Form **990-EZ**

Department of the Treasury
Internal Revenue Service

Short Form
Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

▶ Sponsoring organizations of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990 All other organizations with gross receipts less than $500,000 and total assets less than $1,250,000 at the end of the year may use this form

▶ *The organization may have to use a copy of this return to satisfy state reporting requirements.*

OMB No 1545-1150

2009

Open to Public Inspection

A For the 2009 calendar year, or tax year beginning JUL 1, 2009 **and ending** JUN 30, 2010

B Check if applicable: ☐ Address change ☐ Name change ☐ Initial return ☐ Terminated ☐ Amended return ☐ Application pending

Please use IRS label or print or type. See Specific Instructions.

C Name of organization: FREDERICK HIGH SCHOOL BOOSTERS CLUB, INC

Number and street (or P.O. box, if mail is not delivered to street address): 650 CARROLL PARKWAY — Room/suite

City or town, state or country, and ZIP + 4: FREDERICK, MD 21701-4973

D Employer identification number 52-1199979

E Telephone number 3016953470

F Group Exemption Number ▶

• **Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).**

G Accounting method: [X] Cash ☐ Accrual Other (specify) ▶

I Website: ▶ WWW.LEAGUELINEUP.COM

H Check ▶ [X] if the organization is **not** required to attach Schedule B (Form 990, 990-EZ, or 990-PF)

J Tax-exempt status (check only one) — [X] 501(c) (3) ◀ (insert no.) ☐ 4947(a)(1) or ☐ 527

K Check ▶ ☐ if the organization is not a section 509(a)(3) supporting organization **and** its gross receipts are normally **not** more than $25,000. A Form 990-EZ or Form 990 return is not required, but if the organization chooses to file a return, be sure to file a complete return.

L Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts; if $500,000 or more, file Form 990 instead of Form 990-EZ ▶ $ 64,351.

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See the instructions for Part I.)

Revenue	1	Contributions, gifts, grants, and similar amounts received			1	10,012.
	2	Program service revenue including government fees and contracts			2	6,345.
	3	Membership dues and assessments			3	1,921.
	4	Investment income			4	66.
	5a	Gross amount from sale of assets other than inventory	5a			
	b	Less: cost or other basis and sales expenses	5b			
	c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)			5c	
	6	Special events and activities (complete applicable parts of Schedule G). If any amount is from **gaming**, check here ▶ ☐				
	a	Gross revenue (not including $ ______ of contributions reported on line 1)	6a	46,007.		
	b	Less: direct expenses other than fundraising expenses	6b	24,804.		
	c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)			6c	21,203.
	7a	Gross sales of inventory, less returns and allowances	7a			
	b	Less: cost of goods sold	7b			
	c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)			7c	
	8	Other revenue (describe ▶)			8	
	9	**Total revenue.** Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8 ▶			9	39,547.
Expenses	10	Grants and similar amounts paid (attach schedule)			10	
	11	Benefits paid to or for members			11	
	12	Salaries, other compensation, and employee benefits			12	
	13	Professional fees and other payments to independent contractors			13	925.
	14	Occupancy, rent, utilities, and maintenance			14	196.
	15	Printing, publications, postage, and shipping			15	207.
	16	Other expenses (describe ▶ SEE STATEMENT 1)			16	48,291.
	17	**Total expenses.** Add lines 10 through 16 ▶			17	49,619.
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)			18	<10,072.>
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)			19	46,183.
	20	Other changes in net assets or fund balances (attach explanation)			20	
	21	Net assets or fund balances at end of year. Combine lines 18 through 20 ▶			21	36,111.

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Part II Balance Sheets. If Total assets on line 25, column (B) are $1,250,000 or more, file Form 990 instead of Form 990-EZ.

Line	(See the instructions for Part II.)	(A) Beginning of year	Line	(B) End of year
22	Cash, savings, and investments	46,183.	22	36,111.
23	Land and buildings		23	
24	Other assets (describe ▶)		24	
25	**Total assets**	46,183.	25	36,111.
26	**Total liabilities** (describe ▶)	0.	26	0.
27	**Net assets or fund balances** (line 27 of column (B) **must** agree with line 21)	46,183.	27	36,111.

932171 02-08-10 LHA **For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.** Form **990-EZ** (2009)

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Part III **Statement of Program Service Accomplishments** (See the instructions for Part III.)

