



HOWELL SOCCER CLUB, INC.
POLICY MANUAL

As of July 28th, 2021

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**Howell Soccer Club
Policy Manual**

Article I. Conflict of Interest Policy

Application of Policy

This policy applies to board members, staff and certain volunteers of Howell Soccer Club, Inc. A volunteer is covered under this policy if that person has been granted significant independent decision-making authority with respect to financial or other resources of the organization. Persons covered under this policy are hereinafter referred to as “interested parties.”

Conflict of Interest

A conflict of interest may exist when the interests or concerns of an interested party may be seen as competing with the interests or concerns of the organization. There are a variety of situations which raise conflict of interest concerns including, but not limited to, the following.

Financial Interests - A conflict may exist where an interested party, or a relative or business associate of an interested party, directly or indirectly benefits or profits as a result of a decision made or transaction entered into by the organization. Examples include situations where:

- the organization contracts to purchase or lease goods, services, or properties from an interested party, or a relative, or business associate of an interested party;
- the organization purchases an ownership interest in or invests in a business entity owned by an interested party, or by a relative or business associate of an interested party;
- the organization offers employment to an interested party, or a relative, or business associate of an interested party, other than a person who is already employed by the organization;
- an interested party, or a relative or business associate of an interested party, is provided with a gift, gratuity or favor, of a substantial nature, from a person or entity which does business, or seeks to do business, with the organization;
- an interested party, or a relative or business associate of an interested party, is gratuitously provided use of the facilities, property, or services of the organization;

Other Interests - A conflict may also exist where an interested party, or a relative or business associate of an interested party, obtains a non-financial benefit or advantage that he would not have obtained absent his/her relationship with the organization, or where his/her duty or responsibility owed to the organization conflicts with a duty or responsibility owed to some other organization. Examples include where:

- an interested party seeks to obtain preferential treatment by the organization for himself, or relative, or business associate;
- an interested party seeks to make use of confidential information obtained from the organization for his own benefit, or for the benefit of a relative, business associate, or other organization;

- an interested party seeks to take advantage of an opportunity, or enable a relative, business associate or other organization to take advantage of an opportunity, which s/he has reason to believe would be of interest to the organization;

Disclosure of Actual or Potential Conflicts of Interest

An interested party is under a continuing obligation to disclose any actual or potential conflict of interest as soon as it is known, or reasonably should be known.

An interested party shall complete a questionnaire, in the form attached hereto, to fully and completely disclose the material facts about any actual or potential conflicts of interest. The disclosure statement shall be completed upon his/her association with the organization, and shall be updated annually thereafter. An additional disclosure statement shall be filed at such time as an actual or potential conflict arises.

For board members, the disclosure statements shall be provided to the President of the Board, or in the case of the President's disclosure statement shall be provided to the Vice President of the Board. Copies shall also be provided to the Executive Director of the organization.

In the case of staff or volunteers with significant decision-making authority, the disclosure statements shall be provided to the Executive Director of the organization, or in the case of the Executive Director's disclosure statement shall be provided to the Vice President of the Board.

The Secretary of the board of directors shall file copies of all disclosure statements with the official corporate records of the organization.

Procedures for Review of Actual or Potential Conflicts – Generally

Whenever there is reason to believe that an actual or potential conflict of interest exists between Howell Soccer Club, Inc. and an interested party, the Board of Directors shall determine the appropriate organizational response. This shall include, but not necessarily be limited to, invoking the procedures described in Section 1.05, below, with respect to a specific proposed action or transaction.

Where the actual or potential conflict involves an employee of the organization other than the Executive Director, the Executive Director shall, in the first instance, be responsible for reviewing the matter and may take appropriate action as necessary to protect the interests of the organization. The Executive Director shall report to the President the results of any review and the action taken. The President, in consultation with the Executive Committee, shall determine if any further board review or action is required.

