

**WORK SESSION AGENDA
WYOMING CITY COUNCIL MEETING
CITY COUNCIL CHAMBERS**

Monday, September 14, 2015, 7:00 P.M.

- 1) Call to Order**
- 2) Student Recognition**
- 3) Public Comment on Agenda Items (3 minute limit per person)**
- 4) Pinery Park Little League Field Usage Contract Discussion**
- 5) Any Other Matters**
- 6) Acknowledgement of Visitors/Public Comment (3 minute limit per person)**

MEMORANDUM

TO: Mayor and City Council Members

FROM: Curtis Holt, City Manager

DATE: September 9, 2015

RE: Pinery Park Little League

The City of Wyoming has enjoyed a long affiliation with Pinery Park Little League (PPLL). The League has been in operation for 60 years and provides the opportunity for nearly 600 children in our community to participate in youth baseball and softball. Currently the City of Wyoming has an existing contract with PPLL that was signed on March 6, 2014. This agreement defines the collaboration between PPLL and the City and includes provisions on development, maintenance and use of the recreational facilities at Pinery Park.

This information is now being forwarded to the City Council for action because PPLL has failed to meet the conditions of its agreement with the City of Wyoming. Despite numerous attempts and offers to bring PPLL into compliance with the agreement, no progress has been made in this regard. Starting in 2011, various staff worked with PPLL to rectify these oversights; by 2014, our staff was ready to recommend termination of the contract. At the time, the Mayor asked for one last chance to work with PPLL, but his efforts have also been unsuccessful. As a last option in early June, the Mayor gave PPLL a deadline of August 31, 2015 to file the necessary documentation with the City and achieve non-profit status from the IRS. As of the date of this memo, that deadline has passed with no submittals from PPLL.

In the contract with PPLL the City agrees to the following:

- Grants PPLL a non-exclusive, revocable license ending May 14, 2031
 - This includes –
 - First priority access to seven (7) baseball and softball fields at no charge
 - Access to the Restroom/Concession Building
 - Access to storage buildings, fencing, scoreboards, bleachers, lighting, press boxes, etc.
 - General mowing of the playing fields
 - Annual stone dust for general field care
 - Lining and dragging of the fields, Monday -- Friday
 - Nightly restroom maintenance, Monday – Friday
 - Payment of utility bills, September through April

Based upon the requirements of the agreement, PPLL has agreed to:

- At its expense be responsible for maintenance and repairs of the grounds and the recreational playing fields during the term of the agreement
- Be responsible for the maintenance of the concession area and related storage

- Be responsible for nightly clean-up (trash, etc.) of all field areas, dugouts, bleachers and adjacent areas
- Be responsible for the maintenance and repair of the storage building located behind Field #2
- Submit a schedule of field usage by March 1 of each year to maintain first priority rights
- Provide general liability coverage in the amount of \$2,000,000
- Conform with the reporting requirements of Ordinance No. 13-05, section 54-55, Reporting Requirements for Non Profit or Non Public Entities.
 - They must provide:
 - Their Board of Directors listing and contact information including addresses, phone numbers and emails
 - Copies of any organizational documents, bylaws or other similar documents and any amendment thereto
 - Copies of all annual reports or similar documents filed with the State of Michigan
 - An audit of financial records and balance sheet for the period ending December 31 of each year
 - Copies of reports required to filed with the Internal Revenue Service to maintain non-profit status.

There is no charge to PPLL for any of the above services.

At this point, the PPLL has provided the City of Wyoming with minimal financial information that is inconsistent and sketchy. We have not been provided any audited financial records or annual reports, which we believe do not exist. PPLL had its non-profit status revoked on May 15, 2011, and we are aware from its financial consultant that the organization has not filed any tax returns or IRS non-profit forms since 2008.

We have records going back to 2011 where we communicated with PPLL their failure to maintain this status and to comply with their agreement with the City of Wyoming. We also know that umpires are paid from concession cash drawers, no records are kept and as a result no taxes are paid. We have heard that the organization believes umpires do not earn more than \$600 per year; however, no records exists that would prove or disprove this statement. The bottom line is that in all cases PPLL has failed in its financial obligation to the IRS and the City of Wyoming. This failure is not new, but ongoing with no sign of correction.

On September 1, 2015 we received a document from PPLL that was prepared by the accounting consultant Rehman, (who are also the City auditors). We do not have any information that it was officially submitted but at this time know it was prepared. The financial consultant has shared with me that the request for reinstatement of the non-profit status is the first step in this process. She expects that the IRS will require PPLL to submit various tax information and financial information to the IRS in order to gain reinstatement. She also indicates that the timeline for this process is unknown. In her opinion, this is a low priority of the IRS with little staff dedicated to this work, therefore the assumption is that it will take a while once submitted.

In addition to these records we have had numerous contacts from PPLL vendors complaining of non-payment of bills and asking the City if we were ultimately responsible to pay these bills. Currently, PPLL has an outstanding electrical bill with the City of Wyoming of more than \$3,000.

I believe the Council has three options that warrant consideration in this case. These options are based upon the following goals.

1. The City of Wyoming is committed to providing Little League opportunities to the nearly 600 children who currently participate in PPLL.
2. The City of Wyoming will guarantee and document that the fees paid for Little League opportunities will go towards funding those opportunities.
3. No child, parent or volunteer will be turned away from participation in PPLL
4. All parents will have the opportunity for election to serve in an advisory capacity for the league.

Options:

1. Terminate the Contract with PPLL immediately. Direct Recreation staff to begin preparations to run a baseball and softball little league organization at Pinery Park in the summer of 2016. Contact Little League INTL. to begin steps to charter a new Little League organization.
2. Allow PPLL to continue operations at Pinery Park; however, change current agreement language and ordinance language allowing them to operate without non-profit status.
 - a. This option will allow a private company to use public land for individual profit.
 - b. At this point PPLL has failed to pay bills, failed to do proper and required reporting and failed maintain any required tax status. This does not speak highly of future performance.
3. Allow PPLL to continue operations with specific conditions.
 - a. All financial records and accounts are turned over to the Greater Wyoming Community Resource Alliance (GWCRA).
 - b. All league registrations are done through the City of Wyoming Parks and Recreation Department
 - c. The League bylaws are updated at the direction of the City of Wyoming Community Services Director and the new board reserves a seat specifically for the Mayor of Wyoming or its designee
 - d. On-going fundraising (bingo, sponsors and concessions) continue with all funds deposited in care of PPLL with the GWCRA.
 - e. All financial records are brought up to date
 - f. The financial transition is complete by October 1, 2015.

The following are selected passages from the Pinery Park Little League Constitution and ByLaws.

Section 2. . . . In accordance with section 501(c) (3) of the Federal Internal Revenue Code, Pinery Park Little League shall operate exclusively as a nonprofit educational organization providing a supervised program of competitive baseball and softball games.

Article V – Meetings

Section 1. Annual Meeting. The annual meeting of the members of the Pinery Park Little League shall be held the first Thursday in September at 7:30 p.m. each year for the purpose of electing a Board of Directors and Members, receiving reports and for the transaction of such business as may properly come before the meeting.

ByLaw #6: Finances

The Treasurer(s) of the General Fund, Bingo, auxiliary, etc. will keep accurate records of all monies received and spent and report the same to the Board of directors on a regular monthly basis

The Treasurer(s) will engage a tax accountant to assist in the preparation of the non-profit tax returns annually

The Board of Directors shall have the responsibility of selecting persons to audit the Treasurer's book annually.

In conclusion, PPLL has provided important and needed recreational opportunities for the youth of the City of Wyoming for 60 years. It is my opinion and the opinion of City Staff that in order to ensure this tradition continues for the next 60 years, greater accountability, transparency and governance will be necessary. The above options are not intended as an exhaustive list and the Council may wish to consider a hybrid model or have another option in mind. The purpose of the discussion at the work session will be to provide guidance to City Staff for future operations.

I have attached documents for your review;

1. PPLL Constitution and By-Laws
2. Most recent prepared filing for the IRS
3. Ordinance 13-05, - License Agreements for use of Park Property
4. PPLL License Agreement
5. Recent Summary of Communication with PPLL former accountant from the Mayor

Pinery Park Little League

PINERY PARK LITTLE LEAGUE CONSTITUTION AND BY-LAWS

ARTICLE I - NAME

This organization shall be known as the Pinery Park Little League.

ARTICLE II - OBJECTIVE

Section 1. The objective of the Pinery Park Little League shall be to implant firmly in the children of the community the ideals of good sportsmanship, honesty, loyalty, courage and respect for authority, so that they may be well-adjusted stronger and happier children and will grow to be good, decent, healthy and trustworthy citizens.

Section 2. To achieve this objective the Pinery Park Little League will provide a supervised program under the Rules and Regulations of Little League Baseball, Incorporated. All Directors, Officers and Members shall bear in mind that the attainment of exceptional athletic skill or the winning of games is secondary, and the molding of future citizens is of prime importance. In accordance with Section 501-c-(3) of the Federal Internal Revenue Code, the Pinery Park Little League shall operate exclusively as a nonprofit educational organization providing a supervised program of competitive baseball and softball games. No part of the net earnings shall inure to the benefit of any private shareholder or individual; no substantial part of the activities of which is carrying on propaganda, or otherwise attempting to influence legislation, and which does not participate in or intervene in any political campaign on behalf of any candidate for public office.

ARTICLE III - MEMBERSHIP

Section 1. Eligibility- Any person sincerely interested in active participation to effect the objective of the Pinery Park Little League may apply to become a member.

Section 2. Classes. There shall be the following classes of Members.

- (a) **Player Members.** Any candidate meeting the requirements of Little League Regulation IV and who resides within the authorized boundaries of the Pinery Park Little League shall be eligible to compete for participation but shall have no rights, duties or obligations in the management or in the property of the Pinery Park Little League.
- (b) **Regular Members.** Any person actively interested in furthering the objectives of Pinery Park Little League may become a regular member upon election as hereinafter provided. Regular members shall be issued a card numbered in sequential order annually. The secretary shall maintain the role of membership to qualify voting members. Only regular members of age eighteen and older and in good standing are eligible to vote at the annual meeting.

All Officers, Board Members, Committee Members, Managers, Coaches, Volunteer Umpires and other elected or appointed officials must be active Regular Members in good standing.

- (c) **Honorary Members.** Any person may be elected as Honorary Member by the unanimous vote of all Directors present at any duly held meeting of the Board of Directors but shall have no rights, duties or obligations in the management or in the property of the Pinery Park Little League.
- (d) **Sustaining Members.** Any person not a Regular Member who makes financial or other contribution to the Pinery Park Little League may by a majority vote of the Board of Directors become a Sustaining Member, but such

person shall have no rights, duties or obligations in the management or in the property of the Pinery Park Little League.

Section 3- Other Affiliations.

- (a) Members, whether Regular or Player, shall not be required to be affiliated with another organization or group to qualify as members of the Pinery Park Little League.
- (b) Regular Members should not be actively engaged in the promotion and/or operation of any other baseball or softball program.

Section 4. Suspension of Termination. Membership may be terminated by resignation or action of the Board of Directors.

- (a) The Board of Directors, by a two-thirds vote of those present at any duly constituted meeting, shall have the authority to discipline or suspend or terminate the membership of any member of any class when the conduct of such person is considered detrimental to the best interests of the Pinery Park Little League and/or Little League Baseball.

The member involved shall be notified of such meeting, informed of the general nature of the charges and given an opportunity to appear at the meeting to answer such charges.

- (b) The Board of Directors shall, in case of a Player Member, give notice to the manager of the team of which the player is a member. Said manager shall appear, in the capacity of an adviser, with the player before a duly appointed committee of the Board of Directors, which shall have full power to suspend or revoke such player's right to future participation.

ARTICLE IV – DUES

Section 1. Dues for Regular Members may be fixed at such amounts, as the Board of Directors shall determine prior to the beginning of any membership period.

Section 2. Members who fail to pay their fixed dues within thirty (30) days from the time the same became due may by vote of the Board be dropped from the rolls and shall forfeit all rights and privileges of membership,

Section 3. A reasonable Little League participation fee may be assessed as a parents obligation to assure the operational continuity of the Pinery Park Little League. Although it is recommended that no fee be collected, a maximum of \$100.00 per player may be assessed if deemed necessary. AT NO TIME SHOULD PAYMENT FOR ANY FEE BE A PREREQUISITE FOR PARTICIPATION IN THE LITTLE LEAGUE BASEBALL PROGRAM. (Little League Regulation XIII (c).

ARTICLE V – MEETINGS

Section 1. Annual Meeting. The annual meeting of the Members of the Pinery Park Little League shall be held the first Thursday in September at 7:30 PM each year for the purpose of electing a Board of Directors and Members, receiving reports and for the transaction of such business as may properly come before the meeting. After the Board of Directors is elected, the board shall meet to elect the officers.

Section 2. Notice of Meeting. Notice of each meeting of the Members shall be mailed or otherwise delivered to each Member at the last recorded address at least ten (10) days in advance there of setting forth the place, time and purpose of the meeting; or in lieu thereof, notice may be given in such form as may be authorized by the Members, from time to time, at a regularly convened meeting.

Section 3. Special Meetings. Special meetings of the Members may be called by the Board of Directors or by the Secretary or President at their discretion. Upon the written request of ten (10) Members, the President shall call a special meeting to consider a specific subject. No business other than that specified in the notice of the meeting shall be transacted at any special meeting of the Members.

Section 4. Quorums. The presence in person or by proxy of one-third of the Members shall be necessary to constitute a quorum.

Section 5. Voting. Only Regular Members shall be entitled to vote at any meeting of the Pinery Park Little League.

Section 6. Proxies. Each Member shall be entitled to one vote in person or by proxy. All proxies must be in written form and may be withdrawn at any time.

Section 7. Rules of Order. Roberts Rules of Order shall govern the proceedings of all meetings, except where same conflicts with the constitution of By-Laws of the Pinery Park Little League.

ARTICLE VI – BOARD OF DIRECTORS

Section 1. Board and Number. The management of the property and affairs of the Pinery Park Little League shall be vested in the Board of Directors. The number of Directors shall be not less than five (5). The Directors shall upon election immediately enter upon the performance of their duties and shall continue in office until their successors shall have been duly elected and qualified.

Section 2. Required Members. The Board membership shall include the Officers, including the Player Agent, and a minimum of one manager and one volunteer umpire. (Only volunteer umpires may be elected to the Board.) The number of managers including minor league representation elected to the Board shall not exceed a minority of the total board members.

Section 3. Annual Election and Term of Office. At each annual meeting, the Members shall determine the number of directors to be elected for the ensuing year and shall elect such number of Directors. The number so fixed may, within the limits prescribed by the foregoing Section 1, be increased at any regular or special meeting of the Members, and if the number is increased, the additional Directors may be elected at the meeting at which the increase is voted, or at any subsequent meeting. All elections of Directors shall be by majority vote of all Members present or represented by proxy at the time of the meeting.

Section 4. Vacancies. If any vacancy occurs in the Board of Directors, by death, resignation or otherwise, it may be filled by a majority vote of the remaining Directors at any regular meeting or at any special meeting called for that purpose.

Section 5. Meetings, Notice and Quorum. Regular meetings of the Board of Directors shall be held immediately following the annual election and on such days thereafter as shall be determined by the Board. The Board shall attempt to meet monthly, however in any event no less than six (6) times per year. The President or the Secretary may, whenever any of them deems it advisable, and the Secretary shall, at the request in writing of five (5) Directors, issue a call for a special meeting of the Board. Notice of each meeting shall be given by the Secretary to each Director either by mail at least three (3) days before the time appointed for the meeting to the last recorded address of each Director, or by telephone or personal notice twenty-four hours preceding the meeting.

