

By-Laws of The Pack- Sageview Booster Club

ARTICLE I – ORGANIZATION

- Section 1.1 Name- The name of this organization shall be called The Pack- Sageview Booster Club. (Herein referred to as The Pack).
- Section 1.2 Organization - This organization will be a nonprofit, incorporated association organized under the laws of the State of Washington. In the event the laws of the State of Washington will require a different form of entity, this organization will take such steps as may be necessary to reform itself to meet such requirements.

ARTICLE II – PURPOSE & MISSION

- Section 2.1 It shall be the purpose of the organization to support the continued growth and development of interscholastic programs in the Pasco Schools.
- Section 2:2 The purpose of The Pack is organized exclusively for educational and charitable purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code of 1986, as amended ("Code"). The purpose or purposes for which the Corporation is organized are:
- Section 2.3 Non-Commercial – The Pack shall be non-commercial, non-sectarian and nonpartisan. No commercial enterprise or any candidates shall be endorsed by it. The name of PACK or its officers in their official capacities shall not be used in any connection with a commercial concern or with any partisan interest or for any purpose other than the regular work of the Corporation.

ARTICLE III GOVERNING DOCUMENTS

- Section 3.1 The Pack is governed in the following order by Federal and State laws, Washington Secretary of State requirements for charitable organizations, any applicable Pasco School District, WIAA or WSBCA regulations, the Club's Articles of Incorporation recorded with the Washington Secretary of State, these Bylaws and the Standing Rules which are approved or amended by a vote of the Membership.

ARTICLE IV – MEMBERSHIP

- Section 4.1 Membership shall be open to anyone who supports the purpose of the organization. There are no dues for membership.
- Section 4.2 The Pack is specifically prohibited from becoming involved in school district personnel matters (hiring and/or firing of staff). Any member(s) attempting to involve the club in such matters or use club meetings to serve personal motives shall be removed from the membership list.

ARTICLE V – REGULAR MEETINGS AND QUORUMS

- Section 5.1 **General