

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

DEPARTMENT OF THE TREASURY

Date: MAY 29 2015

EJFL INC
657 CORTNEY DR
ELKO, NV 89801-2456

Employer Identification Number:
47-1896844
DLN:
17053358340004
Contact Person:
SALLY B DAVENPORT ID# 31050
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
December 31
Public Charity Status:
170(b)(1)(A)(vi)
Form 990 Required:
Yes
Effective Date of Exemption:
September 3, 2014
Contribution Deductibility:
Yes
Addendum Applies:
No

Dear Applicant:

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

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

For important information about your responsibilities as a tax-exempt organization, go to www.irs.gov/charities. Enter "4221-PC" in the search bar to view Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, which describes your recordkeeping, reporting, and disclosure requirements.

Sincerely,



Director, Exempt Organizations

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Public Disclosure Policy

As of September 3, 2019

- 1) The following documents will be made available to the public through www.elkofootball.com and upon written request.
 - a) Articles of incorporation and all amendments;
 - b) Bylaws and all amendments;
 - c) Conflict of interest policy;
 - d) Tax exemption verification letter; and
 - e) Audited financial statements, when an audit is completed by the IRS.

- 2) The Form 990s are available on the IRS website at <https://apps.irs.gov/app/eo/> as well as our organization's website, www.elkofootball.com. The Form 990 will be made available either upon verbal or written request and reimbursement of copy costs or by other means allowable under the applicable Treasury Regulations.
 - a) Current charge for copies is \$1 for the first page and \$.15 for each additional page.
 - b) If a request is made in person, the board President will direct the requestor as to where they may, conveniently and immediately, access the information, via our website at www.elkofootball.com.
 - i) Unless there are extenuating circumstances, like receipt in-person requests that surpass the organization's ability to process said requests on the same day.
 - ii) The organization's staff are attending off-site meetings and/or conventions or are taking part in other duties preventing them from fulfilling these requests.
 - c) Following a written request, the organization has 30 days to provide the requested documents to the requestor.
 - i) Advance payment for requested copies can be implemented if request for payment from the organization is made within 7 days of original request.
 - d) The organization is exempt from providing documents, if documents are made publicly available, via website.

- 3) The organization's financial statements will not be made available to the public, other than as reported on the annual Form 990. The financial statements used to balance and manage funds are unaudited and are used for reporting purposes to the board only. The financial statements represent the current understanding of the organization's financial standing at that snapshot in time, and as such are reviewed by the board of directors. In absence of an independent audit or review of the

financial statements and the information from which they are prepared, the organization believes that it would be unwise to make them available to the public. The information set forth in the Form 990 has at least received the advice of the organization's independent accountant in its preparation, and to that extent, is a better picture of the organization's financial condition than the informal financial statements presented to the board during the year.

Travel Reimbursement Policy

- A. It is the policy of The Elko Junior Football League to provide reimbursement for employees and volunteer board members for pre-approved travel related and supply related expenses, including; transportation, hotels, food, and supplies. These expenses must be reasonable and necessary, as well as job-related, and must be pre-approved, either in a verbal or written format.

- B. The Elko Junior Football League will only reimburse for pre-approved travel expenses when the employee/volunteer provides documentation of the expense with receipts from purchases or other verifiable documentation.

- C. Employees/volunteers requesting reimbursement must complete the [Name of form, such as "Travel Reimbursement Request form."]. The form must be completed in its entirety and submitted to the [Executive Director/Board.] along with all receipts and/or verifications.
 - 1) For local travel, the Elko Junior Football League will reimburse employees/volunteers for the use of their personal automobile in accordance with the federally approved mileage rate for business use of personal vehicles.

 - 2) Reimbursement of meals when there is no overnight travel should be paid by the organization only when the meal has a defined business purpose.

 - 3) For out-of-area travel, The Elko Junior Football League will reimburse all pre-approved travel related actual costs, including but not limited to; hotel accommodations, transportation to and from the destination, including reimbursement of gasoline costs, airline, train or bus tickets, taxicab fares, meals and gratuities etc. [optional: A per diem amount limited to the federally approved per diem limits will be provided to employees for any overnight business travel.] Employees and volunteers should travel at the lowest available airfare to accommodate the purpose of the business trip.

Yearly Flag Costs Per Player		Flag Costs	League Costs
NFL Flag	\$25	First Aid Kits	Concession Appliances/Utensils \$500
Insurance	\$11	Cold Packs	Concession Hood \$12,500
City Fees	\$10	Ball Pump	Concession Table \$500
Camp	\$25	Pump Needles	Concession Cabinets \$1,500
Refs	\$13.50	Cones (180 Minimum)	Concession Grill \$500
Football	\$10	Coaches Bag (9 Minimum)	Concession Fryer \$400
Whistles and Lanyards	\$1.50	Sideline Markers	Concession Hot Table \$100
Mouth Guards	\$2	Pylons	Concession Sink \$3,500
Coach Certification	\$5	Down Box and Chains	Concession Hot Water Heater \$250
Total Costs	<u>\$103</u>	Stop Watches	Concession Fridges \$1,000
		Ref Vests	Concession Freezers \$1,000
Flag Fees	80.00	Referee Flag	Score Boards, Controllers, Maintenance \$2,000
League Net Loss	(\$23)	Ref Radios	Goal Post Maintenance (Paint) \$1,500
		Other Flag Costs	Field Paint \$250
			Banners \$500
			Stout Shed \$8,000
			Trontel Shed <u>\$2,500</u>
			\$36,500

Yearly Tackle Costs Per Player		Tackle Costs
Insurance	\$11	Helmets Youth \$100 Each
City Fees	\$10	Helmets Adult \$150 Each
Camp	\$25	Shoulder Pads Youth \$40 Minimum Each
Refs	\$27.50	Shoulder Pads Adult \$60 Minimum Each
Football	\$5.50	Jerseys \$55 Each
Whistles and Lanyards	\$1.89	Pants \$18 XS,M,L,XL Each
Mouth Guards	\$2	Pants \$25 2XL, 3XL, 4XL Each
Chin Strap	\$7	Rib Vests \$35 Each
Helmet Jaw Pads	\$15	Helmet and Shoulder Pad Parts \$250 Kit
Porta Potties	\$7.50	Tackle Tubes (Minimum 11) \$300 Each
Lights Paid to City	\$6	Half Rounds (Minimum 22) \$200 Each
Equipment	<u>\$35</u>	Blocking Dummies (Minimum 11) \$150 Each
	\$153	Goal Post Pads (Minimum 4) \$400 Each
		Arm Bags (Minimum 11) \$100 Each
Tackle Fee's	\$175	First Aid Kits \$22.49 24 Each
League Net Gain	\$22	Cold Packs \$35.98 24 each
		Ball Pump \$4.99 Each
		Pump Needles \$6.99 Dozen
		Cones \$20 Set of 20
		Coaches Bag (11 Minimum) \$35 Each
		Sideline Markers (3 Sets) \$93.99 Per Field
		Pylons (3 Sets) \$59.98 Per Field
		Down Box and Chains (3 Minimum) \$189.99 Set
		Stop Watches (3 Minimum) \$5.99 Each
		Ref Vests (12 Minimum) \$22.99 Each
		Referee Flag (12 Minimum) \$7.99 2 Each
		Ref Radios (12 Minimum) <u>\$15</u> each
		Other Tackle Costs \$2,404