

Guidelines for the Treasurer of The Society of Parents and Friends of the John F. Kennedy School (the Verein)

I. Purpose

These guidelines set forth the role, duties and responsibilities of the Verein Treasurer, providing guidance on the proper conduct the business of the Treasurer. It is intended to serve as a standalone instruction until such time as the Verein creates and adopts Bylaws for of the Verein at which time it is expected that the contents be incorporated as approved here entirely in this new document.

II. Effective Date

This revised document was approved by a vote of the voting board members (hereinafter referred to as the "Board") on 17 February 2021. It should be reviewed annually and updated as needed by the board. The use of the term "Officers" and "Board" is interchangeable in this instruction. The Board may amend these guidelines from time-to-time.

III. Treasurer – General Overview

Accountability

The Treasurer is an executive and voting member of the Board who has been properly elected or appointed in a manner consistent with the Constitution. They are accountable to the Board for the fulfillment of the duties and responsibilities outlined below.

Authority

The Treasurer, as with other voting Board members, has no authority to take independent action on matters outside of the duties outlined herein unless given such authority by the Board.

Term of Office

Two years with the possibility of re-election at subsequent Annual General Membership meetings (AGM).

As a Verein Officer

As an elected officer, the Treasurer is a representative of the Verein and has the ability to affect the image and reputation of the Verein. As such, some of the characteristics a Treasurer should display include:

- Devoting adequate time to the position.
- Working as a team member with the other officers and the Board.
- Exercising good judgment.
- Setting aside personal views and agendas to act in the best interests of the Verein.
- Maintaining honesty and a high level of integrity.
- Modeling good leadership qualities for other Board members and for those who may be elected or appointed in the future.
 - Remind all elected officers that it is the moral, ethical, and legal obligation of all of the elected officers to ensure that proper financial procedures are being followed.
 - Verein funds belong to the membership of the Verein. The Board with guidance from the general membership approves the way that the money is raised and spent.

- Funds should be spent only for the purpose(s) defined in the Constitution §2. There is no need to raise money that is not needed for Verein work.
- Funds should be raised by the members of the Verein. Children should never be involved in any activity that might place them in an unsafe situation.

Responsibility and duties: The Treasurer will offer guidance to the Executive Committee (**EXCO**) and Board members to ensure good fiscal planning, decision-making and oversight by the Board.

The Treasurer is elected by the general membership to be the authorized custodian to manage the funds of the Verein on behalf of the membership and the Board. The funds, as well as the books and record-keeping materials, are the property of the Verein. The Treasurer shall serve as an active participant on the Board and EXCO and endeavor to attend all meetings of each body. The Treasurer may also serve as chair of the audit and budget committee (if constituted) and presents the planning budget to the Board and membership.

Specific duties and responsibilities of the Treasurer include but are not limited to:

- Assuring all Verein funds are promptly deposited into one or more bank accounts where Verein funds are maintained separately from funds of any other organization.
- Keeping an accurate and very detailed account of all funds received and all funds disbursed.
- Paying all authorized financial obligations of the Verein including dues to professional organizations such as the LSFB and LSF.
- Submitting the necessary bookkeeping data to the Verein tax advisors and supervise the timely preparation and submission of the appropriate German tax forms. The Verein income tax returns are to be submitted to the Financeamt not later than October 31st of the designated submission year as per the established three-year (3) cycle. The Treasurer should endeavor to provide all the documents noted below by the end of February and instruct the tax advisors that NO filing extension shall be requested unless specifically authorized by the Treasurer. This is to preclude the Verein returns being submitted late.
- At the conclusion of each calendar year ensure that the necessary reports are generated from the bookkeeping system for submission to the Financeamt for income taxes as specified above.

These reports include:

- Kostenstellenrechnung
- Summen- und Saldenliste
- Einnahmen-Überschuss Rechnung Bruttoauswertung
- Einnahmen-Überschuss Rechnung Neto Auswertung
- The Treasurer will also create an Activity letter for each year undergoing income tax review by the Financeamt (Refer to Attachment B). The purpose of this letter is to explain to the Financeamt the expenditures during that year that support the continuation of our tax-exempt status and also to note the reasons for excessive retained cash.
- Upon receipt from the Financeamt of the extension of the Verein's tax-exempt status ensure that all documents (i.e.: tax deduction letters) are updated with the correct authority to issue.
- Preserving all receipts, invoices, bank statement and other financial records.
- Submitting a detailed monthly cash flow report at each meeting of the Verein membership and each meeting of the Board (Refer to Attachment A).
- Submitting written reports by email to the Board during months the school is in session when no meetings are held. During the summer break the Treasurer is relieved of this tasking but must be sure to advise the Board should any situations arise affecting the Verein finances.

- Developing and presenting, with support of the budget committee (if constituted) the budget for the following year.
- Work with the internal auditors to review the records/books of the various Verein bank accounts upon the conclusion of each calendar year. The Verein maintains its book from January 1st to December 31st hereafter referred to as the “**calendar**” year

The audit report (Refer to Attachment C) will include the following accounts and be presented in writing with an oral report by the internal auditors during the AGM.

