



Department of the Treasury  
Internal Revenue Service  
Tax Exempt and Government Entities  
PO Box 2508  
Cincinnati, OH 45201

Date:  
February 24, 2023  
Employer ID number:  
52-1071175  
Form 990 required:  
YES  
Person to contact:  
Name: Ms. McEntyre  
ID number: 0194881

TOWSON RECREATION COUNCIL  
% NINA M DYE TREAS  
300 DUMBARTON ROAD  
BALTIMORE, MD 21212

Dear Sir or Madam:

We're responding to your request dated February 06, 2023, about your tax-exempt status.

We issued you a determination letter in November 1988, recognizing you as tax-exempt under Internal Revenue Code (IRC) Section 501(c)(3).

We also show you're not a private foundation as defined under IRC Section 509(a) because you're described in IRC Sections 509(a)(1) and 170(b)(1)(A)(vi).

Donors can deduct contributions they make to you as provided in IRC Section 170. You're also qualified to receive tax-deductible bequests, legacies, devises, transfers, or gifts under IRC Sections 2055, 2106, and 2522.

In the heading, we indicated whether you must file an annual information return. If you're required to file a return, you must file one of the following by the 15th day of the 5th month after the end of your annual accounting period.

- Form 990, Return of Organization Exempt From Income Tax
- Form 990-EZ, Short Form Return of Organization Exempt From Income Tax
- Form 990-N, Electronic Notice (e-Postcard) for Tax-Exempt Organizations Not Required to File Form 990 or Form 990EZ
- Form 990-PF, Return of Private Foundation or Section 4947(a)(1) Trust Treated as Private Foundation

According to IRC Section 6033(j), if you don't file a required annual information return or notice for 3 consecutive years, we'll revoke your tax-exempt status on the due date of the 3rd required return or notice.

You can get IRS forms or publications you need from our website at [www.irs.gov/forms-pubs](http://www.irs.gov/forms-pubs) or by calling 800-TAX-FORM (800-829-3676).

If you have questions, call 877-829-5500 between 8 a.m. and 5 p.m., local time, Monday through Friday (Alaska and Hawaii follow Pacific time).

Thank you for your cooperation.

Sincerely,

Stephen A. Martin  
Director, Exempt Organizations  
Rulings and Agreements



Department of the Treasury  
Internal Revenue Service  
Tax Exempt and Government Entities  
PO Box 2508  
Cincinnati, OH 45201

Date:  
February 24, 2023  
Person to contact:  
Name: Ms. McEntyre  
ID number: 0194881  
Telephone: 877-829-5500

TOWSON RECREATION COUNCIL  
% TOWSON RECREATION COUNCIL  
300 DUMBARTON ROAD  
BALTIMORE, MD 21212

Dear Sir or Madam:

We're responding to your letter dated February 06, 2023, requesting copies of TOWSON RECREATION COUNCIL.

Your copies are enclosed.

If you have questions, you can contact the person listed above.

Sincerely,

*Stephen A. Martin*

Stephen A. Martin  
Director, Exempt Organizations  
Rulings and Agreements

Enclosure:  
Your Copies

Department of the Treasury

Internal Revenue Service  
District Director

31 HOPKINS PLAZA  
BALTIMORE, MD 21201

Date: NOV 10 1986

THOMSON RECREATION COUNCIL  
C/O DUMBARTON MIDDLE SCHOOL  
DUMBARTON ROAD  
BALTIMORE, MD 21212

Employer Identification Number:  
52-1071175  
Contact Person:  
MS. J. KACK  
Contact Telephone Number:  
(301) 962-9428

Accounting Period Ending:  
November 30  
Form 990 Required:  
YES  
Caveat Applies:  
YES

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(c)(3) of the Internal Revenue Code.

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 sections 509(a)(1) and 170(b)(1)(A)(vi).

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, you are not automatically exempt from other Federal excise taxes. If you have any questions about excise, employment, or other Federal taxes, please let us know.

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.

The heading of this letter indicates 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

Letter 947(DO/CG)

TOWSON RECREATION COUNCIL

more than \$25,000. 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. The law imposes a penalty of \$10 a day, up to a maximum of \$5,000, when a return is filed late, unless there is reasonable cause for the delay.

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.

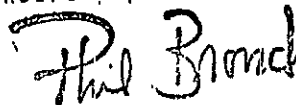
You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal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

If the heading of this letter indicates that a caveat applies, the caveat below or on the enclosure 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.

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

Sincerely yours,



District Director

TOWN RECREATION COUNCIL

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 fund-raising 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 fund-raising activities for charity.

In addition, monies received from registrations, benefits, or services are not a contribution to the organization nor are they deductible by the payee, as a charitable contribution.

CRF 6871

Form **1023**

(Rev. March 1986)  
Department of the Treasury  
Internal Revenue Service

# Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code

OMB No. 1545-0056  
Expire 3-31-89

**For Paperwork Reduction Act Notice, see page 1 of the instructions.**

To be filed in the key district for the area in which the organization has its principal office or place of business.

This application, when properly completed, constitutes the notice required under section 508(a) of the Internal Revenue Code so that an applicant may be treated as described in section 501(c)(3) of the Code, and the notice required under section 508(b) for an organization claiming not to be a private foundation within the meaning of section 509(a). (Read the instructions for each part carefully before making any entries.) If required information, a conformed copy of the organizing and operational documents, or financial data are not furnished, the application will not be considered on its merits and the organization will be notified accordingly. Do not file this application if the applicant has no organizing instrument (see Part II).

### Part I Identification

1 Full name of organization <b>Towson Recreation Council</b>		2 Employer identification number (If none, see instructions) <b>52-1071175</b>	
3a Address (number and street) <b>Dumbarton Middle School, Dumbarton Road</b>		Check here if applying under section: <input type="checkbox"/> 501(e) <input type="checkbox"/> 501(f) <input type="checkbox"/> 501(k) <input checked="" type="checkbox"/> N/A	
3b City or town, state, and ZIP code <b>Baltimore, Md. 21212</b>		4 Name and telephone number of person to be contacted <b>Robert Berman (301) 377-2138</b>	
5 Month the annual accounting period ends <b>November 30th</b>	6 Date incorporated or formed <b>1948</b>	7 Activity codes <b>2961 0211 0308</b>	
8 Has the organization filed Federal income tax returns or exempt organization information returns? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," state the form number(s), years filed, and Internal Revenue office where filed. <b>SEP 28 1988</b>			

### Part II Type of Entity and Organizational Document (see instructions)

Check the applicable entity box below and attach a conformed copy of the organization's organizing documents as indicated for each entity.

Corporation—Articles of incorporation and bylaws.  Trust—Trust indenture.  Other—Constitution or articles of association and bylaws.

### Part III Activities and Operational Information

1 What are or will be the organization's sources of financial support? List in order of size.

**Registration Donations**  
**Sponsorships and Patron Ads from Local Establishments**  
**Franchise Donations from Adult Activities**  
**Council Bull & Oyster Roast**  
**Raffles for Youth Programs**

RECEIVED  
District Director of Internal Revenue  
Baltimore  
AUG 26 1988  
EP/EO Division, EO Section

RECEIVED  
District Director of Internal Revenue  
EP/EO Division, Service Section  
Baltimore  
AUG 24 1988

SEP 14 1988

2 Describe the organization's fund-raising program, both actual and planned, and explain to what extent it has been put into effect. (Include details of fund-raising activities, such as selective mailings, formation of fund-raising committees, use of professional fund raisers, etc.) Attach representative copies of solicitations for financial support.

**Council Bull & Oyster Roast Annually**  
**Sponsorships are solicited from Local Establishments to support youth teams in most sports.**  
**Many programs have raffles to raise funds for their activity.**  
**(No Professional Fund Raising)**

RECEIVED  
District Director of Internal Revenue  
EP/EO Division Group 7204  
Baltimore  
OCT 21 1988

I declare under the penalty of perjury that I am authorized to sign this application on behalf of the above organization and I have examined this application, including the accompanying statements, and to the best of my knowledge it is true, correct, and complete.

*Robert Berman* (Signature) *President, etc* (Title or authority of signer) **1-20-88** (Date)

**7031 Kenleigh Rd., Baltimore, Md. 21212 (301) 685-3151**

**Part III** Activities and Operational Information (Continued)

**3** Give a detailed narrative description of the organization's past, present, and proposed future activities, and the purposes for which it was formed. The narrative should identify the specific benefits, services, or products the organization has provided or will provide. If the organization is not fully operational, explain what stage of development its activities have reached, what further steps remain for it to become fully operational, and when such further steps will take place. Do not state the purposes and activities of the organization in general terms or repeat the language of the organizational documents. If the organization is a school, hospital, or medical research organization, include enough information in your description to clearly show that the organization meets the definition of that particular activity that is contained in the instructions for Part VI-A.

See Attached Pages.

**4** The membership of the organization's governing body is:

a Names, addresses, and titles of officers, directors, trustees, etc.	b Annual compensation
Pres. Robert Berman, 7031 Kenleigh Rd. Balto. Md. 21212	None
V.P. Robert Flater, 190 Dumbarton Rd. " " " " "	None
Treas. Nina Dye, 6220 Northwood Dr., Balto. Md. 21212	None
Rec. Barbara Reichard, 809 Kingston Rd. Balto. Md. 21212	None
Sec't <i>Robert M. Berman, Pres.</i> <i>Nina Dye, Treas.</i>	

Towson Recreation Council

DUMBARTON MIDDLE SCHOOL RECREATION CENTER  
309 DUMBARTON ROAD  
BALTIMORE MARYLAND 21212

NORTHERN AREA BUDGET MEETING  
OREGON RIDGE LODGE  
OCTOBER 15, 1987

ATTACHED  
PAGES  
PART III

During the past year, two long awaited major projects in the Towson Community became realities.

After twenty years of requests, showers and lavatory facilities were installed in the Dumbarton Weight Room, which happens to be the largest and most well equipped Recreation Weight Training Facility in Baltimore County.

Also, the completion of the Comfort-Storage Station at Forge Park improved this already excellent site immensely.

Improvements, such as these, prove, with enough perserverance and dedication to your cause, the system will and can work.