Procedures for Addressing Conflicts of Interest - Specific Transactions

Where an actual or potential conflict exists between the interests of Howell Soccer Club, Inc. and an interested party with respect to a specific proposed action or transaction, Howell Soccer Club shall refrain from the proposed action or transaction until such time as the proposed action or transaction has been approved by the disinterested members of the board of directors of the organization. The following procedures shall apply:

- An interested party who has an actual or potential conflict of interest with respect to a proposed action or transaction of the corporation shall not participate in anyway in, or be present during, the deliberations and decision making of the organization with respect to such action or transaction. The interested party may, upon request, be available to answer questions or provide material factual information about the proposed action or transaction.
- The disinterested members of the board of directors may approve the proposed action or transaction upon finding that it is in the best interests of the corporation. The board shall consider whether the terms of the proposed transaction are fair and reasonable to the organization and whether it would be possible, with reasonable effort, to find a more advantageous arrangement with a party or entity that is not an interested party.
- Approval by the disinterested members of the board of directors shall be by vote of a majority of directors in attendance at a meeting at which a quorum is present. An interested party shall not be counted for purposes of determining whether a quorum is present, nor for purposes of determining what constitutes a majority vote of directors in attendance.
- The minutes of the meeting shall reflect that the conflict disclosure was made, the vote taken and, where applicable, the abstention from voting and participation by the interested party.

Violations of Conflict of Interest Policy

If the board of directors has reason to believe that an interested party has failed to disclose an actual or potential conflict of interest, it shall inform the person of the basis for such belief and afford the person an opportunity to explain the alleged failure to disclose.

If, after hearing the response of the interested party and making such further investigation as may be warranted in the circumstances, the board determines that the interested party has in fact failed to disclose an actual or possible conflict of interest, it shall take appropriate disciplinary and corrective action.

Article II. Board Review of Form 990

Howell Soccer Club is committed to appropriate fiscal oversight by the organization's board of directors. As such, Howell Soccer Club works to ensure the highest standards in review of its Internal Revenue Service Form 990.

|Accessibility of the Form

Each year, prior to the submission of the organization's Form 990 to the Internal Revenue Service, each voting member of the board of directors shall be provided with a copy of the final Form 990 as completed by the Certified Public Accounting Firm.

|Review Period

Board members shall be provided with at least five business days to review the Form and should have an opportunity to raise questions, make suggestions, and address any potential problems or concerns with the Treasurer.

Article III. Whistleblower Policy

Howell Soccer Club is committed to high standards of ethical, moral, and legal business conduct. Howell Soccer Club is further dedicated to acting in good faith with those employees who raise concerns regarding incorrect financial reporting, unlawful activity, or otherwise improper conduct.

This Whistleblower Policy aims to provide employees with an avenue for raising such concerns, and to reassure such employees that they will be protected from reprisal or victimization as a consequence of reporting the alleged wrongdoing of any officer, director, employee, or agent of Howell Soccer Club.

|Statement of Policy

No officer, director, employee, or agent of Howell Soccer Club shall take any harmful action with the intent to retaliate against any person, including interference with employment or livelihood, for providing to a law enforcement officer any truthful information relating to the commission or possible commission of any offense. Nor will any officer, director, employee, or agent of Howell Soccer Club take any harmful action with intent to retaliate against any person for reporting to an appropriate senior management or elected official of Howell Soccer Club the suspected misuse, misallocation, or theft of any Organization resources.

|Safeguards

Harassment or Victimization – Howell Soccer Club will not tolerate the harassment or victimization of any employee who raises concerns under this policy.

Confidentiality – Howell Soccer Club will make every effort to treat a complainant’s identity with an appropriate regard for confidentiality, with the understanding that the details of complaints may need to be shared with others in order to investigate such complaints properly. Anonymous

Allegations – Because a thorough investigation often depends on an ability to gather additional information, Howell Soccer Club encourages complainants to put their names to allegations of wrongdoing. Howell Soccer Club will explore anonymous allegations to the extent possible, but will weigh the prudence of continuing such investigations against the likelihood of confirming the alleged facts or circumstances from attributable sources.

Bad Faith Allegations – Allegations made in bad faith may result in disciplinary action.

