Huaxia Chinese School

FINANCIAL REGULATIONS

Approved by the Huaxia Chinese School Board of Directors
June 2013
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1. **Purposes**

1.1. Under the Huaxia Chinese School Bylaws (the “Bylaws”), the Huaxia Chinese School Financial Regulations (the “Regulations”) are set forth by the Board of Directors (the Board) to establish general rules, to control policies, to administrate procedures, and to account for financial matters of the Huaxia Chinese School (the “School”).

2. **General Rules**

2.1. The School’s funds and other assets shall only be used to serve the School under the objectives defined in Article VI. Section 6.01 of the Bylaws.

2.2. The School management’s decisions on the financial matters shall be made in the best interests of the School as a whole.

2.3. Services rendered by members to the School should generally be on a voluntary basis.

2.4. The School’s financial operation shall be transparent to its members.

2.5. The President’s responsibility is to manage the School’s financial activities in accordance with the Bylaws and the Regulations.

2.6. The President is responsible to implement control policies and administrate procedures provided in the Regulations.

2.7. The Board shall approve plans and actions on the School’s major and important financial matters.

2.8. The Board has the responsibility to enforce and attest the compliance of the Regulations.

2.9. The Board may make decisions on financial matters that are not explicitly covered by the Regulations.

2.10. Functions of financial authorization and review, cash receipts and disbursements and record keeping shall be segregated from each other. No overlapping of these functions is allowed in job assignment within the Administrative Council.

3. **Funding**

3.1. Sources of funding to the School’s operation include, but not limited to, membership dues, donations, surplus from the School’s auxiliary activities and any money raised through the School fundraising activities.

3.2. The School accepts donations or private grants that are not conditioned by any political, religious, or other requirements that are contradictory to the School’s general objectives and well-being.

3.3. All auxiliary activities shall not be conducted for profit-seeking purposes.
3.3.1. Auxiliary activities include those cultural, social, and non-curricular activities organized, conducted, or participated by the School.

3.4. The President should assume the lead to organize fundraising activities.

4. Funds

All funding shall be categorized as Unrestricted Fund, Temporarily Restricted Fund, and Permanent Restricted Fund based on the existence or absence of donor-imposed restrictions.

4.1. Unrestricted Fund

4.1.1. The Unrestricted Fund is available for support of the School's activities and is the amount of funding appropriated for the budgeted expenditures of the current year school’s operation.

4.1.2. Sources of the Unrestricted Fund include:

4.1.2.1. Membership dues collected for the current school year and the amount of funding released from temporarily restricted fund when the restrictions are met or have expired.

4.1.2.2. Funding appropriated from auxiliary activities for the current school year.

4.1.2.3. Donation or grants received as budgeted and approved by the Board for current school year spending.

4.1.2.4. Interest income generated from bank deposits from current year.

4.2. Temporarily Restricted Fund

4.2.1. The Temporarily Restricted Fund is subject to donor-imposed restrictions which will be met either by the School's actions or the passage of time. It includes donations and grants for activities, projects, assets expenditure specified by donors or grantors.

4.2.2. Temporarily restricted fund will be released to unrestricted fund when the restrictions are met or have expired.
4.3. Permanent Restricted Fund

The Permanent Restricted Fund is endowment fund subject to the restrictions of gifts instruments requiring the principal to be maintained intact and only the investment income to be used for the operations of the School.

5. Budget

5.1. Budget should be proposed by the President and approved by the Board.

5.2. Budget may be conducted under a semi-annual basis if deemed appropriate and necessary by the President.

5.3. Budget should include estimated membership dues, donations, proposed appropriation of other Funds for the current year (or semester); projected compensation and stipend expenses, rental and facility expenses, proposed equipment purchases, estimated other administrative expenditures, and estimated curriculum and non-curriculum activity expenditures.

5.4. Compensation rates and fixed stipend shall be reviewed and adjusted periodically by the President.

5.5. An amount of the Unrestricted Fund not more than $1,000 should be set-aside for each year as a contingency reserve for unexpected fluctuation of expenditures.

