



BOARD OF DIRECTORS MEETING
El Tropicano Riverwalk Hotel – San Antonio TX
Friday, January 16, 2015
10:00 am

AGENDA

Call to Order

Welcome and Introductions

Invocation

Roll Call

Adoption Rules of Debate

Approval of Previous Minutes

Executive Reports

President

Bruce Gros

Vice President

James Jenkins

Secretary

Pierre Cadieux

Treasurer

David Hill

Trustees Chair

Guy Puglisi

Administrative Assistant

Tommy Channel

Corporate Auditor

Ed Barry

Standing Committees

Membership	–	Pierre Cadieux
Bylaws	–	Benjamin Avant
Rodeo Rules	–	Clint Coil and Asst. TBD
Community Outreach–Fundraising–Royalty	–	Andrew Johnson Luxx Bentley (Cody Johnson) Preston (Charlie Phillips)
Budget	–	David Hill
Public Relations	–	TBD
Marketing	–	Brian Rogers
Nominating	–	Frank Mazzo
Dance Competition Rules	–	James Jenkins and Mary Honeycutt
Finals Rodeo	–	Clark Monk
Women’s Outreach	–	Kami Boles
IGRA University	–	2014/15 - John Hill and Lisa Smith 2015/16 – Rob Matyska
Annual Convention	–	Todd Garrett
Hall of Fame	–	Roger Bergmann
Arena Directors	–	Scotty Shadix
Chute Coordinators	–	Jay Beck
Judges	–	Michael Lentz
Auditor, Secretary, Scorekeepers	–	Ron Trusley
Association Presidents	–	Jason Baker and Randy Edlin
Rodeo Officials Committee	–	Ron Trusley
Membership Standing Committee	–	Bruce Gros

Ad Hoc Committees

Animal Issues & Concerns	–	Kelly Peebles
Archives	–	TBD
Health & Safety	–	Roger Japp
Information Systems	–	TBD
Social Media	–	Jacob Griffin

Old Business

New Business

Election or Appointment of IGRA PR Director
RFP’s for IGRA University 2016 and 2017
2015 Records Retention and Disposition Direction
Jack Daniels Contract
501(3)(C) Transition
Budget Revision

Announcements

CGRA, TGRA, GSGRA, AGRA, OGRA, MGRA, NMGRA, NSGRA,
DSRA, ASGRA, NGRA, ILGRA, ARGRA, MIGRA, RRRRA,
FGRA, SCCGRA, LSGRA, SGRA, CSGRA

Adjournment



BOARD OF TRUSTEES MEETING
El Tropicano Riverwalk Hotel – San Antonio TX
Friday, January 16, 2014

AGENDA

Call to Order

Roll Call

Approval of Previous Minutes

- Trustees meeting – November 13, 2014 (Denver)
- Trustees meeting – November 16, 2014 (Denver)

Old Business

New Business

- Variance Request – Rodeo in the Rock – Bucking Chutes (2)
- Variance Request – Rodeo in the Rock – Junior Bulls
- Variance Request – Hot Rodeo -

Adjournment



ETHICAL PRACTICES REVIEW BOARD MEETING

El Tropicano Riverwalk Hotel – San Antonio TX

Friday, January 16, 2015

AGENDA

Call to Order

Roll Call

Approval of Previous Minutes

Old Business

New Business

Adjournment



MEMBERSHIP STANDING COMMITTEE MEETING
El Tropicano Riverwalk Hotel – San Antonio TX
Friday, January 16, 2015

AGENDA

Call to Order

Roll Call

New Business

Adjournment



BOARD OF DIRECTORS MEETING
El Tropicano Riverwalk Hotel – San Antonio TX
Friday, January 16, 2015

Minutes

Called to order @ 10:01am

Welcome – Bruce

Invocation

Roll Call – Please see attached roll sheet

Adoption of Rules of Debate

Guy Puglisi moved that we use the same rules of debate as convention. Motion passed

Approval of Minutes from meeting on November 13, 2014 and November 16, 2014

Revisions – none

Jacky Green moved that accept and approve the minutes from convention 2014 (November 13 and November 16 - Motion Passed

Reports:

Presidents Report: Bruce Gros

Please see attached Report from Bruce Gros

Tom Lott – Question – If someone has served as a chair for 6 years, should they have been notified if they are no longer going to be selected as chair going forward – Bruce's answer was yes they should, and if he has over looked someone he will apologize.