Procedure

(a) Process for Raising a Concern:

- (i) Reporting – Howell Soccer Club intends this policy to be used for serious and sensitive issues. Such concerns, including those relating to financial reporting or unethical or illegal conduct, may be reported directly to the Executive Director. In the event that an individual’s concern rises to the level that he/she reasonably believes that notice to the Executive Director will be disregarded or otherwise not fairly considered, the individual may then report violations or suspected violations either to the President or the Board.
- (ii) Timing – The earlier a concern is expressed, the easier it is to take action.
- (iii) Evidence – Although a complainant is not expected to prove the truth of an allegation, he or she should be able to demonstrate that he or she has made a report in good faith.

(b) How the Report of Concern Will Be Handled:

- (i) Initial Inquiries – The Executive Director will make initial inquiries in consultation with legal counsel, if necessary, to determine whether or not further investigation is necessary or appropriate.
- (ii) Further Information – The Executive Director may seek further information from any officer, director, employee, or agent of Howell Soccer Club, and shall take all reasonable precautions to protect the identity of the complainant to the extent possible while doing so.
- (iii) Reporting – The Board of Directors shall receive information on each complaint. In consultation with the Executive Director and, if necessary, legal counsel, the Board of Directors will determine an appropriate response to a report of concern. Officers, directors, employees, and agents of Howell Soccer Club who may be implicated in such reports shall not participate in any deliberation of the Board of Directors related to the complaint, except to present information directly to the Board on his or her own behalf.

For additional information, please contact the Executive Director. Howell Soccer Club reserves the right to modify or amend this policy at any time.

Article IV. Document Retention and Destruction Policy

The purpose of this policy is to provide a system for complying with document retention laws, ensure that the organization retains valuable documents, saves money, time and space, protect the organization against allegations of selective document destruction, and provide for routine destruction of nonbusiness, superfluous, and outdated documents.

Documents with Required Retention Period

Documents that should be retained and the period of retention are listed below. In general, documents that are not subject to a retention requirement should be kept only long enough to accomplish the task for which they were generated.

Document	Retention period
Annual reports to the secretary of state or attorney general	Permanent
Articles of incorporation	Permanent
Board meeting and board committee minutes	Permanent
Board policies and resolutions	Permanent
Bylaws	Permanent
Construction documents	Permanent
Fixed asset records	Permanent
IRS application for tax-exempt status (Form 1023)	Permanent
IRS determination letter	Permanent
State sales tax exemption letter	Permanent
Contracts	7 years after termination
General correspondence	3 years
Document	Retention period
Annual audits and year-end financial statements	Permanent
Depreciation schedules	Permanent
IRS Form 990 tax returns	Permanent
General ledgers	7 years
Business expense records	7 years
IRS Form 1099	7 years
Journal entries	7 years
Invoices	7 years
Sales records (books)	5 years
Petty cash vouchers	3 years
Cash receipts	3 years
Credit card receipts	3 years
Check registers	7 years
Bank deposit slips	7 years

Bank statement and reconciliation	7 years
Electronic fund transfer documents	7 years
State unemployment tax records	Permanent
Payroll records	Permanent
Garnishment records	7 years
Payroll tax returns	7 years
W-2 statements	7 years
	At least 4 years after filing the year's 4th quarter taxes (or longer, if required by state law)
Employment tax records	
Employment and termination agreements	Permanent
Retirement and pension plan documents	Permanent
Records relating to promotion, demotion or discharge	7 years after termination
Accident reports and workers' compensation records	5 years
Background checks, drug test results, driving records and employment verifications	5 years
Resumes, employment applications and related materials (including interview notes) for employees	4 years after termination
Resumes, employment applications and related materials (including interview notes) for applicants not hired	3 years
Timesheets, compensation history and job history	4 years after termination
Performance appraisal and disciplinary action records	4 years after termination
I-9 forms	3 years after hire date or 1 year after employment ends (whichever is later)
Appraisals	Permanent
Copyright registrations	Permanent
Environmental studies	Permanent
Insurance policies	Permanent
Real estate documents	Permanent
Stock and bond records	Permanent
Trademark registrations	Permanent
Leases	7 years after expiration
OSHA documents	5 years
General contracts	3 years after expiration

Legal Duty

Our organization has a legal duty to retain relevant documents which it knows or should have known are relevant to any legal action. Such documents also include those that could lead to discovery of admissible evidence.

Accordingly, all document destruction is automatically suspended when a lawsuit, claim, or government investigation is pending, threatened or reasonably foreseeable. In such a case, paper document destruction, as well as electronic destruction must cease immediately. In the case of electronic destruction, the system administrator is responsible for ensuring that any automatic destruction program is disabled and reviewing all electronic systems that contain documents potentially relevant to the litigation or claim.

| Destruction of Documents – Generally

All documents, including electronic documents, that are no longer relevant to the organization’s business, should be destroyed every 60 days. Do not retain drafts of any documents that have been finalized. Personal notes should not be kept after they are no longer needed.

Article V. Joint Venture Policy

In compliance with Internal Revenue Service guidelines for approval and management of any joint venture entered into by Howell Soccer Club, Inc., the Board of Directors adopts the following guidelines.

| Activities Subject to this Policy

For the purposes of this policy, the term “Joint Venture” is defined as any arrangement, including contractual or more formal arrangements undertaken through a limited liability company, partnership, or other entity, though which HOWELL SOCCER CLUB and another entity jointly undertake any activity or business venture, or otherwise agree to joint ownership of any asset. A Joint Venture may include both taxable and tax-exempt activities.

| Approval and Management of Joint Activities

Before making any decision to participate in a Joint Venture, HOWELL SOCCER CLUB will ensure that the Joint Venture furthers HOWELL SOCCER CLUB’s exempt purposes and will negotiate at arm’s length contractual and other terms of participation that safeguard HOWELL SOCCER CLUB’s exemption from federal income tax. Such terms shall be in writing in the operating agreement of the Joint Venture and shall include the following minimum requirements:

- With respect to any whole joint venture (that is, a joint venture in which HOWELL SOCCER CLUB contributes substantially all of its assets to the enterprise), HOWELL SOCCER CLUB’s control over the Joint Venture through fifty-one percent (51%) or more of the voting rights and/or veto power and HOWELL SOCCER CLUB will retain control or oversight of the Joint Venture’s operations to ensure that the activities further an educational purpose;
- With respect to any ancillary joint venture (that is, a joint venture to which a portion of HOWELL SOCCER CLUB’s resources are contributed), HOWELL SOCCER CLUB would, at a minimum, maintain sole control over the tax-exempt activities of the Joint Venture,

have voting and ownership interests in the Joint Venture that are consistent with HOWELL SOCCER CLUB's capital contributions, and have an agreement providing that the Joint Venture's operations further an educational mission;

- A requirement that any subsequent contract with HOWELL SOCCER CLUB's partner in the Joint Venture be negotiated at arm's length and for fair market value;
- A requirement that the Joint Venture give priority to HOWELL SOCCER CLUB's tax-exempt purposes over maximization of profit for the participants of the Joint Venture; and
- A prohibition on the inurement of HOWELL SOCCER CLUB's assets to the benefit of any private individual;
- A prohibition on activities that would jeopardize HOWELL SOCCER CLUB's tax-exempt status.

Where there is any question as to whether a particular Joint Venture may pose a risk to HOWELL SOCCER CLUB's tax-exempt status, a decision to enter into such Joint Venture will be made only in consultation with legal and/or tax counsel.

Article VI. Gift Solicitation Acceptance Policy

Howell Soccer Club may solicit and accept gifts that are consistent with its mission and that support its core programs, as well as special projects.

| Solicitations

Solicitations will be accurate, truthful, and candid. Solicitation materials shall follow all federal and state requirements for solicitations.

| Donations

Donations will generally be accepted from individuals, partnerships, corporations, foundations, government agencies, or other entities, without limitations—unless acceptance of gifts from a specific source is inconsistent with the mission of HOWELL SOCCER CLUB Howell Soccer Club. During its regular fundraising activities, Howell Soccer Club will accept donations of the following: money, securities, real property, and personal property.

| Gifts Requiring Review Prior to Acceptance

Certain types of gifts must be reviewed prior to their being accepted because they will create liabilities or impose special obligations on Howell Soccer Club. The types of gifts that will require review, and the review process, are as follows:

- Gifts of real property – land and/or buildings may only be accepted upon approval of the Board of Directors or its designated committee;

- Gifts of personal property – personal property such as automobiles, furniture, business equipment, may only be accepted upon approval of the Executive Director;
- Gifts of securities – stocks, bonds, or other securities may only be accepted upon approval of the Executive Director;
- Restricted gifts – gifts that may only be used for restricted purposes may only be accepted upon approval of the Executive Director;
- Unusual gifts – gifts that are out of the ordinary, such that they differ significantly from the amounts or types of gifts that are routinely received by the organization, may only be accepted upon approval of the Executive Director.

Refusal of Gifts

Howell Soccer Club may elect to refuse gifts of cash, securities, real estate or other items of value if there is reason to believe that such gifts are incompatible with the mission of the organization, conflict with its core values, or would create a financial, administrative, or programmatic burden.

Questionable Gifts

The Executive Director is directed to refer questionable gifts to the Executive Committee or the Board of Directors for guidance on a case-by-case basis. Employees of the organization are encouraged to bring to the attention of the Executive Director, or the senior development executive, any concerns they may have about the appropriateness of accepting any gift.

Article VII. Compensation Policy

In compliance with Internal Revenue Service guidelines for approval of senior management compensation, the Board of Directors of Howell Soccer Club will follow the following review and approval guidelines.

Individuals Subject to this Policy (defined as “Covered Individuals”):

Chief Employed Executives: The individual or individuals who have the ultimate responsibility for implementing the decisions of Howell Soccer Club’s governing body or for supervising the management, administration, or operations of Howell Soccer Club, including Howell Soccer Club’s top management official and top financial official. If this ultimate responsibility resides with two or more individuals who may exercise such responsibility in concert or individually, then each individual should be included.

Officers: A person elected or appointed to manage Howell Soccer Club’s daily operations, such as a president, vice-president, secretary, or treasurer. The officers of an organization are determined by reference to its organizing document, bylaws, and include, at a minimum, those officers required by applicable state law.

Key Employees: Individuals who are not a Chief Employed Executive or an officer of Howell Soccer Club, but who meet all of the following criteria:

1. *\$150,000 Threshold.* The individual receives reportable compensation¹ from Howell Soccer Club and all related organizations² in excess of \$150,000 for the calendar year ending with or within Howell Soccer Club's tax year;
2. *Responsibility Criteria.* The individual:
 - a) has responsibilities, power or influence over Howell Soccer Club as a whole that is similar to those of officers, directors, or trustees;
 - b) manages a discrete segment or activity of Howell Soccer Club that represents 10% or more of the activities, assets, income, or expenses of the organization, as compared to the organization as a whole; or
 - c) has or shares authority to control or determine 10% or more of Howell Soccer Club's capital expenditures, operating budget, or compensation for employees.
3. *Top 20 Limitation.* In addition to meeting the \$150,000 threshold and the Responsibility Criteria, the individual is one of the top 20 most highly compensated employees (including all income from Howell Soccer Club and related organizations) for the calendar year ending with or within Howell Soccer Club's calendar year.

Procedure for Approving Compensation

In reviewing and approving the compensation of any Covered Individuals, the HOWELL SOCCER CLUB Organization Board of Directors, or a delegated committee of the Board (referred to as the "Approval Body" below), will utilize the following process:

1. **Impartial Decision Makers.** The compensation arrangement must be approved in advance (before any payment is made) by the Approval Body of Howell Soccer Club composed entirely of individuals who do not have a conflict of interest with respect to the compensation arrangement (example: neither the executive whose compensation is being determined nor any of his/her family members may be present during the discussion/debate or participate in the vote).
2. **Comparability Data.** When the Approval Body is considering compensation to Covered Individuals, it must rely on comparability data that demonstrate the fair market value of the compensation in question. For example, when crafting compensation packages, the Approval Body must secure data that documents compensation levels for similarly

qualified individuals in like positions at like organizations. This data may include the following:

1. expert compensation studies by independent firms;
 2. written job offers for positions at similar organizations;
 3. documented telephone calls about similar positions at both nonprofit and for-profit organizations; and
 4. information obtained from the IRS Form 990 filings of similar organizations.
3. **Concurrent Documentation.** The Approval Body must document how it reached its decisions, including the data on which it relied. To qualify as concurrent documentation, written or electronic records of the Approval Body (such as meeting minutes) must note:
1. the terms of the compensation and the dates it was approved;
 2. the members of the Approval Body who were present during the debate on the compensation that was approved and who voted on it;
 3. the comparability data obtained and relied upon and how the data were obtained; and
 4. any action that was taken in respect to consideration of any other person who is a member of the Approval Body but who had a conflict of interest with respect to the decision on the compensation.

Article VIII. Travel and Expense Reimbursement Policy

Expense Reports

Expense reports should be submitted on an as needed basis. Sufficient documentation, including receipts, is required for all expenses.

Review of Expense Reports. The Executive Director will review expense reports prior to submission to the Treasurer. In the event of the Executive Director requesting reimbursement, the expense report shall be submitted to the Treasurer and the Vice President for approval.

Necessary Information. All expense forms should contain, at the very least, the following information:

1. For mileage, list date, destination and mileage;
2. Attach all receipts;
3. Indicate if the expense is for a program
4. Sign the form; expense reports must contain signatures rather than initials to confirm authenticity.

For small expenses (those under \$10.00) you may seek reimbursement from petty cash unless the expense should be charged to a specific program.

Filling Out Expense Forms. You must date and list all expenses in chronological order. You should provide as much detail as possible when describing expenses, indicating who, what, when, where, and why. Include the appropriate program designation for all grant-related expenses. Each expense must be documented; receipts should be attached to an 8 1/2 x 11" sheet of paper and numbered in the order of occurrence. If a tear-off check stub is used as a receipt, the stub must reflect the date, name of the restaurant, and the amount. If no receipt is available, you should indicate "NR" on the expense report. If you use a personal check, a copy of the canceled check will serve as proof of payment.

A receipt must accompany all amounts over \$5.00 or the expense will not be reimbursable. Attach all other receipts you have for expenses regardless of the amount of the expense. Only reasonable expenses will be reimbursed.

Travel. Non-local travel is subject to the approval of the Executive Director. You should indicate on the expense report if you paid for airline ticket and car rental charges or whether the expense was charged to corporate cards. You must support your hotel expenses by a paid, itemized hotel receipt. Only the room charges and any taxes paid should be indicated under the "hotel" expense heading. All other expenses listed on the hotel bill must be allocated to the appropriate expense heading.

Meals. Howell Soccer Club will pay for business luncheons or dinners where your attendance as a representative of Howell Soccer Club is advisable. Meal expenses are otherwise not reimbursable for local travel. For example, Howell Soccer Club does not reimburse an employee for a meal if they are on their way to a local or in-state event or on their way back from such an event, unless the travel involves special circumstances. Attach meal receipts to the expense report, in the order of occurrence, and total meal charges for each day.

When meals are reimbursable, such as meals when the employee is conducting business at a mealtime or traveling outside of the state, meal expense reimbursement is limited to a \$50.00 per diem, with maximum reimbursement as follows:

Breakfast-\$15.00

Lunch-\$20.00

Dinner-\$30.00

HOWELL SOCCER CLUB
CONFLICT OF INTEREST POLICY
ANNUAL AFFIRMATION OF COMPLIANCE AND DISCLOSURE STATEMENT

I have received and carefully read the Conflict of Interest Policy for board members, staff and volunteers of Howell Soccer Club, Inc. and have considered not only the literal expression of the policy, but also its intent. By signing this affirmation of compliance, I hereby affirm that I understand and agree to comply with the Conflict of Interest Policy. I further understand that Howell Soccer Club Inc. is a charitable organization and that in order to maintain its federal tax exemption it must engage primarily in activities which accomplish one or more of its tax-exempt purposes.

Except as otherwise indicated in the Disclosure Statement and attachments, if any, below, I hereby state that I do not, to the best of my knowledge, have any conflict of interest that may be seen as competing with the interests of Howell Soccer Club Inc., nor does any relative or business associate have such an actual or potential conflict of interest.

If any situation should arise in the future which I think may involve me in a conflict of interest, I will promptly and fully disclose the circumstances to the President of the Board of Directors of Howell Soccer Club, Inc or to the Chief Executive Officer, as applicable.

I further certify that the information set forth in the Disclosure Statement and attachments, if any, is true and correct to the best of my knowledge, information and belief.

Name (Please Print)

Signature

Date

HOWELL SOCCER CLUB
CONFLICT OF INTEREST POLICY
ANNUAL AFFIRMATION OF COMPLIANCE AND DISCLOSURE STATEMENT

Please complete the questionnaire below, indicating any actual or potential conflicts of interest. If you answer "yes" to any of the questions, please provide a written description of the details of the specific action or transaction in the space allowed. Attach additional sheets as needed.

Financial Interests - A conflict may exist where an interested party, or a relative or business associate of an interested party, directly or indirectly benefits or profits as a result of a decision made or transaction entered into by the organization.

Please indicate, during the past 12 months:

Has the organization contracted to purchase or lease goods, services, or property from you, or from any of your relatives or business associates?

No Yes

If yes, please describe: _____

Has the organization purchased an ownership interest in or invested in a business entity owned by you, or owned by any of your relatives or business associates?

No Yes

If yes, please describe: _____

Has the organization offered employment to you, or to any of your relatives or business associates, other than a person who was already employed by the organization?

No Yes

If yes, please describe: _____

Have you, or have any of your relatives or business associates, been provided with a gift, gratuity or favor, of a substantial nature, from a person or entity which does business, or seeks to do business, with the organization?

No Yes

If yes, please describe: _____

Have you, or any of your relatives or business associate, been gratuitously provided use of the facilities, property, or services of the organization?

No Yes

If yes, please describe: _____

HOWELL SOCCER CLUB
CONFLICT OF INTEREST POLICY
ANNUAL AFFIRMATION OF COMPLIANCE AND DISCLOSURE STATEMENT

Other Interests - A conflict may also exist where an interested party, or a relative or business associate of an interested party, obtains a non-financial benefit or advantage that he would not have obtained absent his/her relationship with the organization, or where his/her duty or responsibility owed to the organization conflicts with a duty or responsibility owed to some other organization.

Please indicate if at anytime during the past 12 months:

Did you obtain preferential treatment by the organization for yourself, or for any of your relatives or business associates?

No Yes

If yes, please describe: _____

Did you make use of confidential information obtained from the organization for your own benefit, or for the benefit of a relative, business associate, or other organization?

No Yes

If yes, please describe: _____

Did you take advantage of an opportunity, or enable a relative, business associate or other organization to take advantage of an opportunity, which you had reason to believe would be of interest to the organization?

No Yes

If yes, please describe: _____

HOWELL SOCCER CLUB
QUESTIONNAIRE ON FAMILY AND BUSINESS RELATIONSHIPS
AND INTERESTED PERSON INDEPENDENCE

Attached is a listing of officers, directors, trustees, key employees, the five highest compensated employees, and the five highest compensated professional and independent contractors. The IRS Form 990 requires that the organization report if any of these individuals are related to each other through family or business relationships. The IRS definitions are:

Family relationships includes an individual's spouse, ancestors, children, grandchildren, great-grandchildren, siblings (whether by whole or half blood), and the spouses of children, grandchildren, great-grandchildren, and siblings.

Business relationships are employment and contractual relationships, and common ownership of a business where any officers, directors, or trustees, individually or together, possess more than a 35% ownership interest in common. Ownership means voting power in a corporation, profits interest in a partnership, or beneficial interest in a trust.

I have no family or business relationship with anyone on the attached list.

I have a family or business relationship with someone on the attached list.

Name(s) of related person: _____

Nature(s) of relationship: _____

Please check all that apply regarding the independence of you or your family for the HOWELL SOCCER CLUB's tax/fiscal year which began on _____ and ended on _____:

I have received compensation as an officer or other employee of the organization or of a related organization except as provided in a religious organization exception.

I have received compensation or other payments exceeding \$10,000 during the organization's tax year from the organization or related organizations as an independent contractor, other than reimbursement of expenses under an accountable plan or reasonable compensation for services provided in the capacity as a member of the governing body.

I or a member of my family was involved in a transaction with Howell Soccer Club (directly or indirectly through affiliation with another organization) including one of the following: excess benefit transactions, loans to or from interested persons, grants or assistance benefiting interested persons, or business transactions involving interested persons).

None of the above statements apply to me or my family members.

Signed

Date