

OFFICE OF AUDITOR OF STATE
STATE OF IOWA

State Capitol Building
Des Moines, Iowa 50319-0006

Telephone (515) 281-5834 Facsimile (515) 281-6518

Rob Sand
Auditor of State

NEWS RELEASE

Contact: Rob Sand
515/281-5835
or Annette Campbell
515/281-5834

FOR RELEASE July 23, 2020

Auditor of State Rob Sand today released a report on a special investigation performed at the request of Clarke Community School District (District) officials. District officials reported identifying a bank account which was not established by the District but may have been associated with student activities. Guidance from the Department of Education prohibits the establishment of checking accounts separate from District accounts for student activities. The special investigation was performed for the period July 1, 2018 through February 28, 2020.

Sand reported the special investigation determined the bank account identified by District officials was established and held by the District's former High School football coach. The account was established in the name of the Osceola Quarterback Club and the coach's name.

Sand also reported including the District's logo and the High School varsity football team's schedule on the football discount cards sold to community members by the Osceola Quarterback Club gave the public the impression the fundraiser was to benefit the High School football team. The High School football coach's affiliation with the Osceola Quarterback Club also gave the impression the organization was affiliated with the High School football team. However, Sand also reported other information identified led to the conclusion the bank account established for the Osceola Quarterback Club did not include District funds.

In addition, Sand reported District officials notified the Office of Auditor of State of the bank account which may have involved funds related to student activities in accordance with requirements established by section 11.6(7) of the *Code of Iowa*. District officials have a fiduciary responsibility to exercise authority over its funds and to maintain the public trust. The notification to the Office of Auditor of State is a tool which Districts and other governmental subdivisions can use to maintain the public trust. However, the notification was not made in an immediate manner

as required by the *Code*. To ensure transparency and accountability, Sand encourages all governmental subdivisions to implement an appropriate level of oversight and make required notifications in a timely manner.

Copies of this report have been filed with the Clarke County Attorney's Office, the Attorney General's Office, and the Division of Criminal Investigation. A copy of the report is available for review on the Auditor of State's web site at <https://auditor.iowa.gov/reports/audit-reports/>.

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**REPORT ON SPECIAL INVESTIGATION OF
CLARKE COMMUNITY SCHOOL DISTRICT
FOR THE PERIOD
JULY 1, 2018 THROUGH FEBRUARY 28, 2020**

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**OFFICE OF AUDITOR OF STATE
STATE OF IOWA**

Rob Sand
Auditor of State

State Capital Building
Des Moines, Iowa 50319-0004

Telephone (515) 281-5834 Facsimile (515) 281-6518

Auditor of State's Report

To the Board of Education of the
Clarke Community School District:

As a result of concerns, you identified and at your request, we conducted a special investigation of a bank account established by a former employee of Clarke Community School District (District). The bank account was held separately from District accounts and it appeared to District officials to be related to student activities. We have applied certain tests and procedures to the account for the period July 1, 2018 through February 28, 2020. Based on discussions with District officials and personnel and a review of relevant information, we performed the following procedures.

- (1) Reviewed documentation compiled by District officials to obtain an understanding of concerns identified by District officials and subsequent actions.
- (2) Reviewed policies established by the Clarke Board of Education, guidance from the Iowa Department of Education, and requirements established by the *Code of Iowa* to determine procedures and requirements regarding handling fundraising proceeds and District funds.
- (3) Obtained and examined bank statements and related documents for the period July 1, 2018 through February 28, 2020 for a non-District bank account to determine if activity in the account was related to student activities.
- (4) Obtained and examined selected supporting documents for transactions in the non-District account to determine propriety of the transactions. We also examined a copy of a football discount card sold as a fundraiser, the proceeds from which were deposited to the bank account.
- (5) Obtained and reviewed the articles of incorporation for the Osceola Quarterback Club to determine its purpose.
- (6) Interviewed the former High School football coach to obtain an understanding of the bank account he established and the types of transactions within the account.

Based on these procedures, we determined the amounts deposited into the separately held bank account were not District funds. As a result, we did not determine the propriety of the financial transactions associated with the account. Our detailed findings and recommendations are presented in the Investigative Summary of this report.

The procedures described above do not constitute an audit of financial statements conducted in accordance with U.S. generally accepted auditing standards. Had we performed additional procedures; other matters might have come to our attention that would have been reported to you.

Copies of this report have been filed with the Clarke County Attorney's Office. We would like to acknowledge the assistance extended to us by officials and personnel of the Clarke Community School District during the course of our investigation.