In the case of special meeting, such notice shall include the purpose of the meeting and no matters not so stated may be acted upon at the meeting.

Five (5) members of the Board of Directors shall constitute a quorum for the transaction of business.

Section 6. Duties and Powers. The Board of Directors shall have the power to appoint such standing committees as it shall determine and to delegate such powers to them as the Board shall deem advisable and which it may properly delegate. The Board may adopt such rules and regulations for the conduct of its meetings and the management of the Pinery Park Little League as it may deem proper.

The Board shall have the power by a two-thirds vote of those present at any regular or special meeting to discipline, suspend or remove any Director or Committee Member of the Pinery Park Little League in accordance with the procedures set forth in Article III, Section 4(a).

The Board shall receive at the annual meeting of the Members of the Pinery Park Little League a report verified by the President and Treasurer, or by a majority of the Directors, showing the whole amount of real and personal property owned by it, where located, and where and how invested, the amount and nature of the property acquired during the year immediately preceding, the date of the report and the manner of the acquisition; the amount applied, appropriated or expended during the year immediately preceding such date, and the purposes, objects or persons to or for which such applications, appropriations or expenditures have been made; and the names and places of residence of the persons who have been admitted to membership in the Pinery Park Little League during such year, which report shall be filed with the records of the Pinery Park Little League and an abstract there of entered in the minutes of the proceedings of the annual meeting.

A copy of such report shall be forwarded to Little League Headquarters.

ARTICLE VII – EXECUTIVE COMMITTEE

Section 1. The Board of Directors may appoint an Executive Committee which shall consist of not less than three (3) nor more than five (5) Directors, one of whom shall be the President of the Pinery Park Little League.

Section 2. The Executive Committee shall advise with and assist the Officers of the Pinery Park Little League in all matters concerning its interests and the management of its affairs, and shall have such other powers as may be delegated to it by the Board.

Section 3. At the meeting of the Executive Committee a majority of the total number of members then in office shall constitute a quorum for the transaction of business, and the act of a majority present at any meeting at which there is a quorum shall be the act of the Committee.

ARTICLE VIII – OTHER COMMITTEES

Section 1. Nominating Committee. The Board of Directors may appoint a Nominating Committee consisting of three (3) Directors and other appointed Regular Members.

The Committee shall investigate and consider eligible candidates and submit at the annual meeting a slate of candidates for the Board of Directors.

The Committee shall also submit for consideration by the Board of Directors slate of Officers and Committee Members.

Section 2. Membership Committee. The Board of Directors may appoint a Membership Committee consisting of three (3) Directors and other appointed Regular Members.

The Committee shall receive the names of prospective Honorary, Sustaining and Regular Members, investigate for eligibility and recommend those qualified for election at the annual or any special meeting of the Members or of the Board of Directors As the case may be.

Section 3. Finance Committee. The Board of directors may appoint a Finance Committee consisting of not less than three (3) nor more than five (5) Directors,

The Treasurer shall be an ex-officio member of the Committee.

The Committee shall investigate ways and means of financing the Pinery Park Little League including team sponsorships and submit recommendations.

It shall be responsible for taking up collections at games, if such collections are authorized by the Pinery Park Little League and shall turn over said collections to the Treasurer immediately after each game.

Section 4. Building and Property Committee. (May be combined with Grounds Committee) The Board of Directors may appoint a Building and Property Committee consisting of three (3) Directors and other appointed Regular Members.

The Committee shall investigate and recommend available suitable sites and plans for development, including ways and means, the latter in cooperation with the Finance Committee.

It shall be responsible for repair and improvement recommendations, other than normal maintenance, and supervise the performance of approved projects.

Section 5. Grounds Committee. May be combined with Building and Property Committee). The Board of Directors may appoint a Grounds Committee which shall be responsible for the care and maintenance of the playing fields, buildings and grounds. It shall operate within the amount appropriated in the approved budget for that purpose.

Section 6. Playing Equipment Committee. The Board of Directors may appoint a Playing Equipment Committee, which shall secure bids on needed supplies and equipment and make recommendations for their purchase to the Board.

The Committee shall be responsible for the proper issuance of such supplies and equipment and for the repair, cleaning and storage thereof at the close of the season.

Section 7. Managers Committee. The Board of Directors may appoint a Managers Committee consisting of three (3) Directors.

The Committee shall interview and investigate prospective managers and coaches, including those for all divisions, and recommend acceptable candidates to the President, for approval by the Board of Directors.

It shall, during the playing season, observe the conduct of the managers and coaches and report its findings to the President.

It shall, at the request of the President or Board of Directors, investigate complaints concerning managers and coaches and make a report thereof to the President or Board of Directors as the case may be.

Section 8. Umpire Committee. The Board of Directors may appoint an Umpire Committee consisting of three (3) Directors and other appointed Regular Members.

The President shall be chairman of any such Committee.

The Committee shall recruit, interview and recommend to the Board for appointment a staff of umpires, including a chief umpire and replacements.

When appointed, the staff of umpires shall be under the personal direction and responsibility of the President, assisted by the Chief Umpire who shall train, observe and schedule the staff.

Section 9. District Committee. The Board of Directors may appoint a District Committee consisting of the President as chairman and two (2) other Directors.

The Committee shall assist the District Administrator in interleague district functions including the selection of members of the District Administrator's Advisory Committee and the selection of tournament sites and area tournament directors.

Section 10. Auxiliary Committee. The Board of Directors may appoint an Auxiliary Committee consisting of the Treasurer and two (2) other Directors and other appointed Regular Members.

The Committee shall coordinate the activities of the Auxiliary.

It shall review and evaluate auxiliary projects for raising money and disposition of profits, and make recommendations to the Board.

The Board of Directors shall approve in advance all projects and actions of the Auxiliary.

Section 11. Auditing Committee. The Board of Directors shall appoint an Auditing Committee consisting of three (3) Directors. The President, Treasurer or signators of checks are not eligible.

The Committee will review the Pinery Park Little League's books and records annually prior to the Annual Meeting and attach a statement of their findings to the annual financial statement of the President and Treasurer; or may, if directed by the board, secure the services of a Certified Public Accountant to accomplish such review.

Section 12. League Committees. The Board of Directors may appoint a committee consisting of three (3) Directors for each of the following Divisions of Baseball and Softball; Challenger, Big League, Senior, Major, Minor, Coach Pitch and Tee Ball.

The Chairman of the Committee shall be the League Vice-Presidents and be responsible to the President for the proper conduct of the operation of the respective Leagues.

Section 13. Miscellaneous Committees. The President, with the approval of the Board of Directors, may appoint miscellaneous committees consisting of three (3) or more Directors and other appointed Regular Members.

The President of the Board of Directors shall select the Chairman of the Committee.

Examples of such committees would be; Tournament Committee, Special Events Committee, etc.

ARTICLE IX OFFICERS, DUTIES AND POWERS

Section 1. Election. Immediately following the annual meeting, the Directors present, provided there be a quorum, shall meet for the purpose of electing Officers and appointing committees for the ensuing year.

Section 2. Officers. The Officers of the Pinery Park Little League shall consist of a President, one or more Vice-Presidents, a Secretary, a Treasurer and a Player Agent or Agents, all of whom shall hold office for the ensuing year or until their successors are duly elected. Regulation (b).

The Board of Directors may appoint such other Officers or agents as it may deem necessary or desirable, and may prescribe the powers and duties of each and may fill any vacancy which may occur in any office.

Section 3. President. The President shall;

- (a) Conduct the affairs of the Pinery Park Little League and execute the policies established by the Board of Directors.
- (b) Present a report of the condition of the Pinery Park Little League at the Annual Meeting.
- (c) Communicate to the Board of Directors, such matters as deem appropriate, and make such suggestions as may tend to promote the welfare of the Pinery Park Little League.
- (d) Be responsible for the conduct of the League in strict conformity to the policies, principles, Rules and Regulations of Little League Baseball, Incorporated, as agreed to under the conditions of charter issued the Pinery Park Little League by that organization
- (e) Designate in writing, other officers if necessary, to have power to make and execute for/and in the name of the Pinery Park Little League such contracted and leases as may have received and prior approval of the Board.

- (f) Investigate complaints, irregularities and conditions detrimental to Pinery Park Little League and report thereon to the Board of Executive Committee as circumstances warrant.
- (g) Prepare and submit an annual budget to the Board of Directors and be responsible for the proper execution thereof.
- (h) With the assistance of the Player Agent, examine the application and support proof-of-age documents of every player candidate and certify to residence and age eligibility before the player may be accepted for tryouts and selection.

Section 4. Vice-President. In case of the absence or disability of the President, and provided he is authorized by the President or Board so to act, the Vice-President shall perform the duties of the President, and when so acting, shall have all the powers of that office, and shall have such other duties as from time to time may be assigned by the Board of Directors or by the President.

Section 5. Secretary. The Secretary shall:

- (a) Be responsible for recording the activities of the Pinery Park Little League and maintain appropriate files, mailing lists and necessary records.
- (b) Perform such duties as are herein specifically set forth, in addition to such other duties as are customarily incident to the office of Secretary or as may be assigned by the Board of Directors.
- (c) Maintain a List of all Regular, Sustaining and Honorary Members, Directors and Committee Members and give notice of all meetings of the Pinery Park Little League, the Board of Directors and Committees.
- (d) Shall issue membership cards to Regular Members.
- (e) Keep the minutes of the meetings of the Members, the Board of Directors and the Executive Committee, and cause them to be recorded in a book kept for that purpose.
- (f) Shall conduct all correspondence not otherwise specifically delegated in connection with said meetings and shall be responsible for carrying out all orders, votes and resolutions not otherwise committed.
- (g) Notify Members, Directors, Officers and Committee Members of their election or appointment.

Section 6. Treasurer.

- (a) Perform such duties as are herein specifically set forth and such other duties as are customarily incident to the Office of Treasurer or may be assigned by the Board of Directors.
- (b) Receive all monies and securities, and deposit same in a depository approved by the Board of Directors.
- (c) Keep records for the receipt and disbursement of all monies and securities of the Pinery Park Little League, including the auxiliary, approve all payments from allotted funds and draw checks therefore.
- (d) Prepare an annual budget, under the direction of the President, for submission to the Board of Directors at the annual meeting.
- (e) Prepare an annual financial report, under the direction of the President, for submission to the Board of Directors at the annual meeting.

Section 7. Player Agent. The Player Agent Shall:

- (a) Record all player transactions and maintain an accurate and up-to-date record thereof.
- (b) Receive and review applications for player candidates and assist the President in checking residence and age eligibility.

- (c) Conduct the player auction or draft and all other player transaction or selection meetings.
- (d) Prepare the Player Agent's List
- (e) Prepare for the President's signature and submission to Little League Headquarters, team roster, including players' claimed, and the tournament team eligibility affidavit.
- (f) Notify Little League Headquarters of any subsequent player replacements or trades.

Section 8. Auxiliary Chairperson. The Auxiliary Chairperson shall:

- (a) Be in charge of the Concession Stand and coordinate the activities of said Concession Stand,
- (b) Coordinate Fund Raisers with approval in advance of all projects from the Board of Directors.
- (c) Coordinate, along with the Public Relations Director, special events including, but not limited to, Opening and Closing Day ceremonies, the annual appreciation party and tournament activities.

Section 9. Bingo Director. The Bingo Director shall:

- (a) Submit nominees to the Board of Directors as members of the Bingo License Committee with a minimum of eight (8).
- (b) Be responsible for the finances of the committee and must submit a monthly report to the President and the Treasurer.
- (c) Serve a one (1) year term and may succeed himself. The President shall recommend to the Board of Directors a person to serve as the Bingo Chairperson. The Board of Directors shall vote on this recommendation.
- (d) Encourage participation of adult volunteers.

Section 10 Equipment Manager. The Equipment Manager shall:

- (a) Secure bids on needed uniforms, supplies and equipment and, with the approval of the Board of Directors, issue purchase orders for same.
- (b) Receive orders and check against purchase orders as to quantity, price and to assure items are as ordered.
- (c) Be responsible for the proper issuance of such uniforms, supplies and equipment and for the repair, cleaning and storage thereof at the close of the season.

Section 11. Field Manager. The Field Manager shall:

- (a) Be responsible for the care and maintenance of the playing fields, buildings and grounds.
- (b) Check fences, sprinkler systems, dugouts, etc. to insure that they are in proper repair, making recommendations to the Board to issue purchase orders for such repairs.
- (c) Be responsible for fields being dragged and in good playing condition especially on weekends and for tournaments.
- (d) Encourage participation of volunteers.

Section 12. Public Relations Director. The Public Relations Director shall:

- (a) Coordinate, along with the Auxiliary Chairperson, special events including, but not limited to Opening and Closing Day ceremonies, the annual appreciation party and tournament activities.
- (b) Prepare articles and pictures for media releases.

- (c) Be responsible for making Pinery Park's Little League Program known in the community.
- (d) Be responsible for collecting game results from Managers and compile such reports so that League Standings might be posted. Standings are not to be posted for Minor and Tee Ball teams.

Section 13. Safety Officer. The Safety Officer shall:

- (a) See to it that the field and playing conditions are made as safe as possible and that safety in the training of players is given first consideration.
- (b) Follow upon all accidents, in order to discover the causes and take corrective measures so that similar mishaps can be prevented.
- (c) Be responsible for keeping an up to date first-aid kit in the Concession Stand.
- (d) Use as a guide for the league safety program the publication by Little League Headquarters, "Play it Safe."

Section 14. Division Vice-Presidents. The Vice-Presidents of Baseball and Softball (both optional) and the Vice-Presidents for the challenger, Big League, Senior, Major, Minor, Coach Pitch and Tee Ball Divisions shall.

- (a) Be responsible for the affairs of their Divisions and the conduct of the Managers and Coaches of the Division.
- (b) Handle disputes and problems within the Division, bringing major ones to the President or the Board of Directors.
- (c) Work with the Equipment Manager in the ordering, issuing and collecting of uniforms and equipment.
- (d) Assist the President and Board with the schedules for regular season games. Re-schedule games under the rules and regulations of Little Headquarters and the By-Laws of the Pinery Park Little League. Work with other Vice-Presidents in the scheduling of practice fields.
- (e) Take an active part in all Pinery Park Little League Activities including, but not limited to, Fund Raisers, Concession Stand help, Field Maintenance and during Tournament with Housing, Announcing, etc.
- (f) Be the main source of communication between the President and/or the Board of Directors and the Managers, Coaches and Umpires in their respective Divisions.

Section 15. Chief Umpire. The Chief Umpire shall recruit, interview and recommend to the Board for appointment a staff of umpires. The Chief Umpire shall train, observe and schedule the staff.

ARTICLE X – MANAGERS, COACHES AND UMPIRES

Section 1. Team Managers and Coaches. Team Managers and Coaches shall:

- (a) Be appointed annually by the President, and be approved by the Board of the Directors.
- (b) Be responsible for the selection of their teams and for their actions on the field. Regulation 1 (b). They are also responsible for the actions of the fans.
- (c) Refrain from smoking or any use of tobacco while on the field. This applies to both games and practice.
- (d) Be responsible for issuing and collecting uniforms and equipment.
- (e) Secure the services of a team parent(s) to assist with activities such as Fund Raisers, Picture Taking, Team Treats, etc.
- (f) Attend all coaches meetings and clinics as scheduled by the Board of Directors and League Vice-Presidents.

- (g) Take part in all League Activities including Sign-ups, Try-outs, Fund Raisers, helping in the Concession Stand or with Field Maintenance and with Tournaments by Housing, Announcing, Score Keeping, etc.

Section 2. Umpires. Umpires shall be appointed annually by the President, with the approval of the Board of Directors, who shall be responsible for their assignments and for their actions on the field. Regulation 1 (b). The Chief Umpire shall assist in this.

