CTA Conversations

Just Do it Right

Legal Structure

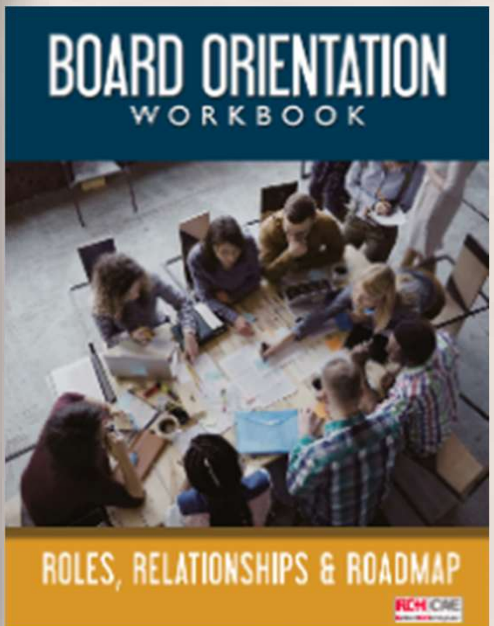
Governing Documents

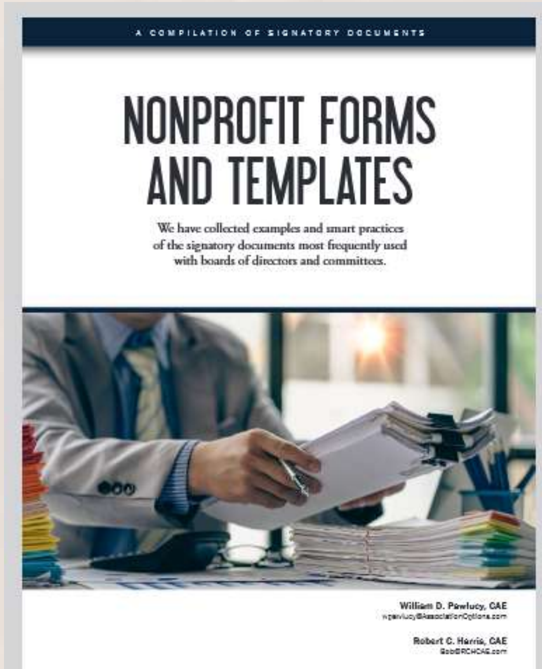
Board Responsibilities

Strategic Plan

Financial Acumen

Free Resources





SCAN ME

USTA
NORTH CAROLINA

- **Corp. Authority**

+ Organization Perpetuity
+ Volunteer Immunity
+ Corp. Veil

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Annual Filing with IRS Annual

Form 990 Versions

990-N	990-EZ	990 Full
Gross Receipts ‹ $50,000	Gross Receipts ‹ $200,000 Total Assets ‹ $500,000	$200,000 ≥ Gross Receipts $500,000 ≥ Total Assets

BEAUFORT COUNTY TENNIS ASSOCIATION	Greenville	North Carolina	United States	Determination Letters; Form 990-N; Auto-Revocation List
BLAKENEY TENNIS FOUNDATION CORP	Charlotte	North Carolina	United States	Determination Letters; Form 990-N; Auto-Revocation List
BLUE RIDGE TENNIS PATRONS	Hendersonvlle	North Carolina	United States	Auto-Revocation List

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Form **990-EZ**

Department of the Treasury
Internal Revenue Service

Short Form
Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

► Do not enter Social Security numbers on this form as it may be made public.

► Information about Form 990-EZ and its instructions is at *www.irs.gov/form990.*

OMB No 1545-1150

2013

Open to Public Inspection

A For the 2013 calendar year, or tax year beginning JULY 1 , 2013, and ending JUNE 30 , 2014

B Check if applicable: ☐ Address change ☐ Name change ☐ Initial return ☐ Terminated ☐ Amended return ☐ Application pending

C Name of organization: TALLAHASSEE TENNIS ASSOCIATION, INC.

