent possible; provide timely response to questions; ensure proper tax and 1099 reporting; prepare annual budget; coordinate with CPA firm; establish and/or update policies and procedures; maintain asset log and perform annual review of all assets; ensure website content stays current and accurate; prepare for succession planning; perform other activities as needed. [Financial background recommended]

Board Members / Committee Chairs - are elected or appointed.

Concession Committee Co-Chairs (2 Board positions) –The Chair (Co-Chairs) shall coordinate each season (fall, winter, spring) with coaches to staff concessions stand(s) with an appropriate number of parent/student volunteers

at all open times (manual tracking or tools such as sign up Genius can be used); develop committee to help with concession operations activities such as purchasing product for sale, ensuring the stand(s) are ready and other activities as needed; prepare for succession planning; provide monthly report at Board meetings; perform other activities as needed.

Concession Operations (CHS Staff) – The AD may designate one or two staff members to manage the operations of the concession stand(s). Activities include but are not limited to working the concession stand(s), coordinating health department inspections and resolving open issues, managing inventory to include purchasing and negotiating deals with local restaurants (ex. Randy’s Pizza, Chik-Fil-A), ensuring appropriate opening, closing and operating processes are posted and followed, coordinating the opening and closing of the concession stand(s) for each game with school or Club personnel, ensuring pricing information is current and accurate; prepare for succession planning; provide monthly report at Board meetings; perform other activities as needed. [If the AD is unable to designate staff, the Concessions Committee will assume these responsibilities.]

- **Membership Committee Chair (1 Board position)** – coordinate the marketing, sales, purchasing and tracking of Club membership sales; develop and implement forms and electronic payment options; establish “sales days” at school events; develop a committee to staff “sales days”; ensure website content stays current and accurate; prepare for succession planning; provide monthly report at Board meetings; perform other activities as needed.
- **Sponsorship Committee Chair (1 Board position)** – coordinate with designated marketing vendor to secure sponsorships during the first two quarters of the school year; limited solicitation required; coordinate with designated marketing vendor (if applicable) to track sponsorships and payments; coordinate/confirm Club commitments or responsibilities (banners, programs etc.); evaluate opportunities to increase sponsorships with committee; prepare for succession planning; ensure website content stays current and accurate; provide monthly report at Board meetings; perform other activities as needed.
- **Spirit Wear Committee Chair (1 Board position)** – coordinate with Spirit Wear provider(s) to identify designs that will sell for each season; organize “sales days” at school events; coordinate committee of sellers/helpers; prepare for

succession planning; ensure website content stays current and accurate; provide monthly report at Board meetings; perform other activities as needed.

- **Fundraising (Other) Committee Chair (1 Board position)**– coordinate marketing or revenue-generating activities such as the annual re-enrollment of the Harris Teeter VIC card; organize at least four IMP Club Dine Outs; coordinate with teams for other Dine Outs; promote AmazonSmile and Circle K gas; evaluate and promote additional opportunities; develop committee; ensure website content stays current and accurate; prepare for succession planning; provide monthly report at Board meetings; perform other activities as needed.
- **Website/Marketing Committee Chair (1 Board position)** – update caryimpclub.com website with upcoming events; coordinate other web updates to include board member information, schedules, page updates, etc.; identify opportunities for marketing; update the website with current activities as needed; periodically review the membership database to ensure limited duplication; review website routinely for accuracy; provide monthly report at Board meetings; perform other activities as needed.
- **Sports Program Committee Chair (1 Board position)** - oversee and support a small committee to prepare the annual Sports Program to include information on all teams (upcoming fall sports teams and prior year’s winter and spring sports teams); work with sports program vendor to accumulate team photos, content and advertising; coordinates team(s) and volunteers to sell the Sports Program throughout the year; prepare for succession planning; ensure website content stays current and accurate; provide monthly report at Board meetings; perform other activities as needed.
- **Assistant Treasurer (1 Board position)** – work with Treasurer to pick up deposits and invoices weekly; prepare deposit and deposit spreadsheet; deposit funds at Club bank; provide Treasurer all deposit paperwork and invoices for payment weekly; ensure accuracy and cash handling best practices are adhered to; perform other activities as needed.

6. Risk Management

The Club shall carry insurance policies to protect itself from liability. Wake County Public Schools shall be listed as additional insureds. The recommended policies are as follows:

- A. **Non-profit Professional Liability** insurance policy (Officer's Liability) to protect the Club's Officers from lawsuits around decisions made either individually or as an Organization. These decisions can include decisions around fundraising, event locations or any other managerial decisions. This policy is to protect the way the Organization is managed to include the decisions made by Club Officers and Board members.
- Coverage Highlights: The Officer's Liability policy provides \$1,000,000 to cover decisions made by officers. Other things that might fall under this coverage are: (1.) inappropriate use of Organization funds; (2.) wrongful acts, misleading statements, or negligent acts; (3.) discrimination; (4.) not following your by-laws; and (5.) misrepresentation.
 - There are certain exclusions that within your Officer's Liability policy. The following are specifically excluded items: (1.) criminal acts; (2.) any knowingly wrongful act; (3.) willful or reckless behavior; and (4.) dishonesty. This list is not all inclusive.
 - There is a \$1500 deductible for a claim filed under this policy.
- B. **Commercial General Liability** insurance to protect itself against liability claims for bodily injury (BI) and property damage (PD) arising out of premises, operations, products, and completed operations, advertising and personal injury (PI) liability.
- C. **Commercial Property** insurance to insure against damage to its buildings and contents due to a covered cause of loss, such as a fire. The policy may also cover loss of income or increase in expenses resulting from the property damage.