Section 3. While holding such office, the President and Player Agent(s) shall not manage or coach. The President should not umpire. Regulation 1 (b). Vice Presidents shall not manage, coach or umpire in their respective divisions.

ARTICLE XI – AFFILITATION

Section 1. Charter. Pinery Park Little League shall annually apply for a Charter from Little League Baseball, Incorporated, and shall do all things necessary to obtain and maintain such charter.

The Pinery Park Little League shall devote its entire energies to the activities authorized by such charter and it shall not be affiliated with any other program or organization or operate any other program.

Section 2. Rules and Regulations. The Official Playing Rules and Regulations as published by Little League Baseball, Inc., Williamsport, Pennsylvania, shall be binding on the Pinery Park Little League.

Section 3. Local League Rules. The local rules of the Pinery Park Little League shall be adopted by the Board of Directors at a meeting to be held not less than one month previous to the first scheduled game of the season, but shall in no way conflict with the Rules and Regulations of Little League Baseball, Incorporated.

ARTICLE XII – FINANCIAL AND ACCOUNTING

Section 1. The Board of Directors shall decide all matters pertaining to the finances of the Pinery Park Little League and it shall place all income including Auxiliary funds, in a common league treasury, directing the expenditure of same in such manner as will give no individual or team an advantage over those in competition with such individual or team.

Section 2. The Board shall not permit the contribution of funds or property to individual teams but shall solicit some for the common treasurer of the Pinery Park Little League, thereby to discourage favoritism among teams and to endeavor to equalize the benefits of the Pinery Park Little League.

Section 3. The Board shall not permit the solicitation of funds in the name of Little League Baseball unless all of the funds so raised be placed in the Pinery Park Little League treasury.

Section 4. The Board shall not permit the disbursement of Pinery Park Little League funds for other than the conduct of Little League activities in accordance with the rules and policies of Little League Baseball, Incorporated.

Section 5. No Director, Officer or Member of the Pinery Park Little League shall receive, directly or indirectly any salary, compensation or emolument from the Pinery Park Little League for services rendered as Director, Officer or Member.

Section 6. All moneys received, including Auxiliary Funds, shall be deposited to the credit of the Pinery Park Little League in the Kenowa Municipal Federal Credit Union or Fifth Third Bank and all disbursement shall be made by check. The Treasurer shall sign all checks and such other officers(s) or persons(s) as the Board of Directors shall determine.

Section 7. The fiscal year of the Pinery Park Little League shall begin on the first day of October and shall end on the last day of September.

Section 8. Distribution of Property upon Dissolution. Upon dissolution of the Pinery Park Little League and after all outstanding debts and claims have been satisfied, the Members shall distribute the property of the Pinery Park Little League to

such other organization or organizations maintaining an objective similar to that set forth herein, which are or may be entitled to corresponding provision.

ARTICLE XIII – AMENDMENTS

This Constitution and By-Laws may be amended, repealed or altered in whole or in part by a majority vote at any duly organized meeting of the Members provided notice of the proposed change is included in the notice of such meeting.

Draft of all proposed amendments shall be submitted to Little League Baseball, Incorporated, for approval.

Pinery Park Little League, Wyoming, Michigan, Incorporated April 4, 1962, in accordance with Act No. 327 of the Public Acts of 1931 as amended. A non-profit organization in compliance with the statutes of the State of Michigan.

Revised April 1982

Revised January 1991

Revised April 2006

John Edgerle, President
George Nelson, Vice-President
Kevin McKenna, Vice-President
Shannon Sloma, Secretary
William Phillips, Treasurer
Mike Sloma, Player Agent

Pinery Park Little League

PINERY PARK LITTLE LEAGUE

BY - LAWS

PINERY PARK LITTLE LEAGUE .

BY - LAWS

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By-Law # 1

Subject: ELECTIONS AND APPOINTMENTS

Policy:

A nominating committee consisting of three (3) Directors or Regular Members shall be selected by the President and presented to the Board of Directors for approval no less than two months prior to the annual election.

The annual election date will be set by the Board of Directors and shall not be held prior to the end of the regular season or no later than October 15th. The Board shall attempt to inform the general membership in order to have as many members present as possible. Only those members present at the annual meeting Eighteen (18) years of age or older and in good standing will be permitted to vote. The members will vote for persons to serve on the Board.

The Board of Directors will elect the following Officers to serve a one year term: President, Vice-President, Secretary, Treasurer, Player Agent(s), Auxiliary Chairperson, Equipment Manager, Field Manager, Public Relations Director, Safety Officer and Chief Umpire(s).

The Board of Directors will appoint the following Officers to serve on the Board for a one year term: Bingo Chairperson, Vice President – Challenger Division and Vice Presidents for Big League, Senior, Major, Minor, Coach Pitch and Tee Ball Divisions of both Baseball and Softball. The Board also has the option of electing a Vice President of Baseball and a Vice President of Softball.

In the event that the Nominating Committee is unsuccessful in completing a full slate of nominees and there are no nominations from the floor at the annual meeting, the Board of Directors shall seek out and appoint willing persons for such positions.

In the event a member of the Board of Directors cannot or does not desire to fulfill his or her term of office the Board may choose to appoint a replacement to fill out the term of office.

Amendments or Changes

Date:	Change:
April 1982	Adopted
January 1991	Adopted
April 2006	Adopted

By-Law #2

Subject: EXECUTIVE COMMITTEE

Policy:

An elected President, Vice President, Secretary, Treasurer and Player Agent(s) shall be members of the Executive Committee and be the representative head of the Pinery Park Little League.

The Executive Committee shall direct and control such matters that must be conducted and for which it is not feasible to call a Board of Directors meeting. The Executive Committee will report all such actions taken to the Board at the next meeting of the Board of Directors however all decisions are binding on the Board.

The President shall preside at meeting of the Board of Directors and the Executive Committee.

The Vice President will assist the President and shall act in that capacity in the absence of the President.

The Secretary shall record in writing all proceedings of the Board of Directors and the Executive Committee, and will be required to execute the notices of meetings and any correspondence resulting from actions taken by the Board of Directors and its members.

The Treasurer shall keep financial records and shall submit copies of the financial report to the Board of Directors on a regular monthly basis. The Treasurer shall engage a tax accountant to assist in the annual tax-exempt reports to be filed.

The Board of Directors will appoint three (3) members to audit the reports of all treasurers annually.

Amendments or Changes:

Date	Change:
April 1982	Adopted
January 1991	Adopted
April 2006	Adopted

By-Law #3

Subject: PLAYERS

Policy:

The prescribed method of determining playing personnel for the Pinery Park Little League will be "The Draft System" (Plan A) as listed in the Little League Operating Manual and will be administered by the Player Agent(s).

The regulations listed in the Little League Operating Manual will be used to determine such subjects as; Trading, Replacements, Brothers/Sisters rights and Sons/Daughters rights.

Pinery Park Little League will not use "Overdrafting" as way of selecting players. Managers and Coaches shall be at Try-outs to observe the ability of each candidate and to assist with the Try-outs.

The number of players in each age group will be according to the regulations in the Little League Operating Manual for all divisions. As long as Pinery Park Little League has a Minor League program, nine year old players shall not be drafted to the Major League. Every effort should be made to draft all twelve year old players to the Major League teams.

The number of teams in each division shall be determined by the Board of Directors and the Board shall attempt to accommodate as many boys and girls in the community as possible with the resources available.

All players must have legal birth certificates in compliance with the Little League rules. Players shall not be allowed to participate until such time as the birth certificate is presented and a parental consent form is signed.

Amendments or Changes:

Date:	Changes:
April 1982	Adopted
January 1991	Adopted
April 2006	Adopted

By-Law #4

Subject: SEASON

Policy:

The Board of Directors will decide the number of games each division of Baseball and Softball will play in compliance with the rules and regulations of the Operating Manual of Little League Baseball.

In the case of a single division the Board of Directors may choose to split the season into two halves and have a playoff or to have a single season with a lone winner. However, this must be decided prior to the start of the season and must be recorded in the minutes of the Board of Directors.

If league size merits two divisions, the season shall consist of division winners and a playoff will be held with the team winning two games declared the league champion. In case of division ties, a playoff game to decide a lone winner will be played at the first available open date to be scheduled by the Division Vice President.

Rained out games, tie games or otherwise postponed games shall be played on the next open date, weather permitting, and it shall be the responsibility of the Division Vice President to schedule the game and to work with the Chief Umpire to secure umpires for such games. Every effort shall be made to complete games as scheduled.

The starting times of all games are to be established by the Board of Directors.

Amendments or Changes:

Date:	Change:
April 1982	Adopted
January 1991	Adopted
April 2006	Adopted

By-Law #5

Subject: GAMES

Policy:

The Board of Directors will set the starting time of all games with the exception of Big League which is under the direction of the District Administrator.

Minor, Coach Pitch and Tee Ball games will have a two hour time limit. No new inning will start after two hours. The new inning starts after the third out of the previous inning. EXAMPLE: a game starts at 6:00. At 7:59 the third out in the bottom of the fifth inning is made. The sixth inning would be played.

Minor, Coach Pitch and Tee Ball games for both baseball and softball will use round robin batting orders which means every player on the team bats in order.

Minor, Coach Pitch and Tee Ball players shall play a minimum of three innings per game. In the event that a player does not get to play three innings due to the game being called before six innings that player(s) shall start in the next game to insure that they play the minimum three innings.

Minor, Coach Pitch and Tee Ball games shall use one of the following methods to determine the length of an inning. The Boards of Directors and the Vice President of the respective divisions will decide which method to use prior to use the start of the season.

- (a) Run Limit. Each team can score a maximum of five runs per inning including the last inning. Games can end in a tie.
- (b) Player Limit. Each team can send to bat a number of batters per inning equal to half of the total number of players of the team with the most players. EXAMPLE: Team A has 14 players present, Team B has 15 or 16 players present. Each team would send 8 players to bat each inning.

Because Minor, Coach Pitch and Tee Ball is primarily for instruction, every effort should be made to play six full innings even if the home team is leading the last half of the final inning.

Amendments and Changes:

Date:	Change:
April 1982	Adopted
January 1991	Adopted
April 2006	Adopted

By-Law # 6

Subject: FINANCES

Policy:

The Board of Directors shall approve all expenditures for capital improvements such as fields, concession stands, dugouts, parking lots, lights, etc.

The Board of Directors shall approve all contracts that are binding on the Pinery Park Little League.

The Executive committee shall have the approval to expend up to one thousand dollars without the approval of the Board. These expenditures however should be of an urgent nature and must be reported to the Board.

All profits from Bingo, concession stand and fund raisers must be placed in the general treasury for expending by the Board of Directors. Only those expenses that are necessary for the operation of Bingo, the concession stand and fund raisers may be paid directly from their funds.

All bills must be presented to the Board of Directors for approval unless the expenditure has prior approval or are routine payments such as charter fees, insurance, telephone, electric, etc.

The Treasurer(s) of the General fund, Bingo, auxiliary, etc. will keep accurate records of all monies received and spent and report the same to the Board of Directors on a regular monthly basis.

The Treasurer(s) will engage a tax accountant to assist in the preparation of the non-profit tax returns annually.

The Board of Directors shall have the responsibility of selecting persons to audit the Treasurer's books annually.

Amendments or Changes:

Date:	Change:
April 1982	Adopted
January 1991	Adopted
April 2006	Adopted

By-Law # 7

Subject: EXPENSES PAID TO LEAGUE REPRESENTATIVES

Policy:

The policy of the Board of Directors is that it encourages each person that has reason to represent the Pinery Park Little League to do so at their own expense as much as possible however the following rules shall govern.

All travel expenses of persons designated by the President, that will require expenditures of League money must have prior approval for this travel from the Board of Directors or the Executive committee.

The daily expense allowance for meals will be twenty-four dollars per full day and twelve dollars per half day. A full day considered to be when a person must be on League business prior to Noon and lasting more than six hours.

The mileage allowance for using a personal vehicle for League business is to be thirty-five cents per mile.

Pinery Park Little League will pay lodging for single occupancy for designated representatives. Receipts must be submitted with the expense form.

The purpose of this policy is to cover the unusual expenses such as state and regional tournaments and will not cover routine business for the League such as regular games, district tournaments, and other events within District 9. The expenses of spouses will not be paid unless they are also representing the Pinery Park Little League.

All persons requesting expense reimbursement must fill out an expense report form and submit it to the President or the Board of Directors.

Amendments or Changes:

Date:	Change:
April 1982	Adopted
January 1991	Adopted
April 2006	Adopted

PINERY PARK LITTLE LEAGUE

EXPENSE REPORT

Please read By-law #7 before completing.

Please pay me for the expenses incurred on Pinery Park Little League business as indicated below.

Tournament () Other () _____

At: _____
(Location and City)

From date: _____ To date: _____

Daily expense allowance for self: Full day \$ 24.00 x _____ days = \$ _____

Half day \$ 12.00 x _____ days = \$ _____

Personal car allowance for miles driven @ \$.35 per mi x _____ miles = \$ _____

Lodging for single occupancy (receipts attached) ----- \$ _____

Other expenses approved by the Board of Directors explained as follows and receipts attached.

_____ \$ _____

Total Expenses to be reimbursed ----- \$ _____

Less expense advance received with Board approval ----- \$ _____

Total Due ----- \$ _____

Date: _____ Signature: _____

For Pinery Park Little League Use:

Above expenses approved by: () Board of Directors () Executive Committee

Above expense were paid on _____ by check number _____

By-Law # 8

Subject: SPECIAL EVENTS

Policy:

The Board of Directors shall set the date for the annual "Opening Day." The President shall appoint a special committee for this purpose.

The Board of Directors shall set the date for the annual "Closing Day" or "Awards Day." The President shall appoint a special committee for this purpose.

The Board of Directors shall set the date for the annual "Clean-up Day" prior to the start of the season and also one at the end of the season. The President shall appoint a special committee for this purpose.

The President shall appoint a special committee to help with the planning of local, state and regional tournaments. The Board of Directors shall enlist the support of the members of the Pinery Park Little League to insure that the League does the very best in hosting tournaments.

Amendments or Changes:

Date:	Change:
April 1982	Adopted
January 1991	Adopted
April 2006	Adopted

By-Law # 9

Subject: MEMORIALS AND REMEBRANCES

Policy:

The executive committee may expend up to \$ 50.00 for an appropriate memorial or remembrance upon the death or serious illness of an active member of the Pinery Park Little League or to any person to have served in the past. Active member shall include player, manager, coach, umpire, elected official, appointed official, bingo worker or booster worker.

Amendments or Changes:

Date:	Change:
April 1982	Adopted
January 1991	Adopted
April 2006	Adopted

By-Law # 10

Subject: FUND RAISERS

Policy:

All fund raisers for the Pinery Park Little League must be approved by the Board of Directors and written in its minutes.

Amendments or Changes:

Date:	Change:
April 1982	Adopted
January 1991	Adopted
April 2006	Adopted

By-Law #11

Subject: NON-DISCRIMINATION & EXCLUSION POLICY

Policy:

Pinery Park Little League and Little League Baseball does not limit participation in its activities on the basis of disability, race, creed, color, national origin, gender, sexual preference or religious preference.

Pinery Park Little League does not exclude any player candidate meeting the requirements of age and who resides within the authorized boundaries of the Pinery Park Little League. Problems with parents are not a reason to exclude the player(s).

Amendments or Changes:

Date:	Change:
April 1982	Adopted
January 1991	Adopted
April 2006	Adopted

By-Law #12

Subject: AWARDS

Policy:

Championship Tee Shirts will be awarded to the first place team in the Major, Junior and Senior softball divisions and to the first place team in the Major, Junior and Senior baseball division provided there are three or more teams in the league.

