MN LIONS CHILDHOOD CANCER FOUNDATION, INC.
Board of Trustee List
October 26, 2022
Zoom Meeting

District	Trustee	Attendence
1	Julie Arney	Absent
1	Debra Nisbit	Absent
2	Chuck Tolzman	Present
2		
3	Vickie Radloff	Present
3	Anna Thomes	Absent
4	Bob Knutson-Vice Chair	Present
4	Merlin Athmann	Present
5	Jeannine McDonald-Chair	Present
5	Gary Stevens	Present
6	Tracy Braaten	Present
6		Absent
7		Absent
7		Absent
8	Jeff Thompson	Absent
8	Bob Thompson	Absent
9	Linda Albrecht-Norby -Secretary	Present
9	Cora Hohnstadt	Present
10	Tom O'Brien	Present
11	Katie Damm	Present
11	Jodi Sorenson	Present
DG Liaison	Mark Landwehr	Absent
Treasurer	Tom McCarthy	Present

MN Lions Childhood Cancer Foundation, Inc.
Board of Trustees Meeting
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Call meeting to Order-19:03

Welcome-Jeannine McDonald

Jeannine welcomed everyone to the meeting and the giving of their time to work on the MN Lions Childhood Cancer Foundation. She talked about the loss of 5M2 Trustee Gerald Ziskovsky and those that attended the visitation and funeral. We had a moment of silence for him by all of us present. The funeral was very well attended at the Prior Lake High School where Gerald had work and had many connection's in the community. 5M5 Trustee Gary Stevens made comment regarding the radio tribute to Gerald and stated it was nicely done in his memory. Jeannine stated that the 5M2 DG was asking if Gerald's wife would take on his position, she will check into it and report back to the Trustees.

Correspondence: Secretary Linda Albrecht-Norby reported no correspondence at this time.

Additions or Corrections to Agenda: Secretary Linda Albrecht-Norby stated correction to the cost of the Hamel Rodeo T-shirts under the consent Agenda Item, should be $ 1,665.00 and not $165.00.

Approval of Agenda: Motion to approve corrected agenda by 5M6 Trustee Tracy Braaten, 2nd by 5M4 Bob Knutson, motion passed.

Secretary's Report: Report sent via email prior to meeting by Secretary Linda Albrecht-Norby. Motion to approve Secretary Report by 5M4 Bob Knutson , 2nd by 5M2 Chuck Tolzman, motion passed.

Treasurer's Report: Report sent via email prior to meeting by Treasurer Tom McCarthy. Motion to approve Treasurer report subject to audit by 5M10 Tom O'Brien, 2nd by 5M2 Chuck Tolzman,
motion passed.

<u>**Consent Agenda-**</u>Tom McCarthy

1. Minneapolis Riverside - $500.00
2. Albert Lea - $ 500.00
3. Freeport - $ 500.00
4. Pillager - $ 500.00
5. Red Lake Falls - $ 500.00
6. Golf Tournament Swag-Hamel Rodeo T-Shirt $ 1,665.00
   Motion to approve above matching grants and and T-shirt Swag by Tom McCarthy, 2nd by 5M6 Tracy Braaten, motion passed.

Committee Reports

No committee reports for the following committees - Finance/Budget Committee, Fundraising Committee and Family Needs Committee.
A few Trustees responded to Secretary Linda Albrecht-Norby's email asking which committee they would like to serve on. She will compile the list of members on the committees from last year and add new trustees to the committees per their request. Once this is done, committees should meet to discuss plans and choose a chair and secretary. The secretary from each committee should file their minutes from the meeting to the Foundation Secretary for the next meeting in January.

Old Business

1. **Gerald Ziskovsky Funeral-**Jeannine McDonald
   Nicely attended and meal was held at Prior Lake High School. Gerald was very involved in his community and at the school. Family is still in shock yet d/t his death and so little time to prepare. 5M5 Gary Stevens commented on the great radio tribute to him. 5M6 Tracy Braaten made mention of presenting a Believe Award to the family and Tom McCarthy stated that his club had presented one to him prior to his death.

2. **August 27-Hugo Lions Gold Tournament**
   Jeannine stated that they raised $ 6,000.00 and a great day on the course. Congrats to the Hugo Lions for all their hark work for this great event.

3. **July 13 - Garden Party-** Tom McCarthy
   Great event put on by the U of M and a great program presented. Presented the Big Check that afternoon with pictures.