7. Conflict of Interest

A. General Policy

Board members should avoid any interest, activity, or relationship which conflicts with the interests of the Cary IMP Club, Inc. This applies to officers and members of the Board of Directors of the Cry IMP Club, Inc. (Club).

In the course of business, situations may arise in which a director has a conflict of interest, or the appearance of a conflict of interest. All directors have an obligation to:

- Avoid conflicts of interest, or the appearance of conflicts, between their personal interests and those of the Club in dealing with outside entities or individuals;

- Disclose real and apparent conflicts of interest; and
- Refrain from participating in any decisions on matters that involve a real conflict of interest or the appearance of a conflict.

A potential conflict would exist wherever a board member has an interest in, or connection with, an enterprise with which the Club has conducted or might conduct business (or with individuals associated with such an enterprise) where that interest is of such a nature that it might influence the independent judgment of the board member. It should be understood the conflicting interest referred to throughout these guidelines may be direct or indirect (the interest might be that of the board member, that of another person such as a relative of the board member, or that of a business enterprise in which the board member or such other person has an interest). Further, the interest might be financial or otherwise.

B. What Constitutes a Conflict of Interest?

An actual or potential conflict of interest arises when a director is in a position to influence a decision that may result in a personal gain for himself/herself as a result of business dealings with the Club.

Examples of conflicts of interest include, but are not limited to, situations in which a director:

- Negotiates or approves a contract, purchase, sale, or lease on behalf of the Club and has a direct or indirect interest in, or receives personal benefit from, the entity or individual providing the goods or services;
- Has an immediate family member who has a material direct financial interest in, or serves as an officer or director of, an entity with which the Club has or is negotiating a transaction, contract, or other arrangement;
- Receives money or a substantial gift from a Club vendor, if the director is responsible for initiating or approving purchases from that vendor.

C. Disclosure Requirements

The first step in addressing conflicts of interest is prompt disclosure. A director who believes he/she may be perceived as having a conflict of interest in a discussion or decision should disclose that conflict to the current chair, who will review and respond. If the chair discloses a potential conflict, the chair-elect will review and respond.

Violation of this policy by board members could result in disciplinary actions in accordance with the bylaws of the Club.

See

Source: AICPA Conflict of Interest Policy

8. Fiscal Year

The fiscal year of the Club shall be July 1 through June 30.

9. Accounting Method

The Club uses the **cash accounting** method of recording revenues and expenses for filing the Form 990 with the IRS; receipts are recorded during the period they are received; expenses are recorded as per the invoice date; the accounting system may be set for cash or accrual accounting provided checks are prepared at least monthly for all outstanding amounts due.

10. Banking

The Club maintains two bank accounts; one for savings/one-time expenses with approval of the Athletic Director (AD) (i.e. capital expenditures, balancing a Team Equity fund to zero) and the other for day-to-day Club receipts and expenditures.

The Club issues bank debit cards directly to the following officers. If an officer resigns or changes positions, the card must be cancelled. Cards may be added with the approval of the Club President or Treasurer.

- Cary IMP Club President
- Cary IMP Club Treasurer
- Cary IMP Club Spirit Wear Committee Chair
- Cary IMP Club Concessions Operations Manager / Buyer

The Club generally does not maintain any charge accounts or other purchasing cards beyond the bank debit card unless approved by the President and Treasurer.

11. Assets

Assets are defined for this purpose as those items purchased that cost greater than \$500 and are expected to provide benefit to the Club or school for more than one year

after the purchase is complete; items may initially be leased (i.e. Leased Equipment). Any item that fits this description should be added to the Club Asset List with appropriate identification and documentation for tracking purposes.

Any asset purchased by the Cary IMP Club costing more than \$5,000 becomes an **official asset** of Cary High School and thus Wake County Public School System upon delivery.

All assets should be inventoried annually. Official assets that are no longer beneficial to the Club can be re-used elsewhere at CHS with the approval of the AD. Only athletic apparel can be sold (\$1/unit sold must be remitted to WCPSS). [See accounting process.]

12. Vendor Management

New and existing, unincorporated vendors (sole proprietorships, partnerships, LLCs or S-Corps) or coaches who receive a stipend shall provide a W-9 prior to their first payment. As the vendor information is updated, the Tax and 1099 tabs should also be updated in the accounting system to enable timely 1099-MISC reporting at year end. The W9 shall be attached to the vendor record.

13. Key Financial Transactions

The mission of the Club is to assist in the operation, promotion and support of the CHS Athletic Department and its sports programs under the direction of the CHS AD who holds an ex officio seat on the Club Board of Directors. Therefore all financial transactions will be governed by this mission.

The Treasurer is responsible for ensuring all financial transactions are fiscally responsible and transparent, following generally accepted accounting principles and adopting the most effective and efficient internal control practices possible.

- A. Revenues - the Club gains revenues through the sale of:
 - a. Spirit Wear
 - b. Concessions
 - c. Memberships and Sports Passes
 - d. 3rd Party Sponsorships and Sale of the Sports Program
 - e. 3rd Party Donations
 - f. Fall, Winter and Spring Raffles
 - g. Miscellaneous Fundraising
 - i. Dine Outs

- ii. Amazon Smile (see Appendix 3)
 - iii. Harris Teeter VIC Card (Appendix 3)
 - iv. Gas Stations
- h. Other Fundraising Activities - the Club conducts multiple fundraising activities throughout the year. While most teams participate in the Raffle fundraiser, some teams design and carry out their own program. Examples of programs include coupon book sales, hosting tournaments (ex. golf, baseball, wrestling) and Rent-an-IMP etc.