VP: James Jenkins

Please see attached report from James Jenkins

Dance Competition – Aprils Meeting – The BOD will need to discuss and decide if there will be an IGRA dance competition at IGRA University 2016

Secretary: Pierre Cadieux

Please see the attached report from Pierre Cadieux

Ron Trusly - Rules Books – Get these done ASAP – for Phoenix

James - Changes – Cliff notes version – Of all changes

Brian Helander - 2014 and 2015 rules – Side by side via PDF on the web-site

Patrick Terry - Officials – Need to get the books ASAP

Treasurers Report: David Hill

Please see attached Report from David Hill

Oct, Nov, and Dec – Financials have been uploaded to the web

Accounts receivable – Please see attached reports

Trustee's Chair: Guy Puglisi

Defer to Trustees Meeting

Admin Assistant: Tommy Channel

Insurance Renewal – Bruce Smiley Kaliff

Insurance Breakdown – Please see Tommy's Attachment

Tommy recommends that we adopt the policy and breakdown – Recommendation passes

Corporate Auditor: Ed Barry

Please see Attached Report from Ed Barry

The Corporate Auditor was inadvertently appointed at the meeting after convention, but he should have been appointed at the first meeting of this year.

Guy Puglisi moved to appoint Ed Barry as the IGRA Corporate Auditor for 2015– Motion passed

Membership: Pierre Cadieux

No report

By-laws:

No report – Other than all the By-law changes have been made and proofed

Rodeo Rules

No report - Other than all the Rodeo Rule changes have been made and proofed

Community Outreach – Fundraising – Royalty:

Andrew Johnson

Luxe Bentley (Cody Johnson)

Goals: \$25000.00

\$10,000.00 to IGRA

\$5000.00 to 3 non-profits or Charities

3 Non-profits or Charities

- a) Trevor Project
- b) Ronald McDonald House Charities
- c) Stand for the Silent

The community Outreach and Fundraising committee recommended to adopt these 3 Charities - Recommendation passed

Donation back is worth \$1100.00

Marketing Report: Brian Rogers
Please see attached report

Nominating: Frank Mazzo
No report at this time

Dance Competition Rules: James Jenkins
No report – Please come out to the dance competition this weekend

Rodeo Finals: Clark Monk
Please see attached report
The committee recommends that the WGRF Ticket Prices be set at - 20.00 Per day /Per person –
Recommendation passed
The committee officials recommended the officials for WGRF 2015 – see report -
Recommendation passed
The committee recommends that we consider engaging into a contract with Southpoint in Las Vegas for 2016 - Recommendation Passed

Women's Outreach: Kami Boles
Kami and team are working on the calendar (Women of Gay Rodeo) – If you have any pictures, please send them to Kami.

IGRA University

2014/15: Lisa Smith and John Hill
Please see attached report

2015/16: Rob Matyska
Please see attached report

Annual Convention: Todd Garrett
Please see attached report

Hall of Fame: Roger Bergmann
Please see attached report

Arena Directors: Scotty Shadix
Please see attached report

Chute Coordinators: Jay Beck
No report

Judges: Michael Lentz
3 points – 1st meeting ahead of Phoenix Rodeo – Trying to really focus on Chute dogging
Working with Scorekeeping and Timing (Rodeo School in Phoenix)

The judges will work all events before Finals Rodeo

Auditor, Secretaries and Scorekeepers: Ron Trusley
No report

Rodeo Officials Committee: Ron Trusley
They are working on the official's evaluation form
And are scheduling a conference call soon

Association Presidents: Jason Baker and Randy Edlin
No report –But addition of Jason Baker as a co-chair

Membership Standing Committee: Bruce Gros
First situation was brought to the committee – But they have come to a resolution on their own,
so the secretary was advised to notify the BOD of the outcome...