- Bank records and audit books for all Verein bank accounts
- JFKS Student Activity Fund (SAF)
- GEV (PCB) General Account (If constituted)
- Lernmittelfond (LMF) (If constituted)

As a part of the annual audits the Treasurer shall work with the audit team to identify any financial control(s) and/or record keeping problems or deficiencies and oversee actions by the Board to address them.

Presents the organization’s financial report and recommend appointment or reappointment of tax consultants at each AGM.

- Keep the Board informed of important financial events, trends, and issues relevant to the Verein.

Committee Membership

The Treasurer is automatically a member of the EXCO and will normally chair the following committees when such are necessary:

- Audit Committee
- Budget Committee

Qualifications

- Commitment to the organization’s mission and strategic directions.
- An understanding of, and experience with, good financial management and reporting practices.
- An appreciation of the kind and level of financial information needed at a Board level to support decision making.

Actions Upon Initially Taking Office

- Take possession of the books and records of your predecessor which have been subjected to the annual audit for the preceding calendar year.
- Review the books/records received from your predecessor and verify they are complete. Ask about any items that were identified in the audit or otherwise are missing, whether they are from the prior year or from earlier years. Report any missing records at the next Board meeting. If needed you may request the internal auditors review transactions subsequent to the last audit and issue a report.
- Verify that a new bank signature card has been signed by the current officers and that you have retained a copy for the Treasurer’s records.
- For all accounts with online access make sure the passwords are changed so that only current officers have access.

IV. Treasurer – Specific Guidance

1. The Treasurer is normally elected by the general membership at the AGM. Should the Treasurer resign or be removed from their office before the end of their term an acting Treasurer will be elected by a majority vote of the Verein Board.
2. The Treasurer will maintain the books for the Verein. The books need to be updated on a regular basis to reflect all income and expenses. When requested to do so, the Treasurer will contact the families who are delinquent and request confirmation of payment or request that payment be made immediately.
3. The Treasurer will maintain signature authority over the Verein accounts. Specifically:
 - a. They are authorized to make payments for debts incurred for items in the current budget (Refer to Attachment G) up to the amount approved by the Board (i.e. Repairs to musical instruments). For amount exceeding those budgeted a supplemental funding request shall be submitted for review/approval by the Board. Any items not appearing in the budget, with the exception of items in paragraph 4 (below), shall require a 'Request for Funding' (Attachment H) or similar documentation which has been approved by a majority of the voting Board.
 - b. Before disbursing funds, the Treasurer will ensure that they have been provided a valid receipt detailing the nature of the expense and clearly listing items purchased, who incurred the debt and to whom the debt is being paid. In most instances the invoice shall show that the purchaser is the Verein and include the full address.
 - c. In instances where an overpayment of membership fees has been received the Treasurer is authorized to provide a refund, however, they need to bring all such occurrences to the attention of the Board at the next regular meeting.
4. Expenses incurred for non-budgeted items may be allowed within the following guidelines:
 - a. Amounts less than €50 upon the verbal permission of the President or Vice-President.
 - b. Amounts less than €100 upon the verbal permission of two (2) of the following: The President, Vice-President or Treasurer.
 - c. Amounts over €100 must be approved by the Board.
 - d. The provisions of this paragraph are intended to provide for incidental expenses when time does not permit requesting the voting board consider and approve. As such it should be used sparingly. All such instances shall be reported to the Board not later than the next scheduled meeting. The Board reserves the right to revoke the privileges of the section at any time upon majority vote.
5. The Treasurer should endeavor to have all transactions be in the form of bank transfers with suitable notations to reflect the nature of each transaction. Where cash must be accepted, it needs to be deposited to the Verein account with suitable notations in the books reflecting the **source** of this money.
6. The President and Treasurer may have a bank card (EC) but should endeavor to only transact business via bank transfers. Where the bank card is used suitable records of such transactions along with any invoices/receipts shall be kept in the audit books with suitable annotations.

7. Cash should not be disbursed by the Treasurer in advance of payment of Verein debts. Rather, payment shall be made against an approved request for funding which specifies a repayable loan; a valid, authorized and co-signed invoice, or, debts that have been paid by the responsible party upon the presentation of a valid receipt.
8. The Treasurer has single signature authority to transfer funds from the accounts. As a control, each invoice/bill or funding request must be countersigned by two members of the EXCO. Normally this is the President and Treasurer.
9. The Treasurer is responsible for the proper maintenance of the Verein books. Primarily these records are kept using Linear Verein bookkeeping software and may be backed up using such tools as an Excel spreadsheet to track income and expenses.

The Treasurer may maintain such books themselves or oversee the work of a bookkeeper duly vetted and retained by the Verein. If the bookkeeper is compensated on an hourly basis the Treasurer will review and approve each monthly invoice for time served and present to the Board for approval to pay.

