

SNOWBOUNDERS SKI CLUB, INC.
STANDARD OPERATING PROCEDURES

Revised June 17, 2007

Revised December 18, 2007

Approved by BOD March 6, 2008

The Snowbounders Ski Club shall have General meetings held quarterly based on the Clubs fiscal year with consideration given to the election period.

Board of Directors meeting shall be held as per the bylaws.

The time and location of the general meeting shall be posted in the Club Newsletter a minimum fifteen (15) days prior to the meeting date.

The Club shall publish a monthly newsletter (Ski Scoop).

The Club shall be a snow ski, snowboard, social organization operated within the guide lines of the Corporate bylaws and operating procedures.

Copies of recommended forms available from the executive officers of the Club.

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General Information and yearly forms requirement.

Board of directors has responsibility to oversee the below:

The Ski Club shall be organized and operated as per the corporate By-Laws, operating procedures and standard business guide lines. No "one person" shall make policy on how their office shall be operated without Board of Director approval.

Important Numbers / Info:

- a.) Business year: June 1 to May 31
- b.) Employer identification number 95-2587102 (tax & Banking)
- c.) P.O. Box: 6333 Sunkist Station, Anaheim 92816 (3 keys) renewal semi-annually
- d.) Checking Account: 21788-30311 (B of A - Kramer/Yorba Linda Blvd.)
- e.) Savings Account: 21788-50152 (same branch)
- f.) Travel Account: 07608-43138 (same branch)
Password: XXXX (related to snow)
- g.) California Seller of Travel (CST): 2083051-40 (expires August 31, yearly)
- h.) Participant in the California Travel Consumer Restitution Fund [TCRF] , (CST requirement)
- i.) Corporation number: C0545926, filed May 17, 1968
- j.) Web Site: <https://control.phone.com/hosting/> Snowbounders.org – SNOWSKICLUB62
- k.) Domain name registration: SNOWBOUNDERS.ORG (currently 12/15/2007 – 12/14/2009)
- l.) E-mail address: NONE
- m.) Club newsletter "SKI SCOOP" (published monthly)
- n.)
- o.)

1.) Meetings:

General membership meetings are to be held quarterly at a time and location to be set by the executive committee, referenced to the club fiscal year schedule. General meeting shall be chaired by the 1.-President, 2.-Administrative Vice-President, 3.-Trips Vice-President , 4.-Secretary and 5.-Treasurer. If the President is not available the above list shall apply for chairing the meetings.

Executive meetings, when called, shall be compose of the aforementioned elected officers and the past president.

Board of Director meetings shall consist of the six (6) elected Board members and the current President. A chairperson shall be elected for the fiscal year from the three elected board members from the previous year. The BOD shall approve all trip plans and event spending.

It has become the policy to combine the Executive officers and Board of Directors into one meeting. The Executive secretary shall record the minutes of the combined meeting. The executive officers may make recommendations for changes to the operating procedures and by-laws. The Board of Directors has final vote for approval/rejection of any changes to the aforementioned documents.

2.) Federal and State tax filings.

(Note: because we have filed tax forms in the past, we have to file the forms yearly, regardless of gross receipts.) (It is now law that forms be filed for info)

Reference IRS notice CP-299 received August 20, 2007. Federal tax filings change.

The Pension Act of 2006 requires us to file an annual electronic notice for tax periods beginning after December 31, 2006, if we are not required to file form 990 (or 990ez), return of Organization Exempt From Income Tax, because our gross receipts are normally \$25,000 or less.

The returns are due at the tax address by the middle of the fifth (5th) month (October 15) after the close of the business year. Copies of the completed tax forms shall be submitted to the President by August 15. The President shall present these tax forms to the Board of Directors (BOD) for review no later than September 15. Upon approval, the President or Treasurer shall sign the forms, have copies made for the treasury's files and the original submitted to the appropriate taxing agency prior to October 15. They shall be sent by certified mail. The receipt shall become part of the clubs records.

3.) Franchise Tax Board.

Upon receipt of notice, the treasurer shall submit a check to the tax board.

This fee has historically been \$10.00 paid to the Franchise Tax Board,

P.O.Box 942857, Sacramento, CA 94257, Tel: (800) 852-5711.

This form is used to maintain our corporate status as active and is filed every two (2) years.

Form SI-100, Statement of Information (Domestic Nonprofit Corporation)

4.) California Seller of Travel (CST) Registration. (<http://ag.ca.gov/travel>)

IT IS RECOMMENDED THE CST NUMBER APPEAR ON ALL CLUB DOCUMENTATION.

Annual Renewal:

You must annually renew your registration prior to its expiration regardless of whether or not you are sent a notice to renew.

IT IS IMPORTANT THAT YOU MAKE AND KEEP COPIES OF THE BLANK FORMS AND YOUR COMPLETED APPLICATION. YOU WILL NEED THEM FOR FUTURE REFERENCE AND AMENDMENTS.

- a) Registration form, part I and II
- b) Attachment 100
- c) Attachment 300

As with most not-for-profit volunteer organizations, the officers change yearly. If your expiration date occurs prior to the organizations annual elections than the current Designated person and/or officers are required to file the registration renewal. After the elections (within 10 days) you must file attachment 500 updating your registration information with the SOT Program if there is a change in any of the information requested in your original registration papers and in subsequent renewal forms. There is no filing fee for an amendment. The amendment may be in letter form or use the attachment 500 form.

If the original designated person and/or officers filing the original or renewal registration application changes, than Attachment 600 – Transfer of ownership interest, must be filed with attachments 100, 300, 400, or 500 if applicable. (*If attachment 300 not filed, than the designated registrant assumes the responsibility as the Trip Account administrator.*)

The Club will be issued a Certificate of Registration with a registration number and expiration date when your registration is complete. The Certificate must be displayed so that your members can see and read it. Your California Seller of Travel registration number must appear on all advertising materials. (All officers should review the "Sample Disclosure Language For Use by All CST) The CST registration number does not indicate approval by the California Attorney General or the State of California of your solicitations or any aspect of your business (Club).

Total fees for renewal registration; \$100.00 paid to: "Department of Justice"
Seller of Travel Program
Office of the Attorney General
Department of Justice
300 South Spring Street, Suite 1702
Los Angeles, CA 90013-1230

5.) **Travel Consumer Restitution Fund (TCRF)**

<http://ag.ca.gov/travel/pdf/disclosure.pdf> (Sample disclosure language)

The CLUB has paid the initial fee and fines to participate in the TCRF. The registered CST may be assessed a future fee to replenish the Restitution fund. This fee is set at a maximum of \$200 per CST location (1) per year

TCRC
P.O. Box 6001
Larkspur, CA 94977-6001
Tel: (415) 464-3031

A claim can be made against this fund/Club up to one year after completion of an event. The fund has up to 3 months to approve or reject the claim. The Club should file the trip applications and account records for at least eighteen (18) months after a trip.

6.) **Vouchers:**

Required form for reimbursements of out of pocket and event/trip expenses. With attached receipts. Identifies the person requesting the reimbursement, who requested it and who authorized it. Form then submitted to the treasurer. This form to be filed with the yearly treasurer records. These records to become part of the Club records.

All vouchers must have two signatures before the treasurer can write a check, the requestor and authorized by the President or Vice President prior to any disbursement of funds. Copies of the voucher maybe transmitted via e-mail.

7.) **Membership application: (required yearly)**

Required to become and/or renew membership in the Snowbounders Ski Club. Contains waiver recommended by insurance carrier. Maintained in club records for a minimum of three (3) years and not longer than seven (7) years.

8.) **Club Waiver:**

Required from non-members and/or guest attending a club trips/events. Contains the insurance carriers recommended waiver. Filed in club records for 18 months from date of trip/event.

9.) Trip Application:

Required from ALL members and/or guest participating in a Snowbounders Ski Club sponsored trip (approved by BOD). Contains the waiver, and information vital to the club in the event of accident. Should accompany trip leader while on trip, and maintained in club records for 18 months from date of event.

10.) Checking account signatures:

The President and Board of Directors shall determine the **Bank signature card** requirements on the club checks. The two checking accounts should have, as a minimum, the President and Treasurer and Vice President. Consideration can be given to the long and short trips vice presidents. All checks written for greater than \$499.00 are to be signed by two (2) of the officers whose signature is on the Bank Signature Card authorization. . Checks written for less than \$500.00 shall be signed by one (1) of the officers on the Bank Signature Card authorization.