In the coming year, we are planning for extensive growth in adult programing, especially in co-ed softball. We are also in the process of developing an Early Bird Gym Program, which will be conducted prior to school hours and open to all Elementary School students for the convenience of working parents.

Our requests in the future, concerning a lighted Athletic Complex located in the Towson Area is our major goal.

If such a facility cannot be made available, we would appreciate your candid answer as soon as possible.

Our performance record in attendance, registration, volunteers, volunteer hours and money raised and spent, speaks for itself.

Program variety and quality for all community residents is our utmost concern.

If our few new requests can be considered, our goal will be easily attainable.

Robert "Buzz" Berman  
President



# Towson Recreation Council

DUMBARTON MIDDLE SCHOOL RECREATION CENTER  
DUMBARTON ROAD  
BALTIMORE, MARYLAND 21212

OCTOBER 7, 1986  
NORTHERN AREA BUDGET MEETING  
OREGON RIDGE NATURE CENTER

Producing and providing activities for all ages throughout our community is our constant goal. Attaining this goal is a major project for any Recreation Council, and without the support and understanding of the Board and County Council, this objective cannot become a reality.

Over the past five years, the figures in attendance, registration and volunteers of the Towson Recreation Council speak for themselves.

Our Council is constantly growing despite the addition of very few facilities over the last few years.

Adult Softball has expanded to such a degree that, we are now at peak facility load.

Successful programming depends upon your understanding of the job we have willingly undertaken.

In the past year, the Towson Recreation Council has initiated new programs such as, Summer High School Basketball, a Ladies Adventure Club, a Car Club, Juggling, Boys Tumbling, Men's Fall Softball League and a Morning Walking Program.

Successful Teen Programs were again operated at both the Dumbarton and Stoneleigh Centers.

Our Ballet Program at Stoneleigh has doubled in registration in the past year.

Indoor Soccer is such an overwhelming success, that the Towson Sr. Recreation Center can no longer accomodate all of the potential participants.

The support we seek from the Board and County Council will only make us strive to better serve the citizens of Baltimore County in producing the finest Recreation activities for all who pursue them.

Robert "Buzz" Berman  
President

# Towson Recreation Council

DUMBARTON MIDDLE SCHOOL RECREATION CENTER  
DUMBARTON ROAD  
BALTIMORE, MARYLAND 21212

NOVEMBER 14, 1985  
OREGON RIDGE NATURE CENTER  
BUDGET MEETING

During the past year, the Towson Recreation Council has again produced a remarkable product for those citizens who pursue active leisure adventures. Adult activities have increased to such a degree that many teams and their participants now find themselves on a waiting list because of the lack of facilities.

Indoor Soccer has expanded to such an extent that the Towson Senior High School Recreation Center does not have ample available space to accommodate this program's popularity.

In January of 1985, the Recreation Council opened a Ladies Unlimited Basketball League at the Dumbarton Center, one of the few throughout the County.

New Lunch-Time Exercise programs were provided three times a week for over 100 Towson employees in the New County Courts Building.

Softball facilities were provided for a new Co-ed C.Y.O. League operating on Sunday afternoons at our Forge Park Complex.

Successful Teen Programs were operated at both the Dumbarton and Stoneleigh Centers. A new regulation size pool table was purchased for the Dumbarton Teen Drop-In.

A successful Tot-Fun Center was opened at Stoneleigh and a Boys Tumbling Program was initiated at Dumbarton.

Fall Adult Golf Lessons were offered for the first time at the Country Club of Maryland.

Again, two scholarships were provided to Towson Senior High School students, who were active in Recreation Council Programs.

As can be seen, the Towson Recreation Council is producing a remarkable product and with your help and support, continued growth and success can be guaranteed.

Robert "Buzz" Berman  
President

# Towson Recreation Council

DUMBARTON MIDDLE SCHOOL RECREATION CENTER  
DUMBARTON ROAD  
BALTIMORE, MARYLAND 21212

November 1, 1984

At this time last year, we were asking the Administration of the Recreation Department, the County Council's Representatives and the Board of Recreation and Parks to take a serious look at the remarkable growth in the programs operated by the Towson Recreation Council.

This growth has continued throughout the 1983-84 year and further expansion is planned and anticipated.

Plans are already underway to open the Council's third Teen Center geared toward Senior High Students in the Towson Area.

New indoor soccer goals have been purchased for our center at Towson Sr. High, where expansion in this program is inevitable. We will now accommodate soccer participants ages 8-16 throughout the winter months.

During the past Spring and Summer we operated adult softball at all our centers and opened a new Men's Sunday League and a Fall Ladies League at our Schwartz Avenue Complex.

One of the Council's goals is to remove these private softball organizations from public facilities and to operate adult softball leagues under Recreation Council jurisdiction.

For the past two years, the Towson Recreation Council has provided a needy student or students with a Council Scholarship. At Senior ceremonies this past Spring two young ladies from Towson Sr. High School Recreation Center received this year's Scholarship Awards.

This Fall, plans have been formulated to open a Winter Ladies Unlimited Basketball League scheduled to begin play in early December 1984.

As you can observe, the Towson Recreation Council is a strong, viable, financially sound organization striving to provide the citizens of the Towson Area a wholesome variety of leisure time activities.

With your help in supporting the few requests we have, continued growth will be assured.

Robert "Buzz" Berman  
President  
Towson Recreation Council

Activities and Operational Information

Part III Activities and Operational Information

4 c Do any of the above persons serve as members of the governing body by reason of being public officials or being appointed by public officials?  Yes  No
If "Yes," name those persons and explain the basis of their selection or appointment.

d Are any members of the organization's governing body "disqualified persons" with respect to the organization (other than by reason of being a member of the governing body) or do any of the members have either a business or family relationship with "disqualified persons?" (See the Specific Instructions for line 4d.)  Yes  No
If "Yes," explain.

e Have any members of the organization's governing body assigned income or assets to the organization, or is it anticipated that any current or future member of the governing body will assign income or assets to the organization?  Yes  No
If "Yes," attach a complete explanation stating which applies and including copies of any assignments plus a list of items assigned.

5 Does the organization control or is it controlled by any other organization?  Yes  No
Is the organization the outgrowth of another organization, or does it have a special relationship to another organization by reason of interlocking directorates or other factors?  Yes  No
If either of these questions is answered "Yes," explain.
The Towson Recreation Council is Affiliated with the Baltimore County Board of Recreation & Parks, the policy making body of the Department of Recreation and Parks. The Board exercised no control over the day to day operation of the Recreation Council.

6 Is the organization financially accountable to any other organization?  Yes  No
If "Yes," explain and identify the other organization. Include details concerning accountability or attach copies of reports if any have been submitted.

7 a What assets does the organization have that are used in the performance of its exempt function? (Do not include property producing investment income.) If any assets are not fully operational, explain their status, what additional steps remain to be completed, and when such final steps will be taken. Office equipment, sports and recreational equipment and supplies, weight training apparatus, concession equipment, checking & savings accounts. Arts & Crafts supplies, Ballet Scenery and props.
b To what extent have you used, or do you plan to use, contributions as an endowment fund, i.e., hold contributions to produce income for the support of your exempt activities?
None

8 Will any of the organization's facilities be managed by another organization or individual under a contractual agreement?  Yes  No
If "Yes," attach a copy of each contract and explain the relationship between the applicant and each of the other parties.

Part III Activities and Operational Information (Continued)

9 a Have the recipients been required or will they be required to pay for the organization's benefits, services, or products? If "Yes," explain and show how the charges are determined.

b Does or will the organization limit its benefits, services, or products to specific classes of individuals? If "Yes," explain how the recipients or beneficiaries are or will be selected.

10 Is the organization a membership organization? If "Yes," complete the following:

a Describe the organization's membership requirements and attach a schedule of membership fees and dues. Open membership to citizens with the interest to promote and develop new avenues for leisure pursuits.

b Describe your present and proposed efforts to attract members, and attach a copy of any descriptive literature or promotional material used for this purpose.

(Attempts are made at Registrations to recruit new active members to serve in all capacities of operation).

c Are benefits, services, or products limited to members? If "No," explain.

Membership is open to anyone in the Community.

11 Does or will the organization engage in activities tending to influence legislation or intervene in any way in political campaigns? If "Yes," explain.

(Note: You may wish to file Form 5768, Election/Revocation of Election by an Eligible Section 501(c)(3) Organization to Make Expenditures to Influence Legislation.)

The Recreation Council promotes the passage of the Baltimore County Bond Issue Campaign, which directly effects future Recreation facilities. Less than 1% of Council's time is spent on this issue.

12 Does the organization have a pension plan for employees?

13 a Are you filing Form 1023 within 15 months from the end of the month in which you were created or formed as required by section 508(a) and the related regulations? (See General Instructions.)

b If you answer "No," to 13a and you claim that you fit an exception to the notice requirements under section 508(a), attach an explanation of your basis for the claimed exception. Before October 9, 1969

c If you answer "No," to 13a and section 508(a) does apply to you, you may be eligible for relief under regulations section 1.9100 from the application of section 508(a). Do you wish to request relief?

d If you answer "Yes," to 13c, attach a detailed statement that satisfies the requirements of Rev. Proc. 79-63.

e If you answer "No," to both 13a and 13c and section 508(a) does apply to you, your qualification as a section 501(c)(3) organization can be recognized only from the date this application is filed with your key District Director. Therefore, do you want us to consider your application as a request for recognition of exemption as a section 501(c)(3) organization from the date the application is received and not retroactively to the date you were formed (see instructions)?

Part IV Statement as to Private Foundation Status (see instructions)

1 Is the organization a private foundation? If you answer "Yes," to question 1 and the organization claims to be a private operating foundation, check here and complete Part VII.

3 If you answer "No," to question 1, indicate the type of ruling you are requesting regarding the organization's status under section 509 by checking the box(es) below that apply:

- a Definitive ruling under section 509(a)(1), (2), (3), or (4)
b Advance ruling under sections 509(a)(1) and 170(b)(1)(A)(vi) or section 509(a)(2)—see instructions.

(Note: If you want an advance ruling, you must complete and attach two Forms 872-C to the application.)