		Expenses (Required for section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts, optional for others)
What is the organization's primary exempt purpose? SEE STATEMENT 3		
Describe what was achieved in carrying out the organization's exempt purposes. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.		
28 TO SUPPORT AND ENHANCE ATHLETIC CLUB ACTIVITIES AT FREDERICK HIGH SCHOOL.		
(Grants $) If this amount includes foreign grants, check here ▶ ☐	28a	45,754.
29		
(Grants $) If this amount includes foreign grants, check here ▶ ☐	29a	
30		
(Grants $) If this amount includes foreign grants, check here ▶ ☐	30a	
31 Other program services (attach schedule) (Grants $) If this amount includes foreign grants, check here ▶ ☐	31a	
32 **Total program service expenses** (add lines 28a through 31a) ▶	32	45,754.

Part IV **List of Officers, Directors, Trustees, and Key Employees.** List each one even if not compensated (See the instructions for Part IV)

(a) Name and address	(b) Title and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-.)	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
JAKEY CASTO	PRESIDENT 4.00	0.	0.	0.
TERRY LEISHMAN	VICE PRESIDENT 4.00	0.	0.	0.
GREG CASTO	SECRETARY 4.00	0.	0.	0.
DENISE MOTOK	TREASURER 4.00	0.	0.	0.

Part V Other Information (Note the statement requirements in the instructions for Part V.)

			Yes	No
33	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity	33		X
34	Were any changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the changes	34	X	
35	If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but **not** reported on Form 990-T, attach a statement explaining why the organization did not report the income on Form 990-T.			
a	Did the organization have unrelated business gross income of $1,000 or more or was it subject to section 6033(e) notice, reporting, and proxy tax requirements?	35a		X
b	If "Yes," has it filed a tax return on **Form 990-T** for this year?	35b	N/A	
36	Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Sch. N	36		X
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions. ▶ 37a 0.			
b	Did the organization file **Form 1120-POL** for this year?	37b		X
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee **or** were any such loans made in a prior year and still outstanding at the end of the period covered by this return?	38a		X
b	If "Yes," complete Schedule L, Part II and enter the total amount involved — 38b N/A			
39	Section 501(c)(7) organizations. Enter:			
a	Initiation fees and capital contributions included on line 9 — 39a N/A			
b	Gross receipts, included on line 9, for public use of club facilities — 39b N/A			
40a	Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ▶ 0. ; section 4912 ▶ 0. ; section 4955 ▶ 0.			
b	Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or is it aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	40b		X
c	Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶ 0.			
d	Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization ▶ 0.			
e	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T	40e		X

41 List the states with which a copy of this return is filed. ▶ MD

42a The organization's books are in care of ▶ DENISE MOTOK - TREASURER Telephone no. ▶ 301-695-3470

Located at ▶ 2201 AVALON CT., FREDERICK, MD ZIP + 4 ▶ 21702

			Yes	No
b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	42b		X
	If "Yes," enter the name of the foreign country: ▶			
	See the instructions for exceptions and filing requirements for **Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.**			
c	At any time during the calendar year, did the organization maintain an office outside of the U.S.?	42c		X
	If "Yes," enter the name of the foreign country: ▶			

43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of **Form 1041** - Check here ▶ ☐
and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 43 N/A

			Yes	No
44	Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ	44		X
45	Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If "Yes," Form 990 must be completed instead of Form 990-EZ	45		X

Part VI **Section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts only.** All section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts must answer questions 46-49b and complete the tables for lines 50 and 51.

			Yes	No
46	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	46		X
47	Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II	47		X
48	Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	48		X
49a	Did the organization make any transfers to an exempt non-charitable related organization?	49a		X
b	If "Yes," was the related organization a section 527 organization?	49b		

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than $100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and address of each employee paid more than $100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
NONE				

f Total number of other employees paid over $100,000 ▶

51 Complete this table for the organization's five highest compensated independent contractors who each received more than $100,000 of compensation from the organization. If there is none, enter "None."

NONE

(a) Name and address of each independent contractor paid more than $100,000	(b) Type of service	(c) Compensation

d Total number of other independent contractors each receiving over $100,000 ▶

Sign Here

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

▶ Signature of officer — Date NOV 11 10

▶ GREG CASTRO, SECY FHS BOOSTERS CLUB INC
Type or print name and title

Paid Preparer's Use Only

Preparer's signature ▶ Michelle Miller CPA — Date 11/10/10 — Check if self-employed ▶ ☐ — Preparer's identifying number (See instr.)