ROB SAND
Auditor of State

July 1, 2020

Report on Special Investigation of Clarke Community School District

Investigative Summary

Background Information

The Clarke Community School District (District) is located in Osceola, Iowa and serves approximately 1,400 students in Clarke County. The District is governed by a 7-member Board which meets on the second Monday of each month.

The District provides support to the sports, music, and arts programs for student participation in the District. Individual accounts are maintained within the District's accounting system for each activity. Each student activity is overseen by an adult sponsor. The sponsors may be District faculty members or other adults hired by the District.

Duane Matthes began employment with the District as a social studies teacher and the head coach for the High School football team for the 2017-2018 school year. Mr. Matthes was also involved with the Osceola Quarterback Club (Quarterback Club), which operated a youth football organization for students in the District and students from other Districts.

On January 6, 2020, the District's Superintendent contacted the Office of Auditor of State with concerns regarding proceeds collected by the Quarterback Club. The Superintendent's notification was made in accordance with section 11.6(7) of the *Code of Iowa* which requires government officials to notify the auditor of state regarding any suspected embezzlement, theft, or other significant financial irregularities.

Specifically, the Superintendent reported the Quarterback Club, which was not operated by the District, held a fundraiser selling football discount cards that included the District's logo and the game schedule of the high school varsity football team. The Superintendent also reported Mr. Matthes operated a fireworks stand as a football fundraiser, but did not remit any proceeds from the fundraiser to the District. In addition, the Superintendent reported Mr. Matthes approached the District's Athletic Boosters Club for funds to purchase new High School football uniforms. However, he could not explain where the fundraiser proceeds were when he was asked by members of the Boosters. According to the Superintendent, the Boosters members believed the fundraiser proceeds from selling the football discount cards and operating the fireworks stand were to support the District's High School football team.

Mr. Matthes was placed on paid administrative leave on February 25, 2020. On March 30, 2020, the District accepted a resignation and separation agreement from Mr. Matthes which was effective the end of the school year.

As a result of the concerns identified by the Superintendent regarding the financial activity involving the Quarterback Club, the Office of Auditor of State performed the procedures detailed in the Auditor of State's report for the period July 1, 2018 through February 28, 2020.

Detailed Findings

In accordance with Iowa Administrative Code chapter 281-98.70, "Moneys collected through school activities are public funds that are the property of the school district and are under the financial control of the school board." Iowa Administrative Code chapter 281-98.70 also states, "Prudent and proper accounting of all receipts and expenditures in these accounts is the responsibility of the board. School districts may maintain subsidiary records for student activities if those records are reconciled to the official records on a monthly basis; however, all official accounting records of the student activity fund shall be maintained within the school district's chart of accounts pursuant to Uniform Financial Accounting for Iowa School District and Area Education Agencies." Maintaining

bank accounts and funds separate from District records does not allow proper review and approval of the collections and disbursements by the Board, as established by section 279.29 of the *Code of Iowa*.

The Iowa Department of Education (Department) has also issued guidance regarding the appropriate handling of student activity funds. Specifically, the Department updated the “Frequently Asked Questions (FAQs) Regarding the Student Activity Fund” on March 23, 2016. Page 3 of the FAQ document specifies:

“Question: May an athletic director, coaching staff, or other activity sponsors or staff establish separate checking accounts for fundraising or other activities related to district athletics? If so, is it okay to use the district’s taxpayer identification number?

Answer: No. An athletic director, coaching staff, or other activity sponsors or staff should not establish separate checking accounts for fundraising, or any other purpose, using the district’s taxpayer identification number or their own personal taxpayer identification number. These individuals should comply with the account procedures established by the district.

If a separate checking account is deemed necessary and appropriate, it should be opened and accounted for through the district’s business office rather than an individual. This allows the district to comply with section 291.6 of the Code of Iowa regarding the duties of the district secretary to “keep an accurate account of all expenses incurred by the corporation, and present the same to the board for audit and payment” pursuant to section 279.29 of the Code of Iowa. This also ensures that proper internal control procedures are in place for compliance and accountability and allows legitimate use of the district’s taxpayer identification number and sales tax exemption on purchases made from this account.

As a recommended practice where possible, districts are encouraged to annually request from banks all accounts which include the district’s tax identification number.”

Based on information initially provided by the Superintendent, it appeared the Quarterback Club met the characteristics of a separate bank account as described in the Department’s guidance and which may have been required to be included in the District’s accounting records. To determine the propriety of the separately maintained bank account, we performed the following procedures.