**Part VI Non-Private Foundation Status (Definitive ruling only)**

**Basis for Non-Private Foundation Status (Check one of the boxes below.)**

organization is not a private foundation because it qualifies as:

	Kind of organization	Within the meaning of	Complete	
<input checked="" type="checkbox"/>	a church or a convention or association of churches	Sections 509(a)(1) and 170(b)(1)(A)(i)		
<input type="checkbox"/>	a school	Sections 509(a)(1) and 170(b)(1)(A)(ii)		
<input type="checkbox"/>	a hospital or a cooperative hospital service organization or a medical research organization operated in conjunction with a hospital	Sections 509(a)(1) and 170(b)(1)(A)(iii)		
<input type="checkbox"/>	a governmental unit described in section 170(c)(1)	Sections 509(a)(1) and 170(b)(1)(A)(v)		
<input type="checkbox"/>	being organized and operated exclusively for testing for public safety	Section 509(a)(4)		
<input type="checkbox"/>	being operated for the benefit of a college or university that is owned or operated by a governmental unit	Sections 509(a)(1) and 170(b)(1)(A)(iv)		Part VI—B
<input type="checkbox"/>	normally receiving a substantial part of its support from a governmental unit or from the general public	Sections 509(a)(1) and 170(b)(1)(A)(vi)		Part VI—B
<input checked="" type="checkbox"/>	normally receiving not more than one-third of its support from gross investment income and more than one-third of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions (subject to certain exceptions)	Section 509(a)(2)		Part VI—B
<input type="checkbox"/>	being operated solely for the benefit of or in connection with one or more of the organizations described in 1 through 4, or 6, 7, and 8 above	Section 509(a)(3)		Part VI—C

**B.—Analysis of Financial Support (Complete if you checked box 6, 7, or 8 above.)**

	(a) Most recent tax year	(Years next preceding most recent tax year)			(e) Total
	19 87...	(b) 19 86...	(c) 19 85...	(d) 19 84...	
1 Gifts, grants, and contributions received	148,606.41	136,009.53	119,225.33	121,912.48	525,753.75
2 Membership fees received	0	0	0	0	0
3 Gross receipts from admissions, sales of merchandise or services, or furnishing of facilities in any activity that is not an unrelated business within the meaning of section 513	0	0	0	0	0
4 Gross investment income (see instructions for definition)	3,121.69	2,904.38	3,557.49	3,957.44	13,541.00
5 Net income from organization's unrelated business activities not included on line 4	0	0	0	0	0
6 Tax revenues levied for and either paid to or spent on behalf of the organization	0	0	0	0	0
7 Value of services or facilities furnished by a governmental unit to the organization without charge (not including the value of services or facilities generally furnished the public without charge)	331,771.00	325,136.00	318,634.00	312,262.00	1,287,803.00
8 Other income (not including gain or loss from sale of capital assets)—attach schedule	0	0	0	0	0
9 Total of lines 1 through 8	483,499.10	464,049.91	441,416.82	438,121.92	1,827,097.75
10 Line 9 minus line 3	483,499.10	464,049.91	441,416.82	438,121.92	1,827,097.75
11 Enter 2% of line 10, column (e) only					36,541.95

12 If the organization has received any unusual grants during any of the above tax years, attach a list for each year showing the name of the contributor, the date and amount of grant, and a brief description of the nature of such grant. Do not include such grants on line 1 above. (See instructions).

**Part V Financial Data**

**Statement of Support, Revenue, and Expenses for the period beginning June 30, 1986, and ending June 30, 1987.**

**Note:** Complete the financial statements for the current year and for each of the three years immediately before it. If in existence less than four years, complete the statements for each year in existence. If in existence less than one year, also provide proposed budgets for the two years following the current year.

<b>Support and Revenue</b>	<b>1</b> Gross contributions, gifts, grants, and similar amounts received	<b>1</b>	148,606.41	
	<b>2</b> Gross dues and assessments of members	<b>2</b>		
	<b>3 a</b> Gross amounts derived from activities related to organization's exempt purpose (attach schedule)	<b>3c</b>		
	<b>b</b> Minus cost of sales			
	<b>4 a</b> Gross amounts from unrelated business activities (attach schedule)	<b>4c</b>		
	<b>b</b> Minus cost of sales			
	<b>5 a</b> Gross amount received from sale of assets, excluding inventory items (attach schedule)	<b>5c</b>		
	<b>b</b> Minus cost or other basis and sales expenses of assets sold	<b>6</b>	3,121.69	
<b>6</b> Investment income (see instructions)	<b>7</b>			
<b>7</b> Other revenue (attach schedule)	<b>8</b>	151,728.10		
<b>8</b> Total support and revenue	<b>9</b>	8,500.00		
<b>Expenses</b>	<b>9</b> Fundraising expenses	<b>10</b>		
	<b>10</b> Contributions, gifts, grants, and similar amounts paid (attach schedule)	<b>11</b>		
	<b>11</b> Disbursements to or for benefit of members (attach schedule)	<b>12</b>		
	<b>12</b> Compensation of officers, directors, and trustees (attach schedule)	<b>13</b>		
	<b>13</b> Other salaries and wages	<b>14</b>		
	<b>14</b> Interest	<b>15</b>		
	<b>15</b> Rent	<b>16</b>		
	<b>16</b> Depreciation and depletion	<b>17</b>	132,881.17	
	<b>17</b> Other (attach schedule) Recreation Equipment, Supplies	<b>18</b>	141,381.17	
	<b>18</b> Total expenses	<b>19</b>	10,346.93	
	<b>19</b> Excess of support and revenue over expenses (line 8 minus line 18)			

**Balance Sheet**  
(at the end of the period shown above)

<b>Assets</b>		<b>20a</b>	71,437.87
<b>20</b> Cash: <b>a</b> Interest bearing accounts		<b>20b</b>	
<b>b</b> Other		<b>21</b>	
<b>21</b> Accounts receivable, net		<b>22</b>	132,595.00
<b>22</b> Inventories		<b>23</b>	
<b>23</b> Bonds and notes (attach schedule)		<b>24</b>	
<b>24</b> Corporate stocks (attach schedule)		<b>25</b>	
<b>25</b> Mortgage loans (attach schedule)		<b>26</b>	
<b>26</b> Other investments (attach schedule)		<b>27</b>	
<b>27</b> Depreciable and depletable assets (attach schedule)		<b>28</b>	
<b>28</b> Land		<b>29</b>	
<b>29</b> Other assets (attach schedule)		<b>30</b>	
<b>30</b> Total assets	<b>Liabilities</b>		
<b>31</b> Accounts payable		<b>31</b>	
<b>32</b> Contributions, gifts, grants, etc., payable		<b>32</b>	
<b>33</b> Mortgages and notes payable (attach schedule)		<b>33</b>	
<b>34</b> Other liabilities (attach schedule)		<b>34</b>	
<b>35</b> Total liabilities		<b>35</b>	
<b>Fund Balances or Net Worth</b>		<b>36</b>	204,032.87
<b>36</b> Total fund balances or net worth		<b>37</b>	204,032.87
<b>37</b> Total liabilities and fund balances or net worth (line 35 plus line 36)			

If there has been any substantial change in any aspect of your financial activities since the period shown above ended, check the box and attach a detailed explanation.

# Jowson Recreation Council

DUMBARTON JUNIOR HIGH SCHOOL  
DUMBARTON ROAD  
BALTIMORE, MARYLAND 21212

<u>YEAR</u>	<u>CREDITS</u>	<u>DEBITS</u>
1984	125,869.92	118,281.22
1985	122,782.82	106,660.71
1986	138,913.91	126,763.99
1987	151,728.10	141,381.17
1988	155,999.31	153,830.36

*Robert M. Berman, P.E.S.*  
*Vice Dr. Jye, Treas.*



TOWSON RECREATION COUNCIL

This council has been exclusively formed for charitable purposes within the meaning of Section 501(c)3 of the Internal Revenue Code (or the corresponding provisions of any future United States Internal Revenue Law.)

No part of the assets of this council shall inure to the benefit of, or be distributable to, its members, trustees, officers, or other private persons, except in reasonable compensation for services rendered in furtherance of its stated objectives.

Should this council be dissolved, its assets must be distributed either to another organization exempt under Section 501(c) (3) of the Internal Revenue Code, or the Baltimore County Department of Recreation and Parks to be used for a public purpose.

That the council's programs and services are open to the general public without regard to race, creed, color, or national origin.

The object and purpose of this organization shall be:

1. To formulate policies for and to advise, recommend, promote and maintain an adequate and balanced public recreation program in the Towson Community in cooperation with the Baltimore County Board of Education and Baltimore County Department of Recreation and Parks. In accordance with the laws and agreements governing public recreation in Baltimore County and the State of Maryland.
2. To promote said public recreation program by the use of the facilities of school-recreation centers and park areas.
3. To encourage and solicit the participation and cooperation of existing organizations and individuals in the community in the accomplishment of the objectives of the Council by cooperating with all public and private organizations having to do with public welfare, education, family relations and the solution of juvenile problems.

Attached are copies of exact goals and objectives since November 1984. Also included are copies of all programs offered by the Towson Recreation Council and the number of registrants and attendants since that same date.

Amendments

Paragraphs 1, 2, and 3 to the Towson Recreation Council Constitution and By-Laws adopted November 1987.

*Robert M. Berman* PRES. DATED: 8/15/88  
Robert M. Berman, President

Nina Dye, Treasurer

*Nina Dye* DATED: 8/15/88

RECEIVED

AUG 24 1988

District Director of Internal Revenue  
EP/EO Division, Service Section  
Baltimore, Md.