Number and street (or P O box, if mail is not delivered to street address): P.O. BOX 38415 — Room/suite

City or town, state or province, country, and ZIP or foreign postal code: TALLAHASSEE, FL 32315-8415

D Employer identification number: 59-3139981

E Telephone number: 850-893-2251

F Group Exemption Number ►

G Accounting Method: ☑ Cash ☐ Accrual Other (specify) ►

H Check ► ☐ if the organization is **not** required to attach Schedule B (Form 990, 990-EZ, or 990-PF)

I Website: ► WWW.TTATENNIS.ORG

J Tax-exempt status (check only one) — ☑ 501(c)(3) ☐ 501(c) ( ) ◄ (insert no) ☐ 4947(a)(1) or ☐ 527

K Form of organization ☑ Corporation ☐ Trust ☐ Association ☐ Other

L Add lines 5b, 6c, and 7b, to line 9 to determine gross receipts If gross receipts are $200,000 or more, or if total assets (Part II, column (B) below) are $500,000 or more, file Form 990 instead of Form 990-EZ . ► $ 66,448.

Part I **Revenue, Expenses, and Changes in Net Assets or Fund Balances** (see the instructions for Part I)

Check if the organization used Schedule O to respond to any question in this Part I ☐

SCANNED SEP 2 4 2014

Revenue

1	Contributions, gifts, grants, and similar amounts received			1	
2	Program service revenue including government fees and contracts			2	61,566.
3	Membership dues and assessments			3	4,848.
4	Investment income			4	34.
5a	Gross amount from sale of assets other than inventory	5a			
b	Less: cost or other basis and sales expenses	5b			
c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)			5c	
6	Gaming and fundraising events				
a	Gross income from gaming (attach Schedule G if greater than $15,000)	6a			
b	Gross income from fundraising events (not including $ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds $15,000)	6b			
c	Less: direct expenses from gaming and fundraising events	6c			
d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)			6d	
7a	Gross sales of inventory, less returns and allowances	7a			
b	Less: cost of goods sold	7b			
c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)			7c	
8	Other revenue (describe in Schedule O)			8	
9	**Total revenue.** Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 ►			9	66,448.
10	Grants and similar amounts paid (list in Schedule O)			10	

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26	Total liabilities (describe in Schedule O)		26	
27	Net assets or fund balances (line 27 of column (B) must agree with line 21)	31,605.	27	32,658.

Part III **Statement of Program Service Accomplishments** (see the instructions for Part III)

Check if the organization used Schedule O to respond to any question in this Part III ☐

What is the organization's primary exempt purpose? **PROMOTE & GROW SPORT OF TENNIS IN TALLAHASSEE**

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

Expenses (Required for section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts, optional for others.)

28	UMPIRES: PROVIDE ADMINISTRATIVE SUPPORT TO LOCAL UMPIRING COMMUNITY. APPROXIMATELY 50 UMPIRES WORKED TENNIS EVENTS AT FLORIDA STATE UNIVERSITY, FLORIDA A&M UNIVERSITY AND CITY OF TALLAHASSEE PARKS. TOTAL NUMBER OF PARTICPANTS ESTIMATED AT 300. (Grants $) If this amount includes foreign grants, check here ▶ ☐	28a	38,278.
29	LEAGUES/TOURNAMENTS: PROVIDE MULTIPLE OPPORTUNITIES FOR FUN & COMPETITIVE TENNIS. TOTAL NUMBER OF PARTICIPANTS SERVED ESTIMATED AT 250. (Grants $) If this amount includes foreign grants, check here ▶ ☐	29a	5,835.
30	JUNIOR TENNIS: PROVIDE TOURNAMENTS FOR BOTH STATE RANKED AND ROOKIE PLAYERS. TOTAL NUMBER OF PARTICPANTS SERVED ESTIMATED AT 150. (Grants $) If this amount includes foreign grants, check here ▶ ☐	30a	11,328.
31	Other program services (describe in Schedule O) (Grants $) If this amount includes foreign grants, check here ▶ ☐	31a	
32	**Total program service expenses** (add lines 28a through 31a) ▶	32	55,441.