If a league has two divisions, the winner of each division will receive Tee Shirts.

Certificates will be issued to all players in the Minor, Coach Pitch and Tee Ball programs.

All-Star pins will be presented to all members of the traveling All-Star teams.

The Board of Directors shall decide annually if the Pinery Park Little League is to give participation pins to the players in the Major, Junior, Senior and Big League divisions. This will be decided prior to the beginning of the season.

Pinery Park Little League shall issue sponsor certificates annually to thank our sponsors.

Amendments or Changes:

Date:	Change:
April 1982	Adopted
January 1991	Adopted
April 2006	Adopted

By-Law # 13

Subject: AUXILAIRY OR PARENT BOOSTER CHAIRPERSON

Policy:

The auxiliary Chairperson (Parent Booster Chairperson) in addition to the duties listed in Article IX, Section 8 of the Pinery Park Little League Constitution shall be responsible for taking collections at games deemed appropriate. Monies from such collections will be put in the boosters fund.

Amendments or Changes:

Date:	Change:
April 1982	Adopted
January 1991	Adopted
April 2006	Adopted

By-Law #14

Subject: WEATHER

Policy:

Games shall be called off if the weather is such that there is a tornado warning, a tornado watch or a thunderstorm warning in effect as of 5:00 pm. Games will be played under a thunder storm watch. If the warning or watch is called off at 5:00 pm or before, the games will be played as scheduled. This applies to all Tee Ball, Coach Pitch, Minor, Major, Junior, Senior and Challenger division teams. Big League is under the direction of the District Administrator who will decide if the games are to be played. City tournament games and All-Star games will also be decided by the District Administrator.

The decision to start a game because of rain or playing conditions will be made by the President, a group of three or more Board members, or the umpire assigned to the game. Once a game has started it will be the decision of the umpire as to continue play.

If lightning is spotted all games must stop immediately. This decision can be made by the umpire or any Board member.

Amendments or Changes:

Date:	Change:
April 1982	Adopted
January 1991	Adopted
April 2006	Adopted

By-Law # 15

Subject: MISCELLANEOUS

Policy:

Whenever a reference is made to "him" or "her" it is meant to mean both and it is the policy of the Pinery Park Little League not to discriminate.

All revisions, addendums or deletions to these Pinery Park Little League By-laws shall be made only with the majority vote of the Board of Directors.

These By-laws shall comply with the written and unwritten intent of the spirit of Little League Baseball, Inc of Williamsport, PA, in that good sportsmanship and fair play shall be the predominate aim and purpose.

Amendments or Changes:

Date:	Change:
April 1982	Adopted
January 1991	Adopted
April 2006	Adopted

By-Law # 16

Subject: ALL-STARS

Policy:

The All-Star players will be selected to various All-Star teams by method of a ballot. The ballot will contain the names of all players. Each manager and each coach will circle the names of fourteen players that they feel would best represent Pinery Park in All-Star play. The ballots will be totaled by the division Vice President and the Board of Directors. The top fourteen will be the players comprising the All-Star team. In the event of a tie or ties there would be another vote to determine the winner(s).

The ballots will also list the managers and coaches. Each manager and coach should circle three choices as to who they want to be All-Star manager and coaches (2). The Board of Directors and the Division Vice President will select the manager and coaches (2) for the All-Star teams using the input of the ballots.

Discussion of players, managers and coaches prior to completing the ballot will be allowed. Any player, manager or coach that can not make a commitment to being at all of the All-Star games will be removed from the ballot.

Amendments or Changes:

Date:	Change:
April 1982	Adopted
January 1991	Adopted
April 2006	Adopted



107 S. Cass St., Ste. A
Traverse City, MI 49684
Ph: 231.946.3230
Fx: 231.946.3955
rehmann.com

August 27, 2015

Internal Revenue Service
P.O. Box 192
Covington, KY 41012-0192

RECEIVED

SEP 01 2015

RE: Little League Baseball Inc. dba Pinery Park LL
EIN: 38-6089750
Form 1023

City of Wyoming
City Manager

Dear Reader,

Enclosed please find the following:

- Form 2848
- Form 1023
- Copy of Notice CP120A

Our client, Pinery Park Little League, had their exempt status revoked due to failure to file Form 990EZ for three consecutive years (2009, 2010, and 2011). Enclosed is a completed Form 1023 and attachments. There were extenuating circumstances that have prevented Pinery Park LL from completing their annual tax filings. In 2009 the treasurer of the organization died and the filing of the annual return was overlooked in the midst of handling the day to day transactions of the organizations. Another director took over the bookkeeping tasks but in 2010, he suffered a stroke which left him unable to keep up with all of the tasks required. This director continues to handle the bookkeeping tasks but only recently has been able to pull all the information together to be able to file the required returns.

We respectfully request that their exempt status be reinstated based on the unfortunate circumstances that have prevented the organization from filing timely in the past. Please also confirm which returns are outstanding and require filing.

Please contact us should you need any additional information.

Sincerely,

REHMANN ROBSON

 **COPY**

Kerry J. Nelson, CPA

Enclosures



Department of Treasury
Internal Revenue Service
Ogden UT 84201-0023

Notice	CP120A
Notice date	February 13, 2012
Employer ID number	38-6089750
To contact us	Phone 1-877-829-5500

Page 1 of 2

011802.935354.0050.001 1 AB 0.374 375



LITTLE LEAGUE BASEBALL INC
1220919 PINERY PARK LL
4880 BURLINGAME AVE SW
WYOMING MI 49509-4904



011802

Important message about your failure to file an annual information return or electronic notice

Your organization's tax-exempt status has been revoked automatically because you have not filed for three years

In the Pension Protection Act of 2006, Congress mandated automatic revocation when an organization hasn't filed for three consecutive years. We haven't received a response to the previous notice we sent asking you to file your annual information return or electronic notice. Because you haven't filed for three consecutive years, your organization's tax-exempt status has been revoked automatically as required by law, effective May 15, 2011.

You are no longer tax-exempt; therefore, you can't receive tax-deductible contributions. Your organization's name will be included on our list of organizations that are no longer tax-exempt. This list is published on www.irs.gov/eo and available to the public, state charity officials, and state tax officials.

Next steps

What you need to do

- Since your organization is no longer tax-exempt, you may be required to file the appropriate federal income tax return:
 - U.S. Corporation Income Tax Return (Form 1120), or
 - U.S. Income Tax Return for Estates and Trusts (Form 1041).

For information on Who Must File or When To File, review the Instructions for Form 1120 and Form 1041. Download Instructions from www.irs.gov, or call 1-800-TAX-FORM (1-800-829-3676) to request a copy.

- Contact your state to determine how the revocation affects your state responsibilities and requirements.

If you want to reinstate your tax-exempt status

- Apply for tax-exempt status by filing the appropriate application (Form 1023 or Form 1024) and pay the user fee:
 - 501(c)(3) organizations complete an Application for Recognition of Exemption Under Section 501(c)(3) (Form 1023)
 - 501(a) organizations (other than 501(c)(3) organizations) complete an Application for Recognition of Exemption Under Section 501(a) (Form 1024), and a User Fee for Exempt Organization Determination Letter Request (Form 8718)
- Note: An application is necessary for reinstatement even if you weren't originally required to apply for tax-exempt status.
- Submit your completed application with a check or money order for your user fee to:
Internal Revenue Service
P.O. Box 12192
Covington, KY 41012-0192

Continued on back...

Notice	CP120A
Notice date	February 13, 2012
Employer ID number	38-6089750

Page 2 of 2

Next steps - continued

- You can request that your tax-exempt status be reinstated retroactive from the date it was revoked. To make this request, you must include a written statement with your application that explains why you didn't file a return for three consecutive years. If the IRS determines that you qualify for an exemption and:
 - You had reasonable cause for not filing for three consecutive years, your tax-exempt status will be reinstated from the date it was revoked.
 - You didn't have reasonable cause, your tax-exempt status will be effective from the date of your application. You may need to file either a U.S. Corporation Income Tax Return (Form 1120), or U.S. Income Tax Return for Estates and Trusts (Form 1041) and pay any taxes due for the interim period between the date of revocation and the date your tax-exempt status is reinstated.

Additional information

- Visit www.irs.gov/cp120a. You can also find the following online:
 - U.S. Corporation Income Tax Return (Form 1120)
 - U.S. Income Tax Return for Estates and Trusts (Form 1041)
 - Application for Recognition of Exemption Under Section 501(c)(3) (Form 1023)
 - Application for Recognition of Exemption under Section 501(a) (Form 1024)
- For tax forms, instructions, and publications, visit www.irs.gov or call 1-800-TAX-FORM (1-800-829-3676).
- Keep this notice for your records.

If you need assistance, please don't hesitate to contact us.

Power of Attorney and Declaration of Representative

OMB No. 1545-0150
For IRS Use Only
 Received by: _____
 Name _____
 Telephone _____
 Function _____
 Date / /

▶ Information about Form 2848 and its instructions is at www.irs.gov/form2848.

Part I Power of Attorney

Caution: A separate Form 2848 must be completed for each taxpayer. Form 2848 will not be honored for any purpose other than representation before the IRS.

1 Taxpayer information. Taxpayer must sign and date this form on page 2, line 7.

Taxpayer name and address LITTLE LEAGUE BASEBALL INC DBA PINERY PARK LITTLE LEAGUE 4880 BURLINGAME AVE SW WYOMING, MI 49509-4904	Taxpayer identification number(s) <p style="text-align: center;">38-6089750</p> Daytime telephone number _____ Plan number (if applicable) _____
--------------------------------------------------------------------------------------------------------------------------------------------------------------------------	---------------------------------------------------------------------------------------------------------------------------------------------------------------

hereby appoints the following representative(s) as attorney(s)-in-fact:

2 Representative(s) must sign and date this form on page 2, Part II.

Name and address KERRY J NELSON CPA 107 S CASS ST, SUITE A TRAVERSE CITY, MI 49684 Check if to be sent copies of notices and communications <input checked="" type="checkbox"/>	CAF No. 4005-91850R PTIN P00932757 Telephone No. 231-946-2320 Fax No. 231-946-3955 Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address JILLIAN M. MAST, CPA 2330 EAST PARIS AVE SE GRAND RAPIDS, MI 49546 Check if to be sent copies of notices and communications <input type="checkbox"/>	CAF No. APPLIED FOR PTIN P01383476 Telephone No. 616-975-4100 Fax No. 616-975-4400 Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address (Note. IRS sends notices and communications to only two representatives.)	CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____ Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address (Note. IRS sends notices and communications to only two representatives.)	CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____ Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>

to represent the taxpayer before the Internal Revenue Service and perform the following acts:

3 Acts authorized (you are required to complete this line 3). With the exception of the acts described in line 5b, I authorize my representative(s) to receive and inspect my confidential tax information and to perform acts that I can perform with respect to the tax matters described below. For example, my representative(s) shall have the authority to sign any agreements, consents, or similar documents (see instructions for line 5a for authorizing a representative to sign a return).

Description of Matter (Income, Employment, Payroll, Excise, Estate, Gift, Whistleblower, Practitioner Discipline, PLR, FOIA, Civil Penalty, Sec. 5000A Shared Responsibility Payment, Sec. 4980H Shared Responsibility Payment, etc.) (see instructions)	Tax Form Number (1040, 941, 720, etc.) (if applicable)	Year(s) or Period(s) (if applicable) (see instructions)
INCOME	990, 1023	2008-2015

4 Specific use not recorded on Centralized Authorization File (CAF). If the power of attorney is for a specific use not recorded on CAF, check this box. See the instructions for **Line 4. Specific Use Not Recorded on CAF**

5a Additional acts authorized. In addition to the acts listed on line 3 above, I authorize my representative(s) to perform the following acts (see instructions for line 5a for more information):

Authorize disclosure to third parties; Substitute or add representative(s); Sign a return; _____

Other acts authorized: _____

b Specific acts not authorized. My representative(s) is (are) not authorized to endorse or otherwise negotiate any check (including directing or accepting payment by any means, electronic or otherwise, into an account owned or controlled by the representative(s) or any firm or other entity with whom the representative(s) is (are) associated) issued by the government in respect of a federal tax liability.
List any specific deletions to the acts otherwise authorized in this power of attorney (see Instructions for line 5b):

6 Retention/revocation of prior power(s) of attorney. The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same matters and years or periods covered by this document. If you do not want to revoke a prior power of attorney, check here
YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.

7 Signature of taxpayer. If a tax matter concerns a year in which a joint return was filed, each spouse must file a separate power of attorney even if they are appointing the same representative(s). If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the authority to execute this form on behalf of the taxpayer.
▶ IF NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THIS POWER OF ATTORNEY TO THE TAXPAYER.

Signature	Date	Title (if applicable)
JOHN EDGERLE		
Print Name	Print name of taxpayer from line 1 if other than individual	

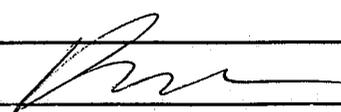
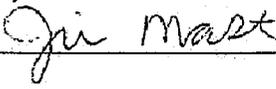
Part II Declaration of Representative

Under penalties of perjury, by my signature below I declare that:

- I am not currently suspended or disbarred from practice before the Internal Revenue Service;
- I am subject to regulations contained in Circular 230 (31 CFR, Subtitle A, Part 10), as amended, governing practice before the Internal Revenue Service;
- I am authorized to represent the taxpayer identified in Part I for the matter(s) specified there; and
- I am one of the following:
 - a Attorney—a member in good standing of the bar of the highest court of the jurisdiction shown below.
 - b Certified Public Accountant—duly qualified to practice as a certified public accountant in the jurisdiction shown below.
 - c Enrolled Agent—enrolled as an agent by the Internal Revenue Service per the requirements of Circular 230.
 - d Officer—a bona fide officer of the taxpayer organization.
 - e Full-Time Employee—a full-time employee of the taxpayer.
 - f Family Member—a member of the taxpayer's immediate family (for example, spouse, parent, child, grandparent, grandchild, step-parent, step-child, brother, or sister).
 - g Enrolled Actuary—enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the Internal Revenue Service is limited by section 10.3(d) of Circular 230).
 - h Unenrolled Return Preparer—Your authority to practice before the Internal Revenue Service is limited. You must have been eligible to sign the return under examination and have prepared and signed the return. See Notice 2011-6 and Special rules for registered tax return preparers and unenrolled return preparers in the instructions (PTIN required for designation h).
 - i Registered Tax Return Preparer—registered as a tax return preparer under the requirements of section 10.4 of Circular 230. Your authority to practice before the Internal Revenue Service is limited. You must have been eligible to sign the return under examination and have prepared and signed the return. See Notice 2011-6 and Special rules for registered tax return preparers and unenrolled return preparers in the instructions (PTIN required for designation i).
 - k Student Attorney or CPA—receives permission to represent taxpayers before the IRS by virtue of his/her status as a law, business, or accounting student working in an LITC or STCP. See Instructions for Part II for additional information and requirements.
 - r Enrolled Retirement Plan Agent—enrolled as a retirement plan agent under the requirements of Circular 230 (the authority to practice before the Internal Revenue Service is limited by section 10.3(e)).

▶ IF THIS DECLARATION OF REPRESENTATIVE IS NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THE POWER OF ATTORNEY. REPRESENTATIVES MUST SIGN IN THE ORDER LISTED IN PART I, LINE 2. See the instructions for Part II.

Note. For designations d-f, enter your title, position, or relationship to the taxpayer in the "Licensing Jurisdiction" column. See the Instructions for Part II for more information.

