

WALTON RAIDER DUGOUT CLUB, INC.

PART II, Line 5

**Attachment to Form 1023
Part II, Line 5**

BY-LAWS

WALTON RAIDER DUGOUT CLUB, INC.

BY-LAWS

ARTICLE I

GENERAL

NAME

Section 1. This organization is incorporated under the laws of the State of Georgia and shall be known as the Walton Raider Dugout Club, Inc. ("the Corporation").

Section 2. The principal office of the Corporation shall be in Cobb County, Georgia. The Corporation shall maintain at all times a registered office in the State of Georgia and a registered agent, designated by the Board of Directors, at that office.

Section 3. The Corporation is organized to support and assist in the establishment and conduct of the sport of baseball at George Walton Comprehensive High School ("Walton High School") by providing financial support, administrative assistance, coordination of athletic and social activities and volunteer services as specified herein.

LIMITATION OF METHODS

Section 4. The Corporation shall be nonprofit, nonpartisan and nonsectarian, and will avoid any activity exclusively reserved for any state, county, or local board of education, their appointees and designees, and the appointed coaches of Walton High School. In particular, the Corporation will avoid any activities associated with recruiting and offering financial aid to students as specified by the various boards of education.

ARTICLE II

MEMBERSHIP

ELIGIBILITY AND MEMBERSHIP APPLICATION

Section 1. Any person having an interest in the purposes of the Corporation shall be eligible for general membership by completing a Membership Information Sheet and paying annual membership dues (a "General Member").

DUES

Section 2. Annual membership dues shall be at such rate as may be from time to time prescribed by the Board of Directors, payable annually in advance.

TERM OF MEMBERSHIP

Section 3. The term of membership shall be from February 15 through February 14 upon payment of dues as set forth in Section 2 of this Article and unless membership is terminated pursuant to Section 4 of this Article.

TERMINATION

Section 4. Any member may be expelled by two-thirds of the Board of Directors, by vote at a properly called meeting thereof, for conduct unbecoming a member or prejudicial to the aims or repute of the Corporation, after notice and opportunity for a hearing are afforded the member complained against.

VOTING

Section 5. All dues paying members shall be General Members. However, only a General Member who shall be the parent or legal guardian of a child or children then attending Walton High School, such child or children being a member ("a player") or members ("players") of any baseball team constituted under the auspices of Walton High School shall qualify as a Voting Member, (a "Voting Member"). Except as set forth below, each Voting Member shall be entitled to cast one vote on any item properly brought before the general membership for a vote, subject to the specific limitations that each such Voting Member shall be considered under these By-laws as part of a "family unit" consisting of all Voting Members who are the parents or legal guardians of such player; provided, however, that in the event a Voting Member has more than one player on a Walton High School Baseball team, said Voting Member shall have the same number of votes in any matter equal, in whole or in part, to the unit number of annual dues so paid for by the Voting Member.

ARTICLE III

MEMBERSHIP MEETINGS

ANNUAL MEETING

Section 1. The annual meeting of Voting Members for the election of directors as required by the State of Georgia shall be in May of each year. The date, time and place shall be fixed by the Board of Directors and notice thereof mailed to each Voting Member at least ten (10) days before said meeting.

ADDITIONAL MEETINGS

Section 2. General meetings of the Corporation (i) may be called by the President, (ii) shall be called by the President or Secretary upon the order in writing of a majority of or by resolution of the Board of Directors, or (iii) shall be called by the President or Secretary at the request in writing of a majority of Voting Members of the corporation, provided a notice specifying the date, place and time therefor is mailed to each Voting Member at least ten (10) days before said meeting.

QUORUMS

Section 3. At any duly called meeting of the general membership, twenty (20) Voting Members plus a majority of the Board of Directors of the Corporation, in person or by their written proxy, must be present to constitute a quorum.

Section 4. Directors and Officers shall use their best efforts to use Roberts Rules of Order as the meeting protocol for General Meetings.

ARTICLE IV

DIRECTORS

COMPOSITION OF THE BOARD

Section 1. The business of the Corporation shall be managed by a Board of Directors consisting of **nine (9)** directors as follows:

- a) The President of the Corporation.
- b) The First Vice President of the Corporation who shall be the parent or legal guardian of a rising sophomore, junior or senior player then currently enrolled at Walton High School.
- c) The Second Vice President of the Corporation who (i) shall be the parent or legal guardian of a current player and (ii) will be serving concurrently as either the Concessions Chairperson, the Landscape Chairperson or the Program Chairperson.
- d) The Secretary of the Corporation.
- e) The Treasurer of the Corporation.
- f) One (1) director who is the parent or legal guardian of a rising senior player currently enrolled at Walton High School.
- g) One (1) director who is the parent or legal guardian of a rising junior player currently enrolled at Walton High School.
- h) One (1) director who is the parent or legal guardian of a rising sophomore player currently enrolled at Walton High School.
- i) One (1) director who is the parent or legal guardian of a current player who is not the First Vice President and who will be serving concurrently as either the Concessions Chairperson, the Landscape Chairperson or the Program Chairperson.

Every director must be a Voting Member of the Corporation. No director shall be the spouse or former spouse of any then serving director.

SELECTION AND ELECTION OF DIRECTORS AND OFFICERS

Section 2. The Board of Directors shall appoint a Nominating Committee at least thirty (30) days before the annual membership meeting. No more than one (1) member of the Nominating Committee may be a sitting member of the Board of Directors. The Nominating Committee shall present a list of nominees at the annual meeting for election as directors and officers to serve the ensuing term. This will not preclude alternative nominees to be offered from the floor at the annual meeting by any Voting Member of the Corporation. The directors and officers shall be elected at the annual meeting of the Voting Members, and each director and officer shall be elected to hold office until his successor shall be elected and shall qualify; provided that in the event of failure to hold such meeting or to hold such election at such meeting, such election may be held at any special meeting of the Voting Members called for that purpose, and the directors then in office shall continue in office until their successors shall have been duly elected and qualified. In case of any vacancies in the Board of Directors or officers through death, resignation, disqualification, removal or other cause, the remaining directors, by affirmative vote of a majority thereof, may elect a successor or successors, and the director or officer so chosen shall hold office until the next annual election and until their successor or successors shall be elected and qualified.

TERMINATION

Section 3. Any director or officer may be expelled or removed from office (i) by a two-thirds vote of the Board of Directors by vote at a properly called board meeting or general meeting, or (ii) by two-thirds vote of then existing possible votes of the Voting Members, at a properly called general meeting, for conduct unbecoming a director or officer or prejudicial to the aims or repute of the Corporation, after notice and opportunity for a hearing are afforded the director or officer complained against.

MEETINGS

Section 4. Regular meetings of the Board shall be held at least four (4) times per fiscal year upon seven days' notice at such time and place as shall from time to time be determined by the President of the Board. Special meetings of the Board may be called by (i) the President, on two days' notice to each director, by delivered letter by mail or by personal communication either over the telephone or otherwise, or (ii) the Secretary in like manner and on like notice, on the written request of a majority of directors.

QUORUMS

Section 5. At all meetings of the Board of Directors, a majority of the number of directors then in office shall be necessary and sufficient to constitute a quorum for the transaction of business, and the act of a majority of directors present at any meeting at which there is a quorum shall be the act of the Board of Directors, except as may be otherwise specifically required by the Certificate of Incorporation, or by these By-laws. If at any meeting of the Board there shall be less than a quorum present, a majority of those present may adjourn

the meeting from time to time until a quorum is obtained, provided that a least two (2) days notice of any rescheduled meeting shall be given.

ARTICLE V

OFFICERS

OFFICERS

Section 1. The officers shall be the President, Vice Presidents, Secretary, Treasurer, Assistant Secretary, and Assistant Treasurer. An officer must be a Voting Member of the Corporation.

TERM OF OFFICERS

Section 2. Except as provided by the By-Laws, the officers of the Corporation shall hold office until their successors are elected or appointed, as applicable, and qualified.

POWERS AND DUTIES OF OFFICERS

Section 3. The **PRESIDENT**, subject to action by the Board of Directors, shall be the chief executive officer of the Corporation shall have supervision and charge of all of the affairs of the Corporation, shall preside at all meetings of the Board of Directors and of the general membership; shall perform and do all acts and things incident to the position of President, including but not limited to co-endorsing checks and shall have such other powers and duties as may be assigned from time to time, by the Board of Directors.

The **VICE PRESIDENTS** shall exercise such of the powers and perform such of the duties of the President on behalf of the Corporation as may be respectively assigned to each of them from time to time by the Board of Directors or the President. In the absence or inability of the President to act, the First Vice President shall have and possess all of the powers and discharge all of the duties of the President.

It shall be the duty of the **TREASURER** to have the care and custody of all the funds of the Corporation, and to co-endorse checks, drafts and other instruments for the payment of money for approval expenditures of the Corporation and to deposit funds to the credit of the Corporation in such bank or banks or depository as the Board of Directors may designate. This person shall render an account of transactions to the Board of Directors at regular board meetings and such other times as the Board shall require the same and at all general membership meetings. This person shall enter regularly, in the books to be kept for that purpose, full and adequate account of all monies received and paid on account of the Corporation. They shall perform all acts incident to the position of Treasurer, including the filing of any required annual corporate or taxation papers or filings, subject to the control of the Board of Directors. The Treasurer, with the advice and consent of the Board of Directors, shall appoint an Assistant Treasurer, other than a spouse, from those Voting Members who are parents or legal guardians of players in the current junior, sophomore, or freshman classes of Walton High School. Such Assistant Treasurer shall serve as an ex-officio member of the Board of Directors, and shall, under the

guidance or in the absence of the treasurer, have the same rights, duties, privileges and other obligations as the Treasurer.

The SECRETARY shall act as custodian of the minutes of all meetings of the Board of Directors and of the general membership; the Secretary shall attend to the giving and serving of all notices of the Corporation and shall, in general, perform all the duties of Secretary, subject to the control of the Board of Directors. The Secretary, with the advice and consent of the Board of Directors, shall appoint an Assistant Secretary from those Voting Members who are parents or legal guardians of players in the current junior, sophomore, or freshman classes of Walton High School. Such Assistant Secretary shall serve as an officio member of the Board of Directors, and shall under the guidance or in the absence of the Secretary, have the same rights, duties, privileges and obligations as the Secretary.

ARTICLE VI

FUNDS

USE OF FUNDS

Section 1. The Corporation shall use its funds only to accomplish the purposes specified in these By-laws.

CHECKS

Section 2. All checks or demands for money of the Corporation shall be co-endorsed by the Treasurer and President or a second officer designated by the Board of Directors.

INSPECTION OF BOOKS

Section 3. The members of the Corporation by a majority vote of the Voting Members at any duly constituted meeting of members, or in case the members shall fail to so act, the Board of Directors, shall have the power to determine whether and to what extent and at what times and places and under what conditions the books of the Corporation or any of them shall be open to the inspection of members. A member shall have the right, as conferred by statute or as authorized by the Board of Directors or by a resolution of the Voting Members, to inspect any book or document of the Corporation. By similar action, the books of the Corporation may be opened for audit by an independent auditor.

FISCAL YEAR

Section 4. The fiscal year of the Corporation shall be from July 1 to June 30.

ARTICLE VII

NOTICES

Section 1. Whenever under the provisions of these By-laws notice is required to be given to any director, officer or member, it shall not be construed to mean personal notice, unless

otherwise provided in these By-laws, but such notice may be given in writing, by mail, by depositing the same in a post office or letter-box, in a postpaid wrapper addressed to such member, officer or director at such address as appears on the records of the Corporation.

AMENDMENTS

Section 1. The By-laws of the Corporation may be amended or repealed by a two-thirds vote of the Corporation's Voting Members present at a duly constituted meeting scheduled upon two weeks' written notice to the Voting Members by the Board of Directors. In the alternative, by a written petition of one-half of the Voting Members submitted to the Secretary of the Corporation, the Board of Directors shall cause such a meeting, providing the Voting Members with two weeks' written notice of such meeting.

Whereby these By-Laws have been established and agreed upon this 25 day of January, 2009.

WALTON RAIDER DUGOUT CLUB, INC.

Attachments to Form 1023
Parts IV, V, VI, VIII, IX, X, and Schedule G

NARRATIVE ATTACHMENTS

WALTON RAIDER DUGOUT CLUB, INC.**PART IV**

The Walton High School Raider Dugout Club, Inc. ("Club") promotes the health and education of high school athletes in its community by promoting and supporting baseball at Walton High School in Marietta, Georgia. The Club's activities also support high school amateur baseball at the regional and national level. Through its activities and its promotion of youth baseball, the Club helps provide the benefits of youth athletics—health, fitness, and the cultivation of the ideals of good sportsmanship, loyalty, and fair play—to hundreds and possibly thousands of youths.

Overview of Club Activities

The Club engages in all activities through its members, who serve as an unpaid volunteers. Club activities occur all year round. The fall baseball session begins in September and typically ends in late October. The spring season begins in February and can last as late as June, as it did in 2007. In addition to the Georgia High School Association spring baseball season, the Club also supports a separate summer team. Club members volunteer at the concession stand for all home games, including the summer season and tournaments. Club members attended, supported, and worked at more than 60 baseball games during the spring and fall baseball seasons in 2007. Club members also meet and work together for fund raising activities, baseball clinics, team breakfasts and dinners, and field work days. In the fall, the general members meeting and election of officers follow the awards dinner for the high school baseball players. All Club meetings and almost all Club activities occur in Cobb County, Georgia, but members do attend away games and tournaments at other schools and also attend the annual district, regional, and state tournaments in other Georgia counties.

Activities Provided and Supported by the Club

Specifically, the Club engages in the following activities:

1. Club members, all of whom are unpaid volunteers, provide services necessary to carrying on baseball games and tournaments. Club members prepare the field for home games, including raking the field, preparing the pitchers mound, lining the field, and raising the flag; play the national anthem and other music during games; sell tickets, spirit paraphernalia, and concessions prepared by the members; prepare and distribute printed programs; provide lost-and-found and first aid services during games; operate the scoreboard, track game statistics, and make announcements; take photographs; clean up restrooms and pick up trash following games; and prepare the field following games. The Club also pays umpires for each home game. Club members also provide a meal for the baseball teams – varsity and junior varsity – before every game.

2. The Club assists with distant away games by providing chartered buses for the teams, especially during post-season playoffs when away games are farther away than during regular season play. In the 2006-2007 season, the Club sponsored for the first time a Spring

Break trip for the varsity team to play teams outside Georgia. The Club provided transportation, lodging and some food for members of the varsity team so the players could compete against opponents the varsity players otherwise would never have met.

3. In addition to supporting Walton High School's baseball teams during the official spring baseball season in the Georgia High School Association, the Club sponsors two unofficial seasons of baseball for students attending Walton High School: fall and summer baseball. The Club hires "community" coaches, paid for from Club funds, because the Georgia High School Association does not permit the regular high school baseball coaches to work with players prior to spring tryouts. The Club arranges for a season of match-ups against other area high school teams and provides all game services for home games. Students are not required to tryout for fall and summer baseball; all interested students may participate. In the fall season, the Club supports both a varsity and junior varsity team. Fall and summer baseball permit Walton High School students who might not otherwise be able to play on a high school team to play, to develop their skills, and to gain some experience before spring tryouts. These baseball seasons also provide extra opportunities for regular spring players to gain experience, maintain and improve their skills, meet new opponents, and enjoy the sport of baseball during periods when the high school could not ordinarily provide such opportunities. In the 2006-2007 season, the Club did not sponsor a summer team, although it did so the previous two years and likely will do so in the future.

4. The Club sponsors an annual dinner to recognize all team members, to provide trophies or other ceremonial awards to recognize the achievements of athletes, and to encourage and promote participation in the sport in general.

5. The Club otherwise promotes and supports the baseball teams – varsity and junior varsity – at Walton High School by distributing promotional materials such as baseball clothing, window decals, and yard signs with the team name and logos. The Club also pays for uniforms for the teams.

6. Club members help maintain the high school's baseball field, stadium, concession building, and locker rooms by providing volunteer labor on scheduled work days. This work includes painting buildings; maintaining signage; repairing fencing, bleachers, and buildings; cleaning up litter; tending landscaping; and maintaining the infield and outfield. The Club pays a landscaping company \$3,000 annually for weekly upkeep of the field and stadium, including mowing the bullpen areas, blowing debris off the bleachers, cleaning the dugouts, removing leaves and debris, and removing garbage. The Club paid for, maintains and repairs the concession stand, the locker room, the hitting buildings and the bleachers. The Club periodically hires contractors to perform specialized services such as electric, gas, and plumbing repairs of the baseball facilities. (None of the contractors is paid as much as \$50,000.) The Club pays for capital improvements and new equipment, such as lawn tractors.

7. The Club plays host all year long to tournaments played at the Walton High School baseball field. The Club coordinates the schedule of field use by national and regional youth baseball tournaments. Club members prepare the field prior to each game, operate the concession stand, and operate the scoreboard. The Club receives income from concession sales

and sometimes the gate receipts and uses the tournaments as a form of fundraising. Support of these tournaments provides a venue for youth baseball players around the Atlanta metropolitan area, including players from Walton High School and Cobb County, as well as young players from around the country who play in various youth baseball leagues and on highly competitive travel teams.

Club's Exempt Purposes

In all of the activities listed above, the Club furthers exempt purposes within the meaning of § 501(c)(3). The Club promotes and protects the health of high school athletes and cultivates the ideals of good sportsmanship, loyalty, and fair play. See Rev. Rul. 55-587, 1955-2 C.B. 261 (organization that supported interscholastic athletics by, *inter alia*, administering meets and tournaments and making suitable awards for athletes). The Club also promotes physical development and betterment of students as an integral part of the high school's overall educational activities. See Rev. Rul. 67-291, 1967-2 C.B. 184 (organization that provided necessary services to school's athletic program). The distribution of Walton High School baseball promotional material also promotes the sport of baseball among youth, fosters team support in the school and the community, and fosters team spirit.

Community Focus. The Club's activities that support and make possible home games at Walton High School also promote the pastime and youth athletics in the Atlanta metropolitan area and throughout Georgia by providing a venue for visiting teams during the Georgia High School Association spring season. The Club also promotes youth athletics both within Walton High School and in other parts of the Southeast by making it financially possible for the varsity team to travel for games outside the state during the school's Spring Break. This permits both the Walton baseball players and the players on the opposing teams to compete against teams outside their own state and to interact with other young athletes whom they would not otherwise be able to meet. Sponsorship of the fall and summer seasons meets two of the Club's goals simultaneously. These extra seasons allow regular spring season players to continue to develop their baseball skills year round, to continue to learn about the sport and to gain experience in play against more opponents, and to exercise and keep busy in wholesome activities when the high school could not otherwise provide baseball recreation. The extra seasons also expose Walton High School students who ordinarily would not be able to play high school baseball—because did not make the spring team during tryouts—to benefit from the exercise, recreation, and lessons in good sportsmanship, loyalty, and fair play that youth baseball provides.

Regional/National Impact. The Club's activities also support the promotion of high school and youth baseball at a regional and national level. Without the Club, the high school would not be able to make its baseball field available for tournaments in which local, regional and national youth baseball leagues participate. By providing services to make the field available and to support tournament games, the Club provides a venue for youth baseball at the local and national level: (1) Georgia youth play baseball year round in local leagues that use the field for tournaments. (2) Regional and national travel teams that compete in highly competitive leagues and tournaments travel from all over the country to meet other teams of a similar caliber. These teams use the Walton High School field because it meets the standards for a high quality youth baseball field, the Club volunteers provide the support services necessary for tournament

games, and, because the services are provided by volunteers, the cost to use the field is reasonable for amateur youth teams.

WALTON RAIDER DUGOUT CLUB, INC.

PART V

1a.

Additional Directors & Officers	Mailing Address	Compensation Amount
Emil Brignola III Senior Class Representative	1809 Danforth Dr. Marietta, GA 30062	0
Ralph Lipsey Director, Junior Class Representative	4961 Hampton Cr. Marietta, GA 30068	0
Alan Levy Sophomore Class Representative	1590 Bill Murdock Rd Marietta, GA 30062	0
Phil Reed Director/Concessions	2045 Old Forge Way Marietta, GA 30068	0
Susan Prescott Member at Large/Concessions	1590 Bill Murdock Rd Marietta, GA 30062	0
Nancy Albinger Member at Large/Concessions	1590 Bill Murdock Rd Marietta, GA 30062	0

3a. Ken Farrish—Mr. Farrish has been involved with scholastic baseball through his son's participation on the baseball teams. He has more than 25 years business experience and is the chief executive officer of a major construction materials corporation. He may spend from eight to twenty (8-20) hours per week on Club activities from January through July and from four to eight (4-8) hours per week from August to December on Club activities. He leads all Club meetings, sets Club policy, and oversees all Club-sponsored activities..

Pete Signoretti—Mr. Signoretti has been involved with scholastic baseball through his son's participation on the baseball teams. He has more than 25 years business experience and is the chief executive officer of a chemical manufacturing company. He may spend from eight to twenty (8-20) hours per week on Club activities from January through July and from four to eight (4-8) hours per week from August to December on Club activities. He manages the Club's community relations to promote awareness of Walton High School baseball throughout the community

Alswin Kieboom – Mrs. Kieboom has been involved with scholastic baseball through her son's participation on the baseball teams. She is a stay at home professional. She may spend from eight to twenty (8-20) hours per week on Club activities form January through July and from four to eight (4-8) hours per week from August to December on Club activities. She provides overall management of Club financial matters, including establishing the annual budget, identifying and monitoring professional tax and accounting service providers, developing the Club's financial reporting systems, and making recommendations for capital improvements

Vicki Collins— Mrs. Collins has been involved with scholastic baseball through her son's participation on the baseball teams. She is a stay at home working professional. She may spend from eight to twenty (8-20) hours per week on Club activities from January through July and from four to eight (4-8) hours per week from August to December on Club activities. She keeps Club minutes, manages compilation of the printed game programs, and is in charge of posting Club notices and reminders on the telephone distribution service.

David Barr— Mr. Barr has been involved with scholastic baseball through his son's participation on the baseball teams. He has more than 25 years business experience in the restaurant industry. He may spend from eight to twenty (8-20) hours per week on Club activities from January through July and from four to eight (4-8) hours per week from August to December on Club activities. He manages all Club income and expenses, maintains the Club's checking account, and prepares accounting reports.

Emil Brignola III – Mr. Brignola has been involved with scholastic baseball through his son's participation on the baseball teams. He has more than 20 years business experience and is the managing partner for a company owning national brand franchises. He may spend from eight to twenty (8-20) hours per week on Club activities from January through July and from four to eight (4-8) hours per week from August to December on Club activities. He manages facilities maintenance and improvements, monitors the landscape and grounds maintenance contractor, makes recommendations for maintenance and capital improvements, and executes improvements approved by the Board of Directors.

Ralph Lipsey – Mr. Lipsey has been involved with scholastic baseball through his son's participation on the baseball teams. He has more than 20 years business experience and is vice president and executive financial consultant for a national financial consulting firm. He may spend from eight to twenty (8-20) hours per week on Club activities from January through July and from four to eight (4-8) hours per week from August to December on Club activities. He provides overall management over the fund raising program and leads the fundraising committee, helps decide the game schedule and activities that the Club will sponsor, forecasts Club income and expenses, and directs allocation of Club resources.

Alan Levy – Mr. Levy has been involved with scholastic baseball through his son's participation on the baseball teams. He has more than 20 years business experience. He may spend from eight to twenty (8-20) hours per week on Club activities from January through July and from four to eight (4-8) hours per week from August to December on Club activities. He plans and executes Special Events, including monitoring and providing guidance to members conducting fund-raising activities and providing guidance and direction to chairmen of each of the Club's special events.

Phil Reed—Mr. Reed has been involved with scholastic baseball through his son's participation on the baseball teams. He has more than 25 years of business experience and is president of an independent international consulting company. He may spend from eight to twenty (8-20) hours per week on Club activities from January through July and from four to

eight (4-8) hours per week from August to December on Club activities. He is responsible for concession sales and resupply

Susan Prescott – Mrs. Prescott has been involved with scholastic baseball through her son's participation on the baseball teams. She may spend from eight to twenty (8-20) hours per week on Club activities from January through July and from four to eight (4-8) hours per week from August to December on Club activities. She is responsible for concession sales and resupply.

Nancy Albinger – Mrs. Albinger has been involved with scholastic baseball through her son's participation on the baseball teams. She may spend from eight to twenty (8-20) hours per week on Club activities from January through July and from four to eight (4-8) hours per week from August to December on Club activities. She is responsible for concession sales and resupply.

All officers and directors have extensive experience with youth baseball through the participation of their sons in little league, travel baseball teams, junior varsity and varsity baseball. Many have served as assistant coaches, Team Moms, and officers of travel team organizations before their sons attended high school.

4. The practices described in Part V, line 4 are not needed because all the directors and officers of the Club participate on a voluntary basis without compensation. Regarding business deals with directors, officers, or members, team clothing and food items sold to raise funds for the Club are purchased from established wholesale and retail entities having no connection to any director, officer, or member. In addition, the annual turnover of Club directors and officers minimizes the opportunity for a conflict of interest to arise.

5. The conflict of interest policy is attached on the following page.

7b. Directors, officers, and Club members and their families may purchase team paraphernalia from the Club, tickets to tournaments, food at concessions sales, or products sold as part of a Club fund-raiser. Directors, officers, members and their families pay the same prices as are offered to the public.

Walton High School Raider Dugout Club, Inc.**Part V**

5a.

Conflict of Interest Policy**Article I**
Purpose

The purpose of the conflict of interest policy is to protect the Walton Raider Dugout Club, Inc's interest when it is contemplating entering into a transaction or arrangement that might benefit the private interest of an officer or director of the Organization or might result in a possible excess benefit transaction. This policy is intended to supplement but not replace any applicable state and federal laws governing conflict of interest applicable to nonprofit and charitable organizations.

Article II
Definitions**1. Interested Person**

Any director, principal officer, or member of a committee with governing board delegated powers, who has a direct or indirect financial interest, as defined below, is an interested person.

2. Financial Interest

A person has a financial interest if the person has, directly or indirectly, through business, investment, or family:

- a. An ownership or investment interest in any entity with which the Organization has a transaction or arrangement.
- b. A compensation arrangement with the Organization or with any entity or individual with which the Organization has a transaction or arrangement, or
- c. A potential ownership or investment interest in, or compensation arrangement with, any entity or individual with which the Organization is negotiating a transaction or arrangement.

Compensation includes direct and indirect remuneration as well as gifts or favors that are not insubstantial.

A financial interest is not necessarily a conflict of interest. Under Article III, Section 2, a person who has a financial interest may have a conflict of interest only if the appropriate governing board or committee decides that a conflict of interest exists.

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Article III
Procedures

1. Duty to Disclose

In connection with any actual or possible conflict of interest, an interested person must disclose the existence of the financial interest and be given the opportunity to disclose all material facts to the directors and members of committees with governing board delegated powers considering the proposed transaction or arrangement.

2. Determining Whether a Conflict of Interest Exists

After disclosure of the financial interest and all material facts, and after any discussion with the interested person, he/she shall leave the governing board or committee meeting while the determination of a conflict of interest is discussed and voted upon. The remaining board or committee members shall decide if a conflict of interest exists.

3. Procedures for Addressing the Conflict of Interest

- a. An interested person may make a presentation at the governing board or committee meeting, but after the presentation, he/she shall leave the meeting during the discussion of, and the vote on, the transaction or arrangement involving the possible conflict of interest.
- b. The chairperson of the governing board or committee shall, if appropriate, appoint a disinterested person or committee to investigate alternatives to the proposed transaction or arrangement.
- c. After exercising due diligence, the governing board or committee shall determine whether the Organization can obtain with reasonable efforts a more advantageous transaction or arrangement from a person or entity that would not give rise to a conflict of interest.
- d. If a more advantageous transaction or arrangement is not reasonably possible under circumstances not producing a conflict of interest, the governing board or committee shall determine by a majority vote of the disinterested directors whether the transaction or arrangement is in the

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3. Procedures for Addressing the Conflict of Interest (continued)

Organization's best interest, for its own benefit, and whether it is fair and reasonable. In conformity with the above determination it shall make its decision as to whether to enter into the transaction or arrangement.

4. Violations of the Conflicts of Interest Policy

- a. If the governing board or committee has reasonable cause to believe a member has failed to disclose actual or possible conflicts of interest, it shall inform the member of the basis for such belief and afford the member an opportunity to explain the alleged failure to disclose.
- b. If, after hearing the member's response and after making further investigation as warranted by the circumstances, the governing board or committee determines the member has failed to disclose an actual or possible conflict of interest, it shall take appropriate disciplinary and corrective action.

Article IV
Records of Proceedings

The minutes of the governing board and all committees with board delegated powers shall contain:

- a. The names of the persons who disclosed or otherwise were found to have a financial interest in connection with an actual or possible conflict of interest, the nature of the financial interest, any action taken to determine whether a conflict of interest was present, and the governing board's or committee's decision as to whether a conflict of interest in fact existed.
- b. The names of the persons who were present for discussions and votes relating to the transaction or arrangement, the content of the discussion, including any alternatives to the proposed transaction or arrangement, and a record of any votes taken in connection with the proceedings.

Article V
Compensation

- a. A voting member of the governing board who receives compensation, directly or indirectly, from the Organization for services is precluded from voting on matters pertaining to that member's compensation.

Walton Raider Dugout Club, Inc.

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- b. A voting member of any committee whose jurisdiction includes compensation matters and who receives compensation, directly or indirectly, from the Organization for services is precluded from voting on matters pertaining to that member's compensation.
- c. No voting member of the governing board or any committee whose jurisdiction includes compensation matters and who receives compensation, directly or indirectly, from the Organization, either individually or collectively, is prohibited from providing information to any committee regarding compensation.

Article VI Annual Statements

Each director, principal officer and member of a committee with governing board delegated powers shall annually sign a statement which affirms such person:

- a. Has received a copy of the conflicts of interest policy,
- b. Has read and understands the policy,
- c. Has agreed to comply with the policy, and
- d. Understands the Organization is charitable and in order to maintain its federal tax exemption it must engage primarily in activities which accomplish one or more of its tax-exempt purposes.

Article VII Periodic Reviews

To ensure the Organization operates in a manner consistent with charitable purposes and does not engage in activities that could jeopardize its tax-exempt status, periodic reviews shall be conducted. The periodic reviews shall, at a minimum, include the following subjects:

- a. Whether compensation arrangements and benefits are reasonable, based on competent survey information and the result of arm's length bargaining.
- b. Whether partnerships, joint ventures, and arrangements with management organizations conform to the Organization's written policies, are properly recorded, reflect reasonable investment or payments for goods and services,

further charitable purposes and do not result in inurement, impermissible private benefit or in an excess benefit transaction.

Walton Raider Dugout Club, Inc.
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Article VIII
Use of Outside Experts

When conducting the periodic reviews as provided for in Article VII, the Organization may, but need not, use outside advisors. If outside experts are used, their use shall not relieve the governing board of its responsibility for ensuring periodic reviews are conducted.

WALTON RAIDER DUGOUT CLUB, INC.**PART VI**

1a. Students participating in the Walton High School baseball program are provided with uniforms, equipment, meals before games, transportation to some away games and an annual recognition dinner. The Club also makes a monetary gift to the coaches at the end of the spring baseball season. Coaches are not permitted to serve as directors of the Club and currently no coaches are members of the Club. As a result, coaches cannot vote on whether or not they will receive a gift from the Club or the amount of that gift and cannot vote to elect the directors that make those decisions. Thus, there is minimal opportunity for conflicts of interest.

1b. The Club provides services to Walton High School in Marietta, Georgia. Club members sell tickets, sports paraphernalia, and concessions at home baseball games. Club members prepare the field for home games, operate the scoreboard and track statistics, pay the umpires, clean the restrooms and pick-up litter following games, and prepare the field following the game. The Club provides the baseball teams with uniforms, equipment, pre-game dinners and transportation for some away games. The Club sponsors an annual dinner for all members of the baseball teams to recognize team and individual achievements and to promote participation in the team and the pastime of baseball. At the annual dinner, the Club provides awards to team members such as trophies or similar ceremonial awards. The Club helps maintain the high school's baseball field, stadium, and outbuildings and pays for any capital improvements.

All goods that the Club sells are sold to any member of the general public, and Club directors, officers, and members and their families may purchase any of these items at the same rates charged to the public.

2. The services provided by the Club are limited to Walton High School in Marietta, Georgia. The Club's activities particularly benefit members of the baseball teams, but any eligible student at Walton High School may join the baseball teams and team membership is not controlled by the Club. Because Walton High School is a public school, all male students who live in the school district eligible for 9th through 12th grades may attend the school, participate on the teams, and receive these benefits. All goods sold are available to the general public.

3. The sons of the directors and officers and of most of the Club members are players on either the varsity or junior varsity baseball teams. These team members will receive the same benefits as other team members, such as support of the team, pre-game dinners, transportation to away games, uniforms and equipment, an invitation to the annual dinner, and the possibility of a trophy or other award at the dinner. However, all team members receive these benefits, whether or not their parents belong to the Club.

WALTON HIGH SCHOOL RAIDER DUGOUT CLUB, INC.**PART VIII**

4a. Fundraising is conducted through the following means:

- Sale of food at baseball field concession stand during home baseball games of the Walton High School baseball teams and tournaments sponsored by other organizations at the Walton High School baseball field.
- Sale of team clothing, such as shirts and hats, team signs, seat cushions
- Annual dues from parents whose sons are members of the baseball teams.
- Dues for participation in fall and summer baseball seasons, primarily to cover the cost of paying umpires
- Concession sales, field maintenance fees, and sometimes the admission fees for youth baseball tournaments organized by ECB, Inc., Cobb-county based 501(c)(3) organization that promotes youth baseball and other youth baseball tournament organizers
- Sales of advertising in the game program
- Sale of bottled water donated by a beverage company; baseball team players have also sold pecans in prior years
- Raffle tickets sold at home games for prizes such as a television and a stereo
- Letter writing campaign in which baseball players write to members of the community and people formerly associated with the baseball program to ask for donations to support the Club's activities
- Sales of whole season and individual game sponsorships. Sponsors receive various levels of recognition, depending upon the type of sponsorship selected, through signage on the field fence and scoreboard, the game program handed out to spectators, and the Club's website.
- Sale of player slots in the Club's golf tournament and sale of sponsorships of the tournament
- Fees charged for participation in youth baseball clinics open to the general public
- Pancake breakfast where breakfast is sold to members of the school community participating

4d. Fundraising is conducted as set forth in the response to 4a only in Cobb County, Georgia and only for the Walton High School Raider Dugout Club.

10. The Club asserts a copyright over all the material published on its website. The Club may also assert ownership over certain trade names, trademarks, or service marks to protect the Club's name and logos and may act to protect certain names and logos, including the Walton Raiders Baseball name, that may belong to Walton High School. The Club does not sell or generally license any of these rights, but it may permit sponsors to display the team's name and logo on signage or other advertising. The Club uses such intellectual property primarily on signs, clothing, baseball paraphernalia, and school buildings to promote team spirit, the high

school baseball team, and interest in youth baseball. The Club also uses such intellectual property on clothing items and related fan paraphernalia that it sells to players, parents, and the general public.

15. The Club has a close connection with the Walton High School through the Club's support of the school's baseball teams and coordination of the baseball teams' events by and with Club members. For example, the baseball coaches coordinate with team parents through the Club, the Club helps organize and run home games and pays the umpires, the Club maintains the baseball field and outbuildings owned by the school and pays for capital improvements, the Club sponsors the team dinners at the open and close of the spring season, the Club officers help determine what nondivision opponents the baseball teams will play and where the team will travel for nondivisional games, including the varsity team spring break trips out of state.

WALTON RAIDER DUGOUT CLUB, INC.

PART IX

Financial Data

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

Year End	2009	2010	2011
1. Sign and Banner Sales	\$ 3,700.00	\$ 4,000.00	\$ 4,000.00
2. Concessions – Summer	8,979.19	9,000.00	9,000.00
3. Concessions – Fall	4,604.93	1,000.00	1,000.00
4. Concessions – Spring	4,103.49	4,000.00	4,000.00
5. Gate	7,953.59	7,500.00	7,500.00
6. Fall Ball	9,715.00	3,800.00	3,800.00
7. Golf Tournament & Silent Auction	16,520.00	10,000.00	10,000.00
8. Water – Fall	8,555.00	6,500.00	6,500.00
9. Water – Spring	11,560.00	11,500.00	11,500.00
10. Spirit Wear	5,724.75	6,000.00	6,000.00
11. Chair Sales	340.00	0.00	0.00
12. Pancake Breakfast	2,946.00	2,500.00	2,500.00
13. Letter Writing	8,850.00	10,000.00	10,000.00
14. Biscuit Sales	7,999.15	8,500.00	8,500.00
15. Spring Break Trip	2,200.00	2,000.00	2,000.00
16. End of Season Banquet	605.00	0.00	0.00
17. Playoff Tickets – State Finals	1,050.00	0.00	0.00
Total	\$ 105,406.00	\$ 86,300.00	\$ 86,300.00

Part 16: Disbursements to or for the benefit of members.

Year End	2009	2010	2011
1. Uniforms, Helmets, Balls	\$ 11,754.18	\$ 7,000.00	\$ 7,000.00
2. Preseason Dinner/Banquet	193.02	200.00	200.00
3. Gifts and Senior Gifts	2,907.74	3,000.00	3,000.00
4. Senior Night	1,049.38	1,000.00	1,000.00
5. Playoff Trip	11,251.21	0.00	0.00
Total	\$ 27,155.00	\$ 11,200.00	\$ 11,200.00

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

Year End	2009	2010	2011
1. Telephone/Calling Post	\$ 29.85	\$ 100.00	\$ 100.00
3. Team Signs	842.27	850.00	850.00
4. Administrative Club Expenses	23.84	25.00	25.00
5. Miscellaneous Expenses	944.88	1,000.00	1,000.00
6. Bank Fees	159.21	100.00	100.00
Total	\$ 2,000.00	\$ 2,075.00	\$ 2,075.00

WALTON RAIDER DUGOUT CLUB, INC.

PART X

6b Request for Definitive Ruling

(ii)(a) Amounts received from each disqualified person

	2004-2005		2005-2006		2006-2007		2007-2008	
President	Ray Ban	\$900	Rich Kroko	\$900	Paul Durdaller	\$1,000	Pete Signoretti	\$1,000
First VP	Rich Kroko	\$900	Paul Durdaller	\$900	Pete Signoretti	\$1,000	Craig Shoemaker	\$1,000
Second VP	Marianna Palermo	\$900	Andy Blackburn	\$900	Ralph Lipsey	\$1,000	Ken Farrish	\$1,000
Secretary	Terri Dew		Terri Dew	\$4,500	Terri Dew	\$15000*	Terri Dew	\$1,000
Treasurer	Joe Wenderoth	\$900	Teena Kay	\$900	Teena Kay	\$1,000	Lynn Mitzel	\$1,000
Class Representatives								
Senior Class	Rick Goss	\$900	Al Bumgartner	\$900	Candy Fagan	\$1,000	Phil Reed	\$1,000
Junior Class	Al Bumgartner	\$900	Candy Fagan	\$900	Phil Reed	\$1,000	Emil Brignola	\$1,000
Soph Class	Candy Fagan	\$900	Gary Adams	\$900	Mark Gibbs	\$1,000	Ralph Lipsey	\$1,000
Concessions	Becky Carraway	\$900	Marianna Palermo	\$900	Jonella Johnson	\$1,000	Ann Signoretti	**
cers			Barb Mason	\$900	Barb Mason	\$1,000	Carol Farrish	**

Notes for Table 6b(ii)(a)

*Payment for construction of Halo and new carpet

** Shared contribution with board member spouse

(ii)(b) Amounts received from other than a disqualified person

Donor	2004-2005	2005-2006	2006-2007	2007-2008
Walton Facilities Foundation, Inc.*	\$???	\$???	\$???	\$???

Notes for Table 6b(ii)(b)

*As explained in Schedule E, the Walton Facilities Foundation, Inc. ("Foundation") is a Section 501(c)(3) non-profit organization that, among other activities, provides funding for capital improvements for Walton High School athletic facilities, including the baseball field. The Foundation specifically provides for improvements to the high school's baseball facilities by making donations to the Dugout Club. The Dugout Club decides what capital improvements are needed, purchases supplies and hires contractors for such improvements, provides volunteer labor for such projects, and provides the oversight to ensure that funds are expended properly and projects are completed to specifications.

WALTON RAIDER DUGOUT CLUB, INC.

SCHEDULE G, Line Item 2a, b

a). The Walton Dugout Club, Inc. was more closely aligned with the Cobb County Government which runs the Walton High School. The new organization is being formed to operate with more autonomy from the Cobb county government.

b). The prior organization deemed itself to be exempt as a Governmental unit under section 115 of the Internal Revenue Code, since it was so closely aligned with the Cobb County Government and only raised funds and provided services to Walton High School which is an activity of the Cobb County, Georgia Government.

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

JUL 14 2009

Date:

WALTON RAIDER DUGOUT CLUB INC
C/O JAMES R KELLEY
750 HAMMOND DR
ATLANTA, GA 30328

Employer Identification Number:
26-4272199
DLN:
17053168309049
Contact Person:
JOAN C KISER ID# 31217
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
June 30
Public Charity Status:
509(a)(2)
Form 990 Required:
Yes
Effective Date of Exemption:
February 19, 2009
Contribution Deductibility:
Yes
Addendum Applies:
No

Dear Applicant:

We are pleased to inform you that upon review of your application for tax exempt status we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. Contributions to you are deductible under section 170 of the Code. You are also qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. We determined that you are a public charity under the Code section(s) listed in the heading of this letter.

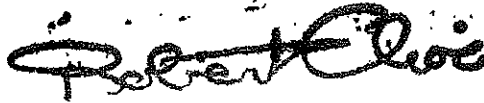
Please see enclosed Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, for some helpful information about your responsibilities as an exempt organization.

Letter 947 (DO/CG)

WALTON RAIDER DUGOUT CLUB INC

We have sent a copy of this letter to your representative as indicated in your power of attorney.

Sincerely,

A handwritten signature in black ink, appearing to read "Robert Choi". The signature is stylized with a large, looped initial "R" and a cursive "C".

Robert Choi
Director, Exempt Organizations
Rulings and Agreements

Enclosures: Publication 4221-PC