Part IV **List of Officers, Directors, Trustees, and Key Employees** (list each one even if not compensated—see the instructions for Part IV)

Check if the organization used Schedule O to respond to any question in this Part IV ☐

(a) Name and title	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC) (if not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
DENNIS KELLEY PRESIDENT	5	0.	0.	0.
CATHY KENDALL VICE PRESIDENT	2	0.	0.	0.
JENNIFER BRITT TREASURER	1	0.	0.	0.
TAMI BROWN SECRETARY	1	0.	0.	0.
SUE JAMES PAST PRESIDENT	2	0.	0.	0.
LENIN MONGERIE DIRECTOR	1	0.	0.	0.
JACKIE LARSON DIRECTOR	2	0.	0.	0.
WANDA PETERSON DIRECTOR	2	0.	0.	0.
DEBBIE HALL DIRECTOR	1	0.	0.	0.

MEMORANDUM OF UNDERSTANDING

USTA North Carolina (USTA-NC), a not-for-profit organization, is the state district of the United States Tennis Association in North Carolina. Formerly known as the North Carolina Tennis Association (NCTA), USTA-NC was founded in 1973 and since that time has focused on its singular mission: To promote and develop the game of tennis in North Carolina. USTA North Carolina is committed to investing in the organization structure and community efforts of recognized Community Tennis Associations (CTAs) in order to build a solid organization that will make North Carolina's tennis family stronger.

A USTA Community Tennis Association (CTA) recognized by USTA-NC is "any incorporated, geographically defined, not-for-profit, volunteer-based tennis organization that supports or provides programs which promote and develop the growth of tennis." In essence, a CTA is a tennis-specific service organization. It is an organized group of dedicated volunteers and professionals who come together to support community tennis programs. As an association, the group works to coordinate and maintain programs and services, and guarantees they are open and accessible to all. Fueled by local volunteers, this not-for-profit association exists to promote and develop the game of tennis in the community.

Name of CTA:

Describe CTA's Mission:

Mission Statement

The Community Tennis Association of Henderson County (CTA-HC) is a not-for-profit, all-volunteer organization which endeavors to spread the joy of tennis within our community!

We promote the growth of tennis to people of all ages, and partner with other community recreational organizations to make tennis more widely available.

CHARLOTTE
TENNIS ASSOCIATION

ABOUT

Our Mission

To promote and develop the growth of tennis in the Greater Charlotte community.

Our Vision

Provide access to a full range of tennis programs and activities, available to people of all ages, abilities and backgrounds throughout the Greater Charlotte area; and create opportunities to enjoy the social, physical and health benefits provided by the sport of tennis.

Our **mission** is to promote tennis and inspire healthier individuals and communities.

RALEIGH TENNIS ASSOCIATION

OUR MISSION AND GOALS:

- The Raleigh Tennis Association is driven to bring tennis to everyone by inspiring and empowering players of all skill levels to build vibrant and inclusive tennis communities.
- Programming: Establish new player initiatives, coordinate social and competitive leagues, host tournaments across all levels, organize events, and provide resources.
- Collaboration: Build and manage relationships with area tennis providers and facilities in order to further the growth of tennis.
- Funding: Raise and distribute funds throughout the greater Raleigh community in order to create opportunities on and off the tennis court.
- Diversity & Inclusion: Ensure equitable access to RTA services as well as the opportunity for fair & respectful participation for all.
- Outreach: Create initiatives that empower every player or prospective player to join our tennis community.
- Advocacy: Team up with local leaders and organizations to advocate for projects that make tennis accessible to all.

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GRETA

RESOURCES LEAGUES SOCIAL TENNIS YOUTH TENNIS TRY TENNIS®

PROGRAMS STATE CHAMPIONSHIP VOLUNTEER INFORMATION & SIGN-UP

TO PROMOTE AND GROW TENNIS IN OUR COMMUNITY AND SURROUNDING AREA. GRETA IS A REGISTERED USTA COMMUNITY TENNIS ASSOCIATION (CTA)

GRETA, Guilford Regional Tennis Association was founded in 1997 and is a non-profit organization with 501(c)3 status. The CTA is affiliated with the USTA, the governing body for tennis in the United States. GRETA is incorporated as Greensboro Tennis Organization, Inc. and holds a DBA to operate as GRETA.