New Business

1. **Legos for Children's Hospital**
   Discussion about getting legos for the hospital and decided to have local clubs collect these items for the hospital, rather than the MN Lions Childhood Cancer Fd. Clubs should check with the hospital as to what is needed or wanted for the kids. 5M6 Tracy Braaten works close to the hospital and will check on the needs for the kids and get back to us at next meeting.
2. **Committee for matching Grants?**
   Tom McCarthy stated do to not all trustees answering emails sent out about grants, that is why he asked about a committee. 5M2 Chuck Tolzman stated could stay with the Family Needs committee. No need for new committee if everyone replies to the emails that Tom McCarthy sends out.
3. **Club responsibilities for contributions to be eligible for match?**
   A question was asked that if a club helps with an event, do they qualify for receiving a believe Award. Discussion was that only money direct from clubs makes them eligible for a Believe Award. Maybe should contact school nurses to find kids in need of financial assistance and refer to a local Lions club to make the donation for a matching grant.

4. **Policy- For Trustees to record donations/send thank you's/contact clubs regarding Believe Award**
   Trustees stated recording donations is going OK with spread sheets and are sending of Thank You's also. Important to send Thank You's and balance that the club has given so they can request a Believe Award for someone.
5. **Trustee to Control Believe Awards**
   Tom McCarthy stated that former Trustee Genia Sjerven was handling getting the awards out and is OK to continue doing so.
6. **Kamp K.A.C.E Check Cashing** – Tom McCarthy & Linda Albrecht-Norby
   5M9 Linda Albrecht-Norby reported there were some issues with lost checks to Kamp K.A.C.E.. Checks were found and cashed by Linda and Tom McCarthy put a stop payment on the first one and the second one was cashed. Will send all checks directly to the Kamp K.A.C.E. treasurer from now on.
7. **Matching Grant Form-**Linda Albrecht-Norby
   Need to make a couple of changes regarding parental permission for pictures and personal info for website. Linda will review the form and then send it out to the Trustees for approval of changes to the form.
8. **Action Item: Approval of 2 matching grants from 5M8**
   Holdingford - $ 500.00
   Holdingford - $ 500.00
   Motion made by Tom McCarthy to pay matching grants from Holdington Lions, 2nd by 5M10 Tom O'Brien, motion passed.
9. **990EZ Tax filing: Tom McCarthy**
   Tom McCarthy talked to the Hearing Foundation & Vision Foundations, and they use Piehl, Hanson, Beckman, PA in Hutchinson. Kim Bute from that firm reviewed Tom's documents and stated they looked good. She forwarded an engagement letter for preparing the forms. (See attached letter) Her fee for filing electronically this year is $ 600.00. Motion made by Tom McCarthy to file these forms for $ 600.00, 2nd by Tom O'Brien, motion passed.

I have attached the correspondence emails and the letter of engagement from Kim Bute at Piehl, Hanson, Beckman, PA for all of you to review.

----- Forwarded Message -----
From: Kim Bute <kbute@phbcpa.com>
To: Thomas McCarthy <tpmcc0526@yahoo.com>
Sent: Thursday, October 27, 2022 at 10:48:36 AM CDT
Subject: RE: IRS Filling

Hi Tom,

Here is the engagement letter for preparing the 990EZ for the fiscal year end 6-30-22 and the submission to the Attorney General's office.

Thanks,

Kim

Kim Bute, CPA, Partner

Piehl, Hanson, Beckman, PA

700 South Grade Rd SW

Hutchinson, MN 55350

320-234-4430

kbute@phbcpa.com

From: Thomas McCarthy <tpmcc0526@yahoo.com>
Sent: Wednesday, October 26, 2022 8:34 PM
To: Kim Bute <kbute@phbcpa.com>
Subject: Fw: IRS FIlling

The board authorized me to work with you on this year's 990EZ. Please send me a letter of (whatever you called it) (engagement?)

Also, after we get this filed, we'd like to talk about services for next year. Please take a look at the message I received from our retired CPA - If you can answer those questions, it would be greatly appreciated.

Please let me know if you need anything else from us. Also, would your work include submission to the Attorney Genrerals office, too?

Tom

Tom McCarthy

----- Forwarded Message -----

From: Thomas O'Brien <dultob@outlook.com>

To: Thomas McCarthy <tpmcc0526@yahoo.com>; ....