The savings account access shall be limited to the Treasurer, President and Vice president.

The signature card must be updated anytime there is a change in signing officers. A letter requesting the required change is required along with a copy of the minutes noting the current officers for the bank records. The signature card authorization is maintained at Bank of America located at Kramer and Yorba Linda Blvd. Individuals must be present to sign at bank, homeland security requirement.

11.) ATM Cards:

The Club has two ATM cards to access both checking accounts. The cards are coded for "deposit only" with the bank. The treasurer maintains the cards and the associated PIN number. The President and Vice President should know the PIN number for emergency purposes.

12.) ANNUAL BUDGET

The president and vice-president are responsible for preparing and presenting a budget to the Board of Directors no later than August. The budget will contain any and all fixed and subsidized cost anticipated for the coming year. Based on this budget the seasonal membership fees are defined. This budget is an estimate of club income and expenditures,

13.) TRAVEL COMPENSATION

All travel compensation received from travel agents and/or lodging shall be made known to the Board of Directors. No one person may benefit from a free lodging or travel without Board of Directors approval. All free (compensation – Comps – being lodging, transportation, lift tickets, or other discounts) shall be distributed among the trip participants.

14.) REFUNDS

All event refunds shall be reviewed by the Vice President and/or the President before being announced or distributed. In general, if an excess of net profit will be greater than \$20.00pp, a refund of said excess may be refunded at the discretion of the Board of Directors. Refunds of \$20 or less will not be considered do to time and cost associated.

15.) TRIP/EVENT (FUNDS) RECORDING

A record shall be maintained for all checks received by, "Name, Check number, Amount & Date" by the person in charge of the event/trip.(in compliance with the California Seller of Travel law) A copy shall be given the treasurer with the checks/cash within 5 days of receipt.

.The trip/event leader shall maintain independent records of money received and reconcile with the treasurer at the completion of the trip. The treasurer will issue receipts (acknowledgment) for all checks/cash received. Where possible, copies of all checks received shall be made. At the completion an "Income/Expense" report will be prepared for the club president for presentation to the Board of Directors.

The Club needs to show traceability of money/checks received to satisfy any claims made by the TCRF or the California Attorney General's office.

16.) ORANGE COUNCIL OF SKI CLUBS (FWSA)

The Club has the option to have two (2) members as delegates (board members) to the Orange Council of Ski Clubs. It is recommended the Snowbounders provide at least one (1) representative to attend these meetings. The Orange Council meets monthly (normally the first Monday of the month). The Council is the Clubs link to the Far West Ski Association (FWSA), National Ski Council Federation, and other ski clubs within Orange County. There is currently no fee to be a member of the Orange Council. The Orange Council is also the link to the FWSA Europe and domestic trips and events. The council president is on the Board of Directors of the FWSA representing the clubs within the council and attends quarterly board of directors meetings. In addition the Council is a member of the National Ski Council Federation, and a representative of the Council attends an annual meeting.

Membership in the Orange Council of Ski Clubs also includes membership in the Far West Ski Association at no cost to the Club. This provides for discounted insurance policies and other gratuities available. If the club is not a member of the Orange Council then each member of the club will have to join the FWSA with a \$20 individual membership fee to participate in FWSA trips/events. To participate in FWSA scheduled events/functions requires membership in FWSA.

PRESIDENT
(presops.ski)

THIS ELECTED POSITION EXEMPTS THE PERSON FROM THE YEARLY MEMBERSHIP FEES.

THE PRESIDENT (he/she) SHALL HAVE OVERALL RESPONSIBILITY FOR THE OPERATIONS OF THE CLUB AND SHALL PRESIDE AT ALL MEETINGS OF THE GENERAL MEMBERSHIP AND ALL EXECUTIVE MEETINGS. HE/SHE SHALL BE RESPONSIBLE FOR APPOINTING OFFICERS TO FILL VACATED ELECTED POSITIONS (*subject to Board approval*), CLUB REPRESENTATIVES AND COMMITTEE CHAIRPERSONS, WITH THE EXCEPTION OF TRIPS. HE/SHE SHALL ALSO BE RESPONSIBLE FOR COLLECTION OF FINANCIAL REPORTS OF ALL CLUB ACTIVITIES WITHIN TWO WEEKS OF THE ACTIVITY AND SHALL PROVIDE SUCH INFORMATION TO THE BOARD OF DIRECTORS AT ITS NEXT MEETING.

HE/SHE SHALL SCHEDULE, an EXECUTIVE MEETING AS REQUIRED. HE/SHE SHALL OVERSEE THE OTHER OFFICERS AND COMMITTEE MEMBERS TO INSURE TRIPS AND EVENTS ARE GOING AS PLANNED. HE/SHE SHALL ASSIST, IF REQUIRED, IN SCHEDULING, MARKETING AND PLANNING OF TRIPS AND/OR EVENTS. HE/SHE SHALL INSURE ALL CLUB BUSINESS IS CONCLUDED AND A DATE AND LOCATION FOR THE NEXT EXECUTIVE MEETING IS AGREED UPON.

SPECIAL MEETINGS MAY BE CALLED BY THE PRESIDENT AS DEEMED NECESSARY. HE/SHE SHALL REVIEW WITH EACH COMMITTEE CHAIRPERSON AND EXECUTIVE OFFICER A BUDGET FOR THE COMING SEASON. THIS REVIEW SHALL BE CONDUCTED AT THE EXECUTIVE COMMITTEE MEETING TO BE HELD IN MID-JULY. THE RESULTS OF THESE BUDGETS SHALL BE COMBINED INTO FORMALIZED BUDGET FORM TO BE PRESENTED FOR REVIEW AND APPROVAL BY THE BOARD OF DIRECTORS AT ITS OCTOBER MEETING.

HE/SHE SHALL SCHEDULE AN EARLY JUNE EXECUTIVE COMMITTEE MEETING TO BE HELD AS A JOINT, OLD AND NEW OFFICERS TO TRANSFER ALL INFORMATION AND ACTIVITY REPORTS. THE THREE KEYS TO THE CLUB POST OFFICE BOX LOCATED NEAR STATE COLLEGE OFF LINCOLN (SUNKIST STATION) ARE HELD, ONE EACH, TO THE PRESIDENT, VICE PRESIDENT AND/OR THE SECRETARY OR TREASURER.

IMMEDIATELY AFTER THE ELECTION RESULTS ARE MADE KNOWN, HE/SHE SHALL SELECT THE TREASURER. THIS APPOINTMENT MUST BE RATIFIED BY THE BOARD OF DIRECTORS PRIOR TO THE BANQUET IN MAY.

ALL APPOINTED OFFICERS, REPRESENTATIVES OF THE CLUB AND COMMITTEE CHAIRS, EXCEPT AS OTHERWISE NOTED IN THE BY-LAWS, SHALL BE APPOINTED BY THE PRESIDENT.

AS PRESIDENT-ELECT, HE/SHE IS ALSO THE SEVENTH MEMBER OF THE BOARD OF DIRECTORS. UPON THE EXPIRATION OF HIS/HER TERM OF OFFICE, SHALL HOLD THE POSITION OF PAST PRESIDENT AND ATTEND EXECUTIVE COMMITTEE MEETINGS AND PROVIDE GUIDANCE AS NEEDED. HE/SHE SHALL MAINTAIN THE STATUS OF THE PAST PRESIDENT UNTIL A NEW PRESIDENT IS ELECTED.

HE/SHE SHALL INSURE THAT COPIES OF ANY OUTGOING CORRESPONDENCE FROM ANY OFFICE ARE PROVIDED TO THE SECRETARY FOR CLUB RECORDS. MAIL MAY BE PICKED UP BY ANYONE (SUGGEST A PERSON BE ASSIGNED TO PICK UP MAIL) BUT SHOULD BE GIVEN TO THE PRESIDENT TO REVIEW AND SORT.