Ad Hoc Committee Reports

Animal Issues and Concerns: Kelly Peebles
No report

Archives: Brian Rogers
Please see attached report

Health and Safety: Roger Japp
No report

Information Systems:
No Chair confirmed
Looking for committee members – Looking for 5 plus

Social Media: Jacob Griffin
New Chair
This will be a bigger focus for IGRA in 2015 and future

Old Business

None

12:45pm

New Business

Election of IGRA PR Director
One Nomination – Ryan Reed
Bruce closed nominations

The BOD of directors voted on the position of PR director by ballot vote – Ryan Reed was elected as the PR Director by Ballot – The ballot count was 15 to 0

RFP's for IGRA University for 2016 and 2017

One RFP was submitted for U in 2016 to hold U in Tucson AZ.

Brian Helander presented the proposal – Please see the attached RFP Document

Guy Puglisi moved to hold IGRA University 2016 in Tucson AZ – Motion passed

Jack Daniels Contract

IGRA has not entered into a contract with them as of yet

Additional Insurance required – 5 Million Liability

\$2500.00 was done in the past – you end up with about half that after the additional expenses

The have supported WGRF for a number of years now.

501c3

Please see the attached the non-profit document

The Executive BOD thinks we should at least consult with an attorney

Guy Puglisi moved to go forward in preparing an application to move IGRA to a 501c3 organization and have it ready for Convention 2015 – Motion passed

Budget revisions

Please see the attached Revised Budget

The budget committee recommended to adopt the newly revised budget – recommendation passed

2016 Rodeo Applications

It is recommended that we get our rodeo applications in sooner this year

Variances

It is recommendation that we use variances as an experimental terms

Trustee Terms

They are currently out of balance, please see attached terms document

The is a recommend is to try and bring this into balance

Chuck Browning moved to realign and add one year the Trustee term for CSGRA to bring the rotation into balance –motion passed

Access to Records

It is important that we all have access any and all IGRA records and that there be several people that hold passcodes/security codes as a backup..

Web-site

There a mandate from the convention floor asking that the board look at moving the web-site maintenance to paid professionals to update and maintain.

The website needs to be updated, this body needs to address this issue as soon as possible

We also have a content problem and we also need to take control of the ID and password for the web-site

Brain is offered to help in anyway, he can will the web-site

Marketing plans

Brian Rogers does have some plans, when it comes to marketing ideas...

Please see the attached marketing report submitted by Brian Rogers

Parliamentarian

By-laws –only talk about at convention

So we go to Roberts Rules

Perhaps we need to appoint a parliamentarian to different committee meetings at convention

We also will looking to appoint one for each of the board meetings

2015 Records Retention and Disposition Direction

Tom Lott moved to retain the current policy on Records Retention and Disposition –Motion Passed

Announcements

Adjourned by Bruce Gros @ 2:50pm

SAT Board Meeting 1/16/2015

Introduction of the 2015 Team - Andrew Johnson, Mr. IGRA and Luxx Bentley Miss IGRA

Royalty Contest Information – Reminder contest information will no longer be provided to Trustee's per the rule change at convention. All contest information will be posted to www.IGRA.com by April 30th. Contest dates October 8-10th @ South Point Casino Arena in Las Vegas

Royalty Contest Judges Draw – Reminder that the judges' draw must be completed within the first 4 months of the rodeo year. The draw WILL take place this weekend with the current 2015 royalty team members present and initial emails will be going out to ALL trustees shortly after. All applicable fines WILL be applied for those associations who are not in compliance per the Standing Rules voted on a IGRA Convention in Denver, CO.

Dance Competition for 2016 – Dance competition is Saturday, January 16th at San Antonio Country Bar. We also need to make a decision about the 2016 Dance Competition



BOARD OF DIRECTORS MEETING
El Tropicano Riverwalk Hotel – San Antonio TX
Friday, January 16, 2015

Secretaries Report – Pierre Cadieux

First off let me say that it has been an interesting couple of months, since convention and coming back to the IGRA Board...

But here's a little update on some stuff that I have been working on:

1) The Big Book...

The By-Laws, Standing Rules and Rodeo Rules have all been updated since convention 2014. – It is my understanding that it is customary at IGRA that the out-going secretary complete the convention work and changes. Since my taking of the role came about a little less conventionally than in the past... Bruce and I decided to divide the work a little. I worked on the Rodeo Rule changes, and Bruce worked on the Standing Rule and By-law changes...

I also worked on all the exhibit, except for one, the Rodeo Check-list, thank you Chuck and Guy for assisting me with this exhibit.