B. Team Sports Equity Accounts

Individual team equity accounts are used to manage team funds raised through fundraising efforts and direct donations. Funds are used to purchase equipment, gear/attire and other activities that are not funded through other sources. Fund balances are expected to be positive at year end. Only the AD and Coach or his/her designee can authorize equity account spending/activity.

All activity posted to a Team Equity account shall be assigned a CLASS code which will enable categorization of financial activity and facilitate tax return preparation at year end. [See Section 15]

C. Collection of Event Funds

1. Cash Tills

One or more cash tills are necessary to collect money and make change depending on the event. Tills are used for Concessions activity but may also be used for Spirit Wear and Membership sales.

In early August, a check made payable to CASH should be cashed for \$100 per till (typically four (4)) for football season. The till creation entry is to Debit (charge) Concessions expense. The breakdown of currency per till is as follows:

Quantity	Denomination	Total
1 roll	Nickels	\$2.00
1 roll	Dimes	\$5.00
4 rolls	Quarters	\$40.00
13	Ones (\$Bills)	\$13.00
4	Fives (\$Bills)	\$20.00
2	Tens (\$Bills)	\$20.00
	TOTAL	\$100.00

Once the football concession stand is closed, two tills should be re-set to the breakdown above and all remaining cash and coin shall be deposited. The till deposit entry will be to Debit Cash and Credit Concessions Expense (to reverse the original entry).

The two new tills shall be used in the gymnasium concession stand.

All tills should be emptied and cash deposited in the bank account no later than June 30 of each year. The final deposit entry is to Credit Concessions income and Debit cash.

2. Cash Handling

When cash is collected at an event, there should be two Club members (event cash reconcilers) present to oversee the collection efforts. CHS students may collect cash provided a Club member or parent over age 21 is present.

Cash should be secured in a cash drawer or box placed in an area or location inaccessible to the public. A note should be placed in the drawer identifying the beginning cash amount in the drawer. Funds should be collected throughout the event and appropriate care taken to collect accurate funds and provide correct change.

At the end of the event, cash should be counted by two people (non-students) to ensure an accurate count. The cash and change should be placed in the cash collection envelope, requested information completed and signed by both counters. In the event that a blank envelope is used, the following information should be included on the outside of the envelope: date, event, amount of cash/change amount included, any comments and the signature of the two persons preparing the deposit. This information is important to ensure crediting the proper account(s).

D. Credit Card Payments

Credit card payments can be used provided a secure collection method is available.

The membership website allows for credit card collection. Patrons enter credit card information through the link on the CHS website which interfaces to the credit card platform. The Club receives funds [periodically pulled] via electronic funds transfer less an administrative fee.

The Club also accepts credit cards at Cooper Field and at the Gymnasium through an approved provider/vendor. This typically requires a cell phone or tablet, an approved credit card reader (i.e. SQUARE) and the corresponding application (i.e. Square Point of Sale). Caution should be taken to secure the site login/password. The vendor directly deposits receipts less a 2-3% administrative fee into the Club checking account within 48 hours of the event.

E. Deposits

When practicable and possible, bank deposit(s) should be prepared by someone other than the person making entries into the accounting system (the Treasurer). If that is not possible, appropriate care must be taken to reconcile expected cash and check totals with information provided by the event cash reconcilers in order to book the funds and/or expenses to the appropriate account(s). [See Appendix 2 for deposit process details]

14. Chart of Accounts: Income Statement

1) Athletic Director income

Income from donations made specifically to/for the Athletic Director. The CLASS category is also used for posting to this account. [See Section 15]

2) Concessions income

The sale of drinks, candy, chips and food at an event serves as a primary fundraising activity. Payments are made with cash, checks or credit cards. (See Section 12(C).

Cash envelopes with requested information are available in the field house for deposit preparation. Envelopes should be placed in the field house safe until picked up by the Treasurer or Treasurers Assistant. [See Cash Handling above]

3) Donor income

Income un-designated or identified as a general donation.

4) Membership income

The sale of Club individual memberships and Sports Passes is a primary fundraising activity for the Club. Membership levels are set by the IMP Club

board by the June meeting for the coming fiscal/school year. Changes to pricing shall be finalized by the Club Board.

Sports Passes are printed annually in differing colors annually with the fiscal year on the front. The Committee Chair will establish a list of events where tables will be set up for membership sales. A log of all Club members is maintained and used for cross-reference in the event a "lost pass" or for future marketing.

Memberships are sold online through the club website and in person with checks, cash and credit cards. The Club membership cards are shown on site during sales events. The Club President or Treasurer will manage the transfer process to the Club bank no less often than monthly.

5) Sales tax income

Sales tax reimbursements from the State of NC. The Club, as a 501(c)(3) corporation, is reimbursed for all sales tax paid directly to vendors by the Club upon completion of the bi-annual Sales Tax form; sales tax paid by a coach/board member that is then reimbursed by the Club is not eligible for sales tax reimbursement.

6) Spirit Wear income

The sale of Spirit Wear (example: t-shirts, sweatshirts, hats, pajama pants, trinkets, magnets etc.) at events. Payments are made in the form of cash, check and credit card using the approved provider/vendor device and application. Merchandise must be locked up between games and displayed in a manner that protects the merchandise from theft. [See Section 12(C) for cash handling /deposit preparation]

7) Sponsorship income

The sale of annual sponsorships. Sponsorships are sold either directly by the Club or through a sponsorship marketer who actively markets and sells sponsorship opportunities, collects payments and charges a 30% fee. Sponsorship payments may be scheduled/collected over time but must be paid in full within the school year. The vendor invoices the Club monthly based on sponsorships collected.