MAIN ITEMS OF CONCERN IN THE APPROXIMATE ORDER OF LISTING SHALL BE GIVEN PRIORITY FROM TIME OF TAKING OFFICE:

- A. SELECT THE PERSON FOR THE OFFICE OF TREASURY (*subject to Board approval*).
- B. ESTABLISH TRIP SCHEDULES WITH TRIP LEADERS AND TRIP V.P.
- C. BUDGET, SET MEMBERSHIP DUES AS SOON AS POSSIBLE TO GET MONEY INTO TREASURY TO COVER EXPENSES.
- D. STAY CLOSE TO ALL SCHEDULED EVENTS TO DETERMINE IF CANCELLATIONS ARE IN ORDER.
- E. START PREPARING A SCHEDULE FOR SHORT TRIPS AND LONG RANGE PLANNING FOR THE FOLLOWING SEASON.
- F. PLAN TO ATTEND THE TRAVEL SHOWS WITH THE TRIP VICE-PRESIDENT.
- G. PLAN TO ATTEND THE FAR WEST SKI ASSOCIATION CONVENTION.
- H. INITIATE PLANNING FOR PROGRESSIVE DINNER OR HOLIDAY PARTY EVENT
- I. INITIATE PLANNING FOR END OF SEASON BANQUET.
- J. SET UP GENERAL MEETING DATES AND SELECT LOCATION FOR MEETINGS.
- K. APPOINTMENT OF CHAIRPERSONS FOR KEY POSITIONS WITHIN THE CLUB.

ADMINISTRATIVE VICE PRESIDENT
(advpops.ski)

THIS ELECTED POSITION EXEMPTS THE PERSON FROM THE YEARLY MEMBERSHIP FEES.

THE ADMINISTRATIVE VICE PRESIDENT'S DUTIES ARE TO PLAN AND OVERSEE ALL SOCIAL FUNCTIONS OF THE SKI CLUB. THIS DOES NOT INCLUDE SOCIAL FUNCTIONS INVOLVING LONG TRIPS, SUCH AS PRE- AND POST-PARTIES, OR FUNCTIONS DURING A WEEKEND SHORT TRIP.

THE MAJOR FUNCTION FOR THE YEAR SHOULD BE TENTATIVELY PLANNED AT THE BEGINNING OF THE CALENDER YEAR. THE MAIN EVENTS THAT HAVE BEEN PLANNED FOR THE YEAR IN THE PAST INCLUDE THE BANQUET, THE Bar-B-Que, ICE CREAM SOCIAL, THE PROGRESSIVE CHRISTMAS DINNER. OTHER EVENTS CAN BE ADDED AT ANY TIME, AND EVENTS CAN BE DELETED IF IT IS THOUGHT THAT PEOPLE HAVE LOST INTEREST IN THEM. ANY EVENT MUST BE ADVERTISED IN THE FLYER AND AT MEETINGS FOR A MINIMUM OF TWO MONTHS BEFORE THE EVENT.

FOR THE BANQUET, WHICH IS HELD IN MAY, A SITE SHOULD BE SCOUTED OUT BY SEPTEMBER OF THE PREVIOUS YEAR. IF YOU WAIT MUCH LONGER YOU MAY FIND THAT YOUR PREFERRED HOTEL/RESTAURANT IS ALREADY BOOKED. MANY PLACES ARE BOOKED A FULL YEAR IN ADVANCE, SO PREPARE EARLY.

FOR THE ICE CREAM SOCIAL, PLAN PLENTY OF TIME IN ADVANCE. TRY TO FIND SOMEONE WHO HAS A SWIMMING POOL, OR AT LEAST A JACUZZI. HAVE AT LEAST THREE KINDS OF HOMEMADE ICE CREAM, PLUS PLENTY OF FOOD AND DRINKS.

FOR THE PROGRESSIVE DINNER, GET PEOPLE TO VOLUNTEER THEIR HOMES BY SEPTEMBER AT THE LATEST. TRY TO GET THREE HOMES THAT ARE RELATIVELY CLOSE TOGETHER. PLAN WELL IN ADVANCE. MAKE SURE EVERYONE KNOWS THAT THERE IS A GIFT EXCHANGE AND THAT IT IS A SEMI-DRESSY EVENT. THE ADVERTISEMENT SHOULD STATE THE MIN/MAX COST FOR THE GIFT EXCHANGE.

OTHER EVENTS THAT WE HAVE HAD IN THE PAST THAT HAVE BEEN FUN ARE TOGA PARTIES, HAYRIDES, LUAUS, HALLOWEEN PARTIES, WINE TASTINGS, BEER TASTINGS, (GREAT FOR OCTOBERFEST) KENTUCKY DERBY PARTIES AND OTHER SPORTING EVENT PARTIES SUCH AS SUPER BOWL OR WORLD SERIES OR OLYMPICS, OR EVEN A SUNDAY BRUNCH FOR THE HECK OF IT.

- ALSO:
1. CHAIRMEN SUBMIT FINANCIAL/EVENT REPORTS AS PER BY-LAWS.
 2. PRICING OF EVENTS TO INCLUDE PREDETERMINED PERCENTAGE OF SURPLUS.
 3. PROPOSED SCHEDULE OF EVENTS SHALL BE PRESENTED TO THE EXECUTIVE COMMITTEE FOR APPROVAL AND PROVIDE PRE-COSTING FINANCIAL AND EVENT REPORT AS PER BY-LAWS.

TREASURER
(treasuop.ski)

THIS APPOINTED POSITION EXEMPTS THE PERSON FROM THE YEARLY MEMBERSHIP FEES.

THE TREASURER SHALL BE IN CHARGE OF THE FINANCIAL AFFAIRS OF THE CLUB, AND SHALL MAINTAIN THE FINANCIAL RECORDS. HE/SHE SHALL BE RESPONSIBLE FOR THE FILING OF THE ANNUAL STATE AND FEDERAL TAX STATEMENTS. THE TREASURER SHALL BE APPOINTED BY PRESIDENT-ELECT FOLLOWING HIS/HER ELECTION AND BEFORE THE ANNUAL BANQUET. THIS APPOINTMENT MUST BE RATIFIED BY THE CURRENT BOARD OF DIRECTORS.

THE TREASURER IS RESPONSIBLE FOR HANDLING THE FINANCIAL TRANSACTIONS OF THE CLUB:

- RECEIVE MONIES FROM THE CLUB OFFICERS, EVENTS CHAIRPERSON AND FROM TRIP CAPTAINS FOR TRIPS.
- TIMELY DEPOSITS OF THESE MONIES MUST BE MADE TO THE RESPECTIVE BANK ACCOUNT (TRAVEL OR GENERAL)
- PAYMENTS FOR VARIOUS EVENTS, TRIPS OR FUNCTIONS ARE ACCOMPLISHED BY VOUCHER SYSTEM. THE REQUESTER FOR REIMBURSEMENT OR PAYMENT PREPARES A VOUCHER AND HAS IT APPROVED BY AN EXECUTIVE OFFICER THEN PRESENTS IT TO THE TREASURER.

THE ADMINISTRATIVE VICE PRESIDENT APPROVES ONLY EVENTS AND OTHER EXPENSES.

THE TRIPS VICE PRESIDENT APPROVE TRIP EXPENSES INCURED BY ASSIGNED TRIP LEADERS. THE PRESIDENT APPROVES VOUCHERS WRITEN BY THE TRIP V.P.

THE PRESIDENT HAS THE AUTHORITY TO APPROVE ANY OF THE ABOVE.

- CARTE BLANCHE AUTHORITY IS GIVEN TO THE TREASURER FOR PAYMENTS FOR POSTAL BOX RENT, FILING FEES AND TREASURER'S EXPENSES.
- THE TREASURER'S SIGNATURE GOES ON ALL CHECKS PLUS ONE OF THE ABOVE NOTED OFFICERS AS RECORDED ON THE BANK SIGNATURE CARD. All CLUB CHECKS IN EXCESS OF \$499.00 SHALL HAVE TWO SIGNATURES. Less than \$500.00 Requires one signature. (INTERNAL CONTROL REQUIREMENT).
- THE TREASURER IS RESPONSIBLE FOR THE GENERATION OF STATE AND FEDERAL TAX FORMS. THE RETURNS ARE DUE AT THE TAX ADDRESS BY THE MIDDLE OF THE FIFTH MONTH AFTER THE CLOSE OF THE BUSINESS YEAR (OCTOBER 15). COPIES OF THE TAX FORMS FOR THE STATE AND FEDERAL TAXES SHALL BE SUBMITTED TO THE PRESIDENT BY AUGUST 15. THE PRESIDENT SHALL PRESENT THESE TAX FORMS TO THE BOARD OF DIRECTORS FOR REVIEW NO LATER THAN SEPTEMBER 15. UPON APPROVAL THE PRESIDENT SHALL SIGN BOTH STATE AND FEDERAL FORMS, COPIES SHALL BE MADE FOR THE TREASURER AND SECRETARY'S FILES AND THE ORIGINAL SUBMITTED TO THE APPROPRIATE TAXING AGENCY PRIOR TO OCTOBER 15 BY THE PRESIDENT. IT SHALL BE SENT BY CERTIFIED MAIL.