Designation— Insert above letter (a-r)	Licensing jurisdiction (state) or other licensing authority (if applicable)	Bar, license, certification, registration, or enrollment number (if applicable). See instructions for Part II for more information.	Signature	Date
B	MI	1101030111		8/28/15
B	MI	1101034630		8-28-15

Retroactive Keinstatement - Revenue Procedure 2014-11

Form **1023**
 (Rev. December 2013)
 Department of the Treasury
 Internal Revenue Service

Application for Recognition of Exemption (99) Under Section 501(c)(3) of the Internal Revenue Code

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

(Use with the June 2006 revision of the Instructions for Form 1023 and the current Notice 1382)

Use the instructions to complete this application and for a definition of all **bold** items. For additional help, call IRS Exempt Organizations Customer Account Services toll-free at 1-877-829-5500. Visit our website at www.irs.gov for forms and publications. If the required information and documents are not submitted with payment of the appropriate user fee, the application may be returned to you.

Attach additional sheets to this application if you need more space to answer fully. Put your name and EIN on each sheet and identify each answer by Part and line number. Complete Parts I - XI of Form 1023 and submit only those Schedules (A through H) that apply to you.

Part I Identification of Applicant

1 Full name of organization (exactly as it appears in your organizing document)		2 c/o Name (if applicable)	
LITTLE LEAGUE BASEBALL INC DBA PINERY PARK LITTLE LEAGUE			
3 Mailing address (Number and street) (see instructions)		Room/Suite	4 Employer Identification Number (EIN)
4880 BURLINGAME AVE SW			38-6089750
City or town, state or country, and ZIP + 4		5 Month the annual accounting period ends (01-12)	
WYOMING, MI 49509-4904		12	
6 Primary contact (officer, director, trustee, or authorized representative)		b Phone: 616-293-2266	
a Name: JOHN EDGERLE		c Fax: (optional)	
7 Are you represented by an authorized representative, such as an attorney or accountant? If "Yes," provide the authorized representative's name, and the name and address of the authorized representative's firm. Include a completed Form 2848, <i>Power of Attorney and Declaration of Representative</i> , with your application if you would like us to communicate with your representative.		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
8 Was a person who is not one of your officers, directors, trustees, employees, or an authorized representative listed in line 7, paid, or promised payment, to help plan, manage, or advise you about the structure or activities of your organization, or about your financial or tax matters? If "Yes," provide the person's name, the name and address of the person's firm, the amounts paid or promised to be paid, and describe that person's role.		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
9a Organization's website: WWW.PINERYPARKLL.COM			
b Organization's email: (optional)			
10 Certain organizations are not required to file an information return (Form 990 or Form 990-EZ). If you are granted tax-exemption, are you claiming to be excused from filing Form 990 or Form 990-EZ? If "Yes," explain. See the instructions for a description of organizations not required to file Form 990 or Form 990-EZ.		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
11 Date incorporated if a corporation, or formed, if other than a corporation. (MM/DD/YYYY)		4 / 4 / 1962	
12 Were you formed under the laws of a foreign country? If "Yes," state the country.		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	

Part II Organizational Structure

You must be a corporation (including a limited liability corporation), an unincorporated association, or a trust to be tax exempt. (See instructions). **DO NOT file this form unless you can check "Yes" on lines 1, 2, 3, or 4.**

- 1 Are you a **corporation**? If "Yes," attach a copy of your articles of incorporation showing **certification of filing** with the appropriate state agency. Include copies of any amendments to your articles and be sure they also show state filing certification. **Yes** **No**
- 2 Are you a **limited liability company (LLC)**? If "Yes," attach a copy of your articles of organization showing certification of filing with the appropriate state agency. Also, if you adopted an operating agreement, attach a copy. Include copies of any amendments to your articles and be sure they show state filing certification. Refer to the instructions for circumstances when an LLC should not file its own exemption application. **Yes** **No**
- 3 Are you an **unincorporated association**? If "Yes," attach a copy of your articles of association, constitution, or other similar organizing document that is dated and includes at least two signatures. Include signed and dated copies of any amendments. **Yes** **No**
- 4a Are you a **trust**? If "Yes," attach a signed and dated copy of your trust agreement. Include signed and dated copies of any amendments. **Yes** **No**
- b Have you been funded? If "No," explain how you are formed without anything of value placed in trust. **Yes** **No**
- 5 Have you adopted **bylaws**? If "Yes," attach a current copy showing date of adoption. If "No," explain how your officers, directors, or trustees are selected. **Yes** **No**

Part III Required Provisions in Your Organizing Document

The following questions are designed to ensure that when you file this application, your organizing document contains the required provisions to meet the organizational test under Section 501(c)(3). Unless you can check the boxes in both lines 1 and 2, your organizing document does not meet the organizational test. **DO NOT file this application until you have amended your organizing document.** Submit your original and amended organizing documents (showing state filing certification if you are a corporation or an LLC) with your application.

- 1 Section 501(c)(3) requires that your organizing document state your exempt purpose(s), such as charitable, religious, educational, and/or scientific purposes. Check the box to confirm that your organizing document meets this requirement. Describe specifically where your organizing document meets this requirement, such as a reference to a particular article or section in your organizing document. Refer to the instructions for exempt purpose language. Location of Purpose Clause (Page, Article, and Paragraph):
- 2a Section 501(c)(3) requires that upon dissolution of your organization, your remaining assets must be used exclusively for exempt purposes, such as charitable, religious, educational, and/or scientific purposes. Check the box on line 2a to confirm that your organizing document meets this requirement by express provision for the distribution of assets upon dissolution. If you rely on state law for your dissolution provision, do not check the box on line 2a and go to line 2c.
- 2b If you checked the box on line 2a, specify the location of your dissolution clause (Page, Article, and Paragraph). Do not complete line 2c if you checked box 2a. _____
- 2c See the instructions for information about the operation of state law in your particular state. Check this box if you rely on operation of state law for your dissolution provision and indicate the state: **MICHIGAN**

Part IV Narrative Description of Your Activities

Using an attachment, describe your *past, present, and planned* activities in a narrative. If you believe that you have already provided some of this information in response to other parts of this application, you may summarize that information here and refer to the specific parts of the application for supporting details. You may also attach representative copies of newsletters, brochures, or similar documents for supporting details to this narrative. Remember that if this application is approved, it will be open for public inspection. Therefore, your narrative description of activities should be thorough and accurate. Refer to the instructions for information that must be included in your description.

Part V Compensation and Other Financial Arrangements With Your Officers, Directors, Trustees, Employees, and Independent Contractors

1a List the names, titles, and mailing addresses of all of your officers, directors, and trustees. For each person listed, state their total annual **compensation**, or proposed compensation, for all services to the organization, whether as an officer, employee, or other position. Use actual figures, if available. Enter "none" if no compensation is or will be paid. If additional space is needed, attach a separate sheet. Refer to the instructions for information on what to include as compensation.

Name	Title	Mailing address	Compensation amount (annual actual or estimated)
KATHY EDGERLE	PRESIDENT	4880 BULINGAME AVE SW WYOMING MI 49509	\$0
LOUIS BORELLO	SECRETARY	925 BAYOU DRIVE BYRON CENTER MI 49315	\$0
ROBERT ROELOFS	TREASURER	7092 WHSPERING TIMBER CT GRAND RAPIDS MI 49512	\$0
GEORGE NELSON	VICE PRESIDENT	2410 NEWSTEAD AVE SW WYOMING MI 49509	\$0
KEVIN MCKENNA	DIRECTOR	1807 DURANGO CT WYOMING MI 49509	\$0

Part V Compensation and Other Financial Arrangements With Your Officers, Directors, Trustees, Employees, and Independent Contractors (Continued)

b List the names, titles, and mailing addresses of each of your five highest compensated employees who receive or will receive compensation of more than \$50,000 per year. Use the actual figure, if available. Refer to the instructions for information on what to include as compensation. Do not include officers, directors, or trustees listed in line 1a.

Name	Title	Mailing address	Compensation amount (annual actual or estimated)
NONE - NO PAID EMPLOYEES			

c List the names, names of businesses, and mailing addresses of your five highest compensated independent contractors that receive or will receive compensation of more than \$50,000 per year. Use the actual figure, if available. Refer to the instructions for information on what to include as compensation.

Name	Title	Mailing address	Compensation amount (annual actual or estimated)
NONE			

The following "Yes" or "No" questions relate to *past, present, or planned* relationships, transactions, or agreements with your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors listed in lines 1a, 1b, and 1c.

- 2a** Are any of your officers, directors, or trustees **related** to each other through **family or business relationships**? Yes No
If "Yes," identify the individuals and explain the relationship.
- b** Do you have a business relationship with any of your officers, directors, or trustees other than through their position as an officer, director, or trustee? If "Yes," identify the individuals and describe the business relationship with each of your officers, directors, or trustees. Yes No
- c** Are any of your officers, directors, or trustees related to your highest compensated employees or highest compensated independent contractors listed on lines 1b or 1c through family or business relationships? If "Yes," identify the individuals and explain the relationship. Yes No

- 3a** For each of your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors listed on lines 1a, 1b, or 1c, attach a list showing their name, qualifications, average hours worked, and duties.
- b** Do any of your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors listed on lines 1a, 1b, or 1c receive compensation from any other organizations, whether tax exempt or taxable, that are related to you through **common control**? If "Yes," identify the individuals, explain the relationship between you and the other organization, and describe the compensation arrangement. Yes No

- 4** In establishing the compensation for your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors listed on lines 1a, 1b, and 1c, the following practices are recommended, although they are not required to obtain exemption. Answer "Yes" to all the practices you use.
 - a** Do you or will the individuals that approve compensation arrangements follow a conflict of interest policy? Yes No
 - b** Do you or will you approve compensation arrangements in advance of paying compensation? Yes No
 - c** Do you or will you document in writing the date and terms of approved compensation arrangements? Yes No

Part V Compensation and Other Financial Arrangements With Your Officers, Directors, Trustees, Employees, and Independent Contractors (Continued)

d Do you or will you record in writing the decision made by each individual who decided or voted on compensation arrangements? Yes No

e Do you or will you approve compensation arrangements based on information about compensation paid by **similarly situated** taxable or tax-exempt organizations for similar services, current compensation surveys compiled by independent firms, or actual written offers from similarly situated organizations? Refer to the instructions for Part V, lines 1a, 1b, and 1c, for information on what to include as compensation. Yes No

f Do you or will you record in writing both the information on which you relied to base your decision and its source? Yes No

g If you answered "No" to any item on lines 4a through 4f, describe how you set compensation that is **reasonable** for your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors listed in Part V, lines 1a, 1b, and 1c.

5a Have you adopted a **conflict of interest policy** consistent with the sample conflict of interest policy in Appendix A to the instructions? If "Yes," provide a copy of the policy and explain how the policy has been adopted, such as by resolution of your governing board. If "No," answer lines 5b and 5c. Yes No

b What procedures will you follow to assure that persons who have a conflict of interest will not have influence over you for setting their own compensation?

c What procedures will you follow to assure that persons who have a conflict of interest will not have influence over you regarding business deals with themselves?

Note: A conflict of interest policy is recommended though it is not required to obtain exemption. Hospitals, see Schedule C, Section I, line 14.

6a Do you or will you compensate any of your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors listed in lines 1a, 1b, or 1c through **non-fixed payments**, such as discretionary bonuses or revenue-based payments? If "Yes," describe all non-fixed compensation arrangements, including how the amounts are determined, who is eligible for such arrangements, whether you place a limitation on total compensation, and how you determine or will determine that you pay no more than reasonable compensation for services. Refer to the instructions for Part V, lines 1a, 1b, and 1c, for information on what to include as compensation. Yes No

b Do you or will you compensate any of your employees, other than your officers, directors, trustees, or your five highest compensated employees who receive or will receive compensation of more than \$50,000 per year, through non-fixed payments, such as discretionary bonuses or revenue-based payments? If "Yes," describe all non-fixed compensation arrangements, including how the amounts are or will be determined, who is or will be eligible for such arrangements, whether you place or will place a limitation on total compensation, and how you determine or will determine that you pay no more than reasonable compensation for services. Refer to the instructions for Part V, lines 1a, 1b, and 1c, for information on what to include as compensation. Yes No

7a Do you or will you purchase any goods, services, or assets from any of your officers, directors, trustees, highest compensated employees, or highest compensated independent contractors listed in lines 1a, 1b, or 1c? If "Yes," describe any such purchase that you made or intend to make, from whom you make or will make such purchases, how the terms are or will be negotiated at **arm's length**, and explain how you determine or will determine that you pay no more than **fair market value**. Attach copies of any written contracts or other agreements relating to such purchases. Yes No

b Do you or will you sell any goods, services, or assets to any of your officers, directors, trustees, highest compensated employees, or highest compensated independent contractors listed in lines 1a, 1b, or 1c? If "Yes," describe any such sales that you made or intend to make, to whom you make or will make such sales, how the terms are or will be negotiated at **arm's length**, and explain how you determine or will determine you are or will be paid at least fair market value. Attach copies of any written contracts or other agreements relating to such sales. Yes No

8a Do you or will you have any leases, contracts, loans, or other agreements with your officers, directors, trustees, highest compensated employees, or highest compensated independent contractors listed in lines 1a, 1b, or 1c? If "Yes," provide the information requested in lines 8b through 8f. Yes No

b Describe any written or oral arrangements that you made or intend to make.

c Identify with whom you have or will have such arrangements.

d Explain how the terms are or will be negotiated at arm's length.

e Explain how you determine you pay no more than fair market value or you are paid at least fair market value.

f Attach copies of any signed leases, contracts, loans, or other agreements relating to such arrangements.

9a Do you or will you have any leases, contracts, loans, or other agreements with any organization in which any of your officers, directors, or trustees are also officers, directors, or trustees, or in which any individual officer, director, or trustee owns more than a 35% interest? If "Yes," provide the information requested in lines 9b through 9f. Yes No

Part V Compensation and Other Financial Arrangements With Your Officers, Directors, Trustees, Employees, and Independent Contractors (Continued)

- b Describe any written or oral arrangements that you made or intend to make.
- c Identify with whom you have or will have such arrangements.
- d Explain how the terms are or will be negotiated at arm's length.
- e Explain how you determine or will determine you pay no more than fair market value or that you are paid at least fair market value.
- f Attach a copy of any signed leases, contracts, loans, or other agreements relating to such arrangements.

Part VI Your Members and Other Individuals and Organizations That receive Benefits From You

The following "Yes" or "No" questions relate to goods, services, and funds you provide to individuals and organizations as part of your activities. Your answers should pertain to *past, present, and planned* activities. (See instructions.)

- 1a In carrying out your exempt purposes, do you provide goods, services, or funds to individuals? Yes No
If "Yes," describe each program that provides goods, services, or funds to individuals.
- b In carrying out your exempt purposes, do you provide goods, services, or funds to organizations? Yes No
If "Yes," describe each program that provides goods, services, or funds to organizations.
- 2 Do any of your programs limit the provision of goods, services, or funds to a specific individual or group of specific individuals? For example, answer "Yes," if goods, services, or funds are provided only for a particular individual, your members, individuals who work for a particular employer, or graduates of a particular school. If "Yes," explain the limitation and how recipients are selected for each program. Yes No
- 3 Do any individuals who receive goods, services, or funds through your programs have a family or business relationship with any officer, director, trustee, or with any of your highest compensated employees or highest compensated independent contractors listed in Part V, lines 1a, 1b, and 1c? If "Yes," explain how these related individuals are eligible for goods, services, or funds. Yes No

Part VII Your History

The following "Yes" or "No" questions relate to your history. (See instructions.)

- 1 Are you a **successor** to another organization? Answer "Yes," if you have taken or will take over the activities of another organization; you took over 25% or more of the fair market value of the net assets of another organization; or you were established upon the conversion of an organization from for-profit to non-profit status. If "Yes," complete Schedule G. Yes No
- 2 Are you submitting this application more than 27 months after the end of the month in which you were legally formed? If "Yes," complete Schedule E. Yes No

Part VIII Your Specific Activities

The following "Yes" or "No" questions relate to specific activities that you may conduct. Check the appropriate box. Your answers should pertain to *past, present, and planned* activities. (See instructions.)