With the sponsorships comes a commitment from the Club to showcase the sponsor's name in some manner such as with an ad in the Sports Program (see below), a banner at Cooper Field, a banner in the gymnasium or in some other approved manner.

Sales from the annual Sports Program are recorded in a Sponsorship Sub-Account. The Sports Program includes sponsor ads, personal ads for students, team pictures and pictures of seniors. Given the effort to putting together such a program, at this time, there is only one program prepared annually. This program, which should be ready for sale by August 31, shall include current year fall season teams and senior athlete pictures along with prior year winter and spring season teams and senior athlete pictures.

8) Dine out income

Income donations received from local restaurants related to scheduled “dine outs” as well as programs established through such vendors as Harris Teeter and Amazon Smile.

9) Interest income

Interest received from financial institutions.

10) Miscellaneous income

Income received that has no other obvious coding destination.

11) Athletic Director expense

Expenses deemed necessary by the Athletic Director to further the mission of the athletics department, to benefit student athletes or to serve a need of the Club. The CLASS category is used for posting to this account. [See Section 15]

12) Accounting and Tax Preparation fees

Fees paid to a local CPA Firm for preparation of Income Tax, Sales and Use Tax and 1099 reporting.

13) Bank fees

Fees paid for bank charges such as electronic access, stop payments, account fees, deposit adjustments etc.

14) Postage and Post Office Box fees

Fees paid for annual use of a Post Office Box. Postage will be purchased by the Treasurer primarily for but not limited to mailing payments to vendors.

15) Website fees

Fees paid for website access, search engines and other website-related expense.

16) Administrative other

Administrative expenses and/or fees that do not fall into one of the associated sub-accounts: accounting and tax preparation fees, bank charges, credit card fees, postage and PO box fees, website fees and office supplies.

17) Concessions expense

Expenses related to Concessions sales include those associated with equipment, supplies and foods/candy/drinks purchased for sale. Wholesale Club memberships are permitted which allow bulk purchases at discounted prices. Food vendors should be chosen for the flexibility to operate on an order, deliver and invoice basis or pay at time of order basis by credit card.

There are four (4) concession stands. Concession items vary widely for the fall, winter and spring seasons. In the fall, the “main concession stand” within the football stadium complex is used. This is the largest location and can offer the most food options to include some food preparation. A “satellite” stand on the visitor’s side of the football field is used infrequently for the sale of drinks and candy. This concession stand is winterized and closed from mid-November to mid-February.

In the winter, the gymnasium concession stand is opened. This location sells candy, drinks popcorn, nachos and food purchased from a third party vendor. In the spring, there is a small concession stand by the baseball fields that sells drinks and candy.

18) Equipment Lease expense

Expenses incurred for leased equipment. Equipment may be purchased through a “lease-to-own” arrangement in which case, the equipment should be included on the Asset list at the time of delivery.

19) Hall of Fame expense

Expenses incurred for the annual Hall of Fame induction event. The protocol for this event is established by the AD.

20) Insurance expense

Insurance policy expenses. [See section 3 above]

21) Membership expense

Expenses associated with purchasing materials for membership sales.

22) Raffle [Ticket] expense

Expenses for printing raffle tickets and prize money (max prize \$599) for the Fall, Winter and Spring Raffles. A journal entry is made at the end of the fall, winter and spring seasons to charge a fixed fee (currently set at \$10 per student athlete) to participating team's equity accounts to cover the cost of the raffle. The AD will calculate and communicate this information to the coaches.

23) Repairs and Maintenance expense

Expenses associated with repair and maintenance of Club or CHS athletic equipment that cannot be paid with other funds.

24) Spirit Wear expense

Expenses incurred for Spirit Wear merchandise. The AD's goal is to have as many people as possible wearing CHS spirit wear. There is flexibility as to styles and logos used with prior approval from the AD. The official colors are kelly green, black and white. Official logos are the block C and the Pitch Fork although neither are copyrighted or trademarked. Other retailers such as Food Lion, Rokkit Wear and Max Preps sell generic high school spirit wear but there is no affiliation with the Club.

25) Sponsorship expense

Commissions paid to the marketing firm that secures sponsorships. Amounts are generally set as a % of sponsorship funds collected. Other costs include those for sponsorship commitments such as banners or other signage.

This account also includes the costs associated with the production of the annual Sports Program. Costs associated to production of the Sports Program are coded to a sub-account that rolls up to Sponsorship Expenses. Currently this effort is produced by the school's photography vendor.

26) Miscellaneous expense

One-time and/or unplanned expenses that do not fall into another category (i.e. homecoming, new team jerseys, wholesale club memberships etc.)

27) Championship expense

Expenses incurred for a team that participates in competitions beyond the conference championship and approved by the AD.