- THE TREASURER MAYBE IN POSSESSION OF ONE OF THREE KEYS TO THE POST OFFICE BOX 6333, SUNKIST STATION ON LINCOLN IN ANAHEIM IN ORDER TO PICK UP BANK STATEMENTS. THE PRESIDENT AND ONE OTHER PERSON HAVE THE OTHER TWO KEYS.
- THE TREASURER PREPARES A MONTHLY FINANCIAL REPORT and submits COPIES TO MEMBERS OF THE EXECUTIVE COMMITTEE AND THE BOARD OF DIRECTORS. This may be accomplished via USPS or Email.
- AN END OF YEAR (MAY 31) REPORT IS PREPARED AND DELIVERED WITH THE BOOKS TO THE COMMITTEE SELECTED BY THE PRESIDENT FOR REVIEW PRIOR TO THE PREPARATION OF TAX RETURNS AS A NON-PROFIT ORGANIZATION.
- An audit/review committee of not less than three (3) Club members shall be appointed to audit/review the treasury records no later than June 15.
- A voucher numbering system shall be used to correlate bank deposits to the recorded checks within the deposit.
- See attached documentation for suggested and recommendations for accounting procedures.

TRIPS VICE PRESIDENT
(longtpop.ski)

THIS ELECTED POSITION EXEMPTS THE PERSON FROM THE YEARLY MEMBERSHIP FEES.

THE TRIP VICE PRESIDENT SHALL BE RESPONSIBLE FOR ALL ARRANGEMENTS AND FUNDS FOR SKI TRIPS. HE/SHE SHALL BE THE CHAIRMAN OF THE SPECIAL SKI TRIP COMMITTEE AND SHALL APPOINT MEMBERS TO SERVE ON THE COMMITTEE, AND SHALL BE RESPONSIBLE FOR THE FINANCIAL REPORT AND ROSTER TO THE PRESIDENT WITHIN TWO WEEKS OF THE TRIP TERMINATION.

THE FINANCIAL REPORT SHALL CONSIST OF AN INCOME/EXPENSE REPORT IN A FORM ACCEPTABLE TO GOOD ACCOUNTING PRACTICES AND A ROSTER OF PERSONS PARTICIPATING IN THE TRIP INCLUDING THEIR PAYMENTS BY CHECK NUMBER. THE REPORT SHALL REFLECT ALL INCOME ie; FREE TRAVEL, FREE LODGING PLUS OTHER GRATUITY PROVIDED BY THE CARRIERS, LODGING OR TRAVEL AGENCY. EXPENSES SHALL BE DETAILED TO THE BEST OF YOUR ABILITY. THE REPORT SHOULD BE USED BY THE TREASURER TO CONFIRM HIS/HER LEDGER INPUTS, AND LATER USED AS A GUIDE TO THE NEXT VICE PRESIDENT IN PLANNING HIS/HER TRIPS.

THE TRIP VICE PRESIDENT WILL PROPOSE, BY THE MARCH BOARD MEETING, THE TRIPS RECOMMENDED FOR THE FOLLOWING SKI SEASON.

THE PLAN WILL BE SUBMITTED TO THE BOARD USING THE "TRIP PLAN AND BUDGET" FORM FOR APPROVAL AND WILL INDICATE THE RATIONAL INVOLVED IN SELECTING THE VARIOUS TRIPS.

THE TRIP VICE PRESIDENT , BY HIM/HERSELF OR THROUGH A TRAVEL AGENT(S) SHALL:

- FIND LODGING AND TRANSPORTATION (AIR AND GROUND) FOR THE PLACE(S) SELECTED THAT ARE A REASONABLE PRICE FOR THE QUALITY DESIRED. MORE THAN ONE BID IS RECOMMENDED. THIS SHOULD BE DONE NO LATER THAN AUGUST.
- SECURE DEPOSIT(S) ,VIA BOARD APPROVAL, TO HOLD SPACE AND PRICES.

FINAL PRICING FOR THE TRIP(S) SHALL INCLUDE ALL COMPS (FREE ITEMS) AND MAY INCLUDE PRE AND POST PARTY, GROUND TRANSPORTATION TO THE AIRPORT (if arranged), POSTAGE, TELEPHONE, CANCELLATION CONTINGENCIES, TIPS, AND ANY OTHER ADDED FEATURES OF THE TRIP, SUCH AS CLUB RACE. A PAYMENT SCHEDULE THEN NEEDS TO BE ESTABLISHED BASED ON THE VARIOUS CANCELLATION DATES. BY THE FIRST MEETING IN SEPTEMBER. THE PRICING AND CANCELLATION DATES SHALL BE REVIEWED BY THE EXECUTIVE COMMITTEE PRIOR TO ANY PRICE DISCLOUSER. THERE SHOULD BE ADVERTISING TWO TO THREE MONTHS PRIOR IN THE NEWSLETTR.

THE TRIP VICE PRESIDENT MAY RUN THE TRIPS OR FIND TRIP CAPTAINS.

- AN ITINERARY NEEDS TO BE ESTABLISHED AND DISSEMINATED.

- ROOMING LISTS NEED TO BE MADE AND MAILED TO THE LODGING COMPANY.
- A HOST FOR THE PRE-PARTY NEEDS TO BE FOUND.

- CONFIRMATION OF ALL TRANSPORTATION AND LODGING NEEDS TO BE MADE, AND MAY INCLUDE TRANSPORTATION FROM ANAHEIM TO THE AIRPORT.

AFTER THE TRIP(S) HAS CONCLUDED:

- A COMPLETE FINANCIAL REPORT NEEDS TO BE PRESENTED TO THE PRESIDENT FOR PRESENTATION TO THE BOARD OF DIRECTORS.
- REFUNDS (IF NEEDED) ARE MADE. ANY SURPLUS OVER A PRE-DETERMINED PERCENTAGE SHALL BE REFERRED TO THE BOARD OF DIRECTORS FOR DISPOSITION.
- A HOST FOR THE POST-PARTY NEEDS TO BE FOUND.

EXECUTIVE SECRETARY
(excsecop.ski)

THIS ELECTED POSITION EXEMPTS THE PERSON FROM THE YEARLY MEMBERSHIP FEES.

THE EXECUTIVE SECRETARY SHALL KEEP A RECORD OF ALL THE MINUTES OF ALL REGULAR MEETINGS, SPECIAL MEETINGS, AND BOARD OF DIRECTORS MEETINGS AND SHALL BE THE CUSTODIAN OF ALL CLUB RECORDS INCLUDING THE MONTHLY FINANCIAL RECORDS AND A COPY OF THE FEDERAL AND STATE TAX FORMS APPROVED BY THE BOD.

AT THE BEGINNING OF THE YEAR, THE EXECUTIVE SECRETARY WILL ESTABLISH A NOTEBOOK IN WHICH ALL CLUB RECORDS WILL BE KEPT. INCLUDED IN THE NOTEBOOK SHOULD BE GENERAL MEETING MINUTES, EXECUTIVE MEETING MINUTES, BOARD MEETING MINUTES, FLYERS, NEWS LETTERS, CLUB CORRESPONDENCE, AND MONTHLY FINANCIAL REPORT SUMMARIES. THE NOTEBOOK SHALL BE MAINTAINED FOR THE DURATION OF THE FISCAL YEAR. THE NOTEBOOK CONTENTS SHALL BE STORED AS PART OF THE CLUB HISTORICAL RECORDS FILE LOCATED IN THE CLUB STORAGE AREA.

IT IS THE EXECUTIVE SECRETARY'S RESPONSIBILITY TO TAKE AND TRANSCRIBE ALL MINUTES MENTIONED ABOVE OR APPOINT A DESIGNEE.

BOARD OF DIRECTORS

(bodops.ski)

CONSISTS OF SEVEN MEMBERS:

- A. THREE ELECTED EACH YEAR FROM THE GENERAL MEMBERSHIP (MUST HAVE BEEN A MEMBER IN GOOD STANDING FOR TWO YEARS).
- B. THE SEVENTH MEMBER IS THE CURRENT PRESIDENT DURING HIS/HER TERM OF OFFICE.
- C. THEY WILL SELECT A CHAIRMAN (MUST HAVE BEEN PRIOR MEMBER OF THE BOARD OF DIRECTORS).