Firm's name (or yours if self-employed), address, and ZIP + 4 ▶ DRAPER & MCGINLEY, P.A.
365 W. PATRICK ST.
FREDERICK, MD 21701

EIN ▶

Phone no. ▶ (301)694-7411

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

SCHEDULE A (Form 990 or 990-EZ) Department of the Treasury Internal Revenue Service	Public Charity Status and Public Support	OMB No 1545-0047 2009 Open to Public Inspection
	Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust. ▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.	

Name of the organization	Employer identification number
FREDERICK HIGH SCHOOL BOOSTERS CLUB, INC	52-1199979

Part I **Reason for Public Charity Status** (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 11, check only one box.)

1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**

2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E.)

3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**

4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: ______

5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)

6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**

7 ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II)

8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II)

9 [X] An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III)

10 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**

11 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See **section 509(a)(3).** Check the box that describes the type of supporting organization and complete lines 11e through 11h.

a ☐ Type I   b ☐ Type II   c ☐ Type III - Functionally integrated   d ☐ Type III - Other

e ☐ By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).

f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box ☐

g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

			Yes	No
(i)	A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?	11g(i)		
(ii)	A family member of a person described in (i) above?	11g(ii)		
(iii)	A 35% controlled entity of a person described in (i) or (ii) above?	11g(iii)		

h Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above or IRC section (see instructions))	(iv) Is the organization in col. (i) listed in your governing document?		(v) Did you notify the organization in col. (i) of your support?		(vi) Is the organization in col. (i) organized in the U.S.?		(vii) Amount of support
			Yes	No	Yes	No	Yes	No	
Total									

LHA **For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.**

Part II **Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**
(Complete only if you checked the box on line 5, 7, or 8 of Part I.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 **Total.** Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 **Public support.** Subtract line 5 from line 4						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV)						
11 **Total support.** Add lines 7 through 10						

12 Gross receipts from related activities, etc. (see instructions) | 12 |

13 **First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ▶ ☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2009 (line 6, column (f) divided by line 11, column (f)) | 14 | %

15 Public support percentage from 2008 Schedule A, Part II, line 14 | 15 | %

16a **33 1/3% support test - 2009.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

b **33 1/3% support test - 2008.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

17a **10% -facts-and-circumstances test - 2009.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part IV how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization ▶ ☐

b **10% -facts-and-circumstances test - 2008.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ▶ ☐

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

Part III | Support Schedule for Organizations Described in Section 509(a)(2) (Complete only if you checked the box on line 9 of Part I.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")		34,419.	37,297.	19,969.	11,933.	103,618.
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose		38,446.	9,305.	16,280.	6,345.	70,376.
3 Gross receipts from activities that are not an unrelated trade or business under section 513			37,560.	33,055.	46,007.	116,622.
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 through 5		72,865.	84,162.	69,304.	64,285.	290,616.
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						0.
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year						0.
c Add lines 7a and 7b						0.
8 **Public support** (Subtract line 7c from line 6)						290,616.

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
9 Amounts from line 6		72,865.	84,162.	69,304.	64,285.	290,616.
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources		660.	636.	303.	66.	1,665.
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b		660.	636.	303.	66.	1,665.
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
13 **Total support** (Add lines 9, 10c, 11, and 12)		73,525.	84,798.	69,607.	64,351.	292,281.

14 **First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ▶ ☐

Section C. Computation of Public Support Percentage

15 Public support percentage for 2009 (line 8, column (f) divided by line 13, column (f))	15	99.43	%
16 Public support percentage from 2008 Schedule A, Part III, line 15	16	99.56	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for **2009** (line 10c, column (f) divided by line 13, column (f))	17	.57	%
18 Investment income percentage from **2008** Schedule A, Part III, line 17	18	.44	%

19a **33 1/3% support tests - 2009.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☒

b **33 1/3% support tests - 2008.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

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

SCHEDULE G
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

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

OMB No 1545-0047
2009
Open To Public Inspection

Name of the organization: FREDERICK HIGH SCHOOL BOOSTERS CLUB, INC
Employer identification number 52-1199979

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

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

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

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

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

(i) Name of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions? Yes	No	(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col (i)	(vi) Amount paid to (or retained by) organization
Total ▶						

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

Part II **Fundraising Events.** Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than $15,000 on Form 990-EZ, line 6a. List events with gross receipts greater than $5,000.