All of the changes have been sent to Larry Lindstrom to update the IGRA web-site, they should be up shortly.

The little book should be going to the printer very soon, not to worry we will have rule books in time for the first Rodeo in Phoenix.

2) Communication...

I have now updated all the contact lists

- a) Member Associations
- b) Board of Directors
- c) Royalty
- d) Certified Officials
- e) Committee Chairs

These particular documents are ones that are more of a living document... They will need updating from time to time as the year progresses (Folks do change email addresses or move etc.)

I have also done my best, to update and clean up the Yahoo Groups...

If you feel you are not getting communications from one of the groups, please reach out to me so I can correct the situation.

3) Actions of the Executive Board since the last Board of directors meeting

One of responsibilities of the Secretary is to update this Broader Board Group on any actions that the Executive Board may have taken since the last Board meeting. I only have one action to report...

On November 16th (The Sunday after convention) The Executive Board did make changes to the WGRF Rodeo Directors Program – And they did appoint 3 additional members to this team or program: (In other words 3 more black shirts that will serve as assistant rodeo directors to Robert Thurtell the Rodeo Director.

They added:

Laura Scott – NGRA

Tommy Channel - CGRA

Judy Munson – ARGRA

That's all I have to report at this time...

Respectfully Submitted,

Pierre Cadieux

IGRA – Secretary

IGRA Corporate Auditor Report for Year End 2014 – University 2015 in San Antonio, TX January 2015
Report

REPORT for November & December 2014– 2015 Report – Two Months Reviewed:

- November and December, 2014 (As Corporate Auditor 2015)
- I had full access to the books and records and related reconciliations of IGRA.
- I reviewed the November and December 2014 Bank Reconciliations. They reconciled and agreed to the General Ledger, Income Statements and Balance Sheets which includes a comparison to the prior year. The Income on the Balance Sheets agrees to the Income on the Income Statements and the Income Statements look reasonable when compared to the activity of the prior year.
- I reviewed the General Ledger for deposit and cash expense transactions from November and December 2014. There were 303 line item deposits/expenditures. (some deposits/expenditures covered multiple lines of detail)
- Using a random number generator (found at random.org) I ran a random sample covering 10% of deposits/expenditures (30) in the reviewed period.
- All of the deposits examined tied to the general ledger as did the expenditures in the sample of 30. Both the deposits and the expenditures appeared to be properly supported, either by receipt or fees found on the bank statement.

I am happy to report to the IGRA Board of Directors that nothing out of the ordinary was noted.

I would like to thank our Treasurer, David Hill for his continued meticulous work.

Please note: This is an Internal Review/Audit, as prescribed by the By-Laws and is not, nor is it intended to be, an external independent audit performed in accordance with Generally Accepted Auditing Standards and accordingly no opinion is expressed on the IGRA financial statements in that respect.

Respectfully Submitted: Ed Barry, IGRA 2015 Corporate Auditor



COMMITTEE REPORTING FORM

Committee Name: _____

Committee Chair(s): _____

Committee Members: _____

Date & Time of Last Meeting: _____

Brief Overview of Last Meeting: _____

Items of Critical Importance (to be discussed at the next BOD meeting):

Items Requiring Action (to be voted on at the next BOD meeting):

No report at this time

Respectfully submitted, _____

International Gay Rodeo Association

Committee Board Report – Brian Rogers



A New Year – A New IGRA – A New Path

The Marketing Committee is currently Under Construction.

I will be heading up the new marketing committee. We are currently recruiting others interested in taking on this mission. The committee will need the support of all of IGRA to be successful.

Seek National Sponsors

This committee will seek to fill the gap left by the loss of the national Bud Light contract.

- Creation of updated IGRA marketing collateral
- Development of sponsorship levels
- Development of a menu of sponsor benefits
- Solicitation and meetings with potential sponsors

Support Core IGRA Events

This committee will work to support core IGRA programs and events with marketing collateral support (IGRA Branding) and help identify funding sources.

- IGRA University and Dance
- World Gay Rodeo Finals
- IGRA Annual Convention

We need **YOUR** support and your sponsorship **LEADS**.

If you are interesting in joining the committee, have fresh ideas and/or have leads for potential sponsors, please contact me at bhr9@comcast.net or 702-370-6137.