DUTIES OF THE BOARD:

- A. UP-DATE, MAINTAINING AND ENFORCING THE BY-LAWS AND OPERATING PROCEDURES.
- B. REVIEW FINANCIAL AND EVENT REPORTS PRESENTED AS REQUIRED BY THE BY-LAWS AND OPERATING PROCEDURES.
- C. REVIEW, ACCEPT/REJECT ALL OFFICERS' BUDGETS AND SCHEDULES PER THE TIME TABLE REQUIRED IN THE BY-LAWS AND OPERATING PROCEDURES.
- D. DEVELOP AND MAINTAIN POLICIES AND PROCEDURES FOR THE OFFICERS AND CHAIRMAN.
- E. HAVE MONTHLY MEETINGS, USUALLY ONE PER MONTH, OR AS DEEMED NECESSARY BY THE CHAIRMAN OF THE BOARD OF DIRECTORS.
- F. MAINTAIN MINUTES AND RECORDS OF BOARD OF DIRECTORS MEETINGS AND PROVIDE COPIES TO ALL BOARD MEMBERS.
- G. PROVIDE THE ELECTION COMMITTEE TO CONDUCT CLUB ELECTIONS AS PER BY-LAWS AND OPERATING PROCEDURES.
- H. MAINTAIN RECORDS OF INDIVIDUAL INVOLVEMENT PERTAINING TO AWARDING LIFE MEMBERSHIPS. THE NUMERICAL VALUES PROVIDE A FRAMEWORK FOR DETERMINING THIS AWARD.
- I. DETERMINE VALID CANDIDATES FOR THE SPIRIT AWARD FROM THOSE NOMINATIONS AT ELECTION TIME. IT IS NOT REQUIRED TO AWARD EITHER THE SPIRIT AWARD OR LIFE MEMBERSHIP.

ELECTION COMMITTEE
(elecops.ski)

THE ELECTION COMMITTEE CONSISTS OF THE THREE SECOND YEAR BOARD MEMBERS AND/OR ANY REPLACEMENTS OF THESE MEMBERS. THE ELECTION COMMITTEE SHALL:

1. PRESENT AN ARTICLE IN THE FEBRUARY FLYER (ONE MONTH BEFORE NOMINATIONS) ENUMERATING THE QUALIFICATIONS REQUIRED TO BE A CANDIDATE FOR EACH OFFICE OR POSITION, AND THE DUTIES OF EACH.
2. CONDUCT NOMINATIONS FROM THE GENERAL MEMBERSHIP AT THE FEBRUARY, MARCH, APRIL MEETINGS (WITH EXCEPTION OF THE SPIRIT AWARD, AS SPECIFIED IN ARTICLE VII SECTION III:).
3. INSURE THAT THE QUALIFICATIONS OF EACH NOMINEE FOR EACH OFFICE SATISFIES THE BY-LAW REQUIREMENTS AND THE INDIVIDUALS ACCEPTANCE OF THAT NOMINATION, AND, IF MORE THEN ONE NOMINEE, OBTAIN A BRIEF ARTICLE FROM EACH NOMINEE FOR THE FLYER. A NOMINEE MAY RUN FOR ONLY ONE OFFICE.
4. PRESENT ALL NOMINEE ARTICLES TO THE FLYER EDITOR, AS WELL AS A FORMAL BALLOT (WHICH MUST BE PRINTED ON WATER-MARK PAPER TO PREVENT TAMPERING) TO BE INCLUDED IN THE APRIL FLYER. THIS WILL ALLOW AMPLE TIME FOR RECEIPT OF SAME BY MEMBERS TO FACILITATE VOTING WHETHER BY MAIL (TO BE RECEIVED BY THE CLUB PRIOR TO THE DATE OF THE MAY ELECTION MEETING), OR IN PERSON AT THE MEETING. THERE WILL BE ONE BALLOT INCLUDED IN THE FLYER FOR EACH VOTING MEMBER
5. COUNT THE BALLOTS AFTER THE ELECTION AT THE MAY ELECTION MEETING. THIS IS A SECRET BALLOT ELECTION. THE ELECTION COMMITTEE MAY APPOINT A COMMITTEE TO ASSIST IN COUNTING BALLOTS, TO MAINTAIN THAT A COMMITTEE OF THREE PEOPLE COUNT BALLOTS. HOWEVER, ANY TIES RESULTING MUST BE RESOLVED AT THIS TIME BY JUST THE ELECTION COMMITTEE.
6. ANNOUNCE AT THE MAY ELECTION MEETING ALL NEW OFFICERS WITH THE EXCEPTION OF THE SPIRIT AWARD RECIPIENT (THIS WILL BE ANNOUNCED AT THE AWARDS BANQUET).
7. SEND AN ARTICLE TO THE FLYER EDITOR RIGHT AFTER THE ELECTION ANNOUNCING THE NEW OFFICERS. AFTER THE AWARDS BANQUET, THEY WILL PROVIDE THE SPIRIT AWARD RECIPIENT'S NAMES TO THE FLYER EDITOR FOR PUBLICATION.

ATTACHMENTS AND OTHER GENERAL INFORMATION RELEVANT TO CLUB OPERATION:

Trip policy (2 pages)

Example of expense report (recommended) (1 page)

Check request form (recommended) (1 page)

Check/cash receipt voucher form (recommended) (1 page)

General information on Far West Ski Association and our involvement. (2 pages)

Guideline for internal audit/review (1 page)

Suggestions and recommendations for accounting procedures (2 pages)

Example Budget format (1 page)

Membership application (1 page)

Trip application (1 page)

Recommended trip Plan and Budget format (2 pages)

TRIP POLICY (CST 2083051-40)

The following is the SNOWBOUNDERS SKI CLUB's policy regarding trips, as approved by your Board of Directors. It is being published to promote a thorough understanding of the Club policy and to enhance enjoyment of everyone involved. The terms of this policy apply to ALL trips, so please read it and become familiar with it.

Each trip cost shall be established to cover all known expenses, the club treasury shall not subsidize any expenses without approval of the Board Of Directors. Refunds for cancellations, after the established cancellation date, shall not be refunded prior to the trip completion and shall have any club expenses/fees deducted.

I. SIGN-UP, DEPOSIT AND PAYMENT OF TRIP COSTS:

- A. Only SNOWBOUNDER SKI CLUB members OR ORANGE COUNCIL AFFILIATED CLUBS are eligible to go on any trip offered by the club.
- B. Each trip will have assigned a designated trip leader, who will collect all monies and a properly completed sign-up form for each event and trip. Minimum age is 21, unless prior approval by a majority of the club officers and Board of Directors.
- C. Sign-ups are on a first come, first served basis, with monies separate for each event and trip. No one will be considered as being on the trip and no spots will be held until appropriate deposits are received by the Trip Leader or Trip Chairman.
- D. Each trip will have published in the Ski Scoop its total cost and a payment schedule, including the California Sell of Travel registration number (CST). Adherence to this schedule is necessary and late payment will be assessed a \$10.00 penalty. A person is signed-up for a trip only upon receipt of full payment.
- E. A balance due date will be clearly published for each trip. Non-payment by the specified date may be considered a cancellation and will be subject to the rules as stated below.

II. STAND-BY LIST:

- A. A member wishing to be placed on an already full trip, will be first placed on a stand-by list in the order that deposits are received.
- B. The stand-by member must furnish the Trip Leader and/or Trip Chairman with a current home and work telephone number.
- C. In the event of an opening, (by gender) all reasonable efforts will be made to contact the member at the top of the list, before moving to the next.
- D. Once a stand-by accepts and is confirmed, they are subject to all of the applicable terms of this policy.
- E. Members on the stand-by list may cancel at anytime and receive a full refund. Refusal of an offer to accept an opening on your trip will be considered a stand-by cancellation.

III. CANCELLATIONS:

- A. Each trip will have published in addition to its payment schedule, a cancellation penalty schedule. It is your obligation to become familiar with it and to abide by its terms.
- B. Receipt of your deposit monies indicates that you have read, understand and agree to this schedule for each trip you have deposited.
- C. In the event of a cancellation the member must personally and directly inform the Trip Leader and/or Trip Chairman.
- D. The Trip Leader and/or Trip Chairman will use all reasonable efforts to find a replacement.
- E. A member is considered replaced and the replacement confirmed when the replacement pays for their spot in full.
- F. After the minimum cancellation penalties have been met, (\$25.00 within seven (7) days of the trip), the member may be entitled to a refund of any of their costs that are recovered by the club.
- G. No-shows will be charged the total trip cost.
- H. The club will not transfer funds from one trip to another.
- I. The Board reserves the right to delay any final refund decision until after the trip is completed and a final accounting prepared.
- J. The Board reserves the right to cancel any trip for any reason.
- K. This policy applies to ALL member cancellations, for whatever reason.