15. Chart of Accounts: Balance Sheet

Balance Sheet - Assets			
Account Rollup	Account Number	Account Description	Account Use
Cash	10005	BB&T Money Market	Savings account used only for asset purchases or to balance an Equity account
Cash	10010	BB&T Checking	All income and expense activity generally flows through this account
Fixed Assets	15000	Furniture & Equipment	Furniture & Equipment with useful life > 1 year
Other Assets	18700	Security Deposits	Deposits and other returnable assets held by another entity
Accounts Payable	20010	Accounts Payable	Account used when invoices are initially entered into QB (DR Expense and CR AP); when the check is cut, the AP account is cleared (DR AP and CR Cash)

Balance Sheet – Liabilities & Equity			
Account Rollup	Account Number	Account Description	Account Use
Equity	30000	Equity – Beginning Balance	Rollover (?) balance from Prior Year End (?)
Equity	31xxx	Equity – Team Accounts	Activity within a Team’s Equity Account – spending/deposits from within a period
	31001	Shawn Mauney Memorial Fund	Direct donations and costs associated to the Shawn Mauney Memorial Fund
	31002	Andy Greene Memorial Fund	Direct donations and costs associated to the Andy Greene Memorial Fund
	31005	Administration Fund	Direct donations for Cary High School’s principal’s usage
	31xxx	Team Equity Funds below	All fund-raising, donations and expenses associated to each team flows in/out of the Team Equity accounts below. No spending is allowed by a team who’s account has a negative balance unless pre-approved by the AD.
	31050	Baseball Fund	
	31060	Basketball Fund – women’s	
	31065	Basketball Fund – men’s	
	31075	Cheerleading Fund	
	31080	Cross Country Fund	
	31100	Football Fund	
	31110	Golf Fund – men’s	
	31115	Golf Fund – women’s	
	31125	Gymnastics Fund	

	31200	Lacrosse Fund – men’s	
	31205	Lacrosse Fund – women’s	
	31225	Soccer Fund – men’s	
	31230	Soccer Fund – women’s	
	31240	Softball Fund	
	31245	Sports Med Team Fund	
	31250	Stunt Team Fund	
	31255	Swimming Fund	
	31260	Tennis Fund – men’s	
	31265	Tennis Fund – women’s	
	31270	Track Fund	Indoor and Outdoor
	31280	Volleyball Fund	
	31290	Wrestling Fund	
Equity	32000	Unrestricted Net Assets	Cash available for use

16. Equity Fund Usage and Activity Classes

Effective 3/1/2017, ALL equity fund transactions will be assigned a CLASS category:

INCOME		
Class	Sub-Class	Description of Use
Fundraising	Baseball Mulch	All deposit and expense transactions relating to the baseball mulch fundraiser
Fundraising	Basketball Golf Tournament	All deposit and expense transactions relating to the basketball golf tournament fundraiser
Fundraising	Football Blitz	All deposit and expense transactions relating to the football blitz fundraiser
Fundraising	Raffle-Fall, Winter & Spring	All deposit and expense transactions relating to the Raffle fundraisers
Fundraising	Miscellaneous (<2500)	All deposit and expense transactions relating to team fundraising that does not fall into a specific Sub-Class

EXPENSE		
Class	Sub-Class	Description of Use
Programs	Camps	All deposit and expense transactions for camps
Programs	Donations/Gifts (<\$275)	All deposit transactions for un-solicited donations/gifts < \$275 (no receipt letter required)
Programs	Donations/Gifts (>\$275)	All deposit transactions for un-solicited donations/gifts > \$275 (receipt letter required); if the donation/gift is made to the Cary IMP Club, it may be fully deductible; if the donation/gift is for a specific team but targeted (i.e. facilities), it may be fully deductible; if the donation/gift is for a specific team but not-specific in nature, an “in-kind benefit” amount should be shown

		as the non-deductible portion on the receipt letter
Programs	Facilities / Equipment	All deposit and expense transactions for facilities, equipment, maintenance and repair
Programs	Gear / Uniforms / Spirit Wear	All deposit and expense transactions for gear, uniforms and spirit wear
Programs	General	All deposit and expense transactions that do not fall into another Program Sub-Class
Programs	Grants / Scholarships	All expense transactions for grants or scholarships given to a student
Programs	Team Fees	All deposit transactions relating to team fees paid in
Programs	Team Meals	All deposit and expense transactions for meals where at least the majority of the team participates
Programs	Tournaments	All deposit and expense transactions for tournaments
Programs	Training / Education	All deposit and expense transactions for training and/or education

APPENDICES

Appendix 1: Current Year Key Vendors

- I. Administrative
 - a. Banking – Branch Banking & Trust
 - i. Established at BB&T located at Harrison and Maynard
 - ii. Business Value 500 product - allows 500 transactions/month; transactions > 500/month incur a \$0.50 charge/transaction
 - b. Club Memberships - memberships only; debit card used for payments
 - i. Sam’s Club
 - ii. BJ’s Wholesale Club
 - c. CPA Firm - Maddison Caison
 - i. Key contact: Susan Glendenning (919) 821-5482
 - ii. susan@maddisoncaisoncpa.com
 - iii. Secure file transfer link:
<https://maddisoncaisoncpa.securevdr.com/share/#/getinfo/reb3acce905f4b669>
 - d. Electronic Payments
 - i. Dowalla – Credit Card payment portal for memberships (2.8% administrative fee)
 - ii. Square – card reader hardware and software application for cell phones and iPads (2-3% administrative fee)
 - e. Insurance
 - i. Nationwide – General Liability and Property Insurance
 - ii. Association of Insurance Management (AIM) – Officers Liability Insurance
 - f. Post Office
 - i. Cary Post Office, 150 Wrenn Drive, Cary, NC 27512
 - ii. Cary IMP Club PO Box 1202
 - g. CHS Staff Reimbursements
 - i. CHS staff may be reimbursed for expenses if approved by the AD
 - ii. The Club does not get sales tax credit for expenses reimbursed
- II. Fundraising
 - a. Dine Outs – various local restaurants
 - b. Harris Teeter – Together in Education (tie VIC card to CHS annually)
 - c. Amazon Smile – purchase thru Amazon Smile and tie to CHS
 - d. Circle K - % of gas pumped on a pump at the station across from CHS
- III. Food and Beverage Vendors
 - a. Pepsi Bottling Company – beverages