5.6. Total expenditures shall not exceed the total amount of funds available for the budget period unless approved by the Board.

5.7. Explanations and justifications shall be presented in the budget for any proposed equipment or assets purchase.

5.8. Explanations and justifications shall be presented in the budget for any significant increase of compensation rates.

5.9. The President may amend the budget during the budget period if the surrounding circumstance or any operating factors have been changed significantly beyond the control of the Administrative Council.

5.9.1. Procedures for amending budget shall generally follow the regular budgeting procedures.
6. Income and receipts

6.1. All membership dues and allocated insurance premiums are due before the fiscal year end.

6.2. Membership dues shall be collected by a designated school officer with the coordination of Board Financial Coordinator. The designated school officer is in charge of collecting money and updating the cash receipts log.

6.3. The designated school officer should prepare a cash receipts log. This cash receipts log should include the name of payer, purpose of payment, the date of payment, amount, and method of payment (cash or check). At the end of the day or event, another designated school officer should reconcile the total amount on the cash receipts log with total cash and checks on hand, and both of them should sign off.

6.4. Collected membership dues shall be deposited to bank within two weeks.

6.5. A copy of the bank deposit slip for the membership dues shall be attached to the copy of the check.

6.6. Subsections 6.2, 6.3, 6.4 and 6.5 also apply to collection of other fees or deposits.

6.7. Any contributions or donations to the School shall be separately recorded in the book and deposited to the bank before its disbursement.

6.8. The School shall provide a valid receipt or acknowledgement letter to donors or grantors.

6.9. All large auxiliary activities (such as Huaxia Night) need dedicated personnel to maintain a separate information sheet to record detailed cash receipts, and disbursement. For those who donate more than $5,000, the names and addresses of donors should be obtained.

6.10. All cash receipts and disbursement records with residual funds from auxiliary activities should be submitted to Accountant for bank deposit and bookkeeping.

6.11. School shall maintain donor information record including donor’s name, address, donation date, donation description, and donor’s restricted purpose if it applies.

7. Disbursements

7.1. The President has the overall responsibility and authority to

   i) Execute the budget;

   ii) Authorize spending;

   iii) Ensure that spending is within the budget.

7.2. The President may approve non-budgeted purchases during the year for a total amount not more than $500 provided that
7.3. Compensation expenses shall not exceed the budgeted amount without approval of the Board.

7.3.1. Compensation related to the services that are performed under the School’s detailed instruction and supervision shall report to taxing authority with W-2 form.

7.3.2. Compensation for independent contractual service shall report to taxing authority with 1099 form.

7.4. Authorization of disbursement and reimbursement procedures

7.4.1. All non-routine disbursement shall be pre-approved by the President or his/her designee in lieu of school curriculum or administrative expenses.

7.4.1.1. Non-routine disbursements are expenses other than routine disbursements, which include pre-determined stipend to school administrative personnel, rent for school facilities, and other fixed, determinable and periodical payments for the school’s ordinary operation.

7.4.2. It is the approving person’s (i.e. the President or designees) responsibility to check the availability of the funds before they approve purchases or disbursement.

7.4.3. Non-routine disbursement should be generally handled on a reimbursement basis.

7.4.4. The Accountant shall not issue a reimbursement check unless the reimbursement voucher is completed as follows:

i) The purposes of the disbursement are provided;

ii) The applicant’s name is indicated on the voucher;

iii) The reimbursement application is reviewed and signed by related managing personnel (i.e. Vice-President or President for School staff and officers’ expenses);

iv) The original receipt is attached;

v) The disbursed fund is indicated;

vi) The reimbursement check number is posted on the voucher.

7.4.5. The Accountant shall review and sign off the voucher before issuing the reimbursement check.

7.4.6. The President shall sign all disbursement checks, except the reimbursement and stipend check for himself or herself.
7.4.7. In case the President is absent, the designated Vice-President should have the authority to sign checks except the reimbursement and stipend check for him or herself.

7.4.8. Any non-routine disbursement check in an amount of three hundred dollars or more should be signed by both the President and the designated Vice-President.