IV. ROOMING ASSIGNMENTS:

- A. All rooming assignments will be made by the Trip Leader.
- B. The club will make every effort to provide the requested lodging.

V. MISCELLANEOUS:

- A. All departure times will be announced well in advance of the trip date. Be there on time or you will be left behind.
- B. All members will conduct themselves in a manner that best reflects the club as a whole.
- C. Snowbounders ski club assumes no responsibility for personal injury, legal confrontations or property destruction caused by or suffered by any member.
- D. Use of illegal drugs or minors drinking alcoholic beverages will not be tolerated. Offenders will be asked to immediately leave the trip, without refund, and are subject to loss of club membership.
- C. The Board will review all non-compliance and complaints in regards to administration of this policy.

**Recommended INCOME / EXPENSE REPORT format
CST 2083051-40**

TRIP: _____

DATE: _____

TRIP LEADER: _____

INCOME:

TOTAL MONEY RECEIVED:	_____	(1)
LESS REFUNDS:	_____	(2)
TOTAL NET INCOME:	_____	(3)

EXPENSES:

LODGING:	_____	(4)
TRANSPORTATION:	_____	(5)
FOOD:	_____	(6)
BEVERAGE:	_____	(7)
OTHER:	_____	(8)
_____	_____	(9)
_____	_____	(10)
_____	_____	(11)
_____	_____	(12)

TOTAL EXPENSE:	_____	(13)
TOTAL INCOME/(LOSS):to club	_____	(14)
LESS ADMINISTRATIVE FEE	_____	(15)
FINAL PROFIT / (LOSS) TO CLUB	_____	(16)

***** GOOD ACCOUNTING REQUIRES RECEIPTS FOR ALL EXPENSES *****

- (1) TOTAL MONEY received for the event/trip/ (attach list of participants and check numbers of all checks received.)
- (2) TOTAL REFUNDS – Attach list of names and the individual refunds.
- (3) The GROSS income for tax purposes.
- (4) COST OF TRIP – Lodging/air fare or cost to travel agent. (attach list of payments made.)
- (5) COST of club expense for ground transportation – if applicable.
- (6) COST expended for party(s).
- (7) COST expended for wine ect.
- (8) – (12) additional cost incurred by club.
- (13) TOTAL of ALL expenses fro trip/event
- (14) TOTAL income minus TOTAL expenses
- (15) ADMINISTRATIVE FEE – if applicable
- (16) FINAL PROFIT/ (LOSS) TO CLUB

The trip leaders records have to be maintained independent of and reconciled with the treasury records before presentation to the club president.

Total number of persons on the trip (attach list of names)

Maintain a record of all checks received for trip records and also provide a copy of the list to the treasurer when submitting the checks.

Recommended Payment Voucher format
(Hardcopy and electronic copy)
CST 2083051-40

PAYMENT VOUCHER NUMBER _____ DATE _____

(ASSIGNED BY TREASURER)

PAY TO _____

ADDRESS _____

DESCRIPTION	AMOUNT	ACCOUNTING
_____	\$ _____	_____
_____	\$ _____	_____
_____	\$ _____	_____
_____	\$ _____	_____
_____	\$ _____	_____
_____	\$ _____	_____
TOTAL	\$ _____	_____

REQUESTED BY _____

AUTHORIZED BY _____ OFFICER APPROVED BY _____ TREASURER

PAID BY CHECK NO. _____ DATE _____

CST 2083051-40

RECEIPT
VOUCHER
NUMBER

Assigned by Treasurer

CHECK / CASH RECEIPT RECORD

EVENT: _____

	SURNAME	FNAME	CHECK NUMBER	DATE ON CHECK	AMOUNT OF CHECK	COMMENTS:
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						

TOTAL: _____

EVENT LEADER: _____

DATE: _____

SIGNATURE: _____

NOTE:

Event Leader to make two copies, one for his/her records and one to be given to the treasurer with the checks/cash.
Used to reconcile account at completion of event.

RECEIVED BY: _____ DATE: _____

Far West Ski Association (FWSA) (Information)

The FWSA is an organization of 20 ski councils from Washington, Oregon, California, Nevada, Arizona, and New Mexico with the possibility of Idaho and Utah becoming members. There are meetings held quarterly where the president of the council is a member of the board of directors.

The association has an annual convention sponsored by different councils each year which is open to all members of ski clubs belonging to a council. During the convention the following awards for clubs/councils are distributed to winners in the below listed categories. These awards are for recognition of persons for their contribution to skiing or volunteer work within the clubs. In addition to the awards there is a silent auction/dance on Friday evenings open to the public.

On Saturday there are meetings with different travel agencies, and seminars on different topics related to ski club operation.

Saturday evening is the banquet where the awards are presented. Sunday has the elections and voting on bylaw, operating procedure revisions. There is a brief board of directors meeting and the convention is closed.

Members of the Snowbounders Ski Club can be nominated for several of the following awards in recognition for their contribution to organized skiing.

MAN AND WOMAN OF THE YEAR. Chosen by their peers at club level for each club, from this selection a representative couple is selected at the Council level. Then there is a third judging at the FWSA level for the Far West representative. The winner receives a paid week at Big White/Silver Star for two, the runner ups receive a three day trip.

Charity Award. This is a new award (2006) where a club/council can document their efforts or contributions to a charitable/handicap organization. The winning club receives a \$100 donation to any charity of their choosing.

WEB SITE AWARD. The Outstanding Web Site Award is given to the club whose web site is judged best based on layout, content, frequency of updates, usefulness, navigation, ease of use and club size.

TOLLAKSON AWARD. is presented to an outstanding club based on an evaluation of their structure, organization, skiing, sports, social events and giving to the community.

WENTWORTH AWARD. Is given to the club whose newsletters are judged best based on layout, content, and club size. (class A, AA, AAA, AAAA)

SAFETY AWARD. The Safety Award has been bestowed on the person within FWSA who does the most to promote safe skiing and safety programs. The winner is awarded a week of skiing in Aspen with airfare, lodging, lift tickets and rentals.

WESTERN SKI HERITAGE AWARD. The Western Ski Heritage Award has been sponsored by Steamboat Ski & Resort Corporation since its inception in 2000. The Western Ski Heritage Program will recognize the best effort to find, preserve, document and share the history of skiing in the West. The winner is awarded 5 days of skiing in Steamboat with lodging and lift tickets.

HANS GEORG AWARD. Is given for distinguished accomplishment and long term contribution to skiing. This award is given to an individual who has contributed significant achievements to skiing, not necessarily organized skiing.

SCHATZI WOOD AWARDS. Is given to the FWSA woman who has, through efforts in ski club, council, region, national or international activities, made a decisive contribution to skiing during either the past two years or in a prior year.

J. STANLEY MULLIN AWARD. Is given to the FWSA man who has, through efforts in ski club, council, region, national or international activities, made a decisive contribution to skiing during either the past two years or in a prior year.

JIMMIE HEUGA AWARD. Is given to the individual who, like Jimmie, has demonstrated courage and skill in three areas – the ski slope, the human body, and the courageous heart.

JORDAN-REILY AWARD. Recognizes a one or two year activity and achievement in the Association's Public Affairs program – area development, skier safety, liability protections, governmental affairs, taxation, and transportation. This award may also be given to an individual in government or the ski industry.

TOMMI TYNDALL AWARD. Is given to the ski area or ski area operator who has made a distinguished contribution to skiing in the past year or in prior years.

BILL MACKEY AWARD. Is given for outstanding service to the skiing public by a ski industry or ski area employee.

BILL BERRY AWARD. Is awarded for print coverage of skiing. This award is given for outstanding service to skiing and is presented to writers for either a featured article or hard news.

PRESIDENT'S AWARD. Is given to the individual who the president of the FWSA feels has done the most to advance the immediate goals of the Association during the previous year.

WARREN MILLER AWARD. Is for Modern Media Coverage of skiing. This award is given for outstanding service to skiing by cinematographers, photographers, radio or television broadcasters.