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The USTA North Carolina (NC Tennis Association) mission is to promote and develop the growth of tennis in North Carolina, serving players of all ages, abilities, and backgrounds by offering resources, funding, and programs.

USTA North Carolina Strategic Pillars

Organizational Excellence

Employ sound fiscal management while requiring financial accountability.

Broaden technology and project management planning for operational competencies, service improvement and disaster recovery.

Conduct respective succession plans to recruit, develop and retain staff and volunteers.

Infrastructure

Work with local communities to construct and maintain tennis facilities available to the most people.

Assist rural and under-resourced communities lay the foundation for local tennis organization and play.

Coordinate and deliver digital infrastructure for all stakeholders.

Programming

Provide and publicize quality programming to grow participation for all ages and abilities.

Support recruitment, training, retention and education of new and existing coaches, instructors, officials and tournament directors.

Actively engage schools and public parks to facilitate tennis participation.

Hospitality

Provide a welcoming atmosphere for all.

Encourage active participation on the court and in the organization.

Foster fearlessness, transparency, trust and exchange of ideas.

Cultivate a societal commitment to touching lives through tennis.

Community

Engage all ages and populations by providing tennis opportunities.

Advocate for tennis locally, statewide, and beyond.

Enhance player experience by providing coaching, social connections, and fun opportunities.

Collaborate, connect and communicate with Community Tennis Associations, other USTA partners and stakeholders.

USTA NORTH CAROLINA

MOU - Expectations

- Provide job descriptions for all employees, independent contractors, and volunteer positions.
- Have a plan to develop a diverse Board of Directors that represents ____________’s defined service area.
- Conduct and document ongoing board meetings.
- Provide to USTA-NC a copy of the organization’s current by-laws. Keep USTA-NC informed by submitting any updates to the by-laws as they occur.
- Update the CTA’s annual strategic plan, considering USTA-NC goals and objectives.
- Work to promote/grow USTA-NC programming within the defined service area, following all applicable program rules and regulations.

USTA NORTH CAROLINA

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2026-2027

Our mission is to promote and develop the game of tennis in North Carolina and our community.

STRATEGIC PLAN TERMINOLOGY	COMMUNITY	PROGRAMMING	HOSPITALITY	CTA ORGANIZATION	
Mission – Purpose for existence; submitted to IRS. **Vision** – Inspiring, organizational aspiration.	Maintaining a strong community for tennis.	Facilitating events and tournaments for all.	Welcoming all persons to participate.	Leading and growing a tennis association known and respected in the community.	
Values – Guiding principles. **Goals** – The core competencies to achieve the mission. **Strategies** – Program and priorities requiring resources to advance the goals. **KPIs** – Performance metrics to monitor progress. **Committees** – Aligned; support work of board and staff. **Program of Work** – Tracking accountability and deadlines.	Strategy/Priority A. B. C.	Strategy/Priority A. B. C.	Strategy/Priority A. B. C.	Strategy/Priority A. B. C.	
Alignment with Committees and Task Forces >>>					

Bob H USTA NC Template

USTA North Carolina Strategic Pillars

USTA North Carolina Strategic Pillars

Organizational Excellence	Infrastructure	Programming	Hospitality	Community
Employ sound fiscal management while requiring financial accountability. Broaden technology and project management planning for operational competencies, service improvement and disaster recovery. Conduct respective succession plans to recruit, develop and retain staff and volunteers.	Work with local communities to construct and maintain tennis facilities available to the most people. Assist rural and under-resourced communities lay the foundation for local tennis organization and play. Coordinate and deliver digital infrastructure for all stakeholders.	Provide and publicize quality programming to grow participation for all ages and abilities. Support recruitment, training, retention and education of new and existing coaches, instructors, officials and tournament directors. Actively engage schools and public parks to facilitate tennis participation.	Provide a welcoming atmosphere for all. Encourage active participation on the court and in the organization. Foster fearlessness, transparency, trust and exchange of ideas. Cultivate a societal commitment to touching lives through tennis.	Engage all ages and populations by providing tennis opportunities. Advocate for tennis locally, statewide, and beyond. Enhance player experience by providing coaching, social connections, and fun opportunities. Collaborate, connect and communicate with Community Tennis Associations, other USTA partners and stakeholders.