The Treasurer shall recommend to the Board candidates for the position of bookkeeper and based upon evidence of sub-standard performance of assigned duties recommend termination.

Books should be reconciled against bank statements at the end of each calendar month at a minimum. During periods of heavy activity such as the biennial Fun Run or the annual SEPA-Mandate deduction it may be prudent to update the books on a weekly basis. This is recommended to avoid excessive work for the bookkeeper at the end of the month.

The software for the Verein books should be maintained on two electronic devices to provide backup in the event of a loss of one set of data. The Treasurer will arrange a regular update of the master books by having the bookkeeper extract the necessary records and provided on a thumb drive to update the backup files.

Several school activities have official recognition as part of the JFKS school program and traditionally have received support from both the Trust Fund and the Verein. The Treasurer shall ensure that any funds designated to these activities, including targeted donations, be allocated to the proper cost center. The activities include: (1) Model United Nations (MUN), (2) Odyssey of the Mind (OOTM), (3) Texas Exchange, (4) Fort Collins student exchange, (5) International Schools Theater Association (ISTA) and (6) the Association of Music in International Schools (AMIS).

10. The Treasurer is responsible for the proper maintenance of the membership database (DB). They may elect to maintain the DB themselves or oversee the work of a duly vetted and retained individual who is authorized by the Verein to maintain the membership DB. If the individual who maintains the DB is compensated on an hourly basis the Treasurer will review and approve each monthly invoice for time served and present to the Board for approval to pay.

The Treasurer shall recommend to the Board candidates to maintain the membership DB and based upon evidence of sub-standard performance of assigned duties recommend termination.

The DB should be updated on a regular basis to ensure that new member records are created and any departing members are removed from the DB in a timely manner.

The membership DB is to be used to generate up-to-date group email lists when communication with the membership (i.e. invitation to a meeting) is required.

The software for the membership DB should be maintained on two electronic devices to provide backup in the event of a loss of one set of data. The Treasurer will arrange a regular update of the master DB by having the person maintaining the DB extract the necessary records and provided on a thumb drive to update the backup files.

11. The Treasurer is authorized to issue the appropriate tax deduction letters for allowed donations deposited to the Verein accounts which contain a suitable notation clearly identifying them as unfettered donations.

For donations of cash or to document payment of annual membership fees the updated version of Attachment E shall be used.

For 'in-kind' donations with the proper documentation to provide a monetary value the Treasurer may issue the updated version of Attachment F.

Either the President or the Treasurer are authorized to sign these forms i.A. Experience has shown that most donors are happy to receive a PDF copy of the pertinent tax letter. Upon request the donor will be mailed a paper copy of this form. The Treasurer shall maintain a paper (hardcopy) of all letters given to donors in a binder by year of donations.

For donations and annual membership fees totaling under €200.00 (tax year 2020 and before) or €300.00 (tax year 2021 onward) the member may submit with their income tax returns a copy of Attachment K along with a record of payment transfer from their bank to substantiate their deduction. This form is available on the Verein website in the downloads section. No signature is required if this form is used.

For membership fees collected using the SEPA-Mandate the Treasurer will NOT issue any tax deduction letter for these fees until eight (8) weeks has passed as the member has the right to revoke/reverse their payment during this period.

Attachments:

- Attachment A - Sample of PV cash flow report
- Attachment B - Sample Activity letter
- Attachment C - Sample of internal audit
- Attachment D – Constitution of The Verein
- Attachment E - Sample tax deduction letter
- Attachment F - Sample of in-kind donation
- Attachment G - Sample continuing budget
- Attachment H - Sample request for funding form
- Attachment J – Guidance on the maintenance of GEV accounts
- Attachment K - Vereinfachter-Zuwendungsbescheid

Attachment A

Cash balance combined:	21.01.2020	
DKB:		95.153,72 €
Sparkasse		9.504,32 €
Postbank		8.006,77 €
PayPal		3.043,47 €
Total available:		115.708,28 €
Authorized expenses:		
Bike shed (OBI offer €3872,67)		4.272,00 €
Rainer Holdt Texas Exchange tee shirts		148,00 €
60th anniversary of JFK support for school		8.737,52 €
Additional insurance for bike school stoplight		55,00 €
Stamps for mass mailing (pending approval)		132,00 €
Sub-total:		13.344,52 €
Balance after obligations:		102.363,76 €
Proposed expenses: no formal request received		
Proposed Sub-total:		0,00 €
Total proposed spend:		
		13.344,52 €
Adjusted balance:		
		102.363,76 €
Projected income:		
	remaining membership dues	12.503,00 €
Projected balance:		
		114.866,76 €
Target Free Reserve:		
	Recommended not official	30.000,00 €

Attachment B



Verein der Eltern und Freunde
der John-F.-Kennedy-Schule zu Berlin e.V.
Society of Parents and Friends
of the John F. Kennedy School Berlin e.V.