TERRY SMITH AWARD. Is bestowed on the outstanding individual who has greatly contributed to the advancement of intra-mural skiing.

JOE ROSS AWARD. The Joe Ross winner is the club champion of the "qualifier" GS race at the annual Far West Ski Week.

OUTSTANDING COUNCIL AWARD The Outstanding Newsletter and Web Site award is given the Council based on best layout, content, frequency of updates, and usefulness

Internal Audit/Review (Suggested guideline)

The alternative to an independent audit is to have an "internal audit" performed by a Club Audit Committee. If the Club elects to have an "internal audit" performed by a Club Audit Committee, an officer with the title "Internal Auditor" should be elected or appointed. The Internal Auditor will chair the Audit Committee and may be considered one of the committee members comprising the minimum number of members required. The Internal Auditor **may not serve in any other officer position during the fiscal period to be audited.**

An Audit Committee of not less than three Club members should be appointed or elected no later than June 15 of the fiscal year to be audited. Requirements for the committee are:

- A. A Committee member cannot have served as a Club officer during the fiscal period to be audited.
- B. A Club member elected in May to any office except treasurer for the next fiscal year may serve on the Audit Committee for the fiscal period ending May 31.
- C. It is recommended that a Club member, other than the Executive Officer's, be selected to assist the Audit Committee.

INTERNAL CONTROL QUESTIONNAIRE

	YES	NO
1.) General:		
A. Are accounting records kept up to date and balanced monthly?	_____	_____
B. Is a chart of accounts used?	_____	_____
C. Does SBSC use a budget system for watching income and expenses?	_____	_____
D. Are adequate monthly financial reports available to Club officers?	_____	_____
E. Is SBSC satisfied that all officers are honest?	_____	_____
2.) Cash Receipts:		
A. Do only officers of the SBSC open mail?	_____	_____
B. Does SBSC list mail receipts before turning them over to the treasurer?	_____	_____
C. Is the listing of receipts subsequently traced to the cash receipts journal?	_____	_____
D. Are receipts deposited intact and timely?	_____	_____
2.) Disbursements:		
A. Are all disbursements made by check?	_____	_____
B. Are pre-numbered checks used?	_____	_____
C. Is selected executive officer's and the treasurer's signature required on all checks over \$500.00	_____	_____
D. Is selected executive officer's signature required on all checks less than \$500	_____	_____
E. Is selected executive officer's and the treasurer sign checks only after they are properly completed? (Blank checks should not be signed)	_____	_____
F. Are all voided checks retained and accounted for?	_____	_____
G. Does SBSC review bank reconciliations?	_____	_____
3.) Inventories:		
A. Are periodic physical inventories taken?	_____	_____
B. Is there physical control over inventory stock?	_____	_____

All questions should be checked yes or no and if not applicable marked N/A.

SUGGESTIONS AND RECOMMENDATIONS FOR ACCOUNTING PROCEDURES

- Snowbounders is required to maintain a separate bank account for all trips to record revenues and trip related expenses.
- Operating account to record revenues from membership dues, social events and other incidental receipts and payment of all operating expenses plus expenses for above social events.

DEPOSITS - Operating Account

MEMBERSHIP DUES

- Membership chair person to prepare deposits at least semi monthly
- Prepare worksheet (preferable spreadsheet) listing Names of members – check numbers and check amount.
- Treasurer to assign a tracking number to the worksheet. The number shall be recorded in the account records for traceability between account record and checks/cash in the recorded deposit.
- Prepare deposit slip and reconcile to total on above schedule. Most banks will accept the deposit slip marked (See tape attached) with the total only, or make copy of schedule and attach. Be sure to run two adding machine tapes, one on the prepared schedule and one on the actual checks to be attached to the deposit slip and compare totals.
- Send copy of dues received schedule to the membership committee to update records

SOCIAL EVENTS

REVENUES – a special income account for each occasion eg. Xmas Party, Installation Dinner, BBQ etc.

- Payments to be mailed to person in charge. Checks forwarded to treasurer or responsible person with a copy of a schedule listing : Member or Guest Name – Check # and Amount Paid
- Treasurer to assign a tracking number to the worksheet. The number shall be recorded in the account records for traceability between account record and checks/cash in the recorded deposit.
- Deposit to be prepared same as above – tape of checks with total on deposit slip and a copy of above schedule attached and reconciled.
- All expenses to be paid from general account and a separate “Expense” account charged for each event. Eg. Costs – Xmas Party, Cost Installation dinner etc.

OTHER REVENUES AND EXPENSES

- All other cash received recorded as an income item, so total bank deposits can easily be traced to any type of revenue
- All operating expenses and reimbursements to be paid from operating account as they become due according to procedures according to approval, vouchers etc.

SPECIAL (TRUST) ACCOUNT for trips

- All deposit checks for ski trips to be send to Trip Planner.
- Checks to be forwarded with copy of worksheet listing; Participants Name – Check # and amount paid
- Treasurer to assign a tracking number to the worksheet. The number shall be recorded in the account records for traceability between account record and checks/cash in the recorded deposit.
- Deposit procedure same as above, run two tapes and reconcile to schedule
- This way both the Trip Planner and the “Treasurer” person know what funds have been received and who the participants will be.
-

TRIP EXPENSES

- All trip expenses and reimbursements have to be paid from the “Trust” account.
- Recommendation that trip planner keeps list of all expenses incurred and paid.
- If the invoices come directly to the “treasurer” the trip planner should receive a copy.
- Payment of invoices due, or reimbursement to the trip planner should be paid promptly.
- All events are budgeted to be break even.

The Final report from the Trip planner and the recorded revenues and expenses on the financial statements should reconcile at the conclusion of the events.

FINANCIAL STATEMENT

- The Board of Directors should have access to an up to date Financial Statement at least quarterly.
- It is recommend that an internal control committee is nominated from the Board to also receive a detailed transaction list from the “Treasurer” and the bank statements and reconciliations to review if all allocations are correctly entered and final results agree to reports from trip planners, social event chair persons and deposits and expenses are properly recorded. This function normally performed by the president and trip/event leader.
- The Balance Sheet will reflect the current Bank Balances at the end of the period.
- The Retained earnings or capital represent prior year profits that were not spend
- The current year income or loss makes up the variance in the bank balances since the beginning of the fiscal year.
- The income statement should reflect all of the monies received and deposited as revenues, identified by event and source
- The expenses should reflect all expenses paid for trips, social events and regular operating expenses.

SNOWBOUNDERS SKI CLUB

CST #2083051-40

P.O. BOX 6333
ANAHEIM CA. 92816-0333
PHONE: 714-771-SNOW
E-MAIL: SBSC@SNOWBOUNDERS.ORG



MEMBERSHIP APPLICATION 2007/08

REQUIRED FOR NEW AND RENEWAL

PLEASE PRINT:

NAME: _____

NAME: _____
(Spouse/partner)

ADDRESS: _____

CITY: _____ ZIP+4: _____

HOME PHONE: (____) _____

WORK PHONE: (____) _____ WORK PHONE: (____) _____

CELL PHONE: (____) _____ CELL PHONE: (____) _____

E-MAIL ADDR: _____ E-MAIL ADDR: _____

BIRTHDAY: (MO/DAY/YR) ____/____/____ BIRTHDAY: (MO/DAY/YR) ____/____/____

CIRCLE THE ABOVE INFORMATION YOU DO NOT WISH PRINTED IN THE CLUB ROSTER.

WAIVER AND RELEASE OF LIABILITY

In consideration of being allowed to participate in any way in the Snowbounders ski Club programs, related events and activities, I/WE _____ (print name(s)), the undersigned, acknowledge, appreciate, and agree that:

- 1) The risk of injury from many of the activities is significant, including the potential for permanent paralysis and death, and while particular skills, rules, equipment, and personal discipline may reduce the risk, the risk of serious injury does exist; and,
- 2) I KNOWINGLY AND FREELY ASSUME ALL SUCH RISK, both known and unknown, EVEN IF ARISING FROM THE NEGLIGENCE OF THE RELEASEES or others and assume full responsibility for my participation; and,
- 3) I willing agree to comply with the stated and customary terms and conditions for participation. If, however, I observe any unusual significant hazard during my presence or participation, I will remove myself from participation and bring such to the attention of the nearest official immediately; and,
- 4) I, for myself and on behalf of my heirs, assigns, personal representatives and next of kin, HEREBY RELEASE AND HOLD HARMLESS SNOWBOUNDERS SKI CLUB, their officers, agents, and/or employees, other participants, sponsoring agencies, sponsors, advertisers, and if applicable, owners and lessors of premises used to conduct the event ("RELEASEES"), WITH RESPECT TO ANY AND ALL INJURY, DISABILITY, DEATH, OR LOSS OR DAMAGE TO PERSON OR PROPERTY, WHETHER ARISING FROM THE NEGLIGENCE OF THE RELEASEES OR OTHERWISE, in the fullest extent permitted by law.

