INSTRUCTIONS
FORM 990 SUBDIVISION REPORTING FORM

PART I

Line 1 Insert the name of your region if you are reporting as patrol or section.

Line 1A The name of the subdivision reporting. This should be either a region, section or patrol name. For example, "Mt. Happy Ski Patrol".

Line 2 We strongly encourage you to prepare this statement using figures for the **year ending March 31**. If you are unable to do so, please use the full year (twelve months) ending closest to March 31. For example, Year ending April 30 or May 31.

Line 3 This number should include cash from all checking accounts and other noninterest bearing accounts and any cash on hand.

Line 4 Include balances from all interest bearing accounts such as money market accounts, savings accounts, certificates of deposit and mutual funds whose assets are primarily cash.

Line 5 Sum of lines #3 and #4.

Line 6a-d The gross amount of dues, assessments, etc. collected from each patroller. We need to break out National, Division, Region/Section and Local Dues to eliminate duplication in reporting.

Line 7 Include donations, gifts, grants from public and non-public. Do not include money received from ski area, for example, value of lift tickets, reimbursement for supplies or equipment purchases **unless** it is an unrestricted gift of cash.

Line 8 Include all interest earned on savings, money market certificates, mutual funds and other interest bearing investments.

Line 9 Include gross receipts from all fund raising activities, for example: raffle sales, ski swaps, sale of pins, candy sales, etc. This category should include items sold primarily to make money for the patrol, section or region; include banquet receipts here.

Line 10 Include items maintained for sale to patrollers such as patrol belts, manuals, patches, Tshirts, golf shirts, etc. Although these items may be sold at a profit, they are primarily sold for the convenience of the patrollers. If they are maintained primarily to generate money for the patrol, include on line #9.

<u>Line 11</u> Include gross receipts from all programs, for example, WEC Refresher, Student, S & T, Basic A & M, Senior Test, etc. <u>Line 12</u> & <u>Line 12.1</u> Include other categories of income which do not fall into those in lines #6 through #11.

<u>Line 12A</u> Sum of lines #6 through 12.1

<u>Line 13a-d</u> Include the gross expense to register patrollers with Local, Region/Section, Division and National only. Do not include dues or registration expenses paid to organizations other than NSP.

<u>Line 14</u> Include all direct expenses associated with fund raising including printing, materials sold, and any other direct expenses incurred generating the income reflected on line #9.

<u>Line 15</u> Include all direct expenses associated with the sale of equipment, supplies, etc. included in line #10. This amount should include freight, packaging, insurance and cost of items sold.

<u>Line 16</u> Travel should include all costs of travel including air fare, car rental, mileage allowance, parking, tolls, taxi, lodging, meals and tips.

<u>Line 17</u> Include all printing costs, as well as cost of newsletter or similar publication, including postage to mail newsletter and other direct costs associated with its production.

<u>Line 18</u> Include only salaries or wages paid directly by the patrol, region or section. Do not include salaries or wages paid by the ski area. **It is improbable a region, section or patrol would have any salary or wage expense.**

<u>Line 19</u> Include professional fund raising fees only. If you incur accounting, legal or consulting fees, please identify on line #25A.

<u>Line 20</u> Include both local and long distance charges. Do not include telephone expenses paid by the ski area.

<u>Line 21</u> Include all postage costs, including overnight delivery services, which are not included on line #17.

<u>Line 22</u> Include all costs of maintaining and repairing equipment and other patrol assets, for example: toboggan parts and repairs, radio parts and repairs, etc. Do not include repairs paid for by the ski area.

<u>Line 23</u> Include the cost of all supplies purchased directly by the reporting subdivision, for example: first aid supplies, patrol room supplies, etc. Do not include supplies paid for and/ or provided by the ski area.

<u>Line 24</u> Include interest paid to financial institutions, banks, corporations or individuals for the use of borrowed funds.

Line 25 Include expenses and registration fees paid by subdivision to provide program for patrollers, WEC, S & T, Student Patroller Seminar, Senior or WEC Test, etc. Include here banquet and awards expense.

Line 25A & 25B List description and cost of all expenses which do not fit into categories on lines #13 through #25.

Line 26 Sum of lines #13 through 25B

Line 27 Subtract Line #26 from Line #12A.

Line 28 Same as line #3, except use end of year balance.

Line 29 Same as line #4, except use end of year balance.

Line 30 Sum of lines #28 and #29

Lines 31 through 34 This is the Proof section pick up numbers as indicated. **Note: line 34 must equal line 30. This is your proof.**

Signature This form must be signed by the Patrol Director for patrol reports, Section Chief for section reports and the Regional Director for region reports. The Director may designate another appropriate officer to sign such as Treasurer or Assistant Patrol Director.

If your patrol or section does not maintain accounts at any financial institution and does not use the Eastern Division Tax I.D. Number please complete PART II of FORM 990 SUBDIVISION REPORTING FORM.

Information If you have any questions or need assistance in the timely completion of this form, please call or write your regional director or his designee, or you may write or call the Division Treasurer.

Division
Treasurer

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