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events (add col. (a) through col. (c))
		CONCESSION STAND (event type)	MULCH SALES (event type)	1 (total number)	
Revenue	1 Gross receipts	28,799.	16,169.	1,039.	46,007.
	2 Less. Charitable contributions				
	3 Gross income (line 1 minus line 2)	28,799.	16,169.	1,039.	46,007.
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses	14,033.	10,656.	115.	24,804.
	10 Direct expense summary. Add lines 4 through 9 in column (d) ▶				(24,804.)
	11 Net income summary. Combine line 3, column (d), and line 10 ▶				21,203.

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

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

		Yes	No
9 Enter the state(s) in which the organization operates gaming activities: ______			
a Is the organization licensed to operate gaming activities in each of these states?	9a		
b If "No," explain: ______			
10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?	10a		
b If "Yes," explain ______			
11 Does the organization operate gaming activities with nonmembers?	11		
12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming?	12		

			Yes	No
13 Indicate the percentage of gaming activity operated in:				
a The organization's facility	13a	%		
b An outside facility	13b	%		
14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:				
Name ▶				
Address ▶				
15a Does the organization have a contract with a third party from whom the organization receives gaming revenue?		15a		
b If "Yes," enter the amount of gaming revenue received by the organization ▶ $ ______ and the amount of gaming revenue retained by the third party ▶ $ ______ .				
c If "Yes," enter name and address of the third party:				
Name ▶				
Address ▶				
16 Gaming manager information:				
Name ▶				
Gaming manager compensation ▶ $ ______				
Description of services provided ▶				
☐ Director/officer ☐ Employee ☐ Independent contractor				
17 Mandatory distributions:				
a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?		17a		
b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ $				

FORM 990-EZ	OTHER EXPENSES	STATEMENT 1

DESCRIPTION	AMOUNT
PROGRAM SERVICES	45,754.
INSURANCE	414.
OTHER	1,648.
MEMBERSHIP EXPENSE	475.
TOTAL TO FORM 990-EZ, LINE 16	48,291.

FORM 990-EZ INFORMATION REGARDING TRANSFERS ASSOCIATED WITH PERSONAL BENEFIT CONTRACTS STATEMENT 2

A) DID THE ORGANIZATION, DURING THE YEAR, RECEIVE ANY FUNDS, DIRECTLY OR INDIRECTLY, TO PAY PREMIUMS ON A PERSONAL BENEFIT CONTRACT? . . . . [ ] YES [X] NO

B) DID THE ORGANIZATION, DURING THE YEAR, PAY PREMIUMS, DIRECTLY OR INDIRECTLY, ON A PERSONAL BENEFIT CONTRACT? . . [ ] YES [X] NO

990-EZ PG 2 STATEMENT 3

TO SUPPORT AND ENHANCE ATHLETIC CLUB ACTIVITIES AT FREDERICK HIGH SCHOOL.

BYLAWS OF THE FREDERICK HIGH SCHOOL BOOSTERS CLUB INC.

Revision: May 11, 2010

ARTICLE I – NAME

The name of the organization shall be the Frederick High School Boosters Club Inc. (FHS Boosters Club, or Club), a non-profit 501 (c) (3) registered organization under the U.S. Internal Revenue Service and operated under the laws of the State of Maryland.

ARTICLE II – PURPOSE

The purpose of the FHS Boosters Club is to promote the advancement of athletic programs, academic clubs, and curriculum at Frederick High School (FHS) through providing support to the principal, athletic director, coaches, club representatives, and students. FHS Boosters Club provides a tax-exempt status to FHS club fund raising efforts, facilitates consistent practices and communications among athletic programs and parents, and organizes and coordinates volunteer efforts for athletic and club activities.

ARTICLE III – POLICIES

Section 1 – The FHS Boosters Club shall abide by the Frederick County Public Schools (FCPS) rules and policies in the conduct of club activities and management of fund receipt and disbursement.

Section 2 – The FHS Boosters Club will not seek to control the administrative policies of FHS.

Section 3 – The FHS Boosters Club may cooperate with other organizations and agencies provided that the Club makes no commitments which bind the membership unless such commitments are approved by the approved voting members of the Club.

Section 4 – As a tax-exempt organization under section 501(c)(3) of the Internal Revenue Code, an organization must be organized and operated exclusively for exempt purposes set forth in section 501(c)(3), and none of its earnings may inure to any private shareholder or individual.

ARTICLE IV – ORGANIZATIONAL STRUCTURE

Section 1 - The FHS Boosters Club is comprised of annual dues paying members, which include a board of directors, officers, and committee chairs.