TOWSON RECREATION COUNCIL

ANNUAL - SUMMARY REPORT JULY 1986 - JUNE 1987

Northern Area

<u>Program</u>	<u>Req.</u>	<u>Att.</u>	<u>Vol.</u>	<u>Vol. Hr.</u>
Art - Children	42	310	2	19
Ballet	270	6803	15	1090
Baseball	516	26324	120	16420
Baseball - L.R. Youth Club	80	1000	10	150
<u>Basketball</u>				
Summer - Men's	120	1795	24	1128
Winter 8-10 Boys - R. Forge	24	1114	10	234
8-10 Boys - Stone.	44	1750	10	270
11-12 Boys - Dumbarton	38	1837	10	270
13-14 Boys - Dumbarton	34	1695	10	230
15-17 Boys - Dumbarton	33	1575	10	210
8-13 Girls - Dumbarton/R. Forge	60	2463	25	570
6-7 Clinic - Stoneleigh	71	1284	16	340
Men's Unlim. - Sun. AM	120	1670	20	480
Men's Unlim. - Sun. PM	90	1445	15	400
Freeplay - Towson	130	1126	1	15
Men's Unlim. - Towson Sr.	90	1085	15	270
Ladies Unlim. - Dumbarton	90	1189	18	648
Freeplay - Stoneleigh	31	268	1	18
Freeplay - Dumbarton	35	315	2	30
Inter-Center	120	1175	24	432
Summer - High School	90	805	12	204
Beep Ball - Handicap Yearly	35	240	15	20
<u>Clubs</u>				
Fencing	25	741	2	90
Scrabble	44	1008	2	180
Adventure Club of Towson	30	327	5	270
CarClub	25	421	2	158
Dance - Folk	70	817	2	78

ANNUAL - AUMMARY REPORT 1986-87

<u>Program</u>	<u>Reg.</u>	<u>Att.</u>	<u>Vol.</u>	<u>Vol. Hr.</u>
<u>Fitness</u>				
Nutrition	15	316	2	12
Lunch Time Aerobics	82	1788	6	54
Morning Aerobics 9:30 AM - Stone.	49	1223	6	54
Aerobics M-W 5 PM - Dumbarton	43	918	6	54
Aerobics M-W 6 PM - Stoneleigh	61	1234	6	54
Aerobics M-W 7 PM - Dumbarton	122	2549	6	54
Aerobics T-T 6 PM - R. Forge	54	1115	6	54
Aerobics T-T 7 PM - R. Forge	55	1128	6	54
Body Workout 9:30 AM - Stoneleigh	47	868	6	54
Body Workout 6:30 PM M-W, Dumbarton	76	1599	6	54
Body Workout 6:30 PM T-T, Dumbarton	68	1450	6	54
Summer Aerobics	48	774	4	28
Walking Program	30	2260	2	112
Fun Center	111	1355	5	42
Gardening	42	890	20	620
Golden Age	150	4164	40	1520
<u>Golf</u> - Jr. Summer	51	198	2	5
- Spring	44	346	1	12
Indoor Golf	4	7	1	3
Fall	10	66	1	8
Summer Adult	33	30	1	4
Gymnastics	256	4792	18	398
Tumbling	57	456	4	74
Lacrosse	120	4195	25	1370
Lacrosse - Indoor	70	730	10	224
Meetings w/Volunteers		171		483
Meetings - Rec. Council		114		114
Playground - Summer-Dumbarton	50	2282	2	62
Playground - Summer - Stoneleigh	55	1133	3	16
Roller Skating	104	1243	6	266
<u>Scouts</u> - Mon. Wed. - R. Forge	30	1077	5	188
Fri. - R. Forge	25	942	5	188
Girls - R. Forge	25	904	5	188
Brownies - R. Forge	40	1324	5	188
Wed. - Stoneleigh	30	1124	5	188
Thurs. - Stoneleigh	36	1375	5	188

ANNUAL - SUMMAR REPORT 1986-87

	<u>Req.</u>	<u>Att.</u>	<u>Vol.</u>	<u>Vol. Hr.</u>
<u>Soccer</u> - Summer Indoor 8-9	22	20	1	2
Summer Indoor 10-11	16	15	1	2
Summer Indoor 12-14	7	7	1	2
Winter Indoor 8-9	84	1076	20	422
Winter Indoor 10-11	85	1076	20	422
Winter INdoor 12-14	76	967	20	382
Adult Indoor	26	382	4	176
Outdoor - Boys	285	9990	50	1900
Outdoor - Girls	212	5992	40	1440
Clinic	98	1903	21	634
Men's Unlimited	20	480	4	94
Boys 8-9 Kicks	20	460	4	130
<u>Softball</u> - Girls	275	14125	60	4530
Ladies Unlimited Forge Pk.	360	12650	48	5060
Men's Community	120	2400	20	700
Men's Council	680	27195	136	11000
C.Y.O	180	3360	32	1640
CMFL	160	3235	24	1580
Ladies Fall	180	1435	30	1170
Men's Fall	120	955	20	1360
Teen Center - Dumbarton	130	1128	4	70
- Stoneleigh	35	838	2	30
Tennis - Towson Sr. -Summer	162	2140	1	50
- Dumbarton	175	3556	3	175
- Stoneleigh	73	870	6	67
- Ladies Spring Clinic-Towson	29	257	2	18
- Ladies Spring Clinic-Dum./Stone.	13	219	2	18
- Ladies Spring League	80	800	12	360
- Ladies Fall League	80	1120	16	384
- Ladies Fall Clinic	15	305	2	30
Tot Fun Center	81	1871	81	379
Volleyball	94	1737	4	104

ANNUAL - SUMMARY REPORT 1986-87

<u>Program</u>	<u>Req.</u>	<u>Att.</u>	<u>Vol.</u>	<u>Vol. Hr.</u>
Weight Training	170	6864	10	670
Wrestling	38	2112	8	480
Sub Total	208	8976	18	1150
Unscheduled Play		185550		
Grand Total	8651	403812	1344	66746

ANNUAL - SUMMARY REPORT July 1986 - June 1987

<u>SPECIAL EVENT</u>	<u>Req.</u>	<u>Att.</u>	<u>Vol.</u>	<u>Vol. Hr.</u>
Summer Concert		75	2	10
Oregon Ridge Bull Roast		280	12	120
Girls Council Soccer Tournament		360	15	150
Boys Council Soccer Tournament		460	34	340
Holiday Basketball Tournament	173	276	16	210
Ladies Tennis Luncheon		35	5	25
Installation of Officers Dinner		20	15	60
Northern Area Basketball Tournament	192	356	48	480
Baseball Opening Day (Rained Out)		275	60	2400
Softball Opening Day		270	15	300
Ballet Recital		56	1	5
Fun Party Day - Stoneleigh		85	4	8
Gymnastics Show		60	6	30
Tennis Luncheon				
Total		2068	233	4138

SUMMARY REPORT JULY '85 - JUNE '86  
Towson Recreation Council - Northern Area

<u>PROGRAM</u>	<u>REGISTRATION</u>	<u>ATTENDANCE</u>	<u>VOL.</u>	<u>VOL. HOURS</u>
Art - Children - Stone.	28	261	1	11
Ballet - Stoneleigh	161	4,706	10	490
Baseball	464	26,392	120	17,100
<u>Basketball</u> (Summer) Adult	120	1,440	24	816
(Summer) High School	90	80	12	24
Ladies Unlimited League	60	660	12	408
(Winter)				
8-10 Boys - R. Forge	10	478	2	128
8-10 Boys - Stoneleigh	35	2,385	18	870
11-12 Boys - Dumbarton	41	2,614	15	812
8-12 Girls - R. Forge	48	3,352	15	752
13-17 Boys - Dumbarton	88	5,518	15	924
13-17 Girls - Dumbarton	20	646	2	88
Clinic	56	1,400	16	352
Men's Unl. Sun. AM, Dum.	120	1,281	24	360
Men's Unl. Sun. PM, Dum.	90	1,220	18	309
Men's Unl. Towson Sr.	90	1,130	18	324
Inter Center - Dumbarton	120	1,280	24	288
<u>Clubs</u>				
Fencing	25	873	4	144
Stamp	26	117	1	48
Scrabble	40	1,111	2	118
Ladies Adventure Club	30	227	4	134
Car Club	25	142	2	72
<u>Dance</u>				
Square - B. Bailey	32	1,004	2	160
Square - H. Tray	16	475	2	144
Folk Dance	76	529	2	80
Ballroom Dancing	16	416	1	56
<u>Fitness</u>				
Body Workout - Stoneleigh	48	1,080	6	92
Body Workout - Dumbarton	131	2,524	6	92
Aerobics - R. Forge	127	2,846	15	137
Aerobics - Dumbarton	131	2,866	15	137
Aerobics - Stoneleigh	135	2,279	15	132
Aerobics - GBMC	18	474	2	40
Aerobics - Lunch Time Co. Bldg	39	700	4	40
Aerobics - Summer	69	810	5	10
Freeplay - Rodgers Forge-Thurs	40	870	2	74
- Dumbarton-Wed,	15	127	2	24
- Towson Sr.	140	1,160	2	34
Fun Center	66	1,549	4	66
Garden Project	40	1,724	10	620
<u>Golf</u>				
Spring	33	220	1	8
Junior	33	33	1	4
Fall	11	83	1	4
Golden Age	150	3,580	40	1,990
<u>Gymnastics</u>				
Boys Tumbling	69	554	2	10
Girls	304	4,270	10	254

<u>PROGRAM</u>	<u>REGISTRATION</u>	<u>ATTENDANCE</u>	<u>VOL.</u>	<u>VOL. HOURS</u>
Handycapped Yearly (Beep Ball)	40	295	20	110
Juggling	33	187	2	20
<u>Lacrosse</u>	50	765	15	120
Box (Indoor)	105	3,400	50	1,000
Boys	30	625	10	250
Clinic		1,945		7,090
Meetings with Volunteers		143		245
Meetings - Council				110
<u>Playground</u> - Summer Stone.	84	3,027	8	12
Summer R. Forge	77	2,979	2	318
Roller Skating	96	1,375	8	
<u>Scouts</u>	25	888	3	117
R.Forge - Mon.	20	709	3	109
R.Forge - Fri.	25	898	3	117
R.Forge - Girls	40	1,124	3	129
R.Forge - Brownies	53	1,667	5	200
Stone. - Thurs.	33	1,059	3	120
Stone. - Wed.	17	412	4	100
<u>Soccer</u> - Girls - Spring	180	2,207	51	1,677
Indoor - Children	32	315	5	65
Indoor - Adult	270	10,040	50	1,150
Boys - Winter	160	4,525	30	1,170
Girls - Winter	102	2,017	32	860
Clinic	20	475	4	96
Men's Unlimited	35	295	4	80
Summer Camp				
<u>Softball</u>	250	2,250	35	820
Ladies Fall League	360	12,455	64	4,500
Ladies Summer League	255	9,525	60	4,200
Girls	120	1,920	20	1,248
Men's Community	680	21,630	136	8,190
Men's Council	180	2,790	35	1,460
St. Pius Youth	160	2,580	24	1,436
CMFL		160	3	19
Summer Concert				78
Teen Drop In - Dumbarton	155	1,496	2	48
Stoneleigh	28	451	2	
Tot Fun Center	57	1,519	57	372
<u>Tennis</u> - Ladies Lg. Spring	80	960	20	300
Spring Clinic - Towson	26	394	2	16
Spring Clinic - Dum.	10	166	2	16
Children's Clinic	20	315	2	16
Ladies Lg. - Fall	88	792	10	160
Ladies Fall Clinic	8	104	1	14
Summer - Dumbarton	220	3,511	6	500
Summer - Stoneleigh	88	994	5	84
Summer - Towson Sr.	250	3,100	5	400