7.4.9. In no event should the Accountant be allowed or designated to authorize and sign disbursement checks.

7.4.10. The Accountant may reject an approved reimbursement application based upon his/her judgment of appropriateness of the disbursement. After the rejection, the Accountant should return the voucher to the approving person for reconsideration. If the Accountant and the approving person cannot resolve the issue, either one of them may bring the issue to the Board for final decision.

7.4.11. The President is fully responsible for the justification of every purchase.

7.5. The President has full discretion to determine bonus or award payment to administrative staff provided that the total amount of such payments for the semester (or the year) is within the budget.

7.6. Awards or bonus to the President shall be determined by the Board.

8. Banking and Checking

Unrestricted Fund shall be maintained in at least two bank accounts, one is checking account and one is savings account (e.g. money market account). Temporarily and permanent restricted funds shall be separately deposited in a savings account or money market account if both accounts qualify the financial institution minimum balance requirement to earn interest.

8.1. The President may open a short-term certified deposit account with the Board’s approval.

8.2. The President shall inform the Board of the purposes and the benefits of opening or closing such additional bank accounts.

8.3. Additional cash should be transferred from the savings account to the checking account on a monthly basis for disbursement.

8.4. Monthly bank statement reconciliation shall be completed before the bank’s deadline for notification of fraudulence and discrepancy.

8.5. The President or one of the Vice-Presidents shall register their signatures with the bank for authorization of withdrawal and disbursement of money from the bank and other banking activities.

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9. **Fixed Assets Management**

9.1. Fixed assets include equipment, appliances, furniture & fixtures and separately purchased computer software.

9.2. An asset log sheet for equipment, appliances, furniture & fixtures, and software shall be established.

9.2.1. The log sheet should include asset’s information, such as

   i) Supplier information (name and address);
   
   ii) Date of purchase;

   iii) Costs, including invoice price, freight charges, and applicable taxes;
   
   iv) Current condition (workable or with defects);

   v) Current users;

   vi) Date of obsolete.

9.3. All users must sign in the log sheet when he or she is assigned an asset used for school operation.

9.4. The user should return such assets to the School and sign off the log sheet when he or she no longer serves the duty.

9.5. All users of school assets shall exercise his or her due care to properly use and handle the assets.

9.6. All users shall report any damage or loss of the assigned assets to the School timely.

9.7. The Vice-President or the Administrative Director shall be responsible for managing the school’s assets and controlling the log-in and log-out of school assets.

9.7.1. The Accountant shall keep a copy of the assets log sheet.

9.7.2. The responsible school officer shall provide an updated copy of assets log sheet to the Accountant on a timely basis.

9.7.3. The assets logged onto the log sheet shall be reconciled to the amount of assets as recorded on accounting records.

9.8. Asset obsolete shall be concurred by the President by signing a written explanation from the responsible Vice-President or the Administrative Director.

9.9. The Vice-President or the Administrative Director shall maintain proper records and log sheet to track the use of school supplies and the inventory movement of the textbooks.

10. **Loan**

10.1. Generally, the School should not borrow or assume any loan or debt for the School’s operation.
10.2. If, under unusual circumstances, the President determines that a loan is necessary to maintain the School’s operation for a certain period of time, the loan must be approved by the Board with 2/3 majority “yes” vote.

10.3. In case a loan is deemed necessary, loan agreement shall be in place and must be reviewed and approved by the Board.

10.4. Loans shall be disclosed to all branch members in written notice.

10.5. The loan agreement shall be signed and executed by the President.

11. Bookkeeping and Reporting

11.1. The School shall maintain complete and accurate records of its financial activities

11.2. Records

11.2.1. The financial records include, but not limited to

i) Copy of cash receipts log and checks deposited;

ii) Disbursement vouchers with attached original receipts or other proof of disbursement;

iii) Compensation worksheets with related tax returns;

iv) Invoices or receipts of school expenses;

v) Canceled checks and check stubs;

vi) Bank deposit slips, monthly bank reconciliation and bank statements;

vii) Any other records or proof of disbursement and/or revenue receipts;

viii) General ledger;

ix) Financial statements;

x) Budget plan, related board resolution, board minutes and amendments to the budget;

xi) Asset log sheet and copy of insurance policies;

xii) Tax returns with copy of 1099s, W-2s, and so on;

xiii) Schedule of each program’s cash receipts and direct disbursements;

xiv) The transaction details sheets for large auxiliary activities.