Section 2 – All dues paying members have voting rights regarding general decisions of the Club. Board of Directors may elect to vote on clarification issues and decisions as an entity provided discussion has been preceded and documented in general meetings, and that the results of board decisions are discussed with the general membership and documented in general meeting minutes.

Section 3 – Collection and disbursement of funds shall be performed in a manner that is in compliance with the Club's 501 (c) (3) IRS organizational status.

ARTICLE V – MEMBERSHIP

Section 1 – Any person interested in the athletic and student club programs at FHS, and willing to uphold the policies and bylaws of the FHS Boosters Club may become a member upon payment of dues. Prior or current attendance at FHS by parents or students seeking membership is not a requirement to be considered eligible for membership. Annual dues will be determined by the membership.

Section 2 – Membership and dues apply for the Club's fiscal year (July 1 – June 30), regardless of when paid.

Section 3 – Members are encouraged to attend Club meetings. The Board of Directors establishes meeting times and location.

ARTICLE VI – BOARD OF DIRECTORS

Section 1 – The business and affairs of the FHS Boosters Club shall be managed by the Board of Directors. In addition to the powers an authority expressly conferred upon the Board by these bylaws, the Board may exercise all such powers of the Club and do all such lawful acts and things as are not prohibited, by law, or any legal agreement among the members, the Articles of Incorporation, or by the bylaws directed or required to be exercised or done by the members or such other authority.

Section 2 – The number of Directors shall be five (5) and include the following: President, Vice President, Secretary, and Treasurer. The FHS principal (or designated representative) shall be an ex-officio member of the board with voting rights.

Section 3 – Any director may be requested to be removed from office with cause by the affirmative vote of the other Directors. Removal action may be initiated at any monthly Club meeting following a notice of at least 20 days prior to the meeting with respect that such purpose has been given. A vote by attending members in standing, and in accordance with Article IX, Section 3, shall be required for removal of a member of the board.

Section 4 – A vacancy of a Board of Director position shall be filled for the unexpired term by appointment for Officers only and in accordance with Article VII, Section 7.

Section 5 – Special meetings of the Board may be called by the President, or by any two other Directors. Approval of motions in special meetings shall be by a simple majority of the Board of Directors.. Members shall be noticed of the occurrence and decisions of special meetings at the next general meeting.

Section 6 – The Board of Directors shall determine the schedule for Club general meetings and special meetings. Notices for general meetings should be published well in advance through posting on the Booster website and/or via member webmail lists. No special or general meeting shall be conducted without at least a two (2) day meeting notice provided to attendees.

ARTICLE VII – DUTIES OF OFFICERS AND ELECTIONS

Section 1 – The President shall:
1) preside at all meetings
2) preside over the scheduling of meetings in accordance with the bylaws
3) appoint a nominating committee prior to the June meeting to present a slate of officers for election
4) serve as member with full voting rights for awards sponsored by the boosters
5) conduct general and special meetings in accordance with the bylaws
6) ensure that funds are secured, managed, and used in accordance with IRS requirements and State of Maryland non-profit corporation code.
7) Oversee expenditures paid by the boosters
8) Ensure that Club business is conducted in accordance with FCPS policies
9) Represent or provide a representative to support functions regarding booster attendance
10) Oversee the responsibilities of committees (membership, concessions, fundraising, publicity, etc.)

Section 2 – The Vice President shall:
1) preside over meetings in the absence of the President
2) coordinate the activities conducted by the Committees
3) assist in other activities as directed by the President

Section 3 – The Secretary shall:
1) maintain attendance and meeting minutes
2) receive all notices served for the interest of the FHS Boosters Club
3) ensure proper insurance and tax submittals are performed
4) perform amendments to bylaws
5) send meetings dates and reminders to all booster members
6) oversee the maintenance of historical Club records. Records shall be stored at Frederick High School.

Section 4 – The Treasurer shall:
1) receive all funds payable to the Club
2) deposit of funds in the Club bank account(s)

3) make payments to budgeted and approved expenses only following receipt of auditable, itemized receipts which specifically document expense(s).
4) maintain financial records and books of account, showing all receipts and disbursements of the Club
5) consult with the president on fund requests outside of approved operating expenses
6) prepare all financial data in a manner such that financial transactions can be kept and reported

Section 5 – Elections shall be conducted annually at the June general Club meeting. The Officers shall serve a single year term from July to June, and may be re-elected to the same position for one concurrent year (two year term limit). Officers may be elected to a different Officer position in concurrent years.