Sent: Wednesday, October 26, 2022 at 10:50:48 AM CDT

Subject: RE: IRS FIlling

Tom

I would agree with that.

Regarding next year, please consider obtaining a separate estimate for the tax return vs. a compiled financial statement. In the area of the compiled financial statements consider an estimate for both statements with accounting disclosures vs statements without disclosures. Our statements as of yet do not go out to anyone, and there should be a consideration of the benefit of the disclosures vs their cost.

Tom

PHB Certified Public Accountants
Piehl Hanson Beckman

October 27, 2022

MN Lions Childhood Cancer Foundation Inc
23535 735th Ave
Dassel, MN 55325

We appreciate the opportunity to work with you. This letter is to confirm our understanding of the terms and objectives of our engagement and the nature and limitations of the services we will provide. The engagement between you and Piehl, Hanson, Beckman, P.A. ("PHB") will be governed by the terms of this Agreement.

Engagement Objective and Scope

Our engagement will be limited to providing the following services:

1. Prepare your 2021 federal and Minnesota income tax returns.
2. Perform any bookkeeping necessary for preparation of the income tax returns.
3. Prepare tax basis depreciation schedules.

Any other services provided by PHB will be covered in a separate written engagement letter.

We will not prepare any tax returns except those identified above, without your written request, and our written consent to do so. We will prepare your tax returns based upon information and representations that you provide to us. We have not been engaged to and will not prepare financial statements. We will not audit or otherwise verify the data you submit to us, although we may ask you to clarify certain information.

We will prepare the above-referenced tax returns solely for filing with the Internal Revenue Service ("IRS") and state and local tax authorities as identified above. Our work is not intended to benefit or influence any third party, either to obtain credit or for any other purpose.

You agree to indemnify and hold PHB harmless with respect to any and all claims arising from the use of the tax returns by any third parties or for any purpose other than filing with the IRS and state and local tax authorities regardless of the nature of the claim, including the negligence of any party. Furthermore, you agree to reimburse and indemnify PHB for any time spent in providing testimony and services in any investigation or inquiries.

Our engagement does not include any procedures designed to detect errors, fraud, or theft. Therefore, our engagement cannot be relied upon to disclose such matters.

CPA Firm Responsibilities

Unless otherwise noted, we will perform our services in accordance with the Statements on Standards for Tax Services ("SSTS") issued by the American Institute of Certified Public Accountants ("AICPA") and U.S. Treasury Department Circular 230 ("Circular 230"). Our duty is to perform services with the same standard of care that a reasonable income tax preparer would exercise in this type of engagement. Your responsibility is to safeguard your assets and maintain accurate records pertaining to transactions. We will not hold your property in trust for you, or otherwise accept fiduciary duties in the performance of the engagement.

700 South Grade Rd SW • PO Box 399 • Hutchinson, MN 55350 • Phone: (320) 234-4430 • Fax: (320) 234-4426
280 Broadway Ave S • PO Box 1090 • Cokato, MN 55321 • Phone: (320) 286-5552 • Fax: (320) 286-5332
www.phbcpa.com

Government Inquiries - This engagement does not include responding to inquiries by any governmental agency or tax authority. If your tax return is selected for examination or audit, you may request our assistance in responding to such an inquiry.

Arguable Positions - We will use our judgment to resolve questions in your favor where a tax law is unclear, provided there is sufficient support for doing so. If there are conflicting interpretations of the law, we will explain the possible positions that may be taken on your return. We will follow the position you request, provided it is consistent with our understanding of the Internal Revenue Code ("IRC"), tax regulations, Revenue Rulings, Revenue Procedures, private letter rulings and court decisions. If the IRS, state or local tax authorities later contest the position taken, additional tax, penalties, and interest may be assessed. We assume no liability, and you hereby release us from any liability for such additional tax, penalties, interest, and related professional fees.

Client Responsibilities

You will provide us with a trial balance and other supporting data necessary to prepare your tax returns. You must provide us with all information necessary to file a complete and accurate return. Income from all sources, including those outside of the U.S., is required.

We rely upon the accuracy and completeness of both the information you provide in the trial balance and other supporting data you provide in rendering professional services to you.