John-F.-Kennedy-Schule Teltower Damm 87-93 • 14167 Berlin

An das
Finanzamt for Körperschaften I
Bredtschneider Str. 5
14057 Berlin

Berlin, 01.11.2019

Steuererklärung Geml St.-Nr.: 27/680/59492 Tätigkeitsbericht 2018

Sehr geehrte Damen und Herren,

Der Verein der Eltern und Freunde der John-F.-Kennedy-Schule zu Berlin e.V. verfolgt gemeinnützige Zwecke im Sinne von § 58 Nr. 1 der Abgabenordnung (AO). Aufgabe ist die Jugendhilfe im Sinne von § 52 Abs. 2 Nr. 4 AO sowie die Förderung der Erziehung und Volksbildung im Sinne von § 52 Abs. 2 Nr. 7 AO. Im Mittelpunkt steht dabei die Vermittlung von Werten im Geiste der deutsch-amerikanischen Freundschaft.

Der Verein unterstützt Maßnahmen, die die intellektuellen Fähigkeiten und sportlichen Leistungen der Schüler der John-F.-Kennedy-Schule und ihre Sozialkompetenz fördern sowie ihren Gemeinschaftssinn stärken. Ferner werden Aufgaben der Schule unterstützt. Zusätzlich wird die Förderung mildtätiger Zwecke im Sinne des § 53 AO verfolgt.

Die Erreichung dieses Zwecks in dem Jahre 2018 geschah insbesondere durch Aufbringung und Gewährung von Mitteln for Klassen- und Kursreisen, Ausflüge, Sportveranstaltungen und Schulaufführungen, für Beihilfen zur Anschaffung von Unterrichtsmaterialien, Büchern und anderen Gegenständen, welche zur Förderung der Aufgaben der Schule dienen, sowie für zusätzliche Beihilfen zur Unterstützung bedürftiger und förderungswürdiger Schüler.

Des weitem stellte der Verein in diesem Jahr Gelder zur Verbesserung des Schulgeländes zur Verfügung. Dazu gehören der Einbau einer Jalocity-Markise, so dass die Schüler im Freien essen können, sowie der Bau mehrerer Bänke und einer großen Terrasse zum Spielen und Sitzen.

Mit freundlichen Grüßen

Tracey Tober
(1.Vorsitzende)

Walton B. Chisolm
(Schatzmeister)

Society of Parents & Friends of the John F. Kennedy School e.V. Eingetragen im Vereinsregister Charlottenburg Nr. VR 3259 NZ • Steuernummer: 27/680/59492, Teltower Damm 87-93, 14167 Berlin,

Fax 030-90299-6377, www.theverein.de, email: info@theverein.de President: Tracey Tober, Vice President: Katrin Lührs, Treasurer: Buck Chisolm, Secretary: Melissa Cattarius **Bankverbindung: JFKS Verein, DKB, IBAN: DE73 1203 0000 1020 1856 49, BIC/SWIFT: BYLADEM1001**

Verein der Eltern und Freunde der JFKS zu Berlin e.V.

Bericht der Kassenprüfer

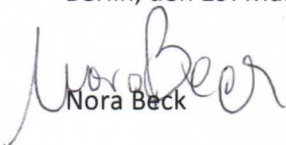
des JFKS Verein (Vereins der Eltern und Freunde der John-F.-Kennedy-Schule zu Berlin e.V.)

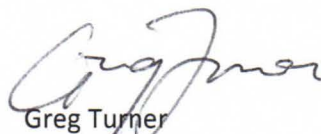
für das Kalenderjahr 2018

1. Für den JFKS-Verein wurden die Unterzeichner am 21. März 2018 nach § 13 der Satzung zu Kassenprüfern bestellt.
2. Zur Prüfung lagen folgende Unterlagen vor:
 - a) die vollständigen Kontoauszüge für die nachstehenden Bankkonten des Vereins mit den dazugehörigen Auszahlungsbelegen
 - Postbank Girokonto-Nr. 0155 9451 01
 - Postbank Spar Card 3 015 931 930
 - DKB Deutsche Kreditbank Konto Nr. 1020185649
 - b) die Summen- und Saldenlisten wurden mit dem EDV-Buchführungssystem Lexware Vereinsverwaltung generiert
 - c) die Buchungs- und Rechnungsbelege des Student Activity Fund sowie des Lernmittelfonds
3. Die Unterlagen wurden von den Kassenprüfern im Januar 2019 eingesehen, in Stichproben geprüft und mit den vorgelegten Listen der Vorstandsbeschlüsse verglichen.
4. Ergebnis der Prüfung:

Die Prüfung führte zu keinen Beanstandungen, die Unterlagen waren nachvollziehbar und im Gesamtrahmen schlüssig.
5. Es wird vorgeschlagen, dem Vorstand uneingeschränkt Entlastung zu erteilen.