WGRF Committee Report

Meeting was held Jan. 11, 2015 at 10:00 am

Those in attendance: Clark Monk, Robert Thrutell, Tommy Channel, Lisa Smith, Judy Munson, Laura Scott, Doug Graff

Robert gave an overview of expectations for the coming year emphasizing the need to make WGRF something more than just another IGRA rodeo. Discussion was had on how this would look and what the differences may be. The focus of the group was to make sure that marketing, branding and exposure of WGRF moving to Las Vegas were the main agenda.

The committee reviewed the budget and adjustments were made with the end results of a positive profit margin. Knowing that by leaving in the sponsorship dollars it would mean extensive work on the committee's part. Sponsorship leaders were identified as Brian Rogers handling corporate and Lisa Smith managing buckles chutes and other awards.

Hotel and arena contracts were reviewed with no changes and the group toured the facilities.

Director assignments were given out.

Ticket pricing was established at \$20.00/person

Rodeo officials were selected and are as follows pending acceptance AD- Heather Murray, CC- Scotty Shadix, Sec.- Guy Puglisi, SK- John Hill, Judges- Michael Lentz, Amy Griffin, Jack Morgan and Clint Coil.

There are no action items at this time only the recommendation that the board consider signing a 2 year contract with South Point to ensure that we have dates secured and that we give this facility the same chance that was given to Fort



COMMITTEE REPORTING FORM

Committee Name: IGRA University

Committee Chair(s): John Hill and Lisa Smith

Committee Members: _____

Date & Time of Last Meeting: November 14, 2014 at 10:34am

Brief Overview of Last Meeting: Discussion in making IGRAU more relevant and revive the future. Attempting to give students a focus (like declaring a major) and keeping up with today's problems. Overhaul the degree process by creating tracks - Required Core classes, testing & practice sessions. Create real life experiences. Administratively: set minimum enrollments, full stipends for teaching 3 or more classes, tier pricing for classes, etc.

Items of Critical Importance (to be discussed at the next BOD meeting):

Need a session without distraction with key educational leaders to rebuild and address problems. Develop a Masters Program and lead into a Doctorate degree.

Items Requiring Action (to be voted on at the next BOD meeting):

A proposal has been made for the 2016 venue for IGRAU be moved to Tucson, AZ.

All questions and concerns have been addressed. Recommend that this proposal be approved.

Submitted by Brian Helander.

No report at this time

Respectfully submitted: *Lisa and John*



COMMITTEE REPORTING FORM

Committee Name: Hall of Fame Committee

Committee Chair(s): Roger Bergmann

Committee Members: _____

Date & Time of Last Meeting: November 14, 2014

Brief Overview of Last Meeting: _____

Items of Critical Importance (to be discussed at the next BOD meeting):

Just a reminder that nominations to the IGRA Hall of Fame must be received by March 1, 2015 to be eligible for consideration for induction into the Hall of Fame at the 2015 Convention.

Nomination form is on IGRA website under Hall of Fame. If anyone has questions or needs help writing a nomination, please contact Roger Bergmann at: canyontrvl@aol.com

Items Requiring Action (to be voted on at the next BOD meeting):

NONE

No report at this time

Respectfully submitted, Roger Bergmann

2015 Convention Report

Things are moving along with the planning for “Toes in the Water”, the IGRA 2015 Convention held at the Sirata Resort, St Pete Beach, FL.

Thanks to everyone at convention in Denver to completing the surveys. An additional survey will be conducted at the conclusion of the 2015 Convention.

For all those dealing with cold temps, you are welcome go to the link below and watch the beach and a time lapse from the Sirata beach cam.

<http://www.sirata.com/live-web-cam>

The four (4) break sponsorships are being offered to IGRA Member Associations first. Sponsorships are \$400 each. Should your association wish to sponsor one of the four breaks please email Todd at secretary@fga.org by July 1, 2015.

Raffle tickets for a 3 night stay at Sirata during convention are being sold. Please see a member of FGRA royalty. Tickets are \$5/each or 5 for \$20. Drawing to be held at Finals 2014

Respectfully Submitted

Todd Garrett
2015 Convention Chair



COMMITTEE REPORTING FORM

Committee Name: Arena Directors

Committee Chair(s): Scotty Shadix

Committee Members: H. Murray, D. Zuspann, J. McLeod, J. Jenkins, R. Matyska

Date & Time of Last Meeting: n/a

Brief Overview of Last Meeting: No meeting has been held as of yet. First meeting will be held within a month. Agenda items to include review and aligning application of new rules, finalize certification schedules for Jenkins and Matyska, identify potential candidates to enter program, and set meeting schedule for balance of year.