Players

(pro, jr, ability)

Programs

(tournaments, entry)

Partners

(private/public)

Leadership

(pipeline, CTAs, finances, pro staff)

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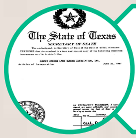
Stay in Your Lane

the Guardrails

Mission
(Purpose for existence)



Articles of Incorporation
(Relationship to state gov't.)

Bylaws
(Relationship to members)

Policies
(interpretation of the governing documents)

Strategic Plan
(roadmap for the organization)

Annual Budget
(financial position)

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Fiduciary and a Trustee

FIDUCIARY DUTIES

Directors serve a fiduciaries on behalf of the membership. These are guided by legal principles:

- Duty of Care
- Duty of Loyalty
- Duty of Obedience

SCAN ME

BOARD RESPONSIBILITIES©

Serving on the Board of Directors is a rewarding and important responsibility. This guide informs leaders of the unique aspects associated with governing a volunteer, membership organization.

BOARDS GOVERN STAFF MANAGE

Govern More - Manage Less!

Governance: Volunteer leaders are responsible for the direction of the organization. The board governs, develops policy and sets a course. The mission statement should frame all discussions. Purposes of a board of directors:

- Governance
- Policy & Position Development
- Visionary – Future Focus
- Fiduciary

Management: Staff are responsible for administration of the organization. Staff *partner* with the board to advance goals and strategies, while taking care of the daily administrative needs unique to nonprofit organizations.

Unique Terminology

Not-for-Profit refers to the legal corporate status of the organization. (It does not imply an exemption from paying or collecting *state sales tax*.) **Nonprofit** is the casual reference to Not-for-Profit

Exempt Organization is a reference to the IRS designation exempting the organization from paying most federal income tax (with exception of **UBIT** - **Unrelated Business Income Tax**.) The most common exempt designations:

IRS 501(c)(3) often refers to organizations with a religious, charitable, scientific or educational purpose.

IRS 501(c)(6) refers to trade associations, business leagues and professional societies.

Board Responsibilities

1. Determine and advance the organization's mission and purposes.
2. Select the chief paid executive *(not staff)* as well as CPA and attorney.
3. Support the chief executive and assess performance in the organization (i.e. budget, goal achievements, etc.)
4. Conduct organizational planning.
5. Ensure adequate resources (funds, time, volunteers, staff, etc.)
6. Resource and financial oversight.
7. Determine, monitor and enhance programs and services.
8. Promote the organization.
9. Ensure legal and ethical integrity and maintain accountability.
10. Develop future leaders.

(Adapted from Ten Responsibilities of Nonprofit Boards www.BoardSource.org.*)*

Good Governance

Scrutiny has increased on nonprofits from media, government and members. More recently the IRS has focused on organization governance and policies. Boards are expected to be accountable, independent and transparent.

Policy questions in IRS Form 990 include:

- Audit and Audit Committee
- Whistleblower
- Compensation
- Document Destruction
- Conflict of Interest
- Public Records
- Board and Committee Minutes

Insurance and Volunteer Immunity

State and federal governments afford certain protection to volunteer leaders. While the volunteer may have some protection, the organization is still open to legal suits. Insurance coverages add further protection

Directors and Officers (D&O) Liability may cover legal defense for employment, copyright, and antitrust claims, for instance.

General Liability insurance covers property damages and injuries relating to the organization.

Fidelity Bond covers losses resulting from fraudulent or dishonest acts committed by an employee.

Meeting Cancellation covers the loss of revenue due to a cancellation, curtailment, postponement because of weather, strikes, etc.

(Contact legal and insurance counselors for assistance.)

Legal Principles

Duty of Care requires leaders to use reasonable care and good judgement in making their decisions on behalf of the interests of the organization.

Duty of Loyalty requires leaders to be faithful to the organization, avoiding conflicts of interest.