<u>PROGRAM</u>	<u>REGISTRATION</u>	<u>ATTENDANCE</u>	<u>VOL.</u>	<u>VOL. HOURS</u>
Volleyball - Co-ed	53	1,243	4	112
Unscheduled Play		170,750		
Weight Training	170	6,893	10	551
Wrestling	38	1,266	10	290
Totals	8,349	376,122	1,339	68,257

SPECIAL EVENTS JULY '85 - JUNE '86

<u>PROGRAM</u>	<u>REGISTRATION</u>	<u>ATTENDANCE</u>	<u>VOL.</u>	<u>VOL. HOURS</u>
Council Baseball Tournament	445	1780	120	2,400
Soccer Opening Day		330	40	120
Oregon Ridge Bull Roast		287	20	100
Boys Soccer Council Tournament	270	620	45	270
Girls Soccer Council Tournament	160	400	30	180
Boys Council Basketball Tournament	190	325	38	380
Ladies Tennis Luncheon		80	10	40
Girls Council Basketball Tournament		80	15	180
Boys Northern Area Basketball Tournament	180	240	45	450
Stoneleigh Ballet Recital		161	15	300
Baseball Opening Day	464	464	120	1,100
Baseball All Star Day		110	100	500
Installation of Officers Dinner		35	20	60
Northern Area Tennis Tournament	217	396	40	400
Totals	1,974	5,308	1,198	6,480

SPECIAL EVENTS JULY '84 - JUNE '85

<u>PROGRAM</u>	<u>REGISTRATION</u>	<u>ATTENDANCE</u>	<u>VOL.</u>	<u>VOL. HOURS</u>
Baseball All Star '84		120	40	200
Baseball All Star Day '85		150	30	150
Northern Area Tennis Tourn.		932	50	400
Baseball Awards Night		100	10	30
Council Bull & Oyster Roast		275	20	100
Council Boys Soccer Tourn.		416	60	300
Council Girls Soccer Tourn.		160	45	220
Holiday Boys/Girls Basketball Tournament		475	40	140
Inter-Center Opening Day		120	16	80
Teen Drop IN "D.J. Session"		150	2	6
Council Dinner -Jerry D's		25	20	60
Council Basketball Boys Tournament		360	38	114
Council Basketball Girls Tournament		36	6	18
Northern Area Boys Basketball Tournament		216	39	390
Balto. County Boys Basketball Tournament		270	36	360
Scrabble Tournament		125	6	48
Baseball Opening Day		400	70	420
Softball Opening Day		320	36	108
Stoneleigh Ballet Recital		175	15	75
Northern Area Baseball Tournament		240	24	144
Ladies Tennis Luncheon		75	10	50
Totals		4,660	528	3,085

SUMMARY REPORT JULY '84 - JUNE '85  
Towson Recreation Council - Northern Area

<u>PROGRAM</u>	<u>REGISTRATION</u>	<u>ATTENDANCE</u>	<u>VOL.</u>	<u>VOL. HOURS</u>
Art - Children-Dumbarton	11	115	1	13
Stoneleigh	31	263	2	18
Ballet - Stoneleigh	55	1,385	12	344
Baseball	445	21,822	120	11,590
Basketball (Summer) Adult	120	460	24	240
<u>Basketball (Winter)</u>				
8-10 Boys-R.Forge	22	1,503	10	314
8-10 Boys-Stoneleigh	23	1,016	8	216
9-12 Girls-R. Forge	37	1,724	16	456
11-12 Boys-Dumbarton	35	2,338	12	494
13-16 Girls-Dumbarton	8	47	1	10
13-16 Boys-Dumbarton	79	4,326	18	856
Clinic - Stoneleigh	55	1,129	14	376
Men's Unlimited-Towson	90	920	18	216
Men's Unlimited AM-Dum.	120	1,190	24	432
Men's Unlimited PM-Dum.	90	925	18	216
Ladies Unlimited-Dumbarton	60	520	12	228
Inter-Center (12-14 Boys) Dumbarton	120	1,215	24	720
<u>Clubs</u>				
Fencing	25	673	2	86
Scrabble	40	956	2	128
Stamp	12	84	2	48
<u>Dance</u>				
Folk	52	614	2	70
Ballroom	20	502	2	70
Square	40	408	4	68
<u>Fitness</u>				
Dumbarton	82	1,776	15	130
R. Forge	229	5,025	15	130
Stoneleigh	109	2,532	15	120
Co-Ed	38	850	9	96
Body Workout-Dumbarton	65	1,281	15	120
Body Workout-Stoneleigh	30	670	6	52
Lunch Time-Co. Ct. Bldg.	110	2,053	6	45
Summer Session-Dumbarton	53	466	5	30
<u>Freeplay</u>				
Men's-Towson	155	1,134	2	28
Men's-Dumbarton Wed.	20	37	2	40
Men's-Dumbarton Thurs.	25	538	2	64
Men's-Dumbarton Tues.	45	318	2	30
Men's-Stoneleigh	25	510	2	44
Fun Center (TOT) Stoneleigh	15	457	14	156
Fun Center - Stoneleigh	95	1,909	2	56
Garden Project	18	645	6	180
Golden Age	150	1,580	30	1,050
<u>Golf</u>				
Junior	19	144	2	6
Adult	31	186	1	4

<u>PROGRAM</u>	<u>REGISTRATION</u>	<u>ATTENDANCE</u>	<u>VOL.</u>	<u>VOL. HOURS</u>
<u>Gymnastics</u>		192	2	30
Boys Tumbling	17			
Girls	425	4,310	10	280
<u>Lacrosse</u>		4,460	20	1,039
Boys	120	400	10	91
Girls	25	375	6	90
Clinic	25	630	8	80
Indoor	80			
<u>Summer Playground</u>		4,052	7	92
Stoneleigh	134	3,210	8	100
Rodgers Forge	124			
Roller Skating	74	1,018	4	210
<u>Scout Groups</u>		1,987	4	142
R.Forge - Wed.	80	892	4	148
R.Forge - Fri.	35	1,160	4	152
R.Forge - Girls	40	1,244	4	152
R.Forge - Brownies	45	753	3	75
Stoneleigh - Mon.	30	740	3	75
Stoneleigh - Tues.	30	762	3	72
Stoneleigh - Wed.	30	748	3	75
Stoneleigh - Thurs.	27			
<u>Soccer</u>		1,676	40	715
Indoor	149	3,550	45	1,575
Girls	174	6,818	60	2,400
Boys	303	915	12	264
Clinic	75	480	5	90
Men's Unlimited	20			
<u>Softball</u>		6,095	64	1,940
Ladies	320	10,550	60	2,200
Girls	320	1,420	18	756
Men's Community	120	13,660	102	4,506
Men's Council	680	1,910	24	1,008
C.Y.O.	160	770	24	768
C.M.F.L.	160	1,375	30	600
Fall League-Ladies	200	210	2	10
Summer Concerts (Three Concerts)				
<u>Teen Drop In</u>		2,040	4	122
Dumbarton	180	978	2	40
Stoneleigh	33	173	15	210
Towson	80			
<u>Tennis</u>		350	2	20
<u>Spring</u> - Boys & Girls	24	165	2	20
- Ladies	12	1,024	10	300
- Ladies League	88	1,514	3	42
<u>Summer</u> - Stoneleigh	78	2,663	4	140
- Towson	224	2,184	6	225
- Dumbarton	211	704	30	300
Fall - Ladies League	88	306	2	20
Ladies Clinic	20			

<u>PROGRAM</u>	<u>REGISTRATION</u>	<u>ATTENDANCE</u>	<u>VOL.</u>	<u>VOL. HOURS</u>
Volleyball Co-ed	80	840	2	32
Weight Training	170	6,684	10	450
Wrestling	30	1,301	10	176
Unscheduled Play		140,905		
Totals	8,244	304,439	1190	42,002

SPECIAL EVENTS JULY '83 - JUNE '84

<u>PROGRAM</u>	<u>REGISTRATION</u>	<u>ATTENDANCE</u>	<u>VOL.</u>	<u>VOL. HOURS</u>
Summer Concerts		525	4	16
Baseball All Star		1,110	50	500
Council Bull Roast Oregon Ridge		258	10	50
Ladies Tennis Awards & Luncheon		30	6	18
Holiday Basketball Tournament Boys-Dum.	190	190	60	180
Dribble & Shoot	75	75	4	10
Tennis Tournament	272	1,088	40	400
Sr. Citizens Luncheon Greenspring Inn		120	5	25
Basketball Open Day	190	190	38	114
Ballet Recital		350	15	75
Baseball Open Day	504	1,250	150	600
Installation of Officers Dinner Jerry D's		27	27	98
Gymnastics Show		150	20	80
Inter Center Basketball Tournament	96	168	24	120
Special Event Totals	1,327	5,531	453	2,286