- i. Confirm CHS pricing annually
 - ii. Ensure credits are applied for returned CO2 tanks
 - iii. During football season, remind Concession workers to turn in the invoices left onsite by Pepsi delivery personnel
 - b. Randy's Pizza – Ray Wolfson key contact (919) 971-7878 or ray@randys-pizza.com
 - i. Located at Harrison and NE Maynard as of 11/30/2016:
 - ii. Collect all pizza invoices (included with the pizza delivery) for the month and write one check at month's end/early the following month
 - iii. Use spreadsheet to summarize the charges by invoice so CHS can confirm that the proper charges are being applied. Currently, the rate is \$10/cheese pizza and \$11/pepperoni pizza; there is a \$2 Delivery Fee per order and sales tax is supposed to be charged.
 - c. Chik-Fil-A (Cary Town Center Mall) – sandwiches
 - i. Delivered by Chik-Fil-A
 - ii. Paid with Debit card at time of order; receipt to be submitted
- IV. Other Key Vendors
 - a. Sponsorship Development – Katche' (30% fee on cash collected)
 - b. Uniforms and Other Gear – Johnson-Lambe Company
 - i. Pay only from J-L invoices approved by the CHS AD and not from the packing lists that come with the deliveries/shipments
 - ii. Enter invoices individually to charge appropriate team account
 - iii. Quick Books will aggregate payments due onto a single check
 - iv. Annual rebate received in May or June of the school year; the AD and Club President will determine usage
 - c. Food and Beverage Equipment - Gold Medal (Greensboro)

Appendix 2: Finance Processes

A. Treasurer's Monthly Agenda Items

- a. Standing Item: YTD Balance Sheet and Income Statement Review (B (C&D)
 - i. Scan BS and IS together
 - ii. Send to IMP Club President for distribution 48 hours prior to the meeting
- b. Other Topics (as applicable): Status of specific equity accounts; areas for improvement; cash collection; sponsorships; marketing; vendor challenges etc.

B. Reporting

- a. Print and Save (4 reports)
 - i. QB Current Year to Date Income Statement at Reporting Month End
 - ii. QB Current Year to Date Balance Sheet at Reporting Month End
 - iii. QB Prior Year to Date Income Statement at Reporting Month End
 - iv. QB Prior Year to Date Balance Sheet at Reporting Month End
- b. Run, Save and Email (30+ reports)
 - i. QB Year to Date Equity Reports (all sports)
 - ii. QB Year to Data Income/Expense Reports (all activity categories)
- c. Prepare Excel Balance Sheet with Comparative to Prior Year
 - i. Use PY Balance Sheet from above
 - ii. Use CY Balance Sheet from above
 - iii. Manually Update Excel Balance Sheet Report – verify totals
 - iv. Update Headers
- d. Prepare Excel Income Statement with Comparative to Prior Year and Statistics
 - i. Use PYTD Income Statement from above
 - ii. Use CYT Income Statement from above
 - iii. Manually Update Excel Income Statement Report – verify totals
 - iv. Update Headers

C. Team Equity Fund Reports Distribution

- a. Accessed from QB under REPORTS → MEMORIZED → ACCOUNTANT
- b. Set full fiscal year date range and “memorize” reports for July reporting
- c. Select each Equity Fund or Key Expense Area and PRINT and SAVE reports (confirm date range)
- d. Alternative: set all reports to be run automatically and emailed to the Treasurer; review and save in Equity fund sub-directory; distribute
- e. Review reports to ensure transactions have a CLASS code, make sense and and/or are explainable
- f. Email Team Equity Fund reports to respective Coach with a CC: to the AD

- D. Provide Other Income/Expense Reports to IMP Club Committee Chairs by email
 - a. Concessions Income and Expenses
 - b. Membership Income and Expenses
 - c. Sponsorship Income and Expenses
 - d. Spirit Wear Income and Expenses
 - e. Repair and Maintenance Expenses
 - f. Miscellaneous Expenses
 - g. Raffle Expenses
- E. Financial Transactions in Quick Books
 - A. Entering Bills to be Paid
 - a. Go to Vendors, Enter Bills
 - b. Select Vendor, confirm address information against the invoice if Vendor exists, correct if necessary
 - c. Enter Invoice Date, Confirm Terms, Ref Invoice #, enter enough information in the Memo field to identify the transaction
 - d. Select appropriate account number
 - e. Copy the Memo information from the Bill Header (top section) to the transaction line
 - f. Save or Save and New if there are other bills to be entered
 - B. Printing Checks
 - a. Go to Vendors, Pay Bills
 - b. A list of possible bills to be paid will generate
 - c. Select bills to be paid in the far left column
 - d. Select Pay Selected Bills
 - e. A summary of the checks that will be paid including the starting check number will appear
 - f. Confirm and select Pay Bills, select Printer (checks should be placed in the paper tray upside down in reverse numerical order if multiple checks will be printed or print one at a time
 - g. A window will pop-up confirming that all checks have printed correctly, WAIT until all checks have printed and only check YES if all checks printed correctly; corrections and reprints can occur at this time
 - h. NOTE – may be easier to print and review each check individually
 - C. Stop Payment on Check
 - a. In QB, go to Vendor Center and select the Vendor in question
 - b. Go to the Bill Pmt-check line, double-click to go to the check, right mouse click and select Void Bill Pmt-check line, Save and Close, Yes to completing the transaction