Berlin, den 19. März 2019


Nora Beck


Greg Turner

Attachment D

CONSTITUTION
of
THE SOCIETY OF PARENTS AND FRIENDS OF THE JOHN F.
KENNEDY SCHOOL BERLIN

as of March 27, 2014

§1 The Society of Parents and Friends of the John F. Kennedy School Berlin (registered society), shortened "JFKS-Verein-Berlin", is a charitable organization and pursues exclusively and directly charitable purposes in accordance with § 58 no. 1 of the German tax code (Abgabenordnung = AO).

Its obligation is the support of youth in accordance with § 52, section 2 no. 4 of the AO as well as the cultivation of public education in accordance with § 52, section 2 no. 7 of the AO. Foremost consideration is to the conveying of values in the spirit of German-American friendship.

It aims to foster the physical, intellectual and social development of the students of the John F. Kennedy School, cultivate their community spirit, and support the tasks of the school. Furthermore, it pursues charitable purposes in accordance with § 53 of the German tax code.

To achieve these goals, means shall be allocated and granted for school excursions and trips, for sports and school performances; for the purchase of teaching materials, books, and other items for supporting the school in its tasks; for subsidies for needy and deserving pupils as well as for the support of graduates for university studies.

§2 The Society is registered in the Register of Associations.

The Verein does not act to make a profit and it does not pursue primarily its own financial goals. Its funds must be used only for its constitutional purpose. Its members do not receive benefit from the society's resources. No person may benefit from expenditures that are not related to the purpose of the association or inappropriately high compensation.

Members can receive remuneration, especially the "Ehrenamtszuschale" in accordance with § 3 Nr. 26 a EStG. The decision is made by the board. If a board member is to receive any remuneration he/she is not eligible to vote. Any reimbursement for costs incurred shall be kept within reasonable limits.

§3 The seat of the Society is the location of the school. The fiscal year is the calendar year. The initial fiscal year runs through December 31, 1962.

§4 Relatives of students as well as friends of the John F. Kennedy School are eligible to become members of the society.

§5 Membership shall be acquired by application in writing or electronically to the Verein if the Verein does not object within one month.

Membership expires

- a) in case of death;
- b) by declaration of withdrawal, directed in writing or electronically at any time to the Board. Any dues or even a proportion of said dues, paid during the school year shall not be refunded;
- c) by expulsion after decision of the Board, should dues not be paid for a period of six months in spite of written reminder; if a member purposely violates the constitution or decisions of the membership meeting or otherwise severely damages the interests of the Society. Upon protest by the said member, the next annual Membership Meeting takes a final decision on the expulsion of the member concerned, until which time the concerned member's rights are dormant;
- d) when the last of a parent member's children leaves the school. The member is free to maintain membership beyond this date.

Any claim on the property of the Society expires with the end of membership.

§6 The Verein collects dues from its members. The yearly amount of dues and date to be paid is determined by the board and requires the

approval of the annual membership meeting. The dues are to be paid to the Board of the Society, who may employ the help of others, particularly members of the John F. Kennedy School, even though they may not be members of the Society.

§7 The agencies of the Society are the Membership Meeting and the Board.

§8 The Membership Meeting shall be called at least once a year, within the first quarter after the end of the fiscal year. It shall decide on the guiding principles of the Society's work, on changes of the constitution and on minimum dues according to §6. It shall elect the members of the Board at least every second year and two auditors every year according to the provisions of §13, as well as releasing the members of the Board and the auditors. To this purpose, the Board shall present an annual report and the report of the auditors.

Invitations to an annual membership meeting shall be issued by the Board in writing and by posting in the John F. Kennedy School. The invitation shall contain the agenda. Said invitation shall be issued at least one week in advance, in case of pending constitutional changes, three weeks in advance.

§9 The annual meeting shall be chaired by the chair of the Society, should he or she not be able to attend, by a member of the Board. Should no member of the Board be present or all members of the Board not able to attend, the meeting shall be chaired by a member of the annual Membership Meeting chosen by simple majority of the members present; until such choice is made, by the eldest member present. The same applies for decisions necessary concerning the Board itself. For changes in the constitution and final expulsion of a member (§5) a majority of $\frac{3}{4}$ of the members present shall be required.

Minutes of the Membership Meeting shall be taken in written form, signed by the chair and the secretary of the meeting and added to the Society's books.

§10 The Board may call an extraordinary Membership meeting, should at least 1/3 of the members request such stating their reasons in writing or should the interest of the Verein require it.

The invitation to an extraordinary Membership Meeting shall be issued at least three days in advance and include an agenda.

In case of changes to the constitution, the advance notice of §8 remains applicable.

§11 The Board, by decision of the Membership Meeting shall have a minimum of five and a maximum of eleven members, namely the president, the vice-president, who may also be secretary, the treasurer, the secretary, and one or more members-at-large.