- 1 Do you support or oppose candidates in **political campaigns** in any way? If "Yes," explain. Yes No
- 2a Do you attempt to **influence legislation**? If "Yes," explain how you attempt to influence legislation and complete line 2b. If "No," go to line 3a. Yes No
- b Have you made or are you making an **election** to have your legislative activities measured by expenditures by filing Form 5768? If "Yes," attach a copy of the Form 5768 that was already filed or attach a completed Form 5768 that you are filing with this application. If "No," describe whether your attempts to influence legislation are a substantial part of your activities. Include the time and money spent on your attempts to influence legislation as compared to your total activities. Yes No
- 3a Do you or will you operate bingo or **gaming** activities? If "Yes," describe who conducts them, and list all revenue received or expected to be received and expenses paid or expected to be paid in operating these activities. **Revenue and expenses** should be provided for the time periods specified in Part IX, Financial Data. Yes No
- b Do you or will you enter into contracts or other agreements with individuals or organizations to conduct bingo or gaming for you? If "Yes," describe any written or oral arrangements that you made or intend to make, identify with whom you have or will have such arrangements, explain how the terms are or will be negotiated at arm's length, and explain how you determine or will determine you pay no more than fair market value or you will be paid at least fair market value. Attach copies of any written contracts or other agreements relating to such arrangements. Yes No
- c List the states and local jurisdictions, including Indian Reservations, in which you conduct or will conduct gaming or bingo.

Part VIII Your Specific Activities (Continued)

4a Do you or will you undertake **fundraising**? If "Yes," check all the fundraising programs you do or will conduct. **Yes** **No**
 (See instructions.)

- | | |
|---------------------------------------------------------------------|--------------------------------------------------------------------------------|
| <input checked="" type="checkbox"/> mail solicitations | <input type="checkbox"/> phone solicitations |
| <input type="checkbox"/> email solicitations | <input type="checkbox"/> accept donations on your website |
| <input type="checkbox"/> personal solicitations | <input type="checkbox"/> receive donations from another organization's website |
| <input type="checkbox"/> vehicle, boat, plane, or similar donations | <input type="checkbox"/> government grant solicitations |
| <input type="checkbox"/> foundation grant solicitations | <input type="checkbox"/> Other |

Attach a description of each fundraising program.

b Do you or will you have written or oral contracts with any individuals or organizations to raise funds for you? If "Yes," describe these activities. Include all revenue and expenses from these activities and state who conducts them. Revenue and expenses should be provided for the time periods specified in Part IX, Financial Data. Also, attach a copy of any contracts or agreements. **Yes** **No**

c Do you or will you engage in fundraising activities for other organizations? If "Yes," describe these arrangements. Include a description of the organizations for which you raise funds and attach copies of all contracts or agreements. **Yes** **No**

d List all states and local jurisdictions in which you conduct fundraising. For each state or local jurisdiction listed, specify whether you fundraise for your own organization, you fundraise for another organization, or another organization fundraises for you.

e Do you or will you maintain separate accounts for any contributor under which the contributor has the right to advise on the use or distribution of funds? Answer "Yes" if the donor may provide advice on the types of investments, distributions from the types of investments, or the distribution from the donor's contribution account. If "Yes," describe this program, including the type of advice that may be provided and submit copies of any written materials provided to donors. **Yes** **No**

5 Are you **affiliated** with a governmental unit? If "Yes," explain. **Yes** **No**

6a Do you or will you engage in **economic development**? If "Yes," describe your program. **Yes** **No**

b Describe in full who benefits from your economic development activities and how the activities promote exempt purposes.

7a Do or will persons other than your employees or volunteers **develop** your facilities? If "Yes," describe each facility, the role of the developer, and any business or family relationship(s) between the developer and your officers, directors, or trustees. **Yes** **No**

b Do or will persons other than your employees or volunteers **manage** your activities or facilities? If "Yes," describe each activity and facility, the role of the manager, and any business or family relationship(s) between the manager and your officers, directors, or trustees. **Yes** **No**

c If there is a business or family relationship between any manager or developer and your officers, directors, or trustees, identify the individuals, explain the relationship, describe how contracts are negotiated at arm's length so that you pay no more than fair market value, and submit a copy of any contracts or other agreements.

8 Do you or will you enter into **joint ventures**, including partnerships or **limited liability companies** treated as partnerships, in which you share profits and losses with partners other than section 501(c)(3) organizations? If "Yes," describe the activities of these joint ventures in which you participate. **Yes** **No**

9a Are you applying for exemption as a childcare organization under section 501(k)? If "Yes," answer lines 9b through 9d. If "No," go to line 10. **Yes** **No**

b Do you provide child care so that parents or caretakers of children you care for can be **gainfully employed** (see instructions)? If "No," explain how you qualify as a childcare organization described in section 501(k). **Yes** **No**

c Of the children for whom you provide child care, are 85% or more of them cared for by you to enable their parents or caretakers to be gainfully employed (see instructions)? If "No," explain how you qualify as a childcare organization described in section 501(k). **Yes** **No**

d Are your services available to the general public? If "No," describe the specific group of people for whom your activities are available. Also, see the instructions and explain how you qualify as a childcare organization described in section 501(k). **Yes** **No**

10 Do you or will you publish, own, or have rights in music, literature, tapes, artworks, choreography, scientific discoveries, or other **intellectual property**? If "Yes," explain. Describe who owns or will own any copyrights, patents, or trademarks, whether fees are or will be charged, how the fees are determined, and how any items are or will be produced, distributed, and marketed. **Yes** **No**

Part VIII Your Specific Activities (Continued)

- 11** Do you or will you accept contributions of: real property; conservation easements; closely held securities; intellectual property such as patents, trademarks, and copyrights; works of music or art; licenses; royalties; automobiles, boats, planes, or other vehicles; or collectibles of any type? If "Yes," describe each type of contribution, any conditions imposed by the donor on the contribution, and any agreements with the donor regarding the contribution. Yes No
-
- 12a** Do you or will you operate in a **foreign country or countries**? If "Yes," answer lines 12b through 12d. If "No," go to line 13a. Yes No
- b** Name the foreign countries and regions within the countries in which you operate.
- c** Describe your operations in each country and region in which you operate.
- d** Describe how your operations in each country and region further your exempt purposes.
-
- 13a** Do you or will you make grants, loans, or other distributions to organization(s)? If "Yes," answer lines 13b through 13g. If "No," go to line 14a. Yes No
- b** Describe how your grants, loans, or other distributions to organizations further your exempt purposes.
- c** Do you have written contracts with each of these organizations? If "Yes," attach a copy of each contract. Yes No
- d** Identify each recipient organization and any **relationship** between you and the recipient organization.
- e** Describe the records you keep with respect to the grants, loans, or other distributions you make.
- f** Describe your selection process, including whether you do any of the following:
- (i)** Do you require an application form? If "Yes," attach a copy of the form. Yes No
- (ii)** Do you require a grant proposal? If "Yes," describe whether the grant proposal specifies your responsibilities and those of the grantee, obligates the grantee to use the grant funds only for the purposes for which the grant was made, provides for periodic written reports concerning the use of grant funds, requires a final written report and an accounting of how grant funds were used, and acknowledges your authority to withhold and/or recover grant funds in case such funds are, or appear to be, misused. Yes No
- g** Describe your procedures for oversight of distributions that assure you the resources are used to further your exempt purposes, including whether you require periodic and final reports on the use of resources.
-
- 14a** Do you or will you make grants, loans, or other distributions to foreign organizations? If "Yes," answer lines 14b through 14f. If "No," go to line 15. Yes No
- b** Provide the name of each foreign organization, the country and regions within a country in which each foreign organization operates, and describe any relationship you have with each foreign organization.
- c** Does any foreign organization listed in line 14b accept contributions earmarked for a specific country or specific organization? If "Yes," list all earmarked organizations or countries. Yes No
- d** Do your contributors know that you have ultimate authority to use contributions made to you at your discretion for purposes consistent with your exempt purposes? If "Yes," describe how you relay this information to contributors. Yes No
- e** Do you or will you make pre-grant inquiries about the recipient organization? If "Yes," describe these inquiries, including whether you inquire about the recipient's financial status, its tax-exempt status under the Internal Revenue Code, its ability to accomplish the purpose for which the resources are provided, and other relevant information. Yes No
- f** Do you or will you use any additional procedures to ensure that your distributions to foreign organizations are used in furtherance of your exempt purposes? If "Yes," describe these procedures, including site visits by your employees or compliance checks by impartial experts, to verify that grant funds are being used appropriately. Yes No

Part VIII Your Specific Activities (Continued)

- | | | | |
|----|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------|----------------------------------------|
| 15 | Do you have a close connection with any organizations? If "Yes," explain. | <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> No |
| 16 | Are you applying for exemption as a cooperative hospital service organization under section 501(e)? If "Yes," explain. | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| 17 | Are you applying for exemption as a cooperative service organization of operating educational organizations under section 501(f)? If "Yes," explain. | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| 18 | Are you applying for exemption as a charitable risk pool under section 501(n)? If "Yes," explain. | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| 19 | Do you or will you operate a school ? If "Yes," complete Schedule B. Answer "Yes," whether you operate a school as your main function or as a secondary activity. | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| 20 | Is your main function to provide hospital or medical care ? If "Yes," complete Schedule C. | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| 21 | Do you or will you provide low-income housing or housing for the elderly or handicapped ? If "Yes," complete Schedule F. | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| 22 | Do you or will you provide scholarships, fellowships, educational loans, or other educational grants to individuals, including grants for travel, study, or other similar purposes? If "Yes," complete Schedule H. | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |

Note: Private foundations may use Schedule H to request advance approval of individual grant procedures.

Part IX Financial Data

For purposes of this schedule, years in existence refer to completed tax years. If in existence 4 or more years, complete the schedule for the most recent 4 tax years. If in existence more than 1 year but less than 4 years, complete the statements for each year in existence and provide projections of your likely revenues and expenses based on a reasonable and good faith estimate of your future finances for a total of 3 years of financial information. If in existence less than 1 year, provide projections of your likely revenues and expenses for the current year and the 2 following years, based on a reasonable and good faith estimate of your future finances for a total of 3 years of financial information. (See instructions.)

A. Statement of Revenues and Expenses

	Type of revenue or expense	Current tax year	3 prior tax years or 2 succeeding tax years			(e) Provide Total for (a) through (d)
		(a) From <u>1/1/14</u> To <u>12/31/14</u>	(b) From _____ To _____	(c) From _____ To _____	(d) From _____ To _____	
Revenues	1 Gifts, grants, and contributions received (do not include unusual grants)	9,000	<i>Prior three years</i>			9,000
	2 Membership fees received		<i>Very similar to 2014</i>			
	3 Gross investment income					
	4 Net unrelated business income					
	5 Taxes levied for your benefit					
	6 Value of services or facilities furnished by a governmental unit without charge (not including the value of services generally furnished to the public without charge)					
	7 Any revenue not otherwise listed above or in lines 9–12 below	20,000				20,000
	8 Total of lines 1 through 7	29,000				29,000
	9 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to your exempt purposes	48,000				48,000
	10 Total of lines 8 and 9	77,000				77,000
	11 Net gain or loss on sale of capital assets					
	12 Unusual grants					
	13 Total Revenue Add lines 10 through 12	77,000				77,000
Expenses	14 Fundraising expenses					
	15 Contributions, gifts, grants, and similar amounts paid out					
	16 Disbursements to or for the benefit of members					
	17 Compensation of officers, directors, and trustees					
	18 Other salaries and wages					
	19 Interest expense					
	20 Occupancy (rent, utilities, etc.)					
	21 Depreciation and depletion					
	22 Professional fees					
	23 Any expense not otherwise classified, such as program services	77,000				
	24 Total Expenses Add lines 14 through 23	77,000				

Part IX Financial Data (Continued)

B. Balance Sheet (for your most recently completed tax year)

Assets			
1	Cash	1	900
2	Accounts receivable, net	2	
3	Inventories	3	
4	Bonds and notes receivable	4	
5	Corporate stocks	5	
6	Loans receivable	6	
7	Other investments	7	
8	Depreciable and depletable assets	8	
9	Land	9	
10	Other assets	10	
11	Total Assets (add lines 1 through 10)	11	
Liabilities			
12	Accounts payable	12	
13	Contributions, gifts, grants, etc. payable	13	
14	Mortgages and notes payable	14	
15	Other liabilities	15	
16	Total Liabilities (add lines 12 through 15)	16	
Fund Balances or Net Assets			
17	Total fund balances or net assets	17	900
18	Total Liabilities and Fund Balances or Net Assets (add lines 16 and 17)	18	900
19	Have there been any substantial changes in your assets or liabilities since the end of the period shown above? If "Yes," explain.		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

Part X Public Charity Status

Part X is designed to classify you as an organization that is either a **private foundation** or a **public charity**. Public charity status is a more favorable tax status than private foundation status. If you are a private foundation, Part X is designed to further determine whether you are a **private operating foundation**. (See instructions.)

- 1a Are you a private foundation? If "Yes," go to line 1b. If "No," go to line 5 and proceed as instructed. If you are unsure, see the instructions. Yes No
- b As a private foundation, section 508(e) requires special provisions in your organizing document in addition to those that apply to all organizations described in section 501(c)(3). Check the box to confirm that your organizing document meets this requirement, whether by express provision or by reliance on operation of state law. Attach a statement that describes specifically where your organizing document meets this requirement, such as a reference to a particular article or section in your organizing document or by operation of state law. See the instructions, including Appendix B, for information about the special provisions that need to be contained in your organizing document. Go to line 2.
- 2 Are you a private operating foundation? To be a private operating foundation you must engage directly in the active conduct of charitable, religious, educational, and similar activities, as opposed to indirectly carrying out these activities by providing grants to individuals or other organizations. If "Yes," go to line 3. If "No," go to the signature section of Part XI. Yes No
- 3 Have you existed for one or more years? If "Yes," attach financial information showing that you are a private operating foundation; go to the signature section of Part XI. If "No," continue to line 4. Yes No
- 4 Have you attached either (1) an affidavit or opinion of counsel, (including a written affidavit or opinion from a certified public accountant or accounting firm with expertise regarding this tax law matter), that sets forth facts concerning your operations and support to demonstrate that you are likely to satisfy the requirements to be classified as a private operating foundation; or (2) a statement describing your proposed operations as a private operating foundation? Yes No
- 5 If you answered "No" to line 1a, indicate the type of public charity status you are requesting by checking one of the choices below. You may check only one box.
The organization is not a private foundation because it is:
 - a 509(a)(1) and 170(b)(1)(A)(i)—a church or a convention or association of churches. Complete and attach Schedule A.
 - b 509(a)(1) and 170(b)(1)(A)(ii)—a school. Complete and attach Schedule B.
 - c 509(a)(1) and 170(b)(1)(A)(iii)—a hospital, a cooperative hospital service organization, or a medical research organization operated in conjunction with a hospital. Complete and attach Schedule C.
 - d 509(a)(3)—an organization supporting either one or more organizations described in line 5a through c, f, g, or h.

Part X Public Charity Status (Continued)

- e 509(a)(4)—an organization organized and operated exclusively for testing for public safety.
- f 509(a)(1) and 170(b)(1)(A)(iv)—an organization operated for the benefit of a college or university that is owned or operated by a governmental unit.
- g 509(a)(1) and 170(b)(1)(A)(vi)—an organization that receives a substantial part of its financial support in the form of contributions from publicly supported organizations, from a governmental unit, or from the general public.
- h 509(a)(2)—an organization that normally receives not more than one-third of its financial support from gross investment income and receives more than one-third of its financial support from contributions, membership fees, and gross receipts from activities related to its exempt functions (subject to certain exceptions).
- i A publicly supported organization, but unsure if it is described in 5g or 5h. The organization would like the IRS to decide the correct status.