- c. To complete the transaction, Go to the Bill line, double click to select bill:
 - i. To Re-issue the check, right mouse click and select Pay Bill
 - ii. To Void the bill, right mouse click and select Void Bill
- D. Correct a Duplicate Check Entry
 - a. This can occur if an invoice was entered into a prior, reconciled period and/or was transferred from BB&T to QB as a manual check when actually processed in QB. Upon clearing from QB, this check will now appear twice on reports.
 - b. In QB, go to Vendor Center and select the Vendor in question
 - c. Review transactions and identify the correct Pay Bill and BillPmt-Check lines versus CHECK line.
 - d. Identify the incorrect transaction line, normally the CHECK line, right mouse click, select Void, Save and Close, Yes and Yes to create a JE to complete the transaction.
 - e. Verify by going to Vendor Center and evaluating the transactions AND going to Reports, running the SAVED report for the account and confirming the net transaction only appears once
 - f. It may appear the check is VOIDED, but only the transaction is VOIDED
- E. Enter a Journal Entry
 - a. Go to Company, Make Journal Entries (JE), Confirm JE date
 - b. Enter JE number – this is manually generated (ex. JE-yyyyymmdd with “a” or “b”) indicating multiple JEs on the same day
 - c. Enter the Debit Account, Amount and Detailed Memo
 - d. Enter the Credit Account, Amount and Detailed Memo
 - e. Both Debit and Credit lines must equal
 - f. Select Save or Save and New
- F. Checking Accounts Reconciliation
 - a. Download BB&T Monthly Statement from BB&T website (both accounts will be on one statement)
 - b. Money Market Account
 - i. If activity other than Interest, refer to Checking Account process
 - ii. Go to QB, Home Screen, Reconciliation, Money Market Account
 - iii. Confirm Correct Reconciliation Date
 - iv. Enter BB&T Ending Balance
 - v. Enter all bank activity as a journal entry if not already posted
 - vi. Select Reconcile
 - vii. See message that account reconciles
 - viii. Print and/or Save the two reports (Summary and Detail)

- c. Checking Account
 - i. Go to QB, Home Screen, Reconciliation, Select Checking Account
 - ii. Confirm Correct Reconciliation Date
 - iii. Enter BB&T Ending Balance
 - iv. Enter all bank activity as a journal entry if not already posted
 - v. While reconciling, edit any transactions missing Vendor Names etc. as this will ultimately make reporting easier
 - vi. Select Reconcile
 - vii. Check off checks and other transactions that have cleared between BB&T per bank statement
 - viii. Caution: If any invoices were input with a prior month invoice date to the last reconciliation, they may appear on both the invoice date and check date—check account report to confirm. If this occurs, VOID, or in some cases, delete, the latter transaction
 - ix. Corrections can be made on the fly; avoid deleting transactions unless absolutely certain it is a duplicate
 - x. Once you can see that the account reconciles – bottom right corner of reconciliation page in QB, select Reconcile Now
 - xi. Print and/or Save the two reports (Summary and Detail)
 - d. Final Reconciliation - once both Money Market and Checking accounts have been reconciled, perform final reconciliation on Summary Account. PRINT and/or SAVE the two reports (Summary and Detail)
- F. Other Processes and Information
- a. Income Tax Return Filing (Form 990)
 - i. Send to CPA, a post 6/30 Quick Books Backup to include the previous fiscal year transactions by Jul 31 for Nov 15 filing
 - ii. June 20xx Bank Statements for both checking and savings accounts (IMP Club Bank Statement is a Consolidated Account statement).
 - iii. Use secure link provided to upload the QuickBooks file.
 - b. Sales Tax Reimbursement Filing
 - i. Log total sales and sales tax information from invoices throughout the year in a spreadsheet
 - ii. For Jan 1 –Jun 30 filing, send with tax information by Jul 31 for Nov 15 filing)
 - iii. For Jul 1 – Dec 31 filing, send by Jan 31 (return may not be filed until after tax season)

- c. Identifying and Processing 1099 Vendors
 - i. Run the saved calendar year vendor transaction report in QB
 - ii. Export to Excel
 - iii. Review report and delete any “incorporated” vendor and all associated transaction rows, leaving just payments to individuals and non-incorporated vendors
 - iv. Add a column to the far right of the Excel spreadsheet and calculate a total for each of the remaining vendors (remember one vendor invoice may produce two transaction lines but only count once; if a manual check was cut then there will only be a single transaction line)
 - v. Review report and delete any vendor/individual where the dollar amount paid out is less than \$600
 - vi. Review the remaining lines to determine if the transactions were reimbursements for out-of-pocket expenditures (delete these) OR if the transactions were for income. If income and over \$600, then a 1099 is required.
 - vii. Send the following to CPA firm for 1099 preparation by Jan 15
 - i. Name
 - ii. Address
 - iii. EID or SS#
 - iv. Miscellaneous Income Amount
- d. Deposit Preparation – current process
 - i. Verify amounts in each envelope
 - ii. Update Deposit Spreadsheet with current date etc. (Appendix 4)
 - iii. Prepare a “section” by account for each type of fund received
 - iv. Count cash and checks; update spreadsheet by section/account
 - v. After input complete, re-check totals for accuracy and total deposit amount[
 - vi. Complete the section to the right accounting for all checks and all currency values for the final deposit
 - vii. Prepare deposit slip
 - viii. Go to bank

Appendix 3: Other Fundraisers

Dine Outs

Local restaurants will often sponsor a “Dine Out” night where a percentage of the proceeds from the night will be returned to the Club. Examples of restaurants used are City BBQ, Chipotle, Moe’s and Pei Wei. A restaurant should not be used more often than once every quarter.

Sufficient publicity is important for each Dine Out to be successful.