The Board represents the Verein in and out of court. Legal representatives of the Verein in accordance with § 26 of the BGB (Bürgerliches Gesetzbuch) are the President, the Vice- President and the Treasurer. At all times, two of these board members conjointly represent the Verein.

In recognition of the spirit and the statutes of the John F. Kennedy School, the Society commits itself to a balanced representation of German and American interests, and this balance should be reflected in the composition of the Board and its chair and deputy chair.

All members of the Board shall be elected by the Membership Meeting expressly to these posts for a period of two years. In cases of board members withdrawing from their elected post before the end of their term, a successor shall be chosen by the board until the next membership meeting.

The Board shall take its resolutions by simple majority of the Board members. The Board may also vote per email. In the case of email, resolutions are passed if more than half of all Board members vote in favour. Board members must be allowed at least five days to cast his or her vote during email voting.

§12 The tasks of the Board shall include the proper execution of the affairs of the Society and the decisions of the Membership Meeting, the

preparations of such Membership Meetings, and the allocation of funds and grants in accordance with §2. The board adopts basic guidelines, which are presented to the Membership Meeting.

§13 The Membership Meeting shall annually elect two auditors who may not simultaneously be Board members. The auditors shall examine the financial conduct of the society once a year and report to the Membership Meeting.

§14 Resolutions on the dissolution of the Society can be taken only in a Membership Meeting called expressly for this purpose with a respective invitation issued in writing at least three weeks in advance with an agenda enclosed. The resolution shall be valid only if at least half of all members are present and $\frac{3}{4}$ of those vote for it. Should half of all members not be present, a new meeting shall be called under the provisions in §8, which meeting may then decide on the dissolution with simple majority.

In the case of the dissolution or abolition of the Society or loss of its charitable status, its assets shall go to the Landesverband Schulischer Fördervereine Berlin-Brandenburg e.V. (lsfb), which has to use them directly and exclusively for tax-advantaged purposes.

§15 The Board shall be authorized to make editorial changes of the constitution as well as such changes demanded by a supervisory authority, tax authority or judicial authority. Such changes shall be reported on at the next annual Membership Meeting.

Berlin, April 2, 1962 / revised (§ 14) March 26, 2003 / revised (§ 2, § 5 and § 11) March 20, 2006 / revised (§ 1, § 5) March 27, 2007 / revised (§ 1, § 6, § 10, § 11) February 27, 2008 / revised (§ 1, § 2, § 4, § 5, § 11, § 12, § 13, § 14) March 22, 2012 / revised (§ 14) March 18, 2013 / revised (§ 2, § 5, § 15) March 27, 2014.

Attachment E



Verein der Eltern und Freunde
der John-F.-Kennedy-Schule zu Berlin e.V.
Society of Parents and Friends
of the John F. Kennedy School Berlin e.V.

John-F.-Kennedy-Schule Teltower Damm 87-93 • 14167 Berlin

Herr
Johan Schmidt
Main Street 61
14195

Bestätigung über Geldzuwendungen/Mitgliedsbeitrag

im Sinne des § 10b des Einkommensteuergesetzes an eine der in § 5 Abs. 1 Nr. 9 des Körperschaftsteuergesetzes bezeichneten Körperschaften, Personenvereinigungen oder Vermögensmassen

Name und Anschrift des Zuwendenden: Johan Schmidt, Main Street 61, 14195

Table with 3 columns: Betrag der Zuwendung - in Ziffern - (€ 2,000.00), - in Buchstaben - (Zweitausend), Tag der Zuwendung: (20.12.2019)

Es handelt sich um den Verzicht auf Erstattung von Aufwendungen Ja [] Nein [x]

[x] Wir sind wegen Förderung der Erziehung nach dem letzten uns zugegangenen Freistellungsbescheid 2019 des Finanzamtes I für Körperschaften, Bredtschneiderstr. 5, 14057 Berlin, StNr. 27/680/59492, vom 04.12.2019 nach § 5 Abs. 1 Nr. 9 des Körperschaftsteuergesetzes von der Körperschaftsteuer und nach § 3 Nr. 6 des Gewerbesteuergesetzes von der Gewerbesteuer befreit.

[] Die Einhaltung der satzungsmäßigen Voraussetzungen nach den §§ 51, 59, 60 und 61 AO wurde vom Finanzamt.....,StNr. mit Bescheid vom..... nach § 60a AO gesondert festgestellt. Wir fördern nach unserer Satzung (Angabe desbegünstigten Zwecks / der begünstigten Zwecke)

Es wird bestätigt, dass die Zuwendung nur zur Förderung der Erziehung und Jugendhilfe verwendet wird.

Nur für steuerbegünstigte Einrichtungen, bei denen die Mitgliedsbeiträge steuerlich nicht abziehbar sind:

[] Es wird bestätigt, dass es sich nicht um einen Mitgliedsbeitrag i.S.v § 10b Abs. 1 Satz 2 Einkommensteuergesetzes handelt.