6 If you checked box g, h, or i in question 5 above, you must request either an **advance** or a **definitive ruling** by selecting one of the boxes below. Refer to the instructions to determine which type of ruling you are eligible to receive.

- a **Request for Advance Ruling:** By checking this box and signing the consent, pursuant to section 6501(c)(4) of the Code you request an advance ruling and agree to extend the statute of limitations on the assessment of excise tax under section 4940 of the Code. The tax will apply only if you do not establish public support status at the end of the 5-year advance ruling period. The assessment period will be extended for the 5 advance ruling years to 8 years, 4 months, and 15 days beyond the end of the first year. You have the right to refuse or limit the extension to a mutually agreed-upon period of time or issue(s). Publication 1035, *Extending the Tax Assessment Period*, provides a more detailed explanation of your rights and the consequences of the choices you make. You may obtain Publication 1035 free of charge from the IRS web site at www.irs.gov or by calling toll-free 1-800-829-3676. Signing this consent will not deprive you of any appeal rights to which you would otherwise be entitled. If you decide not to extend the statute of limitations, you are not eligible for an advance ruling.

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

For Organization

(Signature of Officer, Director, Trustee, or other authorized official)

(Type or print name of signer)

(Date)

(Type or print title or authority of signer)

For IRS Use Only

IRS Director, Exempt Organizations

(Date)

- b **Request for Definitive Ruling:** Check this box if you have completed one tax year of at least 8 full months and you are requesting a definitive ruling. To confirm your public support status, answer line 6b(i) if you checked box g in line 5 above. Answer line 6b(ii) if you checked box h in line 5 above. If you checked box i in line 5 above, answer both lines 6b(i) and (ii).
- (i) (a) Enter 2% of line 8, column (e) on Part IX-A. Statement of Revenues and Expenses. _____
- (b) Attach a list showing the name and amount contributed by each person, company, or organization whose gifts totaled more than the 2% amount. If the answer is "None," check this box.
- (ii) (a) For each year amounts are included on lines 1, 2, and 9 of Part IX-A. Statement of Revenues and Expenses, attach a list showing the name of and amount received from each **disqualified person**. If the answer is "None," check this box.
- (b) For each year amounts are included on line 9 of Part IX-A. Statement of Revenues and Expenses, attach a list showing the name of and amount received from each payer, other than a disqualified person, whose payments were more than the larger of (1) 1% of line 10, Part IX-A. Statement of Revenues and Expenses, or (2) \$5,000. If the answer is "None," check this box.

- 7 Did you receive any unusual grants during any of the years shown on Part IX-A. Statement of Revenues and Expenses? If "Yes," attach a list including the name of the contributor, the date and amount of the grant, a brief description of the grant, and explain why it is unusual. Yes No

Part XI User Fee Information

You must include a user fee payment with this application. It will not be processed without your paid user fee. If your average annual gross receipts have exceeded or will exceed \$10,000 annually over a 4-year period, you must submit payment of \$850. If your gross receipts have not exceeded or will not exceed \$10,000 annually over a 4-year period, the required user fee payment is \$400. See instructions for Part XI, for a definition of **gross receipts** over a 4-year period. Your check or money order must be made payable to the United States Treasury. *User fees are subject to change. Check our website at www.irs.gov and type "User Fee" in the keyword box, or call Customer Account Services at 1-877-829-5500 for current information.*

- 1 Have your annual gross receipts averaged or are they expected to average not more than \$10,000? Yes No
 If "Yes," check the box on line 2 and enclose a user fee payment of \$400 (Subject to change—see above).
 If "No," check the box on line 3 and enclose a user fee payment of \$850 (Subject to change—see above).
- 2 Check the box if you have enclosed the reduced user fee payment of \$400 (Subject to change).
- 3 Check the box if you have enclosed the user fee payment of \$850 (Subject to change).

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

Please
Sign
Here 

(Signature of Officer, Director, Trustee, or other authorized official)

JOHN EDGERLE

(Type or print name of signer)

(Date)

DIRECTOR

(Type or print title or authority of signer)

Reminder: Send the completed Form 1023 Checklist with your filled-in-application.

Form 1023 (Rev.12-2013)

LITTLE LEAGUE BASEBALL INC DBA PINERY PARK LL
EIN 38-6089750
FORM 1023

PART IV – NARRATIVE DESCRIPTION OF ACTIVITIES

Pinery Park Little League operates a Little League program which is made available to all players within the geographical boundaries. Over 600 young boys and girls play on a number of teams throughout the season. The program is staffed by volunteers who both coach and maintain the fields which are the property of the City of Wyoming, MI.

Part I Identification of Applicant

7. If "Yes," provide the authorized representative's name, and the name and address of the authorized representative's firm. Include a completed Form 2848, *Power of Attorney and Declaration of Representative*, with your application if you would like us to communicate with your representative.

KERRY J NELSON, CPA
 REHMANN ROBSON LLC
 107 S CASS ST, SUITE A
 TRAVERSE CITY, MI 49684

Part V Compensation and Other Financial Arrangements With Your Officers, Directors, Trustees, Employees, and Independent Contractors

1a. List the names, titles, and mailing addresses of all of your officers, directors, and trustees. For each person listed, state their total annual compensation, or proposed compensation, for all services to the organization, whether as an officer, employee, or other position. Use actual figures, if available. Enter "none" if no compensation is or will be paid. If additional space is needed, attach a separate sheet. Refer to the instructions for information on what to include as compensation.

Name	Title	Mailing Address	Compensation amount (annual actual or estimated)
MIKE SLOMA	DIRECTOR	4211 MILAN AVE SW WYOMING MI 49509	\$0
JOHN EDGERLE	DIRECTOR	4880 BURLINGAME AVE SW WYOMING MI 49509	\$0

Part V Compensation and Other Financial Arrangements With Your Officers, Directors, Trustees, Employees, and Independent Contractors

2a. Are any of your officers, directors, or trustees related to each other through family or business relationships? If "Yes," identify the individuals and explain the relationship.

PRESIDENT, KATHY EDGERLE, IS THE SPOUSE OF ONE OF THE DIRECTORS, JOHN EDGERLE.

Part V Compensation and Other Financial Arrangements With Your Officers, Directors, Trustees, Employees, and Independent Contractors

4g. If you answered "No" to any item on lines 4a through 4f, describe how you set compensation that is reasonable for your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors listed in Part V, lines 1a, 1b, and 1c.

THERE ARE NO PAID EMPLOYEES. THIS IS AN ALL VOLUNTEER ORGANIZATION.

Part V Compensation and Other Financial Arrangements With Your Officers, Directors, Trustees, Employees, and Independent Contractors

5b. What procedures will you follow to assure that persons who have a conflict of interest will not have influence over you for setting their own compensation?

THERE ARE NO PAID EMPLOYEES.

Part VIII Your Specific Activities

2b. Have you made or are you making an election to have your legislative activities measured by expenditures by filing Form 5768? If "Yes," attach a copy of the Form 5768 that was already filed or attach a completed Form 5768 that you are filing with this application. If "No," describe whether your attempts to influence legislation are a substantial part of your activities. Include the time and money spent on your attempts to influence legislation as compared to your total activities.

Part VIII Your Specific Activities

3a. Do you or will you operate bingo or gaming activities? If "Yes," describe who conducts them, and list all revenue received or expected to be received and expenses paid or expected to be paid in operating these activities. Revenue and expenses should be provided for the time periods specified in Part IX, Financial Data.

Part VIII Your Specific Activities

3c. List the states and local jurisdictions, including Indian Reservations, in which you conduct or will conduct gaming or bingo.
MICHIGAN

Part VIII Your Specific Activities

15. Do you have a close connection with any organizations? If "Yes," explain.

Member of national Little League organization.

Part IX Financial Data

7. Any revenue not otherwise listed above or in lines 9-12 below

Bingo gross receipts - \$20,000

Part IX Financial Data

9. Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to your exempt purposes

Program fees - \$28,000

Concessions - \$20,000

Part IX Financial Data

23. Any expense not otherwise classified, such as program services

Program services \$59,000

Bingo costs - \$10,000

Concession costs - \$8,000

Schedule E. Organizations Not Filing Form 1023 Within 27 Months of Formation

Schedule E is intended to determine whether you are eligible for tax exemption under section 501(c)(3) from the postmark date of your application or from your date of incorporation or formation, whichever is earlier. If you are not eligible for tax exemption under section 501(c)(3) from your date of incorporation or formation, Schedule E is also intended to determine whether you are eligible for tax exemption under section 501(c)(4) for the period between your date of incorporation or formation and the postmark date of your application.

- 1 Are you a church, association of churches, or integrated auxiliary of a church? If "Yes," complete Schedule A and stop here. Do not complete the remainder of Schedule E. Yes No
- 2a Are you a public charity with annual **gross receipts** that are normally \$5,000 or less? If "Yes," stop here. Answer "No" if you are a private foundation, regardless of your gross receipts. Yes No
- b If your gross receipts were normally more than \$5,000, are you filing this application within 90 days from the end of the tax year in which your gross receipts were normally more than \$5,000? If "Yes," stop here. Yes No
- 3a Were you included as a subordinate in a group exemption application or letter? If "No," go to line 4. Yes No
- b If you were included as a subordinate in a group exemption letter, are you filing this application within 27 months from the date you were notified by the organization holding the group exemption letter or the Internal Revenue Service that you cease to be covered by the group exemption letter? If "Yes," stop here. Yes No
- c If you were included as a subordinate in a timely filed group exemption request that was denied, are you filing this application within 27 months from the postmark date of the Internal Revenue Service final adverse ruling letter? If "Yes," stop here. Yes No
- 4 Were you created on or before October 9, 1969? If "Yes," stop here. Do not complete the remainder of this schedule. Yes No
- 5 If you answered "No" to lines 1 through 4, we cannot recognize you as tax exempt from your date of formation unless you qualify for an extension of time to apply for exemption. Do you wish to request an extension of time to apply to be recognized as exempt from the date you were formed? If "Yes," attach a statement explaining why you did not file this application within the 27-month period. Do not answer lines 6, 7, or 8. If "No," go to line 6a. Yes No
- 6a If you answered "No" to line 5, you can only be exempt under section 501(c)(3) from the postmark date of this application. Therefore, do you want us to treat this application as a request for tax exemption from the postmark date? If "Yes," you are eligible for an advance ruling. Complete Part X, line 6a. If "No," you will be treated as a private foundation. Yes No
- Note.** Be sure your ruling eligibility agrees with your answer to Part X, line 6.
- b Do you anticipate significant changes in your sources of support in the future? If "Yes," complete line 7 below. Yes No

JRS/sak
9/19/05

ORDINANCE NO. 13-05

AN ORDINANCE TO ADD ARTICLE II, TO CHAPTER 54
OF THE CODE OF THE CITY OF WYOMING ENTITLED
LICENSE AGREEMENTS FOR USE OF PARK PROPERTY

THE CITY OF WYOMING ORDAINS:

Section 1. That Article II, Sections 54-51 through 54-56 are hereby added to Chapter 54 of the Code of the City of Wyoming to read as follows:

ARTICLE II

LICENSE AGREEMENTS FOR USE OF PARK PROPERTY

Sec. 54-51. APPLICATION.

The provisions of this article shall apply to the long term use of City property or facilities used or dedicated as park property by the City.

Sec. 54-52. REQUIREMENT FOR LICENSE.

Any eligible party using City park property or facilities shall be required to enter into a license agreement and/or recreational facilities agreement with the City for the use of any property dedicated or used as park property by the City. This requirement shall not apply to the temporary use of park property or facilities as governed by the Parks and Recreation Department Fee Allocation Guidelines and Procedures.

Sec. 54-53. ELIGIBLE PARTIES.

The following organizations shall be eligible to use park property subject to a license agreement as provided in this article:

1. Schools.
2. Colleges or universities.
3. State or federally recognized non-profit or tax-exempt organizations
4. Local divisions or chapters of national organizations for recreational programs.

Sec. 54-54. LICENSE AGREEMENT: CONTENTS

1. Terms of Agreement.

All license agreements shall be prepared by or approved by the City and shall include all appropriate terms for the use of the particular property, including but not limited to, the following:

- A. Requirements for compliance with all local ordinances and applicable state and federal

statutes.

- B. Non discrimination provisions as required by applicable state and federal statutes.
 - C. Acceptable rules regulating participation and exclusion from participation of all eligible persons. The licensee shall be required to distribute those rules to all program participants in a manner acceptable to the City and shall verify that distribution upon request of the City.
 - D. Provisions for non-compliance procedures and termination of the agreement.
2. All agreements shall be approved by the City Council prior to commencement of the use of

the property.

Sec. 54-55. REPORTING REQUIREMENTS FOR NON PROFIT OR NON PUBLIC ENTITIES.

The following reporting requirements shall apply to all non profit or non public organizations:

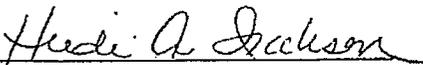
- 1. Copies of any organizational documents, bylaws or other similar documents and any amendments thereto shall be filed with the City.
- 2. An annual audit of financial records must be conducted. An independent audit shall be provided if requested by the City.
- 3. Copies of appropriate financial records of the organization shall be submitted at the request of the City.

Sec. 54-56. INSURANCE.

Any organization entering into a license agreement and/or recreational facilities agreement with the City shall provide liability and property damage insurance acceptable to the City naming the City as an additional insured. The coverage limits of any insurance shall be in an amount as required by the City.

Section 2. This ordinance shall be in full force and effect on the 1st day of November, 2005.

I hereby certify that the above-entitled Ordinance was adopted by the City of Wyoming at a regular session of the City Council held on the 17th day of October, 2005.


Heidi A. Isakson
Wyoming City Clerk

RECREATIONAL FACILITIES AGREEMENT

CITY OF WYOMING – PINERY PARK LITTLE LEAGUE

THIS AGREEMENT entered into this 6th day of March, 2014, between the City of Wyoming, 1155 – 28th Street, Wyoming, Michigan (hereinafter the “City”, and the Pinery Park Little League (PPLL), 4880 Burlingame Ave., Wyoming, Michigan (hereinafter “PPLL”) (jointly, the “Party” or “Parties”).

WHEREAS, the City is the owner of property known as Pinery Park (the “Park”) located at 2301 DeHoop Avenue S.W., Wyoming, Michigan, and

WHEREAS, said Park has been used by the PPLL for recreational activities and programming,

WHEREAS, the parties wish to extend its collaboration with the PPLL in the development, maintenance, and use of recreational facilities and buildings in said Park for use by both the City and PPLL,

IT IS HEREBY agreed as follows:

1. PPLL shall maintain and, upon approval of the City, develop certain recreational facilities in the Park. **All PPLL improvements to the Park shall be constructed with the advance approval of the City.** PPLL shall specifically provide facilities, approved by the Director of Parks and Recreation or designee, appropriate to the intensity of the anticipated use of the Park, whose approval will not be unreasonably withheld. These facilities, to the extent funds of PPLL are available, shall include, but not limited to:

- a. Baseball fields and Softball fields (7)
- b. Restroom/Concession Building
- c. Those items necessary to ensure the integrity of the recreation programming, such as storage buildings, fencing, scoreboards, bleachers, lighting, press boxes, etc.

Access to any and all facilities shall be guaranteed to the City.