Interview with Mr. Matthes

We interviewed Mr. Matthes on February 25, 2020 regarding the Quarterback Club. According to Mr. Matthes, the Quarterback Club is a youth football organization which is not affiliated with the District. It did not use District facilities or equipment for practices or to host events. However, the District logo was used when promoting events and fundraisers of the Quarterback Club.

Mr. Matthes reported fundraisers for the Quarterback Club were held to subsidize payments for participants of the youth football organization. The primary fundraiser was the sale of discount football cards for use at local businesses. Mr. Matthes stated he contacted local businesses to identify those who chose to participate in the discount program, and he arranged for an individual in the Osceola area to design the football discount cards. He also reported the cards were previously purchased from an outside vendor which kept a share of the profits. By having a local individual design the football discount cards, Mr. Matthes stated the Quarterback Club could keep more profits. In return for designing the cards, the local individual received Clarke High School football apparel, such as a hooded sweatshirt, as payment. Mr. Matthes stated he purchased the football apparel with his own money. However, supporting documentation was not maintained to verify the purchase of the football apparel.

Mr. Matthes reported he provided football discount cards to the youth football organization participants to sell. Cards were sold and money was collected by each team, then given to Mr. Matthes for deposit in the Quarterback Club's bank account. According to Mr. Matthes, there was not an accounting system or related records maintained for the sale of the football discount cards. Instead, it was done on the honor system. After the participants were done selling the football discount cards, any unsold football discount cards were discarded.

Mr. Matthes reported 800 football discount cards were printed in 2018 and between 600 and 650 football discount cards were printed in 2019. According to an email obtained from Mr. Matthes' District email account, 850 football discount cards were ordered in July 2019. It is unclear why Mr. Matthes stated between 600 and 650 football discount cards were printed in 2019. The front of the 2019 card shows the cards were sold for \$20.00 each. Because accurate records were not maintained, we could not determine the number of football discount cards sold or the total proceeds collected for the fundraiser; however, if all 850 cards were sold in 2019, the Quarterback Club would have collected \$17,000.00 for that year.

The front of the discount football cards also contained the District's logo and the Clarke High School varsity football game schedule. The back of the card included the expiration date of the card and the following statements in smaller print: "Valid only at participating locations. Not good with other offers. One use per visit unless specified. Misuse of card may result in denial of services. This card is sold by the Osceola Quarterback Club and not affiliated with Clarke Community School District." The expiration date and the disclosure were printed in a format that was rotated 90 degrees from the logos of the businesses participating in the discount program.

During a discussion with the Superintendent at the end of our fieldwork, he disclosed that at the time he notified us of the bank account, he knew the Quarterback Club was not affiliated with the District because the District's legal counsel recommended including the statement "This card is sold by the Osceola Quarterback Club and not affiliated with the Clarke Community School District" on the back of the football discount cards.

Using the High School varsity football schedule and the District logo in a prominent manner on the front of the football discount cards provides a false impression to the public that the fundraiser was related to a District activity. As a result, it would be reasonable for the public to expect the proceeds from the fundraiser were to benefit the High School football team. This expectation is further demonstrated by the Booster members' inquiry to Mr. Matthes when he requested financial support for new football uniforms, as described to us by the Superintendent.

During the interview, Mr. Matthes reported another fundraiser for the Quarterback Club was payments received for working at a local fireworks stand. According to Mr. Matthes, he ran the stand and was paid for the work. He also reported he deposited the earnings into the Quarterback Club's bank account. According to an article in a local newspaper, the Quarterback Club was given \$4,000 from 2 local vendors for operating the stand during the summer of 2019.

Bank Statements and Financial Activity

We obtained the bank statements for the account established at a local financial institution for the Quarterback Club. The account was established on July 27, 2018 by Mr. Matthes with his social security number. The name of the account was "Osceola Quarterback Club, Duane E. Matthes." We obtained copies of the account's monthly bank statements from the time it was established through February 28, 2020.

As previously stated, Mr. Matthes reported there was not an accounting system or related records maintained for the sale of the football discount cards. Instead, it was done on the honor system. After the participants were done selling the discount cards, any unsold football discount cards were discarded. Because supporting documentation was not maintained for the sale or purchase of

football discount cards, we were unable to determine if all proceeds from the fundraiser were properly deposited to the Quarterback Club bank account.