SUMMARY REPORT JULY '83 - JUNE '84  
Towson Recreation Council- Northern Area

<u>PROGRAM</u>	<u>REGISTRATION</u>	<u>ATTENDANCE</u>	<u>VOL.</u>	<u>VOL. HOURS</u>
Ballet - Stoneleigh	105	3418	15	640
Baseball	518	28,625	150	13,500
Basketball (Summer)	120	384	16	128
<u>Basketball (Winter)</u>				
8-12 Boys-R. Forge	20	983	8	256
9-10 Boys-Stoneleigh	22	1,087	8	254
8-12 Girls-R. Forge	22	1,271	8	180
11-12 Boys-Dumbarton	56	3,920	35	1,445
13-16 Girls-Dumbarton	18	816	4	100
13-16 Boys-Dumbarton	77	4,140	20	940
Clinic - Boys	39	619	8	148
Men's Unlimited-Dumbarton	90	1,140	18	298
Men's Unlimited-Towson	90	990	18	270
Adult Men Freeplay	150	1,052	1	21
Inter Center League-Dum.	120	1,580	30	510
<u>Dance</u>				
Folk	90	511	2	70
<u>Fitness</u>				
Dumbarton	211	3,417	20	189
Rodgers Forge	344	5,406	17	189
Stoneleigh	234	3,713	17	104
Co-ed	86	1,408	15	185
Body Workout-Dumbarton	106	1,701	15	189
Body Workout-Stone	100	816	5	74
Summer-Dumbarton	65	510	5	20
Stamp Club	12	205	2	96
<u>Scouts</u>				
Rodgers Forge M-W	80	2,075	4	136
Rodgers Forge Fri.	35	764	4	136
Stoneleigh	40	1,065	4	136
Stoneleigh Brownies	45	1,160	4	136
<u>Summer Playground</u>				
Stoneleigh	116	4,150	11	220
Rodgers Forge	121	3,825	8	160
<u>Teen Drop In Center</u>				
Dumbarton	170	1,769	4	109
Stoneleigh	38	1,138	3	89
<u>Tennis</u>				
Ladies League	160	2,360	46	540
Spring-Girls	22	385	4	28
Spring-Ladies-Dumbarton	12	208	2	18
Spring-Ladies-Towson	24	415	2	16
Clinic	24	451	2	36
<u>Tennis-Summer</u>				
Dumbarton	145	2,930	9	
Stoneleigh	71	1,406	5	
Towson	256	2,851	7	
Volleyball	80	1,644	4	112



<u>PROGRAM</u>	<u>REGISTRATION</u>	<u>ATTENDANCE</u>	<u>VOL.</u>	<u>VOL. HOURS</u>
<u>Freeplay-Men</u>				
Stoneleigh	25	242	2	28
Dumbarton-Mon.	18	66	2	12
Dumbarton-Sun.	25	94	2	16
Dumbarton-Wed.	25	182	2	16
Fencing	25	901	2	96
Fun Center	63	1,532	4	94
Golf-Adult	31	300	1	12
Golf-Jr.	17	65	1	6
Gymnastics	400	5,727	15	500
<u>Lacrosse</u>				
Clinic	30	665	8	164
Boys Seniors	30	615	4	170
Girls	60	1,455	10	130
Boys	150	6,300	50	2,718
Box	75	1,570	12	192
Scrabble	40	1,501	2	226
<u>Soccer</u>				
Indoor	94	239	30	190
Boys	255	7,960	50	2,588
Girls	190	4,870	45	1,450
Clinic	190	2,610	45	680
Men's Unlimited	22	246	5	45
<u>Softball</u>				
Ladies	360	17,485	54	2,180
Girls	288	13,074	54	1,600
Men's Community	120	2,530	18	900
C.M.F.L.	160	1,280	24	384
Men's Council	640	22,400	96	3,366
Ladies League	160	1,100	35	725
Wrestling	31	658	10	82
Wrestling-Summer	55	406	4	86
Weight Training	170	5,670	10	470
Totals 1983-84	7,883	198,051	1,157	
Totals 1982-83	7,117	170,976	1,032	
Difference	+766	+27,075	+125	

Internal Revenue Service  
District Director

Department of the Treasury

Date: OCT. 4, 1988

OMB Clearance Number: 1545-0056

Contact Name: [REDACTED]  
EXEMPT ORGANIZATION SCREENER

TOWSON RECREATION COUNCIL  
C/O DUMBARTON MIDDLE SCHOOL  
DUMBARTON ROAD  
BALTIMORE, MD 21212

Contact Telephone Number:  
(301) 962-3018

Contact Address:  
P.O. BOX 17010  
BALTIMORE, MD 21208-0000

In Reply Refer to: EP/ED

Reference Number: 528274024  
Dear Applicant:

We are returning your application for recognition of exemption from Federal income tax under section 501 of the Internal Revenue Code because the application has not been fully completed.

We will be glad to consider your application if you return it with the items listed on the enclosed sheet. Please return your completed application within 21 days. If we receive it by that date, we will consider it received on the original submission date for purposes of notification under section 505(c) or 508(a) of the Code.

When the items requested are received, the clerical screening portion of your application will be complete. Your application will then be assigned to an Exempt Organizations Specialist for review. The Specialist may need to request additional information of a technical nature in order to make a favorable determination of exempt status.

If we do not hear from you within 21 days, we will assume you do not want us to consider the matter further and we will close your case. However, an extension of the deadline to submit the requested information may be granted for good cause.

If you have any questions, please contact the person whose name and telephone number are shown above.

Sincerely yours,

*Paul [REDACTED]*

District Director

Enclosures:  
Your application  
Copy of this letter  
List of missing items

LTR 1042(DO/CG)

TOWSON RECREATION COUNCIL

List Of Missing Items

If the organization has not yet commenced operations, a proposed budget for two full accounting periods, and a statement as to the current assets and liabilities of the organization.

If the organization has commenced operations, but has been in existence for less than one year, a proposed budget for two full accounting periods, and a statement of receipts and expenditures, and a balance sheet for the current year.

If the organization has commenced operations, and has been in existence for more than one year, a statement of receipts and expenditures and a balance sheet for the current year and the three immediate prior years (or the years the organization was in existence, if less than four years).

A detailed description of proposed activities, 21.41 2, PART III.

Internal Revenue Service  
District Director

Department of the Treasury

Date: SEP. 1, 1988

OMB Clearance Number: 1545-0056

Contact Name: *J. Matthews*  
EXEMPT ORGANIZATION SCREENER

TOWSON RECREATION COUNCIL  
C/O DUMBARTON MIDDLE SCHOOL  
DUMBARTON ROAD  
BALTIMORE, MD 21212

Contact Telephone Number:  
(301) 962-3018

Contact Address:  
P.O. BOX 17010  
BALTIMORE, MD 21203-0000

In Reply Refer to: EP/EO

Reference Number: 528243019  
Dear Applicant:

We are returning your application for recognition of exemption from Federal income tax under section 501 of the Internal Revenue Code because the application has not been fully completed.

We will be glad to consider your application if you return it with the items listed on the enclosed sheet. Please return your completed application within 21 days. If we receive it by that date, we will consider it received on the original submission date for purposes of notification under section 505(c) or 508(a) of the Code.

When the items requested are received, the clerical screening portion of your application will be complete. Your application will then be assigned to an Exempt Organizations Specialist for review. The Specialist may need to request additional information of a technical nature in order to make a favorable determination of exempt status.

If we do not hear from you within 21 days, we will assume you do not want us to consider the matter further and we will close your case. However, an extension of the deadline to submit the requested information may be granted for good cause.

If you have any questions, please contact the person whose name and telephone number are shown above.

Sincerely yours,

*Phil Brand*

District Director

Enclosures:  
Your application  
Copy of this letter  
List of missing items

LTR 1042 (00/00)

TOWSON RECREATION COUNCIL

List Of Missing Items

If the organization has not yet commenced operations, a proposed budget for two full accounting periods, and a statement as to the current assets and liabilities of the organization.

If the organization has commenced operations, but has been in existence for less than one year, a proposed budget for two full accounting periods, and a statement of receipts and expenditures, and a balance sheet for the current year.

✓ If the organization has commenced operations, and has been in existence for more than one year, a statement of receipts and expenditures and a balance sheet for the current year and the three immediate prior years (or the years the organization was in existence, if less than four years).

✓ A "conformed" copy of the formative document must be signed by an officer of the organization, or accompanied by a signed declaration that the document is complete and correct copy, or certified as correct by an appropriate state official. Documents which may be considered formative documents would include:

- a. a certificate of incorporation, or
- b. a certificate of organization, or
- ✓ c. a constitution, or *like kind constitution is signed by at least 2 officers*
- d. a trust instrument, or
- e. any other written instrument by which the organization is created.

✓ A copy of your by-laws or similar internal rules of operations, or a statement that there are no by-laws.



**Action Codes Explanations**

**1. Review-Case**

*Determination* - Review plan file, application and related documents, subsequent amendments and information.

*Examination* - Pre-Audit Planning.

**2. Correspondence** - Letters, i.e. appointment, additional information, deficiency checksheets, 10-day letters, proposed adverse, revocation, closing and other.

**3. Telephone Contacts**

**4. Examination or Conference** - Indicate A, B, or C depending upon location of action.

*A and B* - Activities conducted on site.

*C* - Other activities conducted in district office.