2. During the term of this Agreement, PPLL may use the Park for youth Little League programs including but not limited to the seven baseball and softball fields, and all supporting facilities (restrooms, concession, and storage building) thereof. The parties acknowledge that the City is not affiliated with PPLL nor does the City sponsor or control any PPLL activities or programs. Scheduling of facility use shall be the sole responsibility of the City of Wyoming.

3. The City shall develop and maintain a level and standard of service reflective in all park settings, including but not limited to parking, landscaping, mowing,

trash removal, and sanitary provisions, appropriate to the intensity of the anticipated use of the Park. These facilities, to the extent funds of the City are available, shall include, but not limited to:

- a. Parking lot stripping
- b. Basic landscaping
- c. Restroom cleaning during the weekday, Monday through Friday

4. The City hereby grants PPLL a non-exclusive, revocable license, attached hereto as Exhibit A, to use the Park for the purposes provided herein for the period ending May 14, 2031, in accordance with the terms of this Agreement.

5. Except by mutual agreement of the Parties, or material breach of this agreement, PPLL may not be divested of the facilities constructed by PPLL in accordance with this Agreement.

6. In the event of termination of this Agreement prior to the expiration of the License Agreement, PPLL's and the City's usage rights to each other's facilities granted in this Agreement shall also be terminated. The City shall give written notice to PPLL stating the park improvements, provided at PPLL's cost, the City wishes to keep. The City shall pay PPLL the fair market value of these improvements, which were completed within the previous 10 years or not otherwise reasonably depreciated within a shorter time frame, in cash. Infield and turf playing surfaces shall be considered fully depreciated within two years of installation. If the Parties cannot agree on the fair market value within thirty (30) days, the Parties shall jointly select an appraiser. The decision of the appraiser shall be binding on both Parties. Payment shall be made within forty-five (45) days after the fair market value is determined. PPLL may remove any property improvements not retained by the City within three (3) months after the City gives its notice above. Any improvements not removed by PPLL shall become the property of the City.

7. Upon termination under paragraph 5 or expiration of this License Agreement, unless the Parties agree to an extension of said License Agreement, all improvements made to the Park by PPLL will become the sole property of the City.

8. PPLL, at its expense, shall be responsible for maintaining and repairing the grounds of the recreational playing fields during the period of the Agreement. This includes maintenance of the fencing, bleachers, sprinkling system, turf fertilization, weed control, mole removal, reseeding. In addition, PPLL shall clean and maintain restroom facilities on weekends throughout their season of use. PPLL may choose, separate from this agreement, to enter into an agreement with the City to provide for these services.

9. PPLL, at its expense, shall maintain sole responsibility for maintaining and repairing the concession area, its equipment, and related storage and maintenance areas in good repair and in compliance with all required local, state, and federal laws.

10. General mowing of the playing fields shall be the responsibility of the City. In addition the City of Wyoming shall provide stone dust in a reasonable amount for general field care.

11. Lining and dragging of the fields, Monday through Friday, for PPLL game use shall be the responsibility of the City. General use and tournament play by District 9 Little League shall be under a separate agreement. Said lining and dragging will not begin until 12:30 p.m. for 6:00 p.m. games. If a team is on a field, the City of Wyoming will not drag or line said field. Lining and dragging shall not be performed for practices.

12. Nightly clean-up (e.g. picking up of trash and placing it in barrels) of field areas, dugouts, and other related adjacent facilities is the responsibility of PPLL. In the event City staff must perform the clean-up, PPLL shall be billed the cost of said clean-up plus 20%. Payment is due within 30 days. The City shall provide trash barrels appropriate to the park use.

13. PPLL, at its expense, shall be responsible for maintaining the general storage building adjacent to field 2, all dugouts and announcing booths, in good repair and in compliance with all required local, state, and federal laws.

14. The City shall pay all utilities with the exception of electric bills between the months of May and August. The City shall forward May through August bills to the league president for payment.

15. PPLL and the City will work together in providing a suitable area for storage of equipment. No such materials shall be kept outdoors in direct visibility of park users.

16. The Director of Community Services, or a designated representative, shall periodically inspect the condition of the facility with representatives of PPLL. The inspection may be performed quarterly, but not less than annually, at mutually agreeable times. In the event, and in the judgment of the respective representative, the Park is not properly maintained, the City will provide PPLL with written notice of deficiency and a fifteen- (15) day time line to make corrections. In the event that the correction is not made, the City may provide the correction. The City may provide said maintenance and charge PPLL its actual cost in so doing. PPLL agrees to pay any such costs within 30 days of receiving an invoice from the City.

17. PPLL recognizes that the site contains underground utilities critical to the City of Wyoming, and that these utilities require maintenance and emergency response, at times without notice. PPLL acknowledges the City's right of domain and shall cooperate in any and all ways to ensure the integrity of the City's utility supply system. In the event that the City intends to do construction or other work on the premises that would substantially interfere with PPLL's license, the City will use its best efforts to give advance notice of work to PPLL. The City shall repair any damages to the premises caused by the City's work and will attempt to do any such work in the off-season to avoid interference with PPLL's activities. In order to reduce the risk of damaging water lines or underground

telemetry circuits, PPLL will not excavate or proceed with any other construction activity without first receiving approval from the City.

18. PPLL shall have first priority for the scheduled use of the premises Monday through Saturday, April 1 through August 31. PPLL shall provide schedules one month in advance to the City for its proposed use of the premises. Failure of PPLL to submit a schedule to the Director of Parks and Recreation by March 1 of each year for spring and summer activities will constitute forfeiture of PPLL's first priority rights. Scheduling thereafter shall be on a first-come, first-serve basis. The City of Wyoming shall oversee facility use and scheduling. Receipt of schedules by the dates listed will assist in the City of Wyoming's effort to schedule routine site and utility maintenance, limiting as much as possible impact to PPLL's program, and maximizing the use of such facilities for the community.

19. PPLL practices shall end at, and any game inning shall not begin after, 10:30 p.m.

20. In the event that the City uses or permits other organizations to use said premises, the City shall provide for all clean-up and maintenance required as a result of said use. The City shall reimburse PPLL for any out-of-pocket expenses incurred by PPLL as a result of any other use of the premises with the City's permission providing those costs are over and above normal maintenance activities. City of Wyoming resident use of park facilities shall not be restricted with the exception of those facilities scheduled or rented for use.

21. In return for use and development of the property, ensuring PPLL's priority of use, and allowing for facility improvements, PPLL shall:

- a. Provide an annual payment of \$0, payable in \$0 increments monthly, beginning _____.
- b. Provide a payment of \$0 to retroactively provide for the use of the facilities and its related improvements between and, due no later than _____.
- c. Agree to assume the cost of all custodial and development needs for PPLL's recreation programming.
- d. Designate equipment and supplies that shall be available to the City of Wyoming Parks and Recreation Department. If equipment and supplies are not returned in satisfactory condition, reasonable wear and tear excepted, the City of Wyoming will be responsible for depreciated replacement value. PPLL and the City shall provide for adequate storage for City of Wyoming Parks and Recreation Department & PPLL equipment and supplies.

22. PPLL shall, at its sole expense, provide liability insurance to protect the City against all liability resulting or arising from the use of said premises and facilities naming the

City as an additional insured. Said insurance shall be in the minimum amount of \$2,000,000 for combined single limit personal injury, bodily injury, and property damage. Said policy of insurance shall be submitted to the City for approval by the City Finance Director before any use may be undertaken by PPLL of said premises. PPLL shall further show evidence of said insurance coverage to the City each anniversary date thereof. The City of Wyoming shall maintain self-insurance against all liability resulting in or arising from City use of said premises and facilities.

23. PPLL may not assign or in any manner transfer this license. Specifically, PPLL may use said premises and facilities for its activities only and may not permit any other organizations or persons to use said premises or facilities.

24. PPLL shall operate said premises and its programs in compliance with the Code of the City and any other applicable laws, rules and regulations.

25. Subject to City of Wyoming Ordinance No. 13-05, Section 54-55, Reporting Requirements for Non Profit or Non Public Entities, PPLL shall annually complete and provide to the City:

- a. Their Board of Directors listing and contact information including addresses, phone numbers, and emails.
- b. Copies of any organizational documents, bylaws or other similar documents and any amendments thereto.
- c. Copies of all annual reports or similar documents filed with the State of Michigan.
- d. An audit of financial records and balance sheet for the period ending December 31.
- e. Copies of reports required to be filed with the Internal Revenue Service (such as but not limited to Form 990).

26. If the City notifies PPLL of any violations of this Agreement, PPLL shall promptly remedy those violations. In the event that these violations are not promptly remedied, the City may remedy the same and PPLL agrees to reimburse the City for all costs of remedying the conditions, without prejudice to the City's right to recover damage for PPLL's actions.

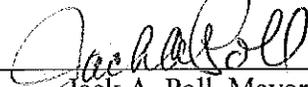
27. To the extent permitted by law, PPLL agrees to indemnify, defend, and hold the City, its officers, agents, and employees harmless from all liability, claims, and expenses, including but not limited to actual attorney's fees, arising out of PPLL activities under this Agreement.

28. To the extent permitted by law, the City agrees to indemnify, defend, and hold PPLL, its officers, agents, and employees harmless from all liability, claims, and expenses, including but not limited to actual attorney's fees, arising out of the City's activities under this Agreement.

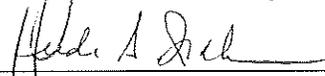
29. This Agreement contains the entire agreement between PPLL and the City with regard to its subject matter, supersedes all previous agreements on this subject matter, and may be amended only in writing signed by both parties.

CITY OF WYOMING

Dated: 3-6-, 2014

By 
Jack A. Poll, Mayor

Dated: March 6, 2014

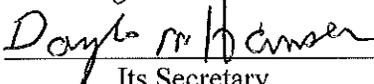
By 
Heidi A. Isakson, City Clerk

PINERY PARK LITTLE LEAGUE,
INC.

Dated: 3-4-, 2014

By 
Its President

Dated: 3/4/, 2014

By 
Its Secretary

APPROVED AS TO FORM:



EXHIBIT A

LICENSE AGREEMENT

THIS AGREEMENT entered into this 6th day of March, 2006, between the City of Wyoming, 1155 – 28th Street, Wyoming, Michigan (hereinafter the “City”) and the Pinery Park Little League, 4880 Burlingame Ave, Wyoming, Michigan (hereinafter “PPLL”).

WHEREAS, the City is the owner of the property and utility facilities located at 2301 DeHoop SW, Wyoming, Michigan, known as Pinery Park, and

WHEREAS, the parties have entered into a Recreational Facilities Agreement to provide for improvements to and mutual use of the Park.

IT IS HEREBY AGREED AS FOLLOWS:

1. PPLL shall have a non-exclusive, revocable license to use the following described property: Seven little league baseball and softball fields located at the south and southwest end of Pinery Park; related parking lots; concession and restroom facility; and related ancillary buildings such as dugouts, batting cages, etc. See attached aerial photo.
2. This License Agreement shall be for a period ending on May 14, 2031.
3. The License shall be revocable only in accordance with the terms of the Recreational Facilities Agreement which is attached hereto and made a part hereof. All other terms of the License shall be in accordance with said Agreement

CITY OF WYOMING

Dated: 3-6-, 2014

By Jack A. Poll
Jack A. Poll, Mayor

Dated: March 6, 2014

By Heidi A. Isakson
Heidi A. Isakson, City Clerk

PINERY PARK LITTLE LEAGUE, INC.

Dated: 3-4-, 2014

By Kathy Egan
Its President

Dated: 3/4/, 2014

By Douglas M. Hamer
Its Secretary

Pinery Park Little League Email Communication between Mayor Poll and Kevin Moss from Integrity Tax Group. Subject: Pinery Park Little League

April 29, 2015 at 3:22 p.m.- Mayor Poll to Kevin Moss

Hello Kevin,

Thank you for talking with me yesterday. We as a city need to make sure that PPL is operating in a legal way as they are operating their league on city owned property.

My request for you is that you let me know, if you are able, what the status of their 501(c)3 is for Pinery Park and if this has even been applied for at this time. We annually require an audit of Financial records showing a balance sheet which shows total assets and liabilities. Please let me know exactly what you would need from PPLL to make sure all State and Federal requirements are met to date. I will make sure John is aware of this and see if he is willing (or able) to get this information together.

Please also include your rates per hour for future communications.

I appreciate your prompt attention.

May 5, 2015 at 2:52 p.m. - Kevin Moss to Mayor Poll

We are filing in today's mail with the State of MI (NonProfit Corporation reports) from 1980 through 2014. Pinery Park League Program will be up to date with the State of MI on all annual reports. Next step to get 990 Reports filed for past years.

May 20, 2015 at 11:54 a.m. - Mayor Poll to Kevin Moss

Any response from John on 990 info to you?

May 21, 2015 at 3:32 p.m. - Kevin Moss to Mayor Poll

He says that he will bring me the 2008 & 2009 Reports next week Wed. so we can get started on these late returns.

May 27, 2015 at 9:48 p.m. - Mayor Poll to Kevin Moss

Did John get you the information from those 2 years today?

June 1, 2015 at 3:34 p.m. - Kevin Moss to Mayor Poll

The 2008 990 is ready for their Pickup, will start 2009 after they approve.

June 1, 2015 at 6:47 p.m. – Mayor Poll to Kevin Moss

That's good. Was the material they provided just numbers or was there documentation to support it? I know you will use the disclosure that your work only comes from what they supplied, but is it sufficient to withstand an audit from the government in your opinion?
Thanks, Jack.

June 2, 2015 at 12:53 p.m. – Kevin Moss to Mayor Poll

2008 was the year before John took over the records. I only received statements of Revenue. No detail. Cash summary for the calendar year showing money received and money spent. I believe the person who did the books died. No Bank statements. 2009 is when John should have more details.

This return was based on information proved by John.

June 7, 2015 at 7:59 p.m. – Mayor Poll to Kevin Moss

How is 2009 coming? Has he mentioned any time table for subsequent years? I plan to talk to him this week. Thanks, Jack.

June 8, 2015 at 9:49 a.m. – Kevin Moss to Mayor Poll

I am still waiting on 2009. He says that it is just about done (waiting on copies of Bank Statements from Bank)

June 14, 2015 at 11:28 a.m. – Mayor Poll to Kevin Moss

Any progress this week? Could you also send me your phone number? Thanks, Jack.

June 15, 2015 at 9:41 a.m. – Kevin Moss to Mayor Poll

Still waiting on 2009.

June 24, 2015 at 7:10 a.m. – Mayor Poll to Kevin Moss

Any progress?

June 30, 2015 at 12:29 p.m. – Mayor Poll to Kevin Moss

Spoke to John last week and is very busy with tournaments now. Probably won't hear from them until that is complete.

June 30, 2015 at 2:42 p.m. – Kevin Moss to Mayor Poll

Thank you for the update.

July 15, 2015 at 8:44 a.m. – Mayor Poll to Kevin Moss

Any further updates on PPLL?

July 15, 2015 at 12:45 p.m. – Kevin Moss to Mayor Poll

Nothing.

August 5, 2015 at 10:40 a.m. – Mayor Poll to Kevin Moss

Anything from Pinery?

August 5, 2015 at 10:55 a.m. – Kevin Moss to Mayor Poll

Again. Nothing.

August 20, 2015 at 10:50 a.m. – Mayor Poll to Kevin Moss

Talked with John a week ago and he said he had it all together except maybe one year.
Has he given you anything? Regards, Mayor Poll.

August 24, 2015 at 10:38 a.m. – Kevin Moss to Mayor Poll

As of 8-24-15 Nothing.

August 27, 2015 - 1:30 PM - John indicated they were now
using RAYMAN RIBSON Group AS ACCOUNTING SERVICE
"KERRY NELSON" - Traveler City office