As previously stated, Mr. Matthes reported the discount cards were previously purchased from an outside vendor which kept a share of the profits. We scanned the bank statements and identified payments in July 2018 and July 2019 to the company which printed the discount cards. According to the vendor's website, it does not keep a share of the profits from the discount cards. It is unclear why Mr. Matthes stated the vendor kept a share of the profits or if the vendor has changed their manner of operating since July 2019.

Also as previously stated, an article in a local newspaper reported the Quarterback Club received \$4,000 from two local vendors for operating the fireworks stand during the summer of 2019. We identified two deposits in the July 2019 bank statement, one for \$2,500 and one for \$1,500, for which the total agreed with the reported donations. However, supporting documentation was not maintained to verify these transactions. In addition, four checks were issued from the bank account that were described as related to the fireworks stand. Specifically, two of the checks were issued to individuals and included the notation "Firework help" in the memo portion of the checks. One of the checks was issued to a local vendor and included the notation "Firework stand supplies". The remaining check was issued to Mr. Matthes and was described as "Work on Firework stand". The check to Mr. Matthes was issued for \$250.00. The four checks totaled \$1,029.50.

Mr. Matthes reported he also deposited some of his personal money into the account because he knew he would be using some money for gas or other miscellaneous supplies. We reviewed all deposits to the Quarterback Club account. However, as previously stated, supporting documentation was not maintained for activity in the Quarterback Club account. As a result, we could not determine if Mr. Matthes' personal funds were deposited to the bank account.

In addition to fundraisers being used to subsidize the youth football organization, proceeds were also used to purchase equipment for the High School football team. Mr. Matthes stated the Quarterback Club purchased football pads, which were donated to the school. In addition, Mr. Matthes stated the Quarterback Club purchased football sleds and chutes for approximately \$8,000, which were used by the High School football team. Mr. Matthes also stated he purchased polos with the Clarke CSD football logo for the coaches in the Quarterback Club as payment for their time volunteering with the group. However, Mr. Matthes did not provide invoices or other supporting documentation for these purchases.

We scanned the bank statements for the Quarterback Club to identify any unusual transactions. During our review, we identified purchases from vendors that appear reasonable for a youth football organization. However, we also identified purchases that appear personal in nature. As a result, we have informed the Clarke County Attorney.

When we asked Mr. Matthes for supporting documentation for purchases made from funds in the Quarterback Club account, he stated he "did not have any receipts as he kept stuff in his garage and recently moved and they were in a box that was destroyed due to getting wet as water got into the garage." He also stated some invoices were sent to his school email and he was not able to access his school email anymore. We were able to obtain some invoices for purchases made from the Quarterback Club account from Mr. Matthes' school email account. However, because additional supporting documentation was not maintained, we could not verify the propriety of all purchases made from the Quarterback Club's bank account.

Articles of Incorporation

We obtained the Articles of Incorporation for the Osceola Quarterback Club Inc. from the Iowa Secretary of State's website. A copy of the document obtained is included in **Appendix 1**. Filing information found on the face of the Articles of Incorporation shows the document was filed with the Secretary of State on July 23, 2019 and Mr. Matthes was the registered agent and a Director

of the organization. The Articles of Incorporation for the nonprofit organization also illustrate the incorporator was Vanessa Calhoun of Sacramento, CA who electronically signed the document on July 23, 2019.

As illustrated by **Appendix 1**, two pages titled “Certificate of Organization Nonprofit Corporation” was attached to the Articles of Incorporation. The attachment is a preformatted, fill-in-the-blank type of document which specifies Mr. Matthes was the only Director of Osceola Quarterback Club Inc. and the corporation had only one member at the time of its establishment.

In addition, the document was signed by Edna Perry on July 22, 2019. An address near Ms. Perry’s signature shows 2804 Gateway Oaks Drive, #100, Sacramento, CA. A Google® search of this address returned information regarding a business entity which was described as an organization that provides corporate research, formations, mergers, acquisitions and dissolutions, business licensing compliance and analysis services. As a result, it is apparent Mr. Matthes engaged the entity to aid in the formation of the Osceola Quarterback Club Inc.

The document signed by Ms. Perry also stated the Quarterback Club Inc was “organized exclusively for charitable, religious, educational, and scientific purposes, including for such purposes, the making of distributions to organizations that qualify as exempt organizations under section 501(c)(3) of the Internal Revenue Code.” The document does not indicate the Quarterback Club Inc was affiliated with or established to benefit the District or its students.