Documentation - You are responsible for maintaining adequate documentation to substantiate the accuracy and completeness of your tax returns. You should retain all documents that provide evidence and support for reported income, credits, and deductions on your returns, as required under applicable tax laws and regulations. You are responsible for the adequacy of all information provided in such documents. You represent that you have such documentation and can produce it, if necessary, to respond to any audit or inquiry by tax authorities. You agree to hold our firm harmless with respect to any additional tax, penalties, interest and professional fees resulting from the disallowance of tax deductions due to inadequate documentation.

Personal Expenses - You are responsible for ensuring that personal expenses, if any, are segregated from business expenses and that expenses such as meals, travel, entertainment, vehicle use, gifts, and related expenses are supported by necessary records required by the IRS and other tax authorities. At your written request, we are available to provide you with written answers to your questions on the types of supporting records required.

State and Local Filing Obligations - You are responsible for determining your tax filing obligations with any state or local tax authorities, including, but not limited to, income, franchise, sales, use, property or unclaimed property taxes. You agree that we have no responsibility to research these obligations or to inform you of them. If upon review of the information you have provided to us, including information that comes to our attention, we believe that you may have additional filing obligations, we will notify you of this responsibility.

U.S. Filing Obligations Related to Foreign Financial Assets - As part of your filing obligations, you are required to report the maximum value of specified foreign financial assets, which include financial accounts with foreign institutions and certain other foreign non-account investment assets that exceed certain thresholds. PHB is not advising you with respect to your obligations to file any reports or forms relating to Foreign Bank Accounts (FBAR Rules). You are responsible for informing us in writing of all foreign assets, so we may properly advise you regarding your filing obligations. Failure to file required forms can result in the imposition of both civil and criminal penalties, which may be significant.

Ultimate Responsibility - You have final responsibility for your tax returns. We will provide you with a copy of your tax returns and accompanying schedules and statements for review prior to filing with the IRS and state and local tax authorities (as applicable). You agree to review and examine them carefully for accuracy and completeness.

You will be required to verify and sign a completed Form 8879, *IRS e-file Signature Authorization Form*, and any similar state and local equivalent authorization form before your returns can be filed electronically.

Penalties and Interest Charges

Federal, state, and local tax authorities impose various penalties and interest charges for non-compliance with tax laws and regulations including failure to file or late filing of returns, and underpayment of taxes. You, as the taxpayer, remain responsible for the payment of all tax, penalties, and interest charges imposed by tax authorities.

We rely on the accuracy and completeness of the information you provide to us in connection with the preparation of your tax returns. Failure to disclose or inadequate disclosure of income or tax positions may result in the imposition of penalties and interest charges.

Jurisdiction

Not with anything contained herein, both PHB and you agree that regardless of where your registered address is and regardless of where this agreement is signed, this agreement shall be deemed to have been entered into at PHB's office location in McLeod County, Hutchinson, Minnesota which shall be the exclusive jurisdiction for resolving disputes. This agreement shall be interpreted and governed in accordance with the laws of Minnesota.

The maximum liability of PHB for damages whether based on warranty, contract, negligence or other theory, shall not exceed the total annual fees paid by you during the years of our engagement. Any claims must be made within thirty-six (36) months of services being performed.

Professional Fees

Our professional fee for the services outlined above will be based on our hourly rates for the actual time spent, the complexity of the work to be performed, as well as out-of-pocket expenses. In addition, this fee depends upon the timely delivery, availability, quality, and completeness of the information you provide to us. You agree that you will deliver all records requested and respond to all inquiries made by our staff to complete this engagement on a timely basis. You agree to pay all fees and expenses incurred whether or not we prepare the tax returns.

Payment is due upon receipt of our invoice. If you fail to pay within 30 days, you will be assessed a finance charge of one and a half (1-1/2%) percent per month (annual percentage rate of 18%), or a minimum finance charge of fifty ($.50) cents a month as permitted by State law.

MN Lions Childhood Cancer Foundation Inc
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It is our policy to keep records related to this engagement according to our Client Document Retention Policy. Generally, we do not keep any original client records, so we will return those to you at the completion of the services rendered under this engagement.