Harris Teeter – Together in Education

The Cary IMP Club is part of Harris Teeter’s Together in Education program to help raise funds for our school’s athletic booster club. It’s easy and it’s **FREE**.

Simply give the cashier our code, **1957**, and your VIC card when you check out and your card will be linked for the entire school year. That’s it! You only have to link your VIC card once each school year.

Once your card is linked, the Cary IMP Club will receive a percentage of your Harris Teeter brand (Harris Teeter, H.T. Traders, Harris Teeter Organics, HT Farmers Market and purchases in the HT Pharmacy) purchases credited back to our account. **You have to link your card every school year.**

This program does not interfere with your VIC savings or cost you any money! Don’t forget to link your VIC card to our account code next time you are shopping at Harris Teeter.

You can also link your card directly online by going to www.harristeeter.com.

- Scroll down to the bottom left of the page (in the green box)
- Select Together in Education
- Select “Link Your School Today” (green box in the middle of the page)
- Login or create an account
- Follow directions to link your card to your school (up to 5 organizations)

Circle K

The Circle K gas station across from CHS will donate a small percentage of gasoline sales attributed to a certain pump. On certain pre-announced days, the percentage increases. This opportunity needs to be publicized to increase funding to the CHS Imp Club.

Amazon Smile

The AmazonSmile Foundation is a 501(c)(3) private foundation created by Amazon to administer the AmazonSmile program. All donation amounts generated by the AmazonSmile program are remitted to the AmazonSmile Foundation. In turn, the AmazonSmile Foundation donates those amounts to the charitable organizations selected by our customers. Amazon pays all expenses of the AmazonSmile Foundation; they are not deducted from the donation amounts generated by purchases on AmazonSmile.

Marketing to Club Members

Cary IMP Club families, do you ever shop on Amazon.com? If you do, here is an easy way for you to support the Cary IMP Club while shopping.

Amazon Smile will donate 0.5% of your purchases to the Cary IMP Club. It's easy.

Click on the link below. Select Cary IMP Club Incorporated as your charitable organization. Start shopping. It's that simple. Use the same link to login to your Amazon account for future purchases and you will automatically be connected and 0.5% of your purchases will be sent to the Cary IMP Club.

How does my organization receive the donations?

Each quarter, the AmazonSmile Foundation makes donations to eligible charitable organizations by electronic funds transfer. Donations will be transferred approximately 45 days after the end of each calendar quarter. To account for Product returns, a portion of the quarterly donations will be withheld until the next donation cycle, subject to any reduction due to returns from prior quarters. See the [AmazonSmile Participation Agreement](#) for more details.

How does AmazonSmile work?

When first visiting AmazonSmile, customers are prompted to select a charitable organization from almost one million eligible organizations. In order to browse or shop at AmazonSmile, customers must first select a charitable organization. For eligible purchases at AmazonSmile, the AmazonSmile Foundation will donate 0.5% of the purchase price to the customer's selected charitable organization.

Your unique charity link

This link will take people directly to smile.amazon.com in support of your organization so they won't have to search for your charity among almost a million other organizations. Use this link in all your AmazonSmile marketing promotions. It's the easiest way for customers to find and support your charity.

<https://smile.amazon.com/ch/56-1312252>

Appendix 4: Bank Deposit Reconciliation Spreadsheet (example)

Cary High School Imp Club Deposit - MASTER									
January 13, 2017									
Date	Account	Description I	Description II	Check #	Check Amt	Cash Amt	Total	Check Qty	\$
		Purpose	Check last name	0	\$ -	\$ 380.00	\$ 380.00		
11/29/2016	Fund or Account	Team / Purpose	Last name on check	Chk #	-	-	-		
								Checks	\$ -
								Ones	-
								Fives	-
		TOTAL MENS BASKETBALL EQUITY FUND		0	-	-	-	Tens	-
								Twenties	-
								Fifties	-
1/4/2017	Concessions	Women's Basketball				200.00	200.00	Hundreds	-
								Currency	\$ -
		TOTAL CONCESSIONS			-	200.00	200.00	Change	-
								Total Cash	\$ -
1/4/2017	Spirit Wear	Women's Basketball				80.00	80.00		
		TOTAL SPIRIT WEAR			-	80.00	80.00	TOTAL DEPOSIT	\$ -
12/27/2016	CASH - tills	Mark Adams Holiday Classic				100.00	100.00		
		TOTAL CASH			-	100.00	100.00		

Appendix 5: Conflict of Interest Statements

LONG Version (source: AICPA Conflict of Interest Policy)

As a board member of the Cary IMP Club, Inc., I affirm that I understand the Club's conflict of interest policy. To the best of my knowledge:

1. I have not had an indirect benefit, nor have any members of my firm, employer, or family had any direct financial benefit from activities of the Club.
2. I have not had a direct financial benefit in any manner other than normal transactions associate with serviced performed for the association at standard charges and rates.
3. If there is a situation which could give rise to a conflict of interest, then I will make that situation known at each board meeting.
4. If the board agrees that the conflict can be appropriately managed, then I will do everything in my power to mitigate any negative action against the Club.
5. I agree to recuse myself from any Club-related decisions in that I believe I might have a conflict of interest.

SHORT Version (source: NC, Department of State Treasurer)

In accordance with the Cary IMP Club, Inc. Conflict of Interest policy, it is the duty of every board member to avoid both conflicts of interest and appearances of conflict.

Does any Board member have any known conflict of interest or appearance of conflict with respect to any matters coming before the Board today? If so, please identify the conflict or appearance of conflict and refrain from any undue participation in the particular matter being discussed.