Conclusion

Including the District’s logo and the High School varsity football team’s schedule on the football discount cards sold to community members gave the public the impression the fundraiser was to benefit the High School football team. In addition, the High School football coach’s affiliation with the Quarterback Club also gave the impression the Quarterback Club was affiliated with the High School football team. However, based on the procedures performed, we determined the funds raised by the Quarterback Club and deposited into a bank account for the organization are not District funds. The following items were considered in making this determination.

- The Osceola Quarterback Club Inc was formed as a non-profit organization, for which the stated purpose was to make distributions to other tax-exempt organizations. While the District would qualify as a tax-exempt organization, the articles of incorporation for the Osceola Quarterback Club Inc do not state it was established to benefit the District or its students.
- A primary funding source of the Quarterback Club is the annual sale of discount football cards featuring the High School varsity football team’s schedule and the District logo, which provides a false impression to the public that the fundraiser was related to a District activity. However, the card also includes a disclosure the cards were sold by the Osceola Quarterback Club and the cards were not affiliated with Clarke Community School District.
- Activity in the Quarterback Club’s bank statements indicates the High School football team was the beneficiary of purchases made from the account, based on descriptions provided by Mr. Matthes. However, the disbursements from the account were primarily used to benefit others.

Because we determined the funds deposited to the Quarterback Club’s bank account were not District funds, we did not determine the propriety of the financial transactions. However, this report will be filed with the County Attorney.

As previously stated, the Office of Auditor of State was contacted by the District in accordance with section 11.6(7) of the *Code of Iowa* which requires government officials to “**immediately** notify the

auditor of state regarding any suspected embezzlement, theft, or other significant financial irregularities” (emphasis added). Although District officials notified the Office of Auditor of State about concerns regarding the Quarterback Club, the notification was not made in a timely or immediate manner. District officials were aware for several months prior to the notification that the Quarterback Club had sold football discount cards with the District logo and high school varsity football schedule which caused them to appear to the public to be associated with the District. In addition, the Superintendent reported the District’s legal counsel suggested the football discount cards include the disclosure previously described. It is unclear why the District did not report the concerns regarding the appearance of a potential impropriety at the time the advise was given by the District’s legal counsel.

Recommended Control Procedure

We reviewed various procedures and controls implement by the Clarke Community School District. An important aspect of internal control is to establish procedures with provide accountability for assets susceptible to loss from errors and irregularities. These procedures provide the actions of one individual will act as a check on those of another and provide a level of assurance errors or irregularities will be identified within a reasonable time during the course of normal operations. Based on our findings and observations detailed below, the following recommendation is made to strengthen the District’s internal controls.

- A. Notification – Section 11.6(7) of the *Code of Iowa* requires governmental subdivisions to notify the Auditor of State regarding any suspected embezzlement, theft or other significant financial irregularities. The Auditor of state was not notified by the District when the concern was initially identified that funds have been collected for student use by an organization outside the District.


Recommendation – The District should implement procedures to ensure compliance with the immediate notification requirement established by section 11.6(7) of the *Code of Iowa*.

Report on Special Investigation of
Clarke Community School District

Staff

This special investigation was performed by:

Jennifer L. Wall, CPA, Manager
Blair E. Johnston, Auditor Investigator


Annette K. Campbell, CPA
Deputy Auditor of State

**Report on Special Investigation of
Clarke Community School District**

Appendix

Report on Special Investigation of
Clarke Community School District

Copy of the Articles of Incorporation for the Quarterback Club Inc.

Iowa Secretary of State
321 East 12th Street
Des Moines, IA 50319
sos.iowa.gov

**FILED**

Date: 7/23/2019 03:42 PM
Corp No: 608172
Cert No: FT0033219

Articles of Incorporation - Nonprofit**Information**

CODE 504 REVISED DOMESTIC NON-PROFIT

Chapter

Osceola Quarterback Club Inc.

Entity Name

7/23/2019 12:00:00 AM

Effective Date

Perpetual

Expiration Date

Yes

Members

Upon the dissolution of the corporation, assets shall be distributed for one or more exempt purposes within the meaning of section 501(c)(3) of the Internal Revenue Code, or the corresponding section of any future federal tax code, or shall be distributed to the federal government, or to a state or local government, for a public purpose. Any such assets not so disposed of shall be disposed of by a Court of Competent Jurisdiction of the county in which the principal office of the corporation is then located, exclusively for such purposes or to such organization or organizations, as said Court shall determine, which are organized and operated exclusively for such purposes.

Upon dissolution

Registered Agent

Duane Matthes

Full Name

315 S. Main St

Address1

Address2

Osceola

City

IA

State

50213

Zip

USA

Country

Incorporator

VANESSA CALHOUN

Full Name

2804 GATEWAY OAKS DR STE 100

Address1

Address2

SACRAMENTO

City

CA

State

95833

Zip

USA

Country

Principal Office

Report on Special Investigation of
Clarke Community School District

Copy of the Articles of Incorporation for the Quarterback Club Inc.

315 S. Main St			
<small>Address1</small>		<small>Address2</small>	
Osceola	IA	50213	USA
<small>City</small>	<small>State</small>	<small>Zip</small>	<small>Country</small>

Officers & Directors			
<small>Director</small>			
<small>Officer Type</small>			
Duane Matthes			
<small>Full Name</small>			
315 S. Main St			
<small>Address1</small>		<small>Address2</small>	
Osceola	IA	50213	USA
<small>City</small>	<small>State</small>	<small>Zip</small>	<small>Country</small>

Signature(s)	
VANESSA CALHOUN	7/23/2019 3:40:52 PM
<small>Incorporator</small>	<small>Date</small>

Report on Special Investigation of
Clarke Community School District

Copy of the Articles of Incorporation for the Quarterback Club Inc.

**CERTIFICATE OF ORGANIZATION
NONPROFIT CORPORATION
OF
Osceola Quarterback Club INC**

The undersigned person, acting as organizer hereby adopts this Certificate of Organization, to be effective upon filing with the Secretary of State of the State of Iowa.

1. The name of the NonProfit Corporation is Osceola Quarterback Club Inc.
2. The names and addresses of the individuals who are to serve as the initial directors are:
Duane Matthes 315 S. Main St., Osceola IA 50213

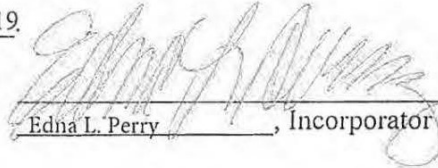
3. The NonProfit Corporation is organized exclusively for charitable, religious, educational, and scientific purposes, including, for such purposes, the making of distributions to organizations that qualify as exempt organizations under section 501(c)(3) of the Internal Revenue Code, or the corresponding section of any future federal tax code.
4. This corporation 1 have members.
5. The address of the initial registered office of the NonProfit Corporation is 315 S. Main St., Osceola IA 50213, and the name of the initial registered agent at such address is Duane Matthes.
6. No part of the net earnings of the corporation shall inure to the benefit of, or be distributable to its members, trustees, officers, or other private persons, except that the corporation shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the purposes set forth in Article Third hereof. No substantial part of the activities of the corporation shall be the carrying on of propaganda, or otherwise attempting to influence legislation, and the corporation shall not participate in, or intervene in (including the publishing or distribution of statements) any political campaign on behalf of or in opposition to any candidate for public office. Notwithstanding any other provision of these articles, the corporation shall not carry on any other activities not permitted to be carried on (a) by a corporation exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code, or the corresponding section of any future federal tax code, or (b) by a corporation, contributions to which are deductible under section 170(c)(2) of the Internal Revenue Code, or the corresponding section of any future federal tax code. Notwithstanding any other provision of these articles, this corporation shall not, except to an insubstantial degree, engage in any activities or exercise any powers that are not in furtherance of the purposes of this corporation.

Report on Special Investigation of
Clarke Community School District

Copy of the Articles of Incorporation for the Quarterback Club Inc.

7. Upon the dissolution of the corporation, assets shall be distributed for one or more exempt purposes within the meaning of section 501(c)(3) of the Internal Revenue Code, or the corresponding section of any future federal tax code, or shall be distributed to the federal government, or to a state or local government, for a public purpose. Any such assets not so disposed of shall be disposed of by a Court of Competent Jurisdiction of the county in which the principal office of the corporation is then located, exclusively for such purposes or to such organization or organizations, as said Court shall determine, which are organized and operated exclusively for such purposes.
8. The NonProfit Corporation shall indemnify its directors, officers, employees, and agents to the fullest extent provided by the laws of the State of Iowa now or hereafter in force, including the advance of expenses under the procedures provided by such laws.
9. The name and address of the Incorporator is 2804 Gateway Oaks Dr #100 Sacramento CA 95833
Edna L. Perry.

DATED this 22 day of July, 2019.


Edna L. Perry, Incorporator