Items of Critical Importance (to be discussed at the next BOD meeting):

Items Requiring Action (to be voted on at the next BOD meeting):

No report at this time

Respectfully submitted, Scotty Shadix



Board Report

January 2015 - Brian Rogers

Recent Activities:

Following IGRA convention 2014, members of the committee traveled to the Western Heritage Center in Laramie, Wyoming; one of the largest western-interest archives in the nation.

- We accompanied writer, historian and independent curator Gregory Hinton as he delivered his private and professional papers into the WHC archives.
- We were given an extensive tour of the archives and research facilities and saw many fascinating artifacts.
- During a meeting with the Executive Director and staff and subsequent lunch, we had a wide ranging discussion about the IGRA Archives and various current and future projects.
- Both parties agreed to pursue future collaborations.

Upcoming Project: Gay Rodeo Oral History Project

Archives committee projects to date have focused on collecting, preserving and displaying artifacts from our history before they disappear. We have been largely successful and have amassed one of the most complete archives of any U.S. gay organization. Those artifacts tell what we did.

To bring the story of gay rodeo to life we want to record the history of how we did it and how we and others were affected by it. Many of our members have fascinating stories to tell of their experiences in gay rodeo.

Our oral history project will listen to and document these stories, told in their own words. It's these everyday memories of people that have historical importance and give texture and meaning to the gay rodeo story. If we do not collect and preserve those memories, those stories, then soon they will disappear forever.

- The Archives committee is soliciting recommendations for our roster of interview candidates. Please forward your ideas to any committee member, along with contact information (if you have it)
- The first interview will be with John King who will be interviewed in February in Phoenix.

I.G.R.A.

PREMIUM BREAK-DOWN

	<u>2014</u>	<u>2015</u>	<u>Change</u>
General Liability	\$ 7,987.00	\$ 8,173.00	
Taxes & Fees	240.00	246.00	
Commission	500.00	500.00	
Directors & Officers	866.00	866.00	
Total Amount	<u>\$ 9,593.00</u>	<u>\$ 9,785.00</u>	\$ 192.00

POINT SYSTEM

IGRA	1.0 (1 pt each)	1.0	
Associations	22.0 (1 pt each)	20.0	
Rodeos	14.0 (1 pt each)	14.0	
University	0.5 (.5 pt each)	0.5	
Convention	0.5 (.5 pt each)	0.5	
Rodeo Schools	1.5 (.5 pt each)	1.0	
	<u>39.5</u>	<u>37.0</u>	(2.5)

Price per Point	\$ 242.87	\$ 264.46	\$ 21.59
Price per Half Point	\$ 121.44	\$ 132.23	\$ 10.79
Assoc w/o Rodeo	\$ 242.87	\$ 264.46	\$ 21.59
Assoc with a Rodeo	\$ 485.74	\$ 528.92	\$ 43.18



International Gay Rodeo Association Inc
PO Box 460504
Aurora, CO 80046

RE: Request for information on changes needed to file for 501(c)3 non-profit status

Dear IGRA Board:

After reviewing the Bylaws we obtained from the IGRA website and the articles of incorporation with Colorado, there are several items that the International Gay Rodeo Association (IGRA) needs to address with their organizational documentation in order to apply for 501(c)3 status with the IRS. Those items are detailed below:

- The articles of incorporation (which have been filed with the state of Colorado) need to be amended to state the following: "The corporation is organized exclusively for charitable, educational, scientific, and religious purposes within the meaning of Internal Revenue Service code 501(c)3."
- The articles of incorporation also need to be amended to state the following: "The assets of the corporation will be distributed on dissolution as follows: all existing liabilities will be paid and any remaining assets will be distributed to other charitable organizations and then distributed by the circuit court." While the current articles do state that the assets will be distributed to other Member Associations of the IGRA, this is not what the IRS accepts. The IRS wants nonprofit assets to remain nonprofit assets. Not all of IGRA's members have received Federal nonprofit status, therefore the current statement is not in compliance with IRS nonprofit regulations. The articles of incorporation regarding dissolution must be amended to be in compliance with IRS nonprofit standards. The amendments to the articles of incorporation can be filed online and we can assist with that if needed.
- The IGRA needs to develop and adopt a Conflict of Interest policy. The IRS has a generic format you can use for the Conflict of Interest policy. If you would like this provided to you, just let us know.
- Article IV, Section 1, Composition should be changed to state that "IGRA shall be composed of Member Associations which have aims and purposes similar to those of IGRA and which have been duly admitted to membership in IGRA." Delete the following sentence of "These associations will be hereinafter referred to as Member Associations". Since not all of your members are official Federal nonprofit corporations, we do not want the IRS attempting to cross-reference other groups with similar names. Leaving the section later on in the Bylaws (Section 5, paragraph C) that states member associations must be incorporated as a not-for-profit or nonprofit entity under the laws of their state is acceptable.
- The IGRA bylaws do not reference whether or not officers/directors/trustees will be compensated. This needs to be detailed in the bylaws – if the IGRA does not pay anyone to run the organization, that needs to be stated. If some form of compensation is provided to anyone that helps operate the IGRA, details of how compensation is determined (vote, standard amount, etc.) needs to be outlined in the bylaws.

Reinhard CPAs, LLC

2012 NW South Outer Rd • Blue Springs, MO 64015 • Ph. 816-427-5645
Fax. 816-286-2789 • www.reinhardcpas.com • brett@reinhardcpas.com

The following are a couple items we want to make sure the IGRA is aware of that will need to be addressed in the event of filing for nonprofit status:

- Under the rules of section 501(c)3 organizations are prohibited from supporting or opposing political candidates. Influencing legislation is also questionable, but if influencing legislation is done documentation must be provided of how much time and resources of the organization are being used for that purpose. Please be sure that the IGRA does not support/oppose specific politicians. Make sure any political activities are minimal - breaking this rule will result in the application being denied.
- Since the IGRA has been in existence for several years, in order to complete Form 1023 (Application for Recognition of Exemption Under Section 501(c)3 of the internal Revenue Code), a narrative of past, present, and planned activities describing the exempt activities and accomplishments of the IGRA must be provided. This narrative needs to have specific examples of what the organization has completed, is completing and wants to achieve. Past and current copies of newsletters, brochures, or similar documents supporting this narrative should be provided to help show how the organization is achieving its desired exempt purpose. After getting all of the organizational documents in order with required IRS standards, this narrative is the most important factor the IRS will use in determining nonprofit acceptance. The narrative needs to be detailed, well-written, and supported.

After all these items have been addressed and the Form 1023 has been filled out with further information such as list of current officers and directors, as well as four years of financial data, it will be submitted via mail to the IRS with a filing fee of \$850. Organizations that have been in existence for a period of time are often subject to further review by the IRS and we have had some of those groups wait over one year for approval. For this reason, if you want to obtain nonprofit status, we recommend taking steps to correct the IGRA paperwork as soon as possible in order to expedite the process. However, it does just depend on who reviews the application on the other end as we have also had groups receive approval within 3-6 weeks. We have never had any application be rejected.

We do believe that Federal non-profit status would greatly benefit your group. Upon approval from the IRS, your vendors can receive a charitable deduction for items they donate to your group. The IGRA would also be able to conduct fundraisers and anyone supporting the IGRA monetarily could receive a tax deduction for their donation. Once a Federal nonprofit status is obtained, the IGRA can apply to be exempt from state sales tax which allows the IGRA to purchase items tax free. Any profit the IGRA has will not be subject to any income tax and could be used to further the IGRA purposes.

Our preparation fee for completing the Form 1023 for the IGRA would be approximately \$500. This could vary based on how much time is spent obtaining information and putting it in a format the IRS will accept. For example, if the four years of financial data has not been organized in the way that the IRS desires and we have to convert the information you provide, the fee could be higher. If you would like us to amend the Articles of Incorporation, we can do that as well for \$150. After receiving Federal nonprofit status, we can help you apply for state exemption as well and that fee will be significantly lower as those forms are less complex.

Please let us know how we can help you proceed with any of these steps.

Sincerely,

Vicki Knox