Berlin, 08.01.2020 i.A.
(Ort, Datum und Unterschrift des Zuwendungsempfängers)

Society of Parents & Friends of the John F. Kennedy School e.V. Eingetragen im Vereinsregister Charlottenburg Nr. VR 3259 NZ • Steuernummer: 27/680/59492, Teltower Damm 87-93, 14167 Berlin,

Fax 030-90299-6377, www.theverein.de, email: info@theverein.de President: Tracey Tober, Vice President: Katrin Lührs, Treasurer: Buck Chisolm, Secretary: Melissa Cattarius Bankverbindung: JFKS Verein, DKB, IBAN: DE73 1203 0000 1020 1856 49, BIC/SWIFT: BYLADEM1001

Verein der Eltern und Freunde der JFKS zu Berlin e.V.

Attachment F

Aussteller (Bezeichnung und Anschrift der steuerbegünstigten Einrichtung)	
	Verein der Eltern und Freunde der John-F-Kennedy-Schule Berlin e.V. Teltower Damm 87-93 14167 Berlin

Bestätigung über Sachzuwendungen

im Sinne des § 10 b des Einkommensteuergesetzes an eine der in § 5 Abs. 1 Nr. 9 des Körperschaftsteuergesetzes bezeichneten Körperschaften, Personenvereinigungen oder Vermögensmassen

Name und Anschrift des Zuwendenden
XXXX

Wert der Zuwendung - in Ziffern -	- In Buchstaben -	Tag der Zuwendung
XXXX €	XXXX	XXXX

Genaue Bezeichnung der Sachzuwendung mit Alter, Zustand, Kaufpreis usw.
XXXXX

<input type="checkbox"/> Die Sachzuwendung stammt nach den Angaben des Zuwendenden aus dem Betriebsvermögen. Die Zuwendung wurde nach dem Wert der Entnahme (ggf. mit dem niedrigeren gemeinen Wert) und nach der Umsatzsteuer, die auf die Entnahme entfällt, bewertet.
<input type="checkbox"/> Die Sachzuwendung stammt nach den Angaben des Zuwendenden aus dem Privatvermögen.
<input type="checkbox"/> Der Zuwendende hat trotz Aufforderung keine Angabe zur Herkunft der Sachzuwendung gemacht.
<input checked="" type="checkbox"/> Geeignete Unterlagen, die zur Wertermittlung gedient haben, z.B. Rechnungen, Gutachten, liegen vor.

Wir sind wegen Förderung des **Schule und ihr akademischer Lehrplan** nach dem Freistellungsbescheid bzw. nach der Anlage zum Körperschaftssteuerbescheid des Finanzamtes

Finanzamt	Steuernummer	vom
Finanzamt für Körperschaften I	27 / 680 / 59492	04.12.2019

für den letzten Veranlagungszeitraum2016 - 2018..... nach § 5 Abs. 1 Nr. 9 des Körperschaftsteuergesetzes von der Körperschaftsteuer und nach § 3 Nr. 6 des Gewerbesteuergesetzes von der Gewerbesteuer befreit.

Die Einhaltung der satzungsmäßigen Voraussetzungen nach den §§ 51, 59, 60 und 61 AO wurde vom Finanzamt

Finanzamt	Steuernummer	Mit Bescheid vom

nach § 60 a AO gesondert festgestellt. Wir fördern nach unserer Satzung den **Schule und ihr akademischer Lehrplan**.

Es wird bestätigt, dass die Zuwendung nur zur Förderung des **Schule und ihr akademischer Lehrplan** verwendet wird.

Berlin, XXXX

.....
(Ort, Datum und Unterschrift des Zuwendungsempfängers)

Hinweis:

Wer vorsätzlich oder grob fahrlässig eine unrichtige Zuwendungsbestätigung erstellt oder wer veranlasst, dass Zuwendungen nicht zu den in der Zuwendungsbestätigung angegebenen steuerbegünstigten Zwecken verwendet werden, haftet für die entgangene Steuer (§ 10 b Abs. 4 EStG, § 9 Abs. 3 KStG, § 9 Nr. 5 GewStG).

Diese Bestätigung wird nicht als Nachweis für die steuerliche Berücksichtigung der Zuwendung anerkannt, wenn das Datum des Freistellungsbescheides länger als 5 Jahre bzw. das Datum der der Feststellung der Einhaltung der satzungsmäßigen Voraussetzungen nach § 60 a Abs. 1 AO länger als 3 Jahre seit Ausstellung des Bescheides zurückliegt (§ 63 Abs. 5 AO).