11.3. General Ledger

11.3.1. A general ledger shall be maintained to record accounting transactions timely.

11.4. Chart of Accounts

11.4.1. The Chart of Accounts should include at least the following separate accounts:
11.4.1.1. Statement of Financial Position Accounts
   i) Cash balance (Unrestricted) – checking;
   ii) Cash balance (Unrestricted) – savings or money market;
   iii) Cash – Temporarily Restricted Fund;
   iv) Cash – Permanently Restricted Fund;
   v) Fixed assets (for purchase’s over $1,000 per transaction);
   vi) Inventory;
   vii) Prepaid expenses;
   viii) Accrued expenses;
   ix) Other liabilities;
   x) Net Asset Balance - Unrestricted Fund;
   xi) Net Asset Balance - Temporarily Restricted Fund;
   xii) Net Asset Balance – Permanently Restricted Fund;

11.4.1.2. Statement of Activities Accounts;
   xiii) Branch Membership Dues;
   xiv) Contributions;
   xv) Direct Public Support; xvi)
       Indirect Public Support;
   xvii) Program Service Revenue;
   xviii) Interest Income;
   xix) Other Revenue;
   xx) Depreciation;
   xxi) School Supplies (durable items);
   xxii) Activities – Academic;
   xxiii) Activities – Culture;
   xxiv) Activities – Sports;
   xxv) Activities – Other;
   xxvi) Advertisement;
   xxvii) Compensation/stipend; xxviii)
       Expense - Accounting / Tax; xxix)
       Expense - Bank Service Charges;
   xxx) Expense - Legal / Professional Service;
30.2. The School may set up additional accounts as deemed necessary.

11.4.2. The Accountant may set up additional accounts as deemed necessary.

11.5. Financial Statements

11.5.1. The School should prepare the following statements on an annual basis:

   i) Statement of Financial Position;
   ii) Statement of Activities and Changes in Net Assets;
   iii) Statement of Cash Flows;
   iv) Schedules of Functional Expenses;

11.5.2. The financial statements should be prepared under accrual method.

11.6. Records Keeping

11.6.1. All financial records and books are the exclusive assets of the School.

11.6.2. All financial records for a period should be kept for no less than five years.

11.6.3. All current accounting records should be maintained and kept by current Accountant.

11.6.4. All unused accounting records should be boxed and sealed. The sealed records should be signed by the Accountant and two school officers.

11.6.5. The sealed accounting records should be kept by the Board Financial Coordinator or President.

11.6.6. A hard copy of financial statements and general ledger should also be kept for each year.
11.6.7. In an event that the sealed package needs to be opened, the package should be re-sealed after use and it should be re-sealed by the user and two school member witnesses (at least one of the witnesses should be a school officer).

11.6.8. At the termination of the Accountant’s service, all financial records and books under the Accountant’s care should be returned to the School, and kept by the succeeding accountant.

12. **The Accountant**

12.1. The Accountant is a segregated position of the School Administration Council. His/her duty cannot be co-performed by any other School officers or staff.

12.2. The Accountant has full responsibility in maintaining complete and accurate records of the School’s financial activities and assisting the President to prepare budget and financial statements.

12.3. The Accountant shall conduct his or her duties fully in accordance with the financial control policies and administrative procedures provided in the Regulations.

12.4. If the Accountant cannot resolve his or her disagreement with school officers on financial matters, he or she has the right to bring the issue directly to the attention of the Board for further resolution.

12.5. If the Accountant, based upon his or her judgment, believes that irregularity or misconduct exists in the School financial operation, he/she shall bring the concern to the attention of the Board.