Duty of Obedience requires leaders to comply with governing documents (i.e. bylaws, articles of incorporation, policies, etc.)

Board Tools

Documents available to leaders, often in a ***Leadership Manual*** or board portal.

- Statement of Purpose (Mission)
- Articles of Incorporation
- Bylaws
- Policy Manual
- Strategic Plan
- Financial Statement - Budget
- Meeting Minutes
- Organizational Charts
- IRS Form 990

Treat board discussions and documents with *confidentiality*.

Rules of Order

Quorum is the minimum number of directors required to conduct business.

Agenda ensures that important business is covered and discussions are on topic.

Motions are proposals for action, beginning with, "I move we......"

A **Second** is required for the motion to be discussed.

Amendments may be made to most motions if they improve the intent or clarify the original motion.

Tabling lays the motion aside.

Calling the Question refers to ending the discussion and voting on the motion.

Voting is the official action after discussion to adopt, amend, kill or table the motion.

Minutes protect the organization by recording the time and location of the meeting, participants, and the outcome of the motions. They are not a place to record conversations, assignments, reports, etc. Audio and video recordings are discouraged.

Recommended: *"ABC's of Parliamentary Procedure" www.channing-bete.com*

Committees

Committees supplement board and staff work. Organizations are streamlining or eliminating all but essential committees; aligning them with goals in the strategic plan. Short assignments are preferred.

Standing - identified in the bylaws, appointed annually, on-going committee work.

Ad Hoc - formed for specific or immediate needs and disbanded upon completion of work (a.k.a. **Task Force**)

Quick Action Team – very short term, precise call for volunteers.

Micro-Tasks – opportunities to engage members on brief projects.

Environmental Influences

Directors should be aware of member and environmental concerns and influences, for example:

- Regulatory Threats
- Economy, Employment
- Relevance, ROI
- Technology Advancements
- Generational Diversity
- Governance Adaptability, Structure

MISSION DRIVEN MEMBER FOCUSED

Guiding Principles

Organizational values develop over time that guide the board, for example:

- Transparency
- Accountability
- Respect, Diversity
- Innovation
- Member Focused
- Integrity
- Outcome Driven

Strategic Planning

A strategic plan focuses the board on mission and goals for 3 to 5 years. It serves as a roadmap.

Board members should be able to think beyond their term of office.

Environmental Scan – Review of external and internal influences on organization, as well as strengths, weaknesses, opportunities and threats *(SWOT)*.

Mission – Purpose for existence; concisely stated.

Vision – Inspiring statement of image of success.

Values – Guiding principles of board and staff.

Goals – The priorities to advance the mission. Usually 3 to 7 goals so as not to deplete resources.

Strategies – Fresh and continued approaches to achieve the mission and goals.

Tactics/Performance Measures – Delegation, deadlines, accountability and metrics.

Business Plan – Break down the strategic plan into a one year action plan.

Plan Champion – A director assigned to monitor and report on plan progress.

Risk Management

Be aware of potential risks and ways to reduce or avoid.

Public Records requests for the organization's annual federal tax return (Form 990) must be made available for the last three years. Significant fines occur for noncompliance.

Antitrust Violations occur when two or more persons from the same industry or profession discuss suppliers, processes, prices or operations. Remove yourself from any conversation that would change how business is conducted because of an agreement among competitors.

Apparent Authority arises when a board chair, though *not* granting actual authority, permits directors, committees or chapters to behave as if they have authority. Authority rests with the chief elected officer and may not be usurped.

Financial Audits by an independent financial expert to assets; appoint an audit committee to oversee and report on the process.

Conflicts of Interest disclosed at the start of the term and throughout the year.

Board Responsibilities - Laminated ©
$12 ea. or $10 ea. for 2 or more + s/h
Payable: Harris Mgmt Group, Inc.
335 Beard St., Tallahassee, FL 32303
Or e-mail quantity to bob@rchcae.com

Also available, laminated:

- ✓ **Committee Responsibilities**
- ✓ **Guide to Strategic Planning**

Seminars and Consulting

- Strategic Planning
- Board Orientation
- Operational Audits; Systems
- International