Section 6 – Elections shall be conducted with the presence of at least 10% of the current fiscal year membership in attendance. Only members shall vote in elections.

Section 7 – A vacancy of any Officer position shall be filled by the Board of Directors for the unexpired term by appointment and simple majority vote by the Board of Directors.

ARTICLE VIII – COMMITTEES

Section 1 The Board of Directors may authorize the appointment of committees consisting in whole or in part of persons who are not Directors. Committees shall function under the direction of the Board of Directors, and shall have the purpose to advise and perform designated activities consistent with the bylaws of the Club.

Section 2 – Committee chairpersons and members shall be appointed by the Board of Directors. Each Committee shall have a designated Committee chairperson.

Section 3 – Standing committees within the Club should include:

<u>Nominating Committee</u> – responsible for the annual selection of officer candidates for election to the Board of Directors.

<u>Ways and Means Committee (Fundraising)</u> – responsible for determining and coordinating fundraising activities for the Club.

<u>Membership Committee</u> – responsible for soliciting and maintaining membership, including collection and recording of membership dues

<u>Concession Committee</u> – responsible for managing concession activities at FHS functions, including soliciting volunteers for concession stands, securing concession supplies, handling money and ensuring proper accounting and transfer of money to the Treasurer, and maintaining sanitary conditions and practices associated with the handling of food products.
Publicity Committee – responsible for promoting the activities of the Club including: fundraising events, accomplishments, and school and community service projects.

Publicity Committee - maintains the Club website with information such as meeting notices, publication of meeting minutes, and other announcements of interest to parents and students of FHS.

Bylaws Committee – responsible for proposing, motioning, and recording amendments to bylaws.

ARTICLE IX – MEETINGS

Section 1 – General meetings are routinely conducted monthly or no less than eight times a year at a time determined by the Board of Directors. General meetings should be scheduled at a recurring date, time, and location to best accommodate routine meeting of the Members (as example, second Tuesday of the month, 7:00pm, at FHS). A minimum notice period for general meetings shall be conducted in accordance with Article VI, Section 6 of the bylaws.

Section 2 – Special meetings may be conducted at the pleasure of the President. A minimum notice period for special meetings shall be conducted in accordance with Article VI, Section 6 of the bylaws.

Section 3 – A Quorum is required to vote and approve and conduct business decisions. For general meetings, a Quorum shall be 10% of the active membership on file at the time of the meeting. A Quorum for approval of decisions made during special meetings is a simple majority of the Board of Directors.

Section 4 – The Secretary shall record all business conducted at general and special meetings. Minutes of meetings shall be publically available.

Section 5– All members of the public are welcome at general meetings. The privilege of holding office, making motions, debating, and voting shall be limited to the Members of the Club.

ARTICLE X – AMENDMENTS TO BYLAWS

Section 1 – All proposed amendments (meaning addition, deletion, or revision) to bylaws shall be referred to a bylaws committee.

Section 2 – The bylaws of the Club may be amended by a simple majority of attending members at a general meeting, and in accordance with meeting voting requirements in Article IX, Section 3.

Section 3 – Proposed amendments must be announced at a general Club meeting at least twenty (20) days prior to to the date of the general meeting at which the amendment(s) are motioned for adoption.

ARTICLE XI – PRALIAMENTARY AUTHORITY

FHS Booster Club meetings shall be governed by the Roberts Rules of Order.

ARTICLE XII – DISSOLUTION

Section 1 – The FHS Booster Club shall use its funds to accomplish the purposes specified in these bylaws, and no member shall have rights or interests in, or to property or assets of the Club.

Section 2 – In the event of the dissolution of the Club, the Board of Directors shall distribute, transfer, convey, deliver, and pay over all of the assets of the Club then remaining in the hands of the Club to any other organization qualified with the IRS under Section 501 (c) (3) as an exempt organization.

Section 3 - In the event that, for any reason, upon dissolution of the Club, the Board of Directors will fail to act in the manner herein provided within a reasonable of time, the Chief or Presiding Judge of the Circuit Court of Frederick County, Maryland, shall make such distribution, exclusively upon the application of one or more persons having a real interest in the FHS Booster Club or it's assets.

Bylaws Committee Chairperson: Greg Casto

Adoption: May 11, 2010
(date)

Jakey Casto
President, FHS Booster Club Inc.

Terry Leishman
Vice President, FHS Booster Club Inc.

Greg Casto
Secretary, FHS Booster Club Inc.

Denise Motok
Treasurer, FHS Booster Club Inc.