12.6. As defined in the Bylaws, the Accountant shall be appointed by the President.

12.6.1. No family members or relatives of any School officers or the Board shall be appointed as the Accountant.

12.7. In the event that the President dismisses the Accountant, an explanation must be provided to the Board.

12.7.1. The Board may, at its discretion, verify the causes of the dismissal and override the President’s decision.

12.7.1. The dismissed Accountant may appeal to the Board.

12.8. In transition of accountants, the predecessor should provide all school financial records and files under his or her care to the successor.

12.9. The predecessor shall provide full cooperation to the successor during the transition.

12.10. The departing Accountant shall assist the new Accountant in learning and operating the School’s computerized accounting and bookkeeping system.
12.11. The predecessor shall reply to subsequent inquiries, after the transition, from the successor or school officers for the issues related to the period when predecessor was in service.

12.12. In the event that President is dismissed, his or her authority in using School accounts is immediately ceased; his or her authority in bank accounts signature shall be terminated within 15 calendar days.

13. Financial Audit

13.1. Internal audit

13.1.1. Financial Audit  The Board shall organize audit of financial statements on an annual basis to attest the fairness, completeness and accuracy of the financial statements reported by the School Administrative Council.

13.1.1.1. An interim audit for the first semester of the academic year may be conducted at the discretion of the Board.

13.1.2. Compliance Audit  The Board may, at its discretion, organize an audit of compliance to attest whether the school financial operations are in compliance with the Bylaws and the Regulations.

13.1.2.1. Such a compliance audit shall be generally conducted as a part of the annual financial statement audit unless the Board deems as necessary to carry out a separate compliance audit.

13.1.3. Departure Audit  The Board may, at its discretion, conduct an audit of financial activities, when a school officer or staff departs from his or her position before the end of his or her service term to clarify the School’s financial condition at that time for transition purposes, or to clarify other transition-related financial issues under the consideration of the Board.

13.1.4. Special Audit  The Board may, at its discretion or at a request petitioned by no less than five Board members, organize a special audit to investigate financial matters concerned by the Board members or the requested members.

13.2. Audit and Audit Report

13.2.1. Audits shall be conducted generally in compliance with audit procedures promulgated by relevant professional organizations.

13.2.2. The School officers and staff must provide full cooperation to auditors and provide, in his/her best knowledge, all necessary information requested by the auditors.

13.2.3. Auditors may suggest adjustments to the book for incorrect book entries or accounting treatment.
13.2.4. Auditors shall report any uncovered irregularity or misconduct in the School financial operation immediately to the Board before the conclusion of the audit.

13.2.5. The audit team shall issue audit reports for all types of internal audits to the Board to render auditors opinion on the matters under audit.

13.2.5.1. The format of an audit opinion on financial statements should generally fit for the purpose of the audit as defined in 13.1.1.

13.2.5.2. The format of an audit report for all other internal audits should be determined based upon the request and the satisfaction of the Board.

13.2.6. The audit team shall report its findings only to the Board.

13.2.7. Auditors shall not release any financial and audit related information, records, or reports to any persons or parties without written authorization from the Board.

13.2.8. Audit report shall be presented to the Board before September 1 yearly.

13.2.9. The Board shall reach a resolution to an audit after reviewing the audit report.

13.3. Auditors

13.3.1. All internal audits should be conducted by an audit team with at least three members.

13.3.2. The audit team shall be appointed by the Board.

13.3.3. No school officers, staff or their family members or relatives shall be appointed as audit team members.

13.3.4. The auditors can be school members or non-members.

13.3.5. The individual who is appointed as a member of the audit team shall have sufficient relevant professional experience.

13.3.6. At least one CPA shall be appointed as a member of the audit team.

13.3.7. Auditors shall exercise their due diligence in conducting the audit.

13.4. External Audit

13.4.1. In the event that audited financial statements are required for any external purposes, the Board shall appoint an independent external qualified professional to conduct a financial statements audit to satisfy such external needs.

14. Implementation

14.1. The Board is the only authority that has the right to interpret the Regulations.

14.2. The Board may amend the Regulations under the Bylaws.
14.3. The initial promulgation and thereafter amendments of the Regulations shall be announced to the Branches via email.

14.4. The President, Vice President(s), and Accountant should study the Regulations thoroughly before carrying out their financial duties and authorities.