I HAVE READ THE RELEASE OF LIABILITY AND ASSUMPTION OF RISK AGREEMENT, FULLY UNDERSTANDING ITS TERMS, UNDERSTAND THAT I HAVE GIVEN UP SUBSTANTIAL RIGHTS BY SIGNING IT, AND SIGN IT FREELY AND VOLUNTARILY WITHOUT ANY INDUCEMENT.

X _____ DATE SIGNED _____
(Participant's Signature)

X _____ DATE SIGNED _____
(Spouse/Partner)

We/I am interested in helping with the following activities: ski trips:____ Socials:____
Meeting/Programs:____ Publicity:____ Carpool:____ Other:____ None:____

RENEWAL _____ \$ _____ | Card # _____ Check # _____/cash _____
NEW _____ \$ _____ | Card # _____ Receipt # _____

MEMBERSHIP FEES: 2007 / 2008 SEASON

NEW / RENEWAL: SINGLE = \$30.00
COUPLES = \$50.00

CST #2083051-40

SNOWBOUNDERS SKI CLUB



P.O. BOX 6333
ANAHEIM, CA 92816-0333

E-MAIL: SBSC@SNOWBOUNDERS.ORG

TRIP APPLICATION 2006/07

(Required from EACH participant)

Print clearly and provide complete information:

Event/Trip _____ Date of Event _____
 (Your name as it appears on your passport/drivers license.)
 NAME: _____ SEX: (M/F/couple) Member? YES/NO
 STREET: _____ DATE OF BIRTH: _____
 CITY: _____, STATE: _____ ZIP+4: _____
 PHONE (HOME): (____) _____ PHONE (WORK): (____) _____
 PHONE (CELL): (____) _____ E-MAIL: _____
 PREFER TO TRAVEL WITH _____ ROOM WITH _____
 FIRST SNOWBOUNDERS TRIP? YES / NO
 SKIER _____ SNOWBOARD _____ BEG _____ Int _____ adv _____, NON-SKIER _____, X-C _____
 Affiliated ski club (if app) _____
 VOLUNTEER WITH: FOOD/TRAVEL/LODGING/DRIVING/OTHER _____

WAIVER AND RELEASE OF LIABILITY

In consideration of being allowed to participate in any way in the Snowbounders ski Club programs, related events and activities, I _____ (print name), the undersigned, acknowledge, appreciate, and agree that:

- 1) The risk of injury from many of the activities is significant, including the potential for permanent paralysis and death, and while particular skills, rules, equipment, and personal discipline may reduce the risk, the risk of serious injury does exist; and,
- 2) I KNOWINGLY AND FREELY ASSUME ALL SUCH RISK, both known and unknown, EVEN IF ARISING FROM THE NEGLIGENCE OF THE RELEASEES or others and assume full responsibility for my participation; and,
- 3) I willing agree to comply with the stated and customary terms and conditions for participation. If, however, I observe any unusual significant hazard during my presence or participation, I will remove myself from participation and bring such to the attention of the nearest official immediately; and,
- 4) I, for myself and on behalf of my heirs, assigns, personal representatives and next of kin, HEREBY RELEASE AND HOLD HARMLESS SNOWBOUNDERS SKI CLUB, their officers, agents, and/or employees, other participants, sponsoring agencies, sponsors, advertisers, and if applicable, owners and lessors of premises used to conduct the event ("RELEASEES"), WITH RESPECT TO ANY AND ALL INJURY, DISABILITY, DEATH, OR LOSS OR DAMAGE TO PERSON OR PROPERTY, WHETHER ARISING FROM THE NEGLIGENCE OF THE RELEASEES OR OTHERWISE, in the fullest extent permitted by law.

I HAVE READ THE RELEASE OF LIABILITY AND ASSUMPTION OF RISK AGREEMENT, FULLY UNDERSTANDING ITS TERMS, UNDERSTAND THAT I HAVE GIVEN UP SUBSTANTIAL RIGHTS BY SIGNING IT, AND SIGN IT FREELY AND VOLUNTARILY WITHOUT ANY INDUCEMENT.

X _____ DATE SIGNED _____
(Participant's Signature)

PERSON TO NOTIFY IN CASE OF EMERGENCY:

NAME: _____ RELATIONSHIP: _____
 ADDRESS: _____ CITY: _____ STATE: _____ ZIP+4: _____
 HOMEPHONE: _____ WORKPHONE: _____ CELLPHONE: _____

IF YOU ARE MAILING THIS FORM,

PLEASE MARK OUTSIDE OF ENVELOPE WITH TRIP DESTINATION.

MAIL TO: SNOWBOUNDERS SKI CLUB
P.O. BOX 6333
ANAHEIM, CA 92816-0333

TRIP PLAN AND BUDGET

Snowbounders Ski Club Approved Trips/Events

Trip Location: _____

Trip Date(s): _____

Trip Leader(s): _____

Final Cancel Date: _____

Newsletter Date: _____

Website Date: _____

1. Number who went on this type of trip last time? _____
2. Number you expect to participate? _____
3. Another Club to participate (Club name(s)) _____ How many? _____
4. Are there any deposits or guarantees SBSC has to pay? _____
 How much? _____ When due? _____
 What is required from participating club? _____
5. What is the last cutoff date for SBSC to cancel without penalties? _____
6. Is this trip Bare Bones, Regular, or Deluxe? _____
7. Will you need additional help? _____
8. Who is the travel agency? _____ What is their CST registration No.? _____

ESTIMATED BUDGET

	Per Person	Group
Transportation (Air, Bus, etc.)	_____	_____
Lodging	_____	_____
Food Provided on Trip	_____	_____
Flier/phone/postage expense (\$2 minimum)	_____	_____
TOTAL TRIP COST:	_____	_____

Date approved by SBSC Board of Directors: _____

TRIP SUPPLIER QUESTIONNAIRE/CHECKLIST

1. Destination:
 - A. Location: _____
 - B. Lodging: _____
 - C. Dates: Departure _____ Return _____
 - D. Number participating (anticipated for cost basis) _____
 - E. Cancellation penalty dates: _____

2. Transportation:
 - A. Air (Flight #, date, time connections) _____
 Depart to: _____ Arrival: _____
 Depart from: _____ Arrival: _____
 Cancellation Dates for Air: _____

 - B. Ground Transportation:
 Time/Distance from Airport to Lodge _____
 Bus Schedule/cost _____
 Is scheduled transportation available to other areas? _____
 If so, what areas? _____
 At what additional cost? _____

3. Lodging:

A. Type: Condo _____ Hotel _____ Other _____

B. Description

Number of bedrooms _____ King _____ Queen _____ twin _____

Same building or complex? _____

Distance to:

Ski lifts? _____

Restaurants? _____

Transportation? _____

C. Are security deposits, fees, and taxes included? _____ Yes _____ No

If no, what are the amounts? _____

4. Lift Passes:

A. Number of days _____ Price _____

B. Is unused portion refundable? _____ Yes _____ No

C. Cost of options (i.e. add on ski area; senior discounts): _____

5. Banquet or Party

A. Place _____

B. Cost _____

6. Activity Fee: The Activity Fee of \$ _____ has been included. _____ Yes _____ No

7. Welcome Party: Party will be arranged by the supplier and held at _____

8. Sponsors: Are there any sponsors of this event? _____

9. Trip Cost:

A. Payment Schedule

Amounts and Dates Due: _____

Cancellation deadlines for full/partial refunds _____

Cancellation deadline for NO refund _____

B. Comps: Number for each persons participating. Air _____ lodging _____ Lifts _____

Lodging: \$ _____

Air: \$ _____

Ground Transportation (RT) (to LAX) \$ _____

Ground Transportation (RT) (to ski area) \$ _____

Lift Tickets: \$ _____

Add on Fees: \$ _____

TOTAL: \$ _____

Comments: