

Promotional and Community Event Grant Application

Step 1

Important Information

- **Form Function Note:**

In order to go back from a page in the form to a previous page, all required fields on the page must be populated.

- Please read the McKinney Community Development Corporation [Grant Guidelines](#) before completing this application.
- The Grant Guidelines are available on this website. They can also be obtained by calling 214-544-0296 or [emailing Cindy Schneible](#).
- **Please call to discuss your plans for submitting an application in advance of completing this form.**
- A completed application and all supporting documents are required to be submitted via email or on a thumb drive for consideration by the MCDC board. Please submit the application to:

McKinney Community Development Corporation
5900 South Lake Forest Blvd, Suite 110
McKinney, TX 75070

- If you are interested in a preliminary Board of Directors review of your project proposal or idea, please complete and submit the [Letter of Inquiry](#) form which is available on this website, by calling 214-544-0296 or by [emailing Cindy Schneible](#).
- **Applications must be completed in full, using this form electronically (or physically with the requested thumb drive by mail), and received by MCDC by 5 p.m. on the application deadline indicated on the [Grants page](#) of this website.**

Organization Information

Name	Collin County Master Gardener's Association
Federal Tax ID Number	75-2756156
Incorporation Date	12/24/2009
Mailing Address	825 N. McDonald Street, Suite. 150
City	McKinney

State	Texas
Zip Code	75013
Phone Number	9726790650
Fax Number	9725485530
Email Address	jpnelsongardenstyles@gmail.com
Website	www.ccmgatx.org
Organization Type	Nonprofit - 501(c) (Attach a copy of IRS Determination Letter)
IRS Determination Letter	CCMGA 501c3 letter determination.pdf
Professional Affiliations and Organizations to Which Your Organization Belongs	Texas Master Gardener Association

Representative & Contact Information

Representative Completing Application:

Name	Jenny Nelson
Title	Community Garden Advisor
Mailing Address	1205 Granbury Drive
City	allen
State	TX
Zip Code	75013
Phone Number	9726790650
Fax Number	<i>Field not completed.</i>
Email Address	jpnelsongardenstyles@gmail.com

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Contact for Communications Between MCDC and Organization:

Name	Jenny Nelson
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Title	Community Garden Advisor
Mailing Address	1205 Granbury Drive
City	Allen
State	TX
Zip Code	75013
Phone Number	9726790650
Fax Number	<i>Field not completed.</i>
Email Address	jpnelsongardenstyles@gmail.com
Project Information	
Funding - Total Amount Requested	10000
Are matching funds available?	No
Will funding be requested from any other City of McKinney entity (e.g. McKinney Convention and Visitors Bureau, Arts Commission, City of McKinney Community Support Grant)?	No
Promotional / Community Event Start and Completion Dates	3/18/2023 - 3/19/2023
Board of Directors	Included as Attachment
Leadership Staff	The Garden Show 2023 C0-Chairs Cheryl Long Carole Strippoli Kathy Schmid
Board of Directors Attachment	2022 Executive Board.pdf

Narrative

Using the outline below, provide a written narrative no longer than seven pages in length:

1: Applying Organization

- Describe the mission, strategic goals and objectives, scope of services, day-to-day operations and number of paid staff and volunteers.
- Disclose and summarize any significant, planned organizational changes and describe their potential impact on the Promotion / Community Event for which funds are requested.

2: Promotion / Community Event

- Outline details of the Promotion / Community Event for which funds are requested. Include information regarding scope, goals, objectives and target audience.
- Describe how this initiative will **showcase McKinney and promote the city for the purpose of business development and/or tourism.**
- Describe how the proposed Promotional / Community Event fulfills the strategic goals and objectives for your organization.
- Provide information regarding planned activities in support of the event, time frame / schedule, estimated attendance and admission / registration fees, if planned. **Please note: if admission / registration fees are charged, they must be limited to \$35 or less; event must be open to the public.**
- Include the venue / location for the proposed event.
- Provide a timeline for the production of the event.
- Detail goals for growth / explanation in future years.
- Attract resident and visitor participation and contribute to business development, tourism and growth of McKinney sales tax revenue.
- Highlight and promote McKinney as a unique destination for residents and visitors alike.
- Demonstrate informed budgeting / financial planning – addressing revenue generation, costs and use of net revenue.

Has a request for funding for this Promotional / Community Event been submitted to MCDC in the past? Yes

Date 5/29/2017

Date *Field not completed.*

3: Financial

- *Provide an overview of the organization's financial status including the impact of this grant request on organization mission and goals*
- *Please attach your budget for the current year and audited financial statements for the preceding two years. If audited financials are not available, please indicate why.*

Budget [2022 CCMGA Approved Budget .pdf](#)

Financial Statements [CCMGA 2019 2020 Audit Summary.pdf](#)

Overview of Promotional / Community Event Financial Goal

Gross Revenue 17000

Projected Expenses 17295

Net Revenue (295)

Budget [2023 Garden Show Budget .pdf](#)

What percentage of Project / Promotional / Community Event funding will be provided by the applicant? 100%

Are matching funds available? No

Other Funding Sources Financial documentation will be emailed to Linda Jones.

4: Marketing and Outreach

- *Describe advertising, marketing plans and outreach strategies for this event – and how they are designed to help you achieve current and future goals.*
- *Provide a detailed outline of planned marketing, advertising and outreach activities and the amount budgeted for each.*

5: Metrics to Evaluate Success

- *Outline the metrics that will be used to evaluate success of the proposed Promotional / Community Event. If funding is awarded, a final report will be required summarizing success in achieving objectives outlined for the event.*

Attach Narrative

[MCDC Grant Narrative TGS2023.pdf](#)

Acknowledgements

If funding is approved by the MCDC board of directors, applicant will assure:

- *The Promotional / Community Event for which financial assistance is sought will be administered by or under the supervision of the applying organization;*
- *All funds awarded will be used exclusively for advertising, marketing and promotion of the Promotional / Community event described in this application.*
- *MCDC will be recognized in all marketing, advertising, outreach and public relations as a funder of the Promotional / Community Event. A logo will be provided by MCDC for inclusion on all advertising, marketing and promotional materials. Specifics for audio messaging will be agreed upon by applicant and MCDC and included in an executed performance agreement.*
- *The organization's officials who have signed the application are authorized by the organization to submit the application.*
- *Applicant will comply with the MCDC Grant Guidelines in executing the Promotional / Community Event for which funds were received.*
- *A final report detailing the success of the Promotional / Community Event, as measured against identified metrics, will be provided to MCDC no later than 30 days following the completion of the Promotional / Community Event.*
- *Grant funding is provided on a reimbursement basis subsequent to submission of a reimbursement request, with copies of invoices and paid receipts for qualified expenses. Up to 20% of the grant awarded may be withheld until the **final report on the Promotional/Community Event is provided to MCDC.***

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Applicant Electronic
Signature

Selecting this option indicates your agreement with the above statement.

Chief Executive Officer

Edie Fife

Date

5/31/2022

Representative Completing Application Jenny Nelson

Date 5/31/2022

Notes

- *Incomplete applications or those received after the deadline will not be considered.*
 - *A final report must be provided to MCDC within 30 days of the event / completion of the Promotional / Community Event.*
 - *Final payment of funding awarded will be made upon receipt of final report.*
 - *Please use the [Final Report](#) to report your results. A [PDF version](#) is also available.*
-

Email not displaying correctly? [View it in your browser.](#)

1: Applying Organization

Describe the mission, strategic goals and objectives, scope of services, day-to-day operations and number of paid staff and volunteers.

The Collin County Master Gardeners Association (CCMGA) is an educational outreach service organization comprised of trained Master Gardener volunteers and administered by the Texas A&M AgriLife Extension Service. CCMGA's mission is to assist and support the Texas A&M AgriLife Extension Horticulture Agent in providing our community with research-based information on sustainable horticultural practices and environmental stewardship. CCMGA's all-volunteer membership provides information on sustainable horticultural practices and environmental stewardship that is meaningful to people in our community. We foster collaboration amongst our members and partnerships between CCMGA and other community organizations. We encourage innovation and strive to improve the efficiency and success of our efforts.

During day-to-day operations, CCMGA volunteers deliver educational services targeted primarily to homeowners, families and youth. Services to adults are provided through workshops, Speakers Bureau and Ask a Master Gardener appearances at local garden stores/home and garden shows, communications/social media, along with the experiential education by CCMGA research and display gardens within Collin County. The needs of youth receive high priority and are addressed through outreach at area schools, through the Myers Park Children's Garden and support to local youth organizations. To meet the needs of intellectually challenged youth CCMGA partners with Hugs Greenhouse. Senior citizens and the disabled are supported through horticulture therapy activities. CCMGA's Garden Advisors Committee provides consultation services to other non-profits involved in gardening activities. CCMGA also provides scholarships for high school students entering college to study related degrees and Texas A&M students pursuing advanced degrees in horticulture. CCMGA's premiere educational event is **The Garden Show**, which is designed to be relevant to all audiences.

In 2021 CCMGA's roster of 366 members (including 76 McKinney residents) contributed 27,750 hours of community service to pursue CCMGA's strategic goals of:

- enhancing community water conservation and water quality by educating the community about Earth-Kind principles of landscape management
- influencing community members to utilize Integrated Pest Management practices to decrease unnecessary/inappropriate use of pesticides
- providing the community with access environmental education information, such as Earth-Kind® landscape management practices, which will help community members become better stewards of natural resources

CCMGA objectives for 2023 include successful presentation of **The Garden Show**, which will be held at Myers Park & Event Center on Saturday, March 18 and Sunday, March 19, 2023. **The Garden Show** is unlike other local home and garden shows in that it is solely focused on garden-related information, products and services. The event will include:

- Free tours of the award-winning Earth-Kind® research and demonstration gardens of Myers Park & Event Center
- Children’s education, hands-on activities
- Information about and the opportunity to purchase native and adaptive plants appropriate for North Texas
- Research-based horticultural information booths presented by trained Master Gardeners
- Ask a Master Gardener Information Services
- Interactive presentations and demonstrations related to North Texas gardening and horticultural activities from Master Gardeners and selected outside vendors

Disclose and summarize any significant, planned organizational changes and describe their potential impact on the Promotion / Community Event for which funds are requested.

CCMGA has no current plans for significant organizational change.

2: Promotion / Community Event

Outline details of the Promotion / Community Event for which funds are requested. Include information regarding scope, goals, objectives and target audience.

The Garden Show will be a large public event that is free to attend and will showcase services provided by CCMGA, local sponsors and vendors, educational speakers. The event will promote the use of native and adapted plants suitable for North Texas, offer youth activities and educational presentations made by trained Master Gardeners and local vendors. Many booths will feature similarly focused non-profit horticultural and environmental service organizations.

The goal of the event is to bring quality, research-based horticultural stewardship principles to the public in a manner that will effect positive change. Objectives for the event include providing:

- a menu of events and activities that will draw North Texans to attend
- presentations that inspire attendees to pursue environmental stewardship
- high quality booths that meet the expectations of attendees and vendors
- relevant and meaningful educational opportunities for target audiences
- helpful dissemination of research-based horticultural information
- a rewarding and memorable experience for all participants

Describe how this initiative will showcase McKinney and promote the city for the purpose of business development and/or tourism.

CCMGA will promote **The Garden Show** as a signature event for McKinney and will offer activities that will draw visitors from other communities. Although greatly underestimated by municipalities, garden products and services and garden-related tourism create a significant positive economic impact. During the COVID pandemic experience, public interest in gardening reached all-time highs, with double digit

increases in garden center expenditures. In 2021, CCMGA received a record number of requests to attend the Master Gardener training program, with requests coming even from individuals living outside Collin County. Historically, approximately 60 percent of **The Garden Show** attendees live outside of McKinney.

Research proves the economic value of garden tourism. "Parks and botanical gardens can be a valuable tourist attraction in large cities, and consequently are a source for tourism revenue. Tourist expenditures on food, transportation, lodging, etc. represent additional sources of revenue for local businesses that provide these services. Moreover, some of this is new revenue from outside the region which adds to the overall financial prosperity of a city's economy. **Botanical parks also bring the city revenue through the community's attendance to special events and recreational attractions. This money gets filtered back into the economy and adds to the financial prosperity of the community.** (Appleseed, Inc. 2009, Brethour 2007, Dubey 2007, Harnik 2009, Hodges 2000, Nadel 2005, Phipps Botanical Gardens and Conservatory 2010, Shwartz 2009, The Trust for Public Land 2008, Wolf 2004b)

With historic attendance of approximately 6,500-9,000 over the two days, CCMGA anticipates that many attendees will also spend time shopping and dining in McKinney. McKinney-based businesses will be vendors at the event and McKinney will benefit directly from the sales tax income generated through their sales.

Describe how the proposed Promotional / Community Event fulfills the strategic goals and objectives for your organization.

The Garden Show connects people with trained Master Gardeners who share their knowledge about safe, proven horticultural principles, environmental stewardship and water conservation. This fruitful connection has the potential to enhance both the present and future quality of life and prosperity for area residents.

Provide information regarding planned activities in support of the event, time frame / schedule, estimated attendance and admission / registration fees, if planned.

The event is free and open to all. Activities are designed to suit a wide audience and will include children's activities, tours of the Earth-Kind research and demonstration gardens, educational presentations by top regional horticulture experts, water conservation demonstrations and information booths staffed by trained Master Gardeners, and it will also include a marketplace of vendors providing horticulture-related products and services. Attendees have the option to donate \$2 to benefit a local charity. Past beneficiaries have been organizations such as Volunteer McKinney, Hugs Cafe and the Community Lifeline Center.

Include the venue / location for the proposed event.

Show Barn at Myers Park & Event Center, 7117 County Road 166, McKinney, Texas 75071

Provide a timeline for the production of the event.

The preparation and planning for **The Garden Show 2023** began in April 2022 and will culminate with the production of **The Garden Show 2023** on March 18 and March 19, 2023. The CCMGA Event Management Team, led by 3 event co-chairs, guides the production of the event. A timeline is attached.

Detail goals for growth / expansion in future years.

CCMGA is committed to continuous quality improvement and will work to maximize attendance within the audience capacity limits of the current venue. As the need arises, dates may expand to accommodate more participants.

Attract resident and visitor participation and contribute to business development, tourism and growth of McKinney sales tax revenue.

The Garden Show historically attracts between 6,500-9,000 diverse visitors, many from outside McKinney. Visitors purchase products and services from McKinney-based businesses participating in the event and this special opportunity to “shop local” will add to sales tax revenue both on the event day and later when additional taxable services originating from the event are performed. Many visitors also patronize local restaurants and businesses on their way to and from the event. Research indicates that people make positive emotional connections through association with gardens and plants in general, so it makes sense that visitors will likely have more positive impressions of McKinney after attending the event, making them more likely to return to McKinney and continue contributing to the economic strength of McKinney. Many attendees return to the event in later years.

Highlight and promote McKinney as a unique destination for residents and visitors alike.

The Garden Show is a one-of-a-kind event promoting creative and sustainable research-based gardening and landscaping practices. The award-winning Earth-Kind research and demonstration gardens located at Myers Park & Event Center, and **The Garden Show** itself, have become both a unique environmental and a cultural destination. The gardens enable people to connect with nature in a variety of ways and **The Garden Show** is the only regional event focusing solely on garden-related interests. Whether they come to see what will grow in their yards or just want to enjoy and learn more about horticulture, people will find much to delight them at **The Garden Show**.

Demonstrate informed budgeting / financial planning – addressing revenue generation, costs and use of net revenue.

The CCMGA Executive Board develops and approves annual budgets and maintains both operational and savings accounts in support of the mission and activities of the organization. The Treasurer serves as CCMGA’s Financial Officer and receives all monies, pays all bills, makes monthly financial reports and presents financial records as required for review. The Treasurer attends **The Garden Show** planning meetings. Organization finances are reviewed annually by an audit committee. To keep pace with the needs of a growing organization, in 2022 the Executive Board established a Finance

Advisory Team to assist the Treasurer in developing and implementing appropriate procedures to ensure Generally Accepted Accounting Principles are followed. The Finance Advisory Team performs a detailed monthly audit of CCMGA financial records and issues a monthly audit report. The Treasurer supplies the appropriate responses and submits to the Executive Board for approval each month. The Finance Advisory Team identifies areas of concern and develops recommendations to address them. The Finance Advisory Team is now developing detailed procedures to further document the responsibilities of the Treasurer and Finance Advisory Team to meet with potential CPA firms and explore transferring tax reporting and other various aspects of day-to-day financial activities to an outside firm skilled in working with not-for-profit organizations. Regarding **The Garden Show 2023** financials, CCMGA is confident in the accuracy of budget expectations and results, as this event has been held many times previously and has always been self-sustaining with funds raised through sponsorships and booth rental fees and receipt of in-kind donations. **The Garden Show** is not a fundraising event, although it has always generated sufficient funds to cover expenses. Since this is the largest educational outreach event of CCMGA, a deficit, if any, would be covered by CCMGA funds raised through spring and fall plant sales. A surplus, if any, would go into the general fund that supports ongoing community projects. Expenses are carefully monitored and adjusted to accommodate potential revenue changes.

Note: Supporting financial documentation will be emailed to Linda Jones. Current advertising/PR budget reflects expenses of \$6,800. If MCDC is able to approve CCMGA's request for a \$10,000 grant, CCMGA will increase advertising weight proportionally in *The Dallas Morning News* and FaceBook.

4: Marketing and Outreach

Describe advertising, marketing plans and outreach strategies for this event – and how they are designed to help you achieve current and future goals.

Situation: The public needs access to research-based horticultural information and events to create their own attractive and environmentally sustainable landscapes.

Goal: To maintain an ongoing one-of-a-kind event which brings research-based gardening information to the public and increase the number of Collin County residents exposed to CCMGA information and services.

Target Audience: A diverse population including children, youth, adults, families, senior citizens and communities.

Incentive for Engagement: Connect people with horticultural needs/interests to **The Garden Show 2023** and increase public awareness of research-based horticultural information, as well as the products and services offered by participating vendors and sponsors.

Methods and Tools: Multi-channel marketing

- *Garden Wise Gazette (CCMGA's public digital newsletter)*
- *Plano Magazine*
- *Prosper/Celina Living*
- *Dallas Morning News*
- *Edible DFW*
- *Frisco Style*

- 97.5FM KLAK radio promotion
- Facebook advertisements
- Instagram
- Twitter
- Social Media Campaign utilizing 366 Master Gardeners and their contacts
- News releases distributed to targeted local media and gardening organizations and homeowner associations

Evaluation Measures: Participation reports, customer responses, social media engagement (Facebook, Twitter, Instagram), website traffic, Master Gardener and vendor effectiveness responses.

Spokespersons: Event Co-Chairs-Cheryl Long, Carole Strippoli, Kathy Schmid and CCMGA Communications Chairperson Bonnie Landon

Timing: Preparation and planning began in April 2022 and will culminate with the production of **The Garden Show 2023** on March 18 and March 19, 2023

Implementation Date: March 18th & 19th, 2023.

Provide a detailed outline of planned marketing, advertising and outreach activities and the amount budgeted for each.

Supporting spreadsheet will be emailed to Linda Jones.

5: Metrics to Evaluate Success

Outline the metrics that will be used to evaluate success of the proposed Promotional / Community Event. If funding is awarded, a final report will be required summarizing success in achieving objectives outlined for the event.

GOALS	WAYS TO MEASURE
<i>The Garden Show Awareness</i>	<i>Website hits, Twitter mentions, Facebook ad, advertising in media outlets including local magazines and the Dallas Morning News Guide</i>
<i>Attendee Satisfaction</i>	<i>Survey given to those in attendance</i>
<i>Attendance</i>	<i>Calculated by the number of attendees present and a car count</i>
<i>CCMGA Volunteer Members</i>	<i>Online survey</i>
<i>Vendor Satisfaction</i>	<i>Feedback forms</i>
<i>Social Responsibility</i>	<i>Daily count of people visiting the educational booths</i>

TGS 2023 TIMELINE

June 2022

- Revise documents for TGS
- Begin discussion on potential speakers
- Assign responsibilities for key tasks (logistics, speaker recruiting, vendor team lead, administrative tasks, show signage, volunteer coordinator)
- Update July to-do list

July

- Design and order Save the Date flyers
- Begin scheduling potential speakers
- Vendor team begins updating vendor list from TGS 2022 for TGS 2023 calling efforts
- Send out August Core Team Meeting invite
- Update August to-do list

August

- Core Team meeting
- Solicit TGS 2023 Charity Partner suggestions
- Update TGS 2023 web page
- Negotiate new Pipe and Drape contract if necessary
- Vendor team completes updating vendor list from TGS 2023 for TGS 2023 calling efforts
- Send out September Core Team Meeting invite
- Update September to-do list

September

- Vendor and Core Team Meeting
- Request Charity Partner nominations
- Email first "Save the Date" or promo sheet to sponsors and vendors (*Vendor Team*)
- Finalize marketing plan for TGS 2023 (*Core Team*)
- Vendor team begins TGS 2023 calling efforts
- Update vendor contact info on CCMGA email website
- Update vendor list on TGS website
- Work on Mass Gathering Permit (co-chairs)
- Send out October Core Team Meeting invite
- Update October to-do list

October

- Vendor and Core Team Meetings
- Finalize Charity partner (*Core Team*)
- Continue working on Speakers for the Show(?)
- Contact pipe and drape vendor for rentals (tables, chairs, booths/pipe & drape) *ASAP*
- Update vendor contact info on CCMGA email website
- Update vendor list on TGS website
- Work on Mass Gathering Permit (co-chairs)
- Send out November Core Team Meeting invite
- Update November to-do list

TGS 2023 TIMELINE

November

- Vendor and Core Team Meetings
- Begin work on advertisements
- Prepare Mass Gathering Permit and submit to Judy Florence at MP for review *(by 12/15/22)*
Co-chairs
- Book EMT's *(send email to AMR by 11/15/22)*
- Contact **all** "Potential" Vendors *(Vendor Team by Thanksgiving)*
- Update vendor contact info on CCMGA email website
- Update vendor list on TGS website
- Finalize Speakers for the Show(?)
- Update December to-do list

December

- NO Core Team Meeting for December
- Complete all in-kind solicitations *(Vendor Team)*
- Finalize print ads for magazines
- Update vendor contact info on CCMGA email website
- Update vendor list on TGS website
- Send out January Core Team Meeting invite
- Update January to-do list

January 2023

- Vendor and Core Team Meetings
- Update Save the Date half sheet flyer with TGS 2023 sponsors; send to printer
- Print final Save the Date flyers and distribute to sponsors and key vendors; also distribute to CCMGA members at general meeting and for EMT events
- Complete all new generic signs
- Conduct meetings with individual committee leaders, as needed
- Finalize CCMGA project space requirements *(Meet with Team Leads for both Adult and Youth Ed to go over booth plans and SUG)*
- Follow up with EMT's if necessary
- Complete any unfinished to-do list items from December
- Complete any in-kind solicitations *(Vendor Team)*
- Finalize show layout
- Update February to-do list
- Contact ATM provider and sign contract and request payment
- Send out January Core Team meeting reminder email
- Update vendor contact info on CCMGA email website
- Update vendor list on TGS website
- Contact vendors via email about set-up and tear-down dates
- Vendor follow-up calls need to be completed by January 31st *(Vendor Team)*
- Get TGS 2023 on local and regional calendars
- Ask team leaders how many volunteers will be needed in each area
- Determine duties of Garden Show volunteers
- Update SignUp Genius
- Update SignUp Genius and instructions on how to volunteer
- Submit SignUp Genius instructions to communications team for Communique
- Attend county commissioners meeting when mass gathering permit is submitted
- Meet with Charity Board of directors if necessary

TGS 2023 TIMELINE

- Send out February Core Team Meeting invite
- Update February to-do list

February

- Core Team Meeting
- News releases
- Recruit volunteers
- Send out February core team meeting reminder email by 2/15/23
- Conduct meetings with individual committee leaders, as needed
- Finalize CCMGA project space requirements.
- Confirm all speakers and special guests
- Complete any unfinished to-do list items from January
- Update vendor contact info on CCMGA email website
- Update vendor list on TGS website
- Contact vendors via email about set-up and tear-down dates
- Update & print vendor packets & dashcards & contracts
- Update volunteer booklet
- Pay pipe & drape company half of estimate
- Order any new signage.
- Send detailed information to speakers and vendors if necessary
- Order sponsor awards.
- Send out March Core Team Meeting invite
- Update March to-do list

March

- Volunteer Orientation for TGS 2023 volunteers at March General Meeting
- Send detailed information to speakers and vendors if necessary
- Check inventory of extension cords for vendors
- Conduct meetings with individual committee leaders, as needed
- Send a list of exhibitors for ID signs to pipe & drape company in Excel format **NO LATER THAN MARCH 1, 2023**
- Confirm all speakers and special guests
- Complete any unfinished to-do list items from February
- Update vendor contact info on CCMGA email website
- Update vendor list on TGS website
- Contact vendors via email about set-up and tear-down dates
- Pay pipe & drape company balance of estimate **NO LATER THAN MARCH 5, 2023**
- Produce any needed checks (EMT & Speakers)
- Deliver trifold brochures to sponsors and key vendors no later than March 5, 2023
- Pipe and drape set up on Thursday, March 16th.
- ATM set up on Friday, March 17th
- Exhibitors set up on Friday, March 17th.
- Hand out vendor packets
- Show tear down begins at 5:00 pm on Sunday, March 19th; concludes Monday, March 20th morning. Take inventory during tear-down.
- Send thank you's and evaluations to sponsors, vendors, volunteers & public during last week of March
- Reserve meeting space for April post-show meeting & send out meeting invitation

TGS 2023 TIMELINE

April 2023

- Write up evaluations for post-show meeting & reporting to Executive Board
- Incorporate evaluations into a single document for the committee
- Send out reminder email for post-show meeting
- Identify potential co-chairs for TGS 2024 and have them begin to shadow current co-chairs

THE GARDEN SHOW 2023 ADVERTISING/PR BUDGET

Current budget reflects expenses of \$6,800. If MCDC is able to approve CCMGA's request for a \$10,000 grant, CCMGA will increase advertising weight proportionally in *The Dallas Morning News* and FaceBook.

Payee	For	2023 Proposed Budget
Belo Corporation	DMN Banner Ad	\$ 3,100.00
Facebook	FB ads	\$ 250.00
Minuteman Press	1,000 Save the Date Flyers	\$ 200.00
Prosper/Celina Living	1/4 page ad	\$ 300.00
Alpha Media	KLAK radio marketing	\$ 750.00
Edible DFW	1/4 ad & digital	\$ 900.00
Plano Magazine	Digital ad	\$ 400.00
Style Publishing Group	Frisco Style 1/4 page ad	\$ 900.00
	Total	\$ 6,800.00

Collin County Master Gardeners Association

2022 Executive Board

President	Edie Fife
Vice President	Barron Bozeman
Secretary	Suzanne Powell
Treasurer	Robin Lankford
Administration	Randy Wilson
Membership	Carole Strippoli
Programs	Cheryl Long/Joyce Warren
Past President	Susan Blakey

Advocates

Francisco Almaguer

Beth DiGioia

Doug McCabe

Horticulture Extension Agent

Brad Voss

Project	Lead / Co-Lead	Email address	Phone
Adopt a Road	Janice Miller	janicemiller@sbcglobal.net	972-415-1827
Allen Heritage Village Garden	Liz Vigrass/Cissy St. John	ejgv1090@gmail.com melissa.stjohn@att.net	L: 214-725-1792 C: 972-489-0634
Allen Public Library Research and Demo Gardens	Kathy Schmid/Dee Tibbals	firtsvegs@gmail.com deetibbals@gmail.com	K: 847-867-6942 D: 214-952-7289
Fundraising Committee	Bonnie Landon/Barron Bozeman/Carol Davis/Linda Corbin/Michelle Walker	bonnie.landon@icloud.com bbozeman61@att.net cdavis4849@gmail.com lscorbin49@gmail.com mab.walker@att.net	B: 214-707-6745 BB: 214-707-7069 C: 214-546-1124 L: 972-658-2610 M: 214-394-3590
Communications/Social Media	Bonnie Landon/Dawn Oldfield/Janet Kirklen	bonnie.landon@icloud.com dawnoldfield@suddenlink.net jkirklen@gmail.com	B: 214-707-6745 D: 214-502-8276 J: 214-673-9373
Seed Exchange/GWG Gazette	Bonnie Landon	Bonnie.landon@icloud.com	B: 214-707-6745
Event Management Team	Cheryl Long/Susan Blakey/Edie Fife	Cheryl_dennylong@sbcglobal.net sblakeymg16@gmail.com efife@sbcglobal.net	C: 469-667-6368 S: 972-658-2201 E: 469-236-6095

The Garden Show	Bonnie Landon/Carol Davis/Cheryl Long	Bonnie.landon@icloud.com Cdavis4849@gmail.com Cheryl_dennylong@sbcglobal.net	B: 214-707-6745 C: 214-546-1124 Ch: 469-667-6368
Heritage Farmstead Museum Parlor and Kitchen Gardens	Meg Belanger/Linda Wilcox/MaryAnne White-Nelson/Irma Chan	megbelanger1@gmail.com linda_wilcox@verizon.net maryannnelson0@gmail.com irma.chan@verizon.net	M: 214-597-0906 L: 214-732-2292 MA: 214-681-7231 I: 214-893-7511
Horticulture Therapy	Marilee Crawford/Nancy Harmon	larryandmarilee@att.net 2harmn@att.net	M: 512-657-0835 N: 972-741-9524
Hospitality, Setup, Cleanup	Cathy Westmoreland/Sharon Russell	cathywestmoreland@gmail.com gardenmaven7@gmail.com	C: 214-926-0461 S: 214-226-0678
Information Booth	Randy Wilson/Carol Joy Jeffreys	BeeManSings@outlook.com c.jeffreys53@aol.com	R: 214-850-8298 C: 972-804-5207
Information Center	Nancy Harmon	2harmn@att.net	N: 972-741-9524
MG Training Class	Susan Blakey Durinda Fisher	Sblakeymg16@gmail.com Dfisher321@yahoo.com	S: 972-658-2201 D: 972-342-6703
Myers Park Research and Demo Gardens	Diane Sharp/Linda Corbin	leeperssharp@mypbmail.com Lscorbin49@gmail.com	D: 972-838-3844 L: 972-658-2610
Garden Advisory Committee	Kim Schultz/Linda Corbin/Randy Wilson	ksinplano@yahoo.com ksinplano@yahoo.com lscorbin49@gmail.com	K: 214-356-0856 L: 972-658-2610 R: 214-850-8298

		BeeManSings@outlook.com	
Prosper Research and Demo Gardens	Patty Felan	pattyfelan@ymail.com	P: 214-738-0835
Public Relations	Dawn Oldfield	dawnoldfield@suddenlink.net	D: 214-502-8276
Scholarship Committee	Jeri Wise/SuEllen Mooney	jeriw@flash.net sepiano1.sm@gmail.com	J: 972-897-7962 S: 281-701-4580
Social Committee	Linda Hull/Marsha Knuth	edandlindahull@gmail.com marshaknuth@yahoo.com	L: 972-679-8658 M: 214-762-1879
Speaker's Bureau	Joyce Warren/Lisa McNeil	rejoycew@yahoo.com gorjusle@yahoo.com	J: 214-578-9870 L: 310-400-9212
Technology	Marv Olson/Christina Reining	molson46@gmail.com christina.reining@att.net	M: 972-974-5552 C: 469-964-0459
Website	Janet Kirklen	jkirklen@gmail.com	J: 214-673-9373
Youth Education	Kelly Lund (Girl Scout activities)	kellylund@tx.rr.com	K: 972-814-8790
Caldwell Elementary School	Barbara Lowrance/Randy Wilson	walker799@live.com BeeManSings@outlook.com	B: 972-832-0954 R: 214-850-8298
Texas Pure Products	Sherrian Jones	sjones@plano.gov	S: 972-626-2833
Agri-Life CEA (agent)	Brad Voss Kerri Rhyne	charles.voss@ag.tamu.edu kerri.rhyne@ag.tamu.edu	Ofc: 972-548-4232
Forest Grove Nursery	Carol Davis	Cdavis4849@gmail.com	C: 214-546-1124

Hugs Greenhouse	Linda Corbin	Lscorbin49@gmail.com	C: 972-658-2610
GARDEN MANAGERS – Myers Park			
Vineyard	Carol Smith-co Don Engelbrecht	froggychem@gmail.com donje@att.net	C: 903-819-0042 D: 214 280-3500
Potager	Deb Stone	debstone22@icloud.com	C: 303-241-8630
Shrubs and Grasses	NEED REPLACEMENT		
Shade	Carol Davis Doug McCabe-co	Cdavis4849@gmail.com dougmcabe@att.net	C: 214-546-1124 D: 214-686-7697
Irrigation	Greg Rockhold Tina Wolf	grockhold22@gmail.com tinalwolf@yahoo.com	G: 469-684-1475 T: 214-236-1085
Herb	Linda Russell	lrussell1013@gmail.com	L: 214-864-5225
Crape Myrtle	Penny Snyder	pennybs@aol.com	P: 469-693-6557
Vegetable	Robyn LaCour	robyn.lacour@sbcglobal.net	R: 972-740-9687
Children's Garden, Circle Garden	Carol Joy Jeffreys	c.jeffreys53@aol.com	C: 972-804-5207
Perennials/Annuals (and everything else!)	Diane Sharp/Linda Corbin	leeperssharp@mypbmail.com Lscorbin49@gmail.com	D: 972-838-3844 L: 972-658-2610
ADVOCATES:	Francisco Almaguer Doug Mc Cabe Beth DiGioia	fdarab@hotmail.com dougmcabe@att.net planted2002@gmail.com	F: 214-763-8891 D: 214-686-7697 B: 972-658-6852

APPROVED 2022 CCMGA BUDGET

(approved by the Executive Board on 12/8/2021)

Project	2022		Comments
	Income Budget	Expense Budget	
25th Anniversary Celebration		\$ 4,000	
Adopt a Road		\$ 27	
Allen Heritage Village Gardens		\$ 1,190	
Allen Library Gardens		\$ 900	
Annual Banquet	\$ 4,000	\$ 6,000	
Bank Expense		\$ 1,200	This includes the monthly \$60 Square fee.
Caldwell Elementary Grant		\$ 288	The balance of the grant is \$288.37 as of 11.30.2021.
Caldwell Garden Club		\$ 2,080	
Commemorative Bricks	\$ 40	\$ 20	
Communications		\$ 750	Monthly MailChimp fee is currently \$53.54
Event Management	\$ 3,400	\$ 2,000	
Executive Board		\$ 3,000	includes monthly fee for large storage unit
Fall Plant Sale	\$ _____	\$ _____	moved under Fundraising Committee
Fundraising Committee	\$ 130,470	\$ 65,297	
Heritage Farmstead Kitchen Garden		\$ 1,114	
Heritage Farmstead Parlor Garden		\$ 890	
Hort Therapy		\$ 630	
Hospitality		\$ 600	
Information Booth		\$ 500	
Information Center		\$ 50	
Interest Income (on savings account)	\$ 100		
Liability Insurance		\$ 1,000	
Member Dues	\$ 5,000		
Membership Director		\$ 2,675	
MG Training Class	\$ 12,500	\$ 10,810	
Myers Park		\$ 9,360	
President		\$ 750	
Program Director		\$ 350	
Prosper Gardens		\$ 1,325	
Scholarship Committee		\$ 4,050	
Secretary		\$ 25	
Social Committee		\$ 350	
Speakers Bureau	\$ 400	\$ 125	
Spring Plant Sale	\$ _____	\$ _____	moved under Fundraising Committee
State Sales Tax	\$ -	\$ -	this is a pass through budget item
Technology		\$ 5,900	
Texas MG Dues		\$ 720	estimated 360 dues paying MGs x \$2 each
The Garden Show	\$ 19,500	\$ 19,325	
TMGA Delegate Expenses		\$ 125	
Treasurer		\$ 150	
Volunteer Screening		\$ 960	96 MGs x \$10@
Youth Education	\$ 1,000	\$ 2,000	
Total	\$ 176,410	\$ 150,536	

Actual Income	\$ 176,410
Actual Expense	\$ 150,536
Net Profit/(Loss)	\$ 25,874

2019 and 2020 Internal Audit Reports
Collin County Master Gardener's Association



2019

Board of Directors

Collin County Master Gardener Association

825 N. McDonald Street, Suite 150

McKinney, Texas 75069

September 4, 2020

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 - Quicken expenses for the Spring Plant Sales are \$34480.03, and the Fall Plant Sale are \$31093.62
 - Total is \$65573
 - 990 has 65822
 - What is the difference of \$249?

Conclusion: Math and data entry errors were found that did not impact the 2019 Tax Return. The Treasurer will file an amended return to keep the CCMGA and IRS records aligned.

2020

Board of Directors

Collin County Master Gardener Association

825 N. McDonald Street, Suite 150

McKinney, Texas 75069

September 8, 2021

Board of Directors

Subject: Internal Audit Report for 2020

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We conducted a detailed audit to obtain reasonable assurance about whether the financial records are free of material misstatements. Our committee followed the CCMGA Financial Review Procedures for the audit. We believe that this audit provides a reasonable basis for our opinion.

The Audit Committee recognizes that COVID 19 made 2020 an extremely difficult year for CCMGA. As such, the Audit Committee would like to recognize the diligent efforts of the Treasurer, and the many hours she worked in her role to support CCMGA. Her sincere enthusiasm in supporting CCMGA and dedication to the organization are unquestionable.

Although there were no material misstatements, the Audit Committee found that the condition of the CCMGA books could be improved. As noted in the 2019 audit findings, the CCMGA organization has grown to a point where the financial responsibilities need to be better defined, and shared with a financial team with a strong financial background. It is also believed that the added complexities of transacting business during COVID 19 and the resulting quarantine period made it difficult to maintain the financial transaction details. Finally, delaying the 2019 audit prevented feedback to the Treasurer that would have mitigated some of our findings. For this reason, the Audit Committee **strongly recommends** that the Board reconsider the formation of a Financial Team until the following is accomplished:

- GAAP based financial processes and procedures are developed with the input of the Audit Committee. This will allow clear roles and responsibilities for the Financial Team to take up and follow in support of the Treasurer and CCMGA.

- A CPA is engaged by CCMGA for the purposes of reviewing the procedures and supporting the Treasurer in the ongoing maintenance of the CCMGA financial transactions and books. The specific ongoing role to be performed by the CPA will be defined after the development of the processes and procedures.
- A CCMGA Financial Team is formed to take up roles established by the documented processes and procedures.

Additionally, there is a list of 2019 and 2020 audit Findings and Recommendations attached that requires follow up and resolution. Any items from the audit that cannot be closed should be documented as such and filed with the Treasurer, the Executive Board, and the Audit Committee.

It is the opinion of the Internal Audit Committee that the financial records as of December 31, 2020 appear to be free of material misstatements and errors.

Jan Lain

Robin Lankford

Kim Schultz

CCMGA Audit Team Findings from the 2020 Audit

Jul-21

Item #	Date	Type	Vendor	Amt	Comments	Additional Comments / Resolutions
1	1/6/20	Expense	RVNA	\$ 965.50	Payment for annual non Profit insurance. No check request or approval. Paid by credit card, and did not see approval in Board minutes	
2	1/15/20	Expense	Sales and Use Tax	\$ 119.11	Payment sales and use tax for period ending 12/31/20. No approval or note in the Board minutes.	
3	1/14/20	Expense	Susan Blaley	\$ 75.74	Not clear if this expense if for the Training Class or Speakers Bureau.	
4	2/10/10	Expense	Cash Withdrawal	\$ 400.00	Cash withdrawal from checking account with no authorization or documentation. Possibly used to fund a pre-paid card somewhere?	
5	2/21/21	Expense	Refund	\$ 20.76	Refund of \$20 Vegetable workshop fee plus \$.76 bank expense. No documentation as to who was refunded or an authorization request	
6	2/22/20	Expense	Randy Wilson	\$ 500.00	Supplies for Caldwell Elementary purchased with Lowe's prepaid card. There is no receipt for this sale. (in April file)	
7	3/1/20	Deposit		\$ 48.25	In June there were 2 deposits recorded on Chase statemnt; b/u for 3 \$48.25 deposits; further research showed one as pending	
8	3/2/20	Deposit		\$ 86.00	Voided 8/17/2019 plant sale - no documentation	
9	3/9/20	Deposit	Member Dues	\$ 20.08	Shows \$25 paid for member dues with \$4.91 in bank expense. Did this include a \$4 donation? If so, should have been posted.	
10	3/16/20	Online	Kimberly Krawson	\$ 97.75	2 pmt requests approved by Mary Linda Jones	
11	3/16/20	Online	Marvin Olson	\$ 259.09	Edie Fife's name was typed but not signed or initialed	
12	3/19/20	Online	Kimberly Krawson	\$ 149.60	2 pmt requests approved by Mary Linda Jones	
13	3/24/20	CK 1354	Extension Account	\$ 70.00	In Quicken; no docs	
14	3/30/20	Expense	Texas Pure	\$ 50.00	Replacement check for 12/10/19 stale check; check returned from Texas Pure 4/4/20; Quicken shows \$0 in March. Would prefer \$50 in March and \$50 in April.	
15	6/1/20	Check	TAMU	\$ 1,000.00	SuEllen Mooney's name was typed but not signed or initialed	
16	6/4/20	Deposit	Various	\$ 762.00	\$121 in cash has no supporting documentation; no sales tickets for Last Chance sale	
17	6/24/20	Online	Kimberly Krawson	\$ 58.69	Approved by Mary Linda Jones	
18	6/24/20	Deposit	Preload Mountain Broo	\$ 500.00	Unknown source of deposit	
19	6/25/20	Deposit	Barron Bozeman	\$ 70.00	Stop payment; was this replaced?	no record of replacement transaction in July or Aug
20	6/29/20	Expense	Tracy Evans	\$ 50.00	Replacement check but no b/u documentation	
21	6/30/20	Income	PayPal	\$ 96.80	Ending balance; track following months for deposit	
22	9/9/20	Deposit	Everleaf	\$ 291.17	Refund, no back up	
23	9/10/20	Deposit		\$ 28.00	There were 3 deposits for \$28 but only two supporting documnts	
24	9/25/20		Lowes Preload		How is the Lowes Preload tracked and approved?	
25	9/24/20	Expense	Bankcard	\$ 124.75	Does not appear to be GEM fees	
26	11/23/20	Expense	Amazon	\$ 69.00	No receipt or back up for annual Amazon Prime fee.	
27	12/1/20	Donatio	Bill Guernsey	\$ 106.38	our tax return?	
28	12/12/20	Expense	Office 365	\$ 108.24	No receipt or back up for annual Office 365 subscription	
29	12/21/20	Expense	Everleap	\$ 49.00	No receipt or back up for SSL Certificate Renewal	
30					Actual method or report, nor were any budget adjustments shown.	

General Questions

	Topic	Comments	Additional Comments / Resolutions
31	Cost Recovery	Cost Recovery requirement apply to the Berry, Grape, and Fruit Tree Workshop or the	
32	Garden Show Payment and Refunds	attached for clarification.	
33	Prior Years Audits	The Audit Team is requesting copies of the annual Audit Reports from 2015 to 2019.	
34	2019 Tax Return	Was the amended 2019 Tax Return filed with the IRS?	
35	2020 Tax Return	2019 to 2020. No deposit for \$171 was found in the bank statements.	

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Board of Directors

Subject: Internal Audit Report for 2020

The Internal Audit Committee has audited the financial records of the Collin County Master Gardener Association (CCMGA) as of December 31, 2020. These financial records are the responsibility of the CCMGA Board of Directors. Our responsibility is to express an opinion on the financial records based on this audit.

We conducted a detailed audit to obtain reasonable assurance about whether the financial records are free of material misstatements. Our committee followed the CCMGA Financial Review Procedures for the audit. We believe that this audit provides a reasonable basis for our opinion.

The Audit Committee recognizes that COVID 19 made 2020 an extremely difficult year for CCMGA. As such, the Audit Committee would like to recognize the diligent efforts of the Treasurer, and the many hours she worked in her role to support CCMGA. Her sincere enthusiasm in supporting CCMGA and dedication to the organization are unquestionable.

Although there were no material misstatements, the Audit Committee found that the condition of the CCMGA books could be improved. As noted in the 2019 audit findings, the CCMGA organization has grown to a point where the financial responsibilities need to be better defined, and shared with a financial team with a strong financial background. It is also believed that the added complexities of transacting business during COVID 19 and the resulting quarantine period made it difficult to maintain the financial transaction details. Finally, delaying the 2019 audit prevented feedback to the Treasurer that would have mitigated some of our findings. For this reason, the Audit Committee **strongly recommends** that the Board reconsider the formation of a Financial Team until the following is accomplished:

- GAAP based financial processes and procedures are developed with the input of the Audit Committee. This will allow clear roles and responsibilities for the Financial Team to take up and follow in support of the Treasurer and CCMGA.

- A CPA is engaged by CCMGA for the purposes of reviewing the procedures and supporting the Treasurer in the ongoing maintenance of the CCMGA financial transactions and books. The specific ongoing role to be performed by the CPA will be defined after the development of the processes and procedures.
- A CCMGA Financial Team is formed to take up roles established by the documented processes and procedures.

Additionally, there is a list of 2019 and 2020 audit Findings and Recommendations attached that requires follow up and resolution. Any items from the audit that cannot be closed should be documented as such and filed with the Treasurer, the Executive Board, and the Audit Committee.

It is the opinion of the Internal Audit Committee that the financial records as of December 31, 2020 appear to be free of material misstatements and errors.

Jan Lain

Robin Lankford

Kim Schultz

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

DEPARTMENT OF THE TREASURY

Date:

AUG 10 2001

COLLIN COUNTY MASTER GARDENERS
ASSOCIATION
C/O COLLIN COUNTY EXTENSION OFFICE
825 N MCDONALD ST STE 150
MCKINNEY, TX 75069

Employer Identification Number:
75-2756156
DLN:
17053002006011
Contact Person:
JACQUELINE C LARSEN ID# 11147
Contact Telephone Number:
(877) 829-5500

Accounting Period Ending:
December 31
Form 990 Required:
YES
Addendum Applies:
NO

Dear Applicant:

Based on information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from federal income tax under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3).

We have further determined that you are not a private foundation within the meaning of section 509(a) of the Code, because you are an organization described in section 509(a)(2).

If your sources of support, or your purposes, character, or method of operation change, please let us know so we can consider the effect of the change on your exempt status and foundation status. In the case of an amendment to your organizational document or bylaws, please send us a copy of the amended document or bylaws. Also, you should inform us of all changes in your name or address.

As of January 1, 1984, you are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more you pay to each of your employees during a calendar year. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Since you are not a private foundation, you are not subject to the excise taxes under Chapter 42 of the Code. However, if you are involved in an excess benefit transaction, that transaction might be subject to the excise taxes of section 4958. Additionally, you are not automatically exempt from other federal excise taxes. If you have any questions about excise, employment, or other federal taxes, please contact your key district office.

Grantors and contributors may rely on this determination unless the Internal Revenue Service publishes notice to the contrary. However, if you lose your section 509(a)(2) status, a grantor or contributor may not rely on this determination if he or she was in part responsible for, or was aware

Letter 947 (DO/CG)

COLLIN COUNTY MASTER GARDENERS

of, the act or failure to act, or the substantial or material change on the part of the organization that resulted in your loss of such status, or if he or she acquired knowledge that the Internal Revenue Service had given notice that you would no longer be classified as a section 509(a)(2) organization.

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for federal estate and gift tax purposes if they meet the applicable provisions of Code sections 2055, 2106, and 2522.

Contribution deductions are allowable to donors only to the extent that their contributions are gifts, with no consideration received. Ticket purchases and similar payments in conjunction with fundraising events may not necessarily qualify as deductible contributions, depending on the circumstances. See Revenue Ruling 67-246, published in Cumulative Bulletin 1967-2, on page 104, which sets forth guidelines regarding the deductibility, as charitable contributions, of payments made by taxpayers for admission to or other participation in fundraising activities for charity.

In the heading of this letter we have indicated whether you must file Form 990, Return of Organization Exempt From Income Tax. If Yes is indicated, you are required to file Form 990 only if your gross receipts each year are normally more than \$25,000. However, if you receive a Form 990 package in the mail, please file the return even if you do not exceed the gross receipts test. If you are not required to file, simply attach the label provided, check the box in the heading to indicate that your annual gross receipts are normally \$25,000 or less, and sign the return.

If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. A penalty of \$20 a day is charged when a return is filed late, unless there is reasonable cause for the delay. However, the maximum penalty charged cannot exceed \$10,000 or 5 percent of your gross receipts for the year, whichever is less. For organizations with gross receipts exceeding \$1,000,000 in any year, the penalty is \$100 per day per return, unless there is reasonable cause for the delay. The maximum penalty for an organization with gross receipts exceeding \$1,000,000 shall not exceed \$50,000. This penalty may also be charged if a return is not complete, so be sure your return is complete before you file it.

You are required to make your annual information return, Form 990 or Form 990-EZ, available for public inspection for three years after the later of the due date of the return or the date the return is filed. You are also required to make available for public inspection your exemption application, any supporting documents, and your exemption letter. Copies of these documents are also required to be provided to any individual upon written or in person request without charge other than reasonable fees for copying and postage. You may fulfill this requirement by placing these documents on the Internet. Penalties may be imposed for failure to comply with these requirements. Additional information is available in Publication 557, Tax-Exempt Status for Your Organization, or you may call our toll free number shown above.

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You are not required to file federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T, Exempt Organization Business Income Tax Return. In this letter we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

In accordance with section 508(a) of the Code, the effective date of this determination letter is 4/21/98.

This determination is based on evidence that your funds are dedicated to the purposes listed in section 501(c)(3) of the Code. To assure your continued exemption, you should keep records to show that funds are expended only for those purposes. If you distribute funds to other organizations, your records should show whether they are exempt under section 501(c)(3). In cases where the recipient organization is not exempt under section 501(c)(3), there should be evidence that the funds will remain dedicated to the required purposes and that they will be used for those purposes by the recipient.

If distributions are made to individuals, case histories regarding the recipients should be kept showing names, addresses, purposes of awards, manner of selection, relationship (if any) to members, officers, trustees or donors of funds to you, so that any and all distributions made to individuals can be substantiated upon request by the Internal Revenue Service. (Revenue Ruling 56-304, C.B. 1956-2, page 306.)

If we have indicated in the heading of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

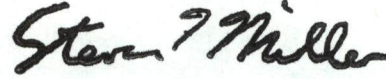
Because this letter could help resolve any questions about your exempt status and foundation status, you should keep it in your permanent records.

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

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If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,

A handwritten signature in black ink that reads "Steven T. Miller". The signature is written in a cursive style with a large, prominent "S" and "M".

Steven T. Miller
Director, Exempt Organizations