Continuing budget 2020-2021, Rev_02

Continuing budget 2020-2021, Rev_02		
Cost center	Booking Code	Pre-approved annual amount
Parent Newsletter	200	1,500.00 €
Insurance (August)	290	450.00 €
Welcoming of new teachers (August)	342	800.00 €
ES Class Money	810	8,600.00 €
Locker cleaning / repairs / issue (July)	770	2,000.00 €
Library (Tagesspiegel)	850	500.00 €
Music Department (repair of instruments)	890	3,000.00 €
Sub-total pre-approved spending		16,850.00 €
Cost center	Booking Code	Possible funding request
Graduation	250	300.00 €
Abi (ball)	250	400.00 €
Christmas	340	500.00 €
Christmas teachers gifts (max)	340	2,000.00 €
BERMUN	870	2,500.00 €
OOTM	880	2,000.00 €
Reoccurring H.S. Projects (8th grade ski trip)	900	3,800.00 €
Sub-total possible funding requests		11,500.00 €
Estimated annual outlays:		28,350.00 €
Running reserve authorized by board:		30,000.00 €
Attachment G to Guidance for Treasurer		

Attachment J

Guidance on the maintenance of GEV accounts

1. The account will be held in the name of the Verein with the President and Treasurer being the main account holders. (Background: It is not possible for us (the Verein) to open an account for the GEV without us being responsible. Thus, it must ultimately be in the name of the Verein. This is why the Elternförderverein was created in the first place, because neither the school administration nor the GEV can open their own accounts.)
2. The GEV may have one (1) representative who upon agreement by the Verein will be allowed signature authority. This allows them to deposit and withdraw funds from this account and if desired hold a Bankkarte.
3. Funds must only be used for items that are authorized by the Verein constitution. This gives broad guidance but, in general, all expenditures must be for the benefit of students and/or the school.
4. Invoices need to be maintained in an audit ledger that reconciles all bank statements against income and expenditures. Invoices should be cross-referenced to allow quick identification during the annual audit.
5. The account should incur a monthly fee of approximately €6.00, plus fees for SMS's generated. This expense will come from the account balance.
6. Initially, the Verein Treasurer may choose to review the books on a quarterly basis to ensure accurate bookkeeping, answer questions and to provide oversight if questionable expenditures are noted.
7. Annually, usually in January, the GEV account/audit books will be reviewed by the internal auditors. The results of this audit will be memorialized in their annual report to the membership at the AGM in March.



Verein der Eltern und Freunde der John-F-Kennedy-Schule zu Berlin e.V. Society of Parents & Friends of the John F. Kennedy School Berlin e.V. Deutsch-Amerikanische Schule / German-American School – Berlin

THE VEREIN • Teltower Damm 87- 93 • 14167 Berlin

Vereinfachter Zuwendungsnachweis

nach § 50 Abs. 2 Nr. 2 b EStDV

Liebe Eltern,

wenn Sie den Verein der Eltern und Freunde der John-F- Kennedy-Schule zu Berlin e.V. mit bis zu 200 Euro im Jahr unterstützt haben, benötigen Sie keine gesonderte Zuwendungsbestätigung von uns. Es reicht aus, wenn Sie dieses Dokument zusammen mit einem Bareinzahlungsbeleg oder einer Buchungsbestätigung eines Kreditinstituts, etwa in Form eines Kontoauszuges, mit Ihrer Steuererklärung beim Finanzamt vorlegen. Der Verwendungszweck sollte die Angabe „Spende“ oder „Mitgliedsbeitrag“ enthalten. Für über 200 Euro hinausgehende Zuwendungen ist als Nachweis eine vom Verein ausgestellte Zuwendungsbestätigung nach amtlich vorgeschriebenem Vordruck erforderlich, die wir Ihnen bei Bedarf gerne ausstellen.

Der Verein der Eltern und Freunde der John-F-Kennedy-Schule zu Berlin e.V. ist wegen der Förderung der John-F-Kennedy- Schule nach dem letzten uns zugegangenen Freistellungsbescheid bzw. nach der Anlage zum Körperschaftsteuerbescheid des Finanzamtes für Körperschaften I, StNr. 27/680/59492, vom 04.12.2019 nach § 5 Abs. 1 Nr. 9 des Körperschaftsteuergesetzes von der Körperschaftsteuer und nach § 3 Nr. 6 des Gewerbesteuergesetzes von der Gewerbesteuer befreit. Es wird bestätigt, dass Zuwendungen nur zur Förderung der John-F-Kennedy-Schule verwendet werden.

Der Verein ist berechtigt, sowohl für Mitgliedsbeiträge als auch für Spenden, die ihm zur Verwendung für die Erfüllung satzungsgemäßer Zwecke zugewendet werden, Zuwendungsbestätigungen auszustellen.

Vielen Dank für Ihre Spende

Im Namen aller Schüler, Lehrer und Eltern John-F-Kennedy- Schule möchten wir Ihnen ganz herzlich für Ihre Spende danken. Sie haben damit einen wichtigen Beitrag zur Förderung der Schüler geleistet. Wenn Sie sich näher dafür interessieren, wie wir die uns anvertrauten Spendengelder einsetzen, können Sie sich jederzeit auf unserer Website www.theverein.com über die Aktivitäten des Vereins der Eltern und Freunde der John-F-Kennedy-Schule zu Berlin e.V. informieren.