You may terminate this engagement at any time. Should you do so, however, you remain liable for all unpaid fees as discussed above. We reserve the right to withdraw from this engagement at any time because of unpaid fees, the guidance of our professional standards, or for any other reason. We will notify you in advance of any decision by us to withdraw and will take all reasonable steps to assist in the orderly transfer of your tax services. Otherwise, this engagement will be considered complete upon acceptance of your e-filed returns by the tax authorities. In the event that your returns are not e-filed, you will have final responsibility for mailing your returns to the applicable taxing authorities. **The terms of this engagement will continue in all future successive years unless terminated by either party.**

If the foregoing is in accordance with your understanding, please sign the enclosed copy of this letter in the space provided and return it to us along with your tax information.

If you have any questions, please do not hesitate to contact us.

Piehl, Hanson, Beckman, P.A.

READ AND ACCEPTED
MN Lions Childhood Cancer Foundation Inc

By:______________________________

Title:______________________________

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10. **$50,000.00 to University of Minnesota-**Tom McCarthy

Tom McCarthy stated that there is a balance of $ 74,131.63 in the checkbook as of 9/30/2022. Motion made to send $50,000.00 to University of Minnesota Masonic Children's Hospital for the Childhood Cancer Survivorship App. by Tom McCarthy, 2nd by 5M4 Merlin Athmann, motion approved.

5M6 Tracy Braaten asked if we would support other hospitals, Tom McCarthy stated we are focused on the U of M for now and research. We help Kamp K.A.C.E. and money raised in Minnesota should stay in Minnesota. Another question was raised if North Dakota has a Childhood Cancer Foundation, 5M9 Linda Albrecht-Norby will check into it and report back at the January meeting. If anyone has a place to suggest for donations, please present a proposal in writing prior to the next meeting.

11. **Nominations of Officers for 2023-2024-Chair, Vice Chair, Secretary & Treasurer-**Linda Albrecht-Norby

Discussion for anyone wanting to step into these offices for the year 2023-2024. Linda Albrecht-Norby stated she would be stepping down from the Secretary position. 5M5 Gary Stevens stated he would be interested in the Vice Chair position and Tom McCarthy stated he would be willing to continue as Treasurer for another year. Officer positions as of this meeting are as follows:

Chair -
Vice Chair - Gary Stevens
Secretary - Jeannine McDonald
Treasurer - Tom McCarthy

It was suggested that if anyone is interested in any of the above positions to contact Secretary, Linda Albrecht-Norby to be added to list of Officers and will be voted on at the January 2023 meeting.

District Reports

Chair, Jeannine McDonald stated to get your requests for Mid-Winter Convention speakers into her ASAP. She will then contact Jen Foss at the U of M to see who is available.

5M1 No report

5M2 Chuck Tolzman reported he is attending Zone meetings and invited to club visits. Getting calls for matching grants and club contributions.

5M3 Vickie Radloff states she is attending meetings and club visits.

5M4 Merlin Athmann & Bob Knutson meeting with clubs and talking about Childhood Cancer and working on a bike ride for CC.

5M5 Jeannine McDonald reported a Pub Crawl on Nov. 5 at Elsie's at 1pm to collect legos for the kids at Masonic Children's Hospital. Gary Stevens noted that he spoke to the spouses of the International Directors in October at the McNamara center and did a power point presentation about Childhood Cancer and had lots of questions. Has also sent out emails to the clubs about donating to the parade of green at Mid-winter.

5M6 Tracey Braaten is planning a table at mid-winter convention and visiting clubs.

5M7 No report

5M8 No report

5M9 Cora Hohnstadt has gotten blankets from clubs in 5M9 and will be getting a request from the Hackensack Lions for a 3 year old for a matching grant. Linda Albrecht-Norby has been doing club visits and Zone meetings and receiving donations from the clubs.

5M10 Tom O'Brien did a presentation to the Bemidji Lions.

<u>5M11</u> Jodi Sorenson & Katie Damm reported zipper shirts being made for Mayo, Chili feed and club visits. Talked a a senior community center, corn feed & working on a bike ride.

Hamel Rodeo - $10,000.00 Dr. Sedak was present at the rodeo also.
Question was raised to give Rob Hed and family who did matching funds at the rodeo a Believe Award

Closing – Jeannine McDonald

Thank you to everyone for your hard work and time.
If anyone knows of a place to hold the Spring meeting let us know. Suggestion-Library-St. Cloud.
Reminder, to consider holding an office and get your name to Secretary Linda Albrecht-Norby to have your name added for nominations for the January meeting.

<u>Adjourn</u> 20:48 pm, motion by Tom McCarthy