14.5. It is the responsibility of all school personnel, including the Board of Directors and the Administrative Council, to understand the related provisions of the Regulations before conducting any financial related activities.

14.5. The Board shall maintain a folder for all school bylaws and regulations for the purposes of school permanent records.

14.6. The President shall maintain a separate copy of the Bylaws and the Regulations for daily operation reference. These files shall be transferred to the incoming President by the outgoing President as one of the required transition procedures.

14.7. The Accountant shall maintain a separate copy of the enforced Regulations for his or her reference. Such folder shall be transferred to the succeeding Accountant by the departing Accountant as one of the required transition procedures.

www.hxc.org Link to "Bylaws"
ACKNOWLEDGMENT

The June 2006 version of this document was drafted by Mr. Ben Liu (刘新宪), CPA. Extensive discussions and modifications had been organized by Ms. Rose Yijing Xu (许怡静), Financial Coordinator of the School Board and Board of Director, representing Huaxia North Branch (华夏北部分校). Huaxia Chinese School gratefully acknowledged their significant contributions, and the contributions of the following individuals in helping to finalize the Financial Regulations in 2006:

Ms. Yihong Shao (邵一虹), CPA  |  华夏奔腾分校  |  Huaxia Morris County Branch  
Ms. Jean Zhang (张思珍)  |  华夏纽约分校  |  Huaxia New York Branch  
Mr. Henry Lin (林斌), CPA  |  华夏史泰登岛分校  |  Huaxia Staten Island Branch  
Ms. Amy Yang (简斌), CPA  |  华夏康州分校  |  Huaxia Connecticut Branch  
Ms. Dan Zhang (张丹)  |  华夏爱迪生分校  |  Huaxia Edison Branch  
Mr. Xinchi Wu (吴心赤)  |  华夏理海谷分校  |  Huaxia Lehigh Valley Branch  
Ms. Joy Li (李嘉虹)  |  华夏李文斯顿分校  |  Huaxia Livingston Branch  
Ms. Jinghua Zhu (朱静花)  |  华夏南部分校  |  Huaxia Marlboro Branch  
Ms. Meijing Lee (李楣菁)  |  华夏博根分校  |  Huaxia Bergen Branch  
Ms. Yu Wu (吴愉)  |  华夏桥水分校  |  Huaxia Bridgewater Branch  
Mr. Hailing Wang (王海林)  |  华夏东部分校  |  Huaxia East Brunswick Branch  
Mr. Shumin Lin (林树民)  |  华夏普兰斯堡分校  |  Huaxia Plainsboro Branch  
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Mr. Nanying Jia (贾南鹰)  |  华夏中文学校总校  |  Huaxia Headquarters
In June 2013, the Board updates the Financial Regulations following recommendations from the audit team. The current version of this document has been drafted by Ms. Jenny Chen, CPA, and Ms. Kathy Zhou (周葵), CPA. Extensive discussions and modifications have been organized by Mr. Guanghua Li (李广华), Financial Coordinator of the School Board and Board of Director, representing Huaxia Edison Branch (华夏爱迪生分校). Huaxia Chinese School gratefully acknowledges their significant contributions, and the contributions of the following individuals in helping to shape the Financial Regulations to their current form:

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<thead>
<tr>
<th>Name</th>
<th>Branch</th>
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<tbody>
<tr>
<td>Mr. Michael Wang (王子衡)</td>
<td>华夏奔腾分校</td>
<td>Huaxia Morris County Branch</td>
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<tr>
<td>Mr. Dapeng Hu (胡大鹏)</td>
<td>华夏大纽约分校</td>
<td>Huaxia Greater New York Branch</td>
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<tr>
<td>Ms. Jane Wu</td>
<td>华夏史泰登岛分校</td>
<td>Huaxia Staten Island Branch</td>
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<td>Mr. Jianxiang Liu (刘建翔)</td>
<td>华夏李文斯顿分校</td>
<td>Huaxia Livingston Branch</td>
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<td>Mr. Hongjun Wang (王红军)</td>
<td>华夏北部分校</td>
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