Form 5464

U.S. GOVERNMENT PRINTING OFFICE : 1986 O -162-597

IDS - EXEMPT ORGANIZATION CASE TRANSMITTAL SHEET

Case No.: \_\_\_\_\_  
AFN: 520066969  
EIN: 521071175

Org. Name: TOWSON RECREATION COUNCIL  
Address: DUMBARTON ROAD  
BALTIMORE, MD 21212

DETERMINATION CHECKSHEET ITEMS

1. Governing Documents:

- a. Power provision properly limited? yes  no  N/A
- b. Purpose(s)-Within meaning of section applied for? yes  no  N/A
- c. Dissolution provision adequate? yes  no  N/A  St Law

2. Activities:

- a. Statement of specific purposes and activities included? yes  no  N/A
- b. Meet operational test with sufficient documentation? yes  no  N/A
- c. Evidence of inurement? yes  no  N/A
- d. Evidence of unrelated business income? yes  no  N/A
- e. Legislative activities? yes  no  N/A
- f. Political activities (IRC 527(f))? yes  no  N/A

3. Special Feature Case Involved:

- a. Special requirements met? yes  no  N/A
- b. National Office issue or review necessary? yes  no  N/A

4. IRC 501(c) Organizations:

- a. Submitted timely application? yes  no  If no, give eff date 4/8/2
- b. Qualifies under IRC 509(a) (1), (2), (3), or (4)? yes  no  N/A  Code section 509(a) 1 + 170(b)(1)(A)(v)  
def  adv
- c. Operation foundation? yes  no  N/A
- d. IRC 508(e) provisions? yes  no  N/A  St Law  gov. doc
- e. Private schools-Has Rev. Proc. 75-50 been complied with? yes  no  N/A

5. Other Issues, Comments, Conclusions:

*Constitution*

**CLOSED BY TECHNICIAN: SCREENER**

*John Mack 11/8/88*



DRAFT

EP/EO Case Chronology Worksheet  
Determination Cases

EP Case

EO Case

Case Name Towson Recreation Council

Control # 520066969

Type of Case: Initial  Amendment

Termination

Date  
Activity Completed

Received Application  
User Fee received  
User Fee processed  
Incomplete letter returned  
Received information  
Clerical Screening completed  
Established EACS  
Transfer to National Office  
Technical Screening  
Received in group  
Assigned to Specialist  
Requested technical information  
Date information received  
Closed by Specialist  
Approved by Manager  
Closed by Group  
Received in Review  
Returned by Review  
Request for additional information  
Date information received  
Resubmitted to Review  
Closed by Review  
Determination letter issued  
Closed on EACS

10/13/88  
8/20/88  
10/20/88  
10/21/88  
11/14/88

B.B.

Comments: 10/20/88 - Resubmission

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**User Fee for Exempt Organization  
 Determination Letter Request**

Attach to determination letter applications.

For IRS Use Only  
 Control number 6871  
 Amount paid 300.00  
 User fee screener ✓

1 Name of organization  
Towson Recreation Council

2 Type of request (check only one box and include a check or money order made payable to Internal Revenue Service for the amount of the indicated fee):

- Initial request for recognition of tax-exempt status under section 501(a) (except a section 401(a) trust) by an organization whose gross receipts have not exceeded (or are not expected to exceed) \$5,000 annually averaged over its first four taxable years. If you check this box you must complete the income certification below . . . . . \$ 150

**Certification**

I hereby certify that the gross receipts of \_\_\_\_\_ (enter name of organization) \_\_\_\_\_ have not exceeded (or are not expected to exceed) \$5,000 annually averaged over its first four years of operation.

**RECEIVED**  
**AUG 24 1988**  
 District Director of Internal Revenue  
 EP/EO Division

Signature \_\_\_\_\_ Title \_\_\_\_\_

- b  All other initial requests for recognition of tax-exempt status under section 501(a) or 521 (except a section 401(a) trust) . . . . . \$ 300
- c  Private foundation which has completed a section 507 termination and which seeks a determination letter that it is now a public charity. . . . . \$ 200

**Instructions**

The Revenue Act of 1987 requires payment of a user fee for determination letter requests submitted to the Internal Revenue Service. The fee must accompany each request submitted to a key district office with a postmark date or receipt date (if not mailed) after January 31, 1988.

The fee for each type of request for an exempt organization determination letter is listed in item 2 of this form. Check the block that describes the type of request you are submitting, and attach this form to the front of your request form along with a check or money order for the amount indicated. Make the check or money order payable to the Internal Revenue Service.

Determination letter requests received with no payment or with an insufficient payment will be returned to the applicant for submission of the proper fee. To avoid delays in receiving a determination letter,

be sure that your application is sent to the applicable address shown below. These addresses supersede the addresses listed in Publication 557 and all application forms.

If entity is in this IRS District	Send fee and request for determination letter to this address		
▼	▼		
Brooklyn, Albany, Augusta, Boston, Buffalo, Burlington, Hartford, Manhattan, Portsmouth, Providence	Internal Revenue Service EP/EO Division P. O. Box 1680, GPO Brooklyn, NY 11202	Dallas, Albuquerque, Austin, Cheyenne, Denver, Houston, Oklahoma City, Phoenix, Salt Lake City, Wichita	Internal Revenue Service EP/EO Division Mail Code 4950 DAL 1100 Commerce Street Dallas, TX 75242
Baltimore, District of Columbia, Pittsburgh, Richmond, Newark, Philadelphia, Wilmington, any U.S. possession or foreign country	Internal Revenue Service EP/EO Division P. O. Box 17010 Baltimore, MD 21203	Atlanta, Birmingham, Columbia, Ft. Lauderdale, Greensboro, Jackson, Jacksonville, Little Rock, Nashville, New Orleans	Internal Revenue Service EP/EO Division C-1130 Atlanta, GA 30301
Cincinnati, Cleveland, Detroit, Indianapolis, Louisville, Parkersburg	Internal Revenue Service EP/EO Division P. O. Box 3159 Cincinnati, OH 45201	Anchorage, Las Vegas, Boise, Los Angeles, Honolulu, Portland, Laguna Niguel, San Jose, Seattle	Internal Revenue Service EO Application Receiving Room 5127, P. O. Box 486 Los Angeles, CA 90053-0486
		Sacramento, San Francisco	Internal Revenue Service EO Application Receiving Stop SF 4446 P. O. Box 36001 San Francisco, CA 94102
		Chicago, Aberdeen, Des Moines, Fargo, Helena, Milwaukee, Omaha, St. Louis, St. Paul, Springfield	Internal Revenue Service EP/EO Division 230 S. Dearborn DPN 20-5 Chicago, IL 60604

Attach Check or Money Order Here

DB@KHX

EO CONTROL SHEET

Cmd Code PLADDD	Form No. 1023	KDD 52	Type Request I	Control Date 102188	Ack. 9
FFN 520066969	Prin. Acty. Code 296	IRC Sec 03	EIN 52-1071175	Dupl Inc	

Abbreviation Chapter Name or No.

Organization Name TOWSON RECREATION COUNCIL  
IC/O DUMBARTON MIDDLE SCHOOL

Address DUMBARTON ROAD MD 212120000  
BALTIMORE

c/o Name

Other Name  
Case Number : 528299002 20 16-25-88

Cmd Code Status Case Grade  
PLSTS 092

Cmd Code Dist. of Loc.  
PLENT 52

Dummy EIN :

First Submission Date : 000000

EDS Screener's User ID : s365

Terminal Operator's Initials : *fdw*

7

RECREATION COUNCIL  
100 MIDDLE SCHOOL  
BOSTON ROAD  
BOSTON, MA 02116

1903

08713K

INTERNAL REVENUE SERVICE  
DISTRICT DIRECTOR  
P. O. BOX 17010  
BALTIMORE, MD. 21293-0000

ATTENTION: MRS. S. FOOS  
EXEMPT ORGANIZATION SCREENER

Director, District of Columbia  
EPR-EOC, District of Columbia  
Service

OCT 21 1988

RECEIVED

CONSTITUTION AND BY-LAWS

of the

TOWSON RECREATION

COUNCIL

John Deere  
Treas.

Robert M. Benson  
PRES.

**CONSTITUTION AND BY-LAWS**  
**of the**  
**TOWSON RECREATION**  
**COUNCIL**

**ARTICLE I—Name**

The name of this organization shall be the Towson Recreation Council.

**ARTICLE II—Area**

The responsibility and jurisdiction of this Council shall extend to and throughout the area bounded on the South by the Baltimore City line, on the East by the West side of Loch Raven Boulevard, on the North by the South side of Burke Avenue, and on the West by the East side of Falls Road.

**ARTICLE III—Purpose**

The object and purpose of this organization shall be:

1. To formulate policies for and to advise, recommend, promote and maintain an adequate and balanced public recreation program in the Towson Community in cooperation with the Baltimore County Board of Education and Baltimore County Department of Recreation and Parks, in accordance with the laws and agreements governing public recreation in

- Baltimore County and the State of Maryland.
2. To promote said public recreation program by the use of the facilities of school-recreation centers and park areas.
  3. To encourage and solicit the participation and cooperation of existing organizations and individuals in the community in the accomplishment of the objectives of the Council by cooperating with all public and private organizations having to do with public welfare, education, family relations and the solution of juvenile problems.

**ARTICLE IV—Membership**

1. Membership in the Towson Recreation Council shall be open to the following:
  - (a) To any person over 18 years of age who resides within the aforesaid Council boundaries, and who, in any manner or capacity, is a participant in any member organization or activity;
  - (b) To any interested community, educational, service, recreational or other similar type of organization or activity, located within the aforesaid Council boundaries;
  - (c) The principal of each school located within the aforesaid Council boundaries shall ex officio be a member of this Council.



- (d) The Baltimore County Area Superintendent and the Baltimore County Center Director shall ex officio be members of this Council.
2. Although not to be encouraged, associate membership in the Towson Recreation Council, without voting privileges, shall be open to any interested organization or activity which, although not desiring full membership, nevertheless desires the use of facilities under the jurisdiction of the Council, and for which use Council approval is required.
3. Any interested individual, organization or activity desiring membership or associate membership in this Council shall make written application for such membership to any member of the Board of Directors of the Council. All applications for membership by organizations or activities shall specify:
- (a) the name, type and purpose of the organizations or activity;
  - (b) the facilities desired to be used;
  - (c) dates, times and nature of proposed use of desired facilities;
  - (d) approximate number of persons to be using desired facilities;
  - (e) an affirmation that the organization or activity shall be responsible for any and all damage other than ordinary wear and tear, caused by its members to

- the facilities provided by the Council;
- (f) the name, address and telephone number of the Chairman, President, or otherwise denoted leader of the organization or activity;
  - (g) a proposed budget together with the proposed source of income;
  - (h) such additional information as may be prescribed from time to time by the Board of Directors.
4. Upon approval of an application for membership by both a majority vote of the Board of Directors and a majority vote of the members entitled to vote, the applying organization, activity, or individual shall thereupon be and become a member of this Council.
  5. Upon approval of applications for associate membership by a two-thirds vote of both the Board of Directors and the general membership, the applying organization or activity shall there upon be and become an associate member of this Council. Since the Council facilities are intended primarily for use by its member organizations and activities, the Council's approval of any associate membership may be made subject to such express conditions and/or restrictions as the Council may deem advisable, and the Council may terminate such associate membership at any time by

- a majority vote of both the Board of Directors and the general membership.
6. Membership in the Towson Recreation Council may be forfeited by:
- (a) failure to pay dues as set forth in Article VI hereof;
  - (b) failure of an activity or organization to appoint a Chairman and be represented at meetings as set forth in Article XI hereof;
  - (c) failure of an individual, activity or organization to abide by any applicable rule or regulation adopted by the Council or the Board of Directors.

#### ARTICLE V—Voting

1. Each member organization or activity (except associate members) shall be entitled to one vote, which vote shall be cast by the President, Chairman or other designated representatives of each such organization or activity.
2. Each of the elected officers of the Council shall be entitled to one vote, but the President or other presiding officer shall cast his or her vote only when necessary to break a tie vote.
3. Each school principal shall be entitled to one vote, which vote shall be cast by said principal or by his or her designated representative.
4. Individual members and associate members, although entitled to parti-

- icipate in all discussions, shall not be entitled to vote.
5. Only one vote may be cast by any one person in attendance at any meeting.
  6. Voting by proxy, by telephone, or by any other form of absentee ballot shall not be permitted.
  7. Fifty percent (50%) of the members entitled to vote shall constitute a quorum.
  8. A majority vote shall be sufficient to take any action or pass any motion, unless otherwise specified in these By-Laws.
  9. Whenever a majority, two-thirds, or three-fourths vote is required by these By-Laws, it shall, unless otherwise stated, be a majority, two-thirds, or three-fourths vote, as the case may be, of those members present and eligible to vote, provided a quorum is present.

#### ARTICLE VI—Dues

1. Each individual member shall pay annual dues at such rate as shall be annually determined by the Board of Directors at its January meeting.
2. Each member organizations or activity shall pay annual dues based upon the number of its own members or participants, at such rate as shall be annually determined by the Board of Directors at its January meeting.
3. School principals, the Baltimore Coun-

- ty Area Superintendent, and the Baltimore County Center Director, who are ex officio members as aforesaid, shall not be required to pay dues.
4. Dues for individual members shall become payable as of the date of the January general membership meeting. Dues of all member organizations or activities, shall become due and payable as of the first meeting of that organization or activity in the current year, or as of the opening date if the organization or activity is engaged in a sport and has a regular schedule of games.
  5. Any member, whether an individual or an organization or activity, whose dues are not paid within one year after the due date, shall forfeit his, her or its membership and any and all monies standing to the credit of said organization or activity in the council bank account, shall likewise be forfeited and transferred to the general operating fund.

**ARTICLE VII—Board of Directors**  
**Section A—Membership.**  
 The Board of Directors shall consist of the following:

1. The elected officers of the Council.
2. The immediate past President.
3. Chairmen of three of the member organizations or activities.
4. The Baltimore County Area Super-

intendent and Center Director.

*Section B—Election and Term.*  
The members of the Board of Directors shall be elected annually at the November meeting of the Council as provided in Article IX hereof, and shall take office as of January 1 of the following year, and shall serve for a period of one year, or until their successors have been duly elected and installed.

*Section C—Voting - Quorum*

1. Each member of the Board of Directors shall be entitled to cast one vote except the Baltimore County Area Superintendent and Center Director who shall act merely in an advisory capacity. The President or presiding officer shall vote only in the event of a tie.
2. Five (5) members of the Board of Directors shall constitute a quorum.

*Section D—Meetings*

The newly elected Board of Directors shall hold its organizational meeting within the first two weeks of January in each year. At that meeting the Board shall adopt a schedule for regular general membership meetings and for Board meetings during the ensuing year. They shall also set the dues for the coming year. Directors' meetings shall be held at least once every two months. Special meetings of the Board of Directors may be

called at any time by the President.

*Section B—Powers*

The Board of Directors in addition to the powers and duties expressly conferred upon them by these By-Laws, shall have the full power and authority to determine policy and conduct the affairs of the Council in the interim between regularly scheduled meetings of the Council. A majority vote only is required unless otherwise provided for herein. All actions taken by the Board of Directors shall be reported to the general membership at the next regularly scheduled meeting, and may executory action of the Board of Directors may be rescinded by a two-thirds vote of the general membership.

**ARTICLE VIII—Officers**

*Section A—Offices*

The officers of the Council shall consist of a President, Vice-President, Recording Secretary, Corresponding Secretary, and Treasurer.

*Section B—Term*

The officers of the Council shall be elected annually at the November meeting of the Council as provided in Article IX hereof, and shall take office as of January 1 of the following year. They shall serve for a period of one year, or until their successors have been duly elected and

installed. The Board of Directors may fill a vacancy in any office which becomes vacant prior to the expiration of said officer's term.

*Section C—Duties*

All officers of the Council shall perform such duties and have such powers as ordinarily pertain to their respective offices in organizations of this type, and they shall perform such other duties as they may be directed to perform by the Board of Directors.

ARTICLE IX

Election of Officers and Directors --

1. The officers and directors of the Council shall be elected annually at the November meeting, and their respective terms of office shall commence as of January 1 of the ensuing year.
2. At the September meeting of the Council, the President, with the approval of the Board of Directors, shall appoint a Nominating Committee of not less than three (3) persons, designating one of these individuals as Chairman.
3. It shall be the duty of the Nominating Committee to nominate three (3) candidates for directors, and one candidate for each office, and to file a written report with the President and Board of Directors at the October



meeting of the Council. The written consent of each nominee for office must be obtained by the Nominating Committee and attached to the Committee's report prior to the filing thereof at the October meeting. At such meeting, the report of the Nominating Committee shall be read, and within ten (10) days after said meeting, copies of the report shall be delivered or mailed to all members entitled to vote in the forthcoming election.

4. Additional candidates for office may be nominated by any five (5) voting members of the Council, provided that such additional nominations shall be filed in writing, together with the written consent of the nominee, with the Corresponding Secretary at least ten (10) days prior to the November meeting. Upon the filing of any such additional nominations, it shall become the duty of the Corresponding Secretary to mail a copy of such additional nominations to each voting member, not later than five (5) days prior to the November meeting.
5. In the absence of any such additional nominations, those nominated by the Nominating Committee shall stand elected.
6. In the event there are nominations for office in addition to those of the

Nominating Committee, the election shall be conducted either by secret or open ballot, at the discretion of the Board of Directors. All the nominees for each office shall be listed on the ballot in alphabetical order, or if by open vote, the nominees for each office shall be voted upon in alphabetical order.

7. A candidate must receive fifty-one percent (51%) of the total votes cast in order to be elected. Should more than two (2) candidates be on the ballot for any one office and none receive 51% of the votes, a runoff election shall be held between the two candidates receiving the highest number of votes on the first ballot.
8. All officers and directors holding office at the time that these By-Laws are adopted shall remain in office until their successors are duly elected and installed, in accordance with these By-Laws.

#### ARTICLE X--

1. The Annual Meeting shall be held in \_\_\_\_\_ year, at which \_\_\_\_\_ of officers and \_\_\_\_\_ take place.
2. Regular general \_\_\_\_\_ the Council shall \_\_\_\_\_ every two months, \_\_\_\_\_ at \_\_\_\_\_

such time as shall be determined by The Board of Directors. Special meetings of the Council may be called at the discretion of the Board of Directors upon not less than five (5) days' written notice to the members, which notice shall specify the purpose for which the special meeting is being called.

3. At least one-half of the members authorized to vote must be present to constitute a quorum at any Regular or Special Meeting of the Council.
4. The Board of Directors shall meet as set forth in Article VII hereof.

**ARTICLE XI—Removal of Officers, Directors and Activity Chairmen**

1. Any elected officers and/or directors who fail to attend three or more successive Board meetings or regular scheduled general meetings, may be removed from office by a two-thirds vote of the general membership. Removal of officers and/or directors for any other reason shall require a three-fourth vote of the general membership.
2. Should any Chairman of a member activity or organization fail to attend or be represented at more than two successive regularly scheduled general meetings during the period of the year when said activity or or-

organization is active, or should any Chairman fail to perform any duties prescribed by the Board of Directors and applicable to all activity Chairmen, or fail to abide by any applicable general or specific rules and/or regulations adopted by the Council and/or the Board of Directors, the Board of Directors may require all activities or organizations represented by said Chairman to appoint a new Chairman. Upon failure of an activity or organization to appoint a new Chairman when requested by the Board, or should the activity or organization fail to abide by any other applicable rules and/or regulation adopted by the Council and/or the Board of Directors, the Board of Directors, by a two-thirds vote, may suspend or terminate the membership of said activity or organization. If the membership be terminated, all monies standing to the credit of said organization or activity in the Council bank account shall be transferred to the Council's general operating fund.

ARTICLE XII—Finances

1. The Treasurer shall have custody of all funds of the organization and shall report on status of same at all regular Board and General Meetings. Funds of the organization shall be

- kept in such banks or savings and loan associations approved by the Board of Directors.
2. All monies collected by the Council activities shall be promptly deposited in the Council bank account or transmitted to the Treasurer for deposit therein.
  3. All proposals for raising funds must have Board approval.
  4. Funds deposited in the Council bank account shall be held by the Treasurer to the credit of the activity depositing or transmitting the same to him for deposit, by proper accounting procedures. At the end of an activity year, any excess funds shall be carried over for the next year's program of such activity.
  5. The fiscal year of the Council shall be from December 1 to November 30. In December of each year, the financial records of the Council shall be audited by a Certified Public Accountant and the auditor's report shall be submitted in writing to the newly elected President by January 1.

#### ARTICLE XIII—Amendments

1. Amendments to this Constitution and By-Laws may be adopted, at any regular meeting of the membership, by a two-thirds vote of those present, provided a quorum be present and

provided also that such amendment has first been submitted in writing to the Board of Directors for approval or disapproval and the recommendation of the Board as to its adoption or rejection shall be stated to the membership at said regular meeting.

It is the policy of the Board of Directors to maintain the highest standards of integrity and honesty in all its dealings and to ensure that all its actions are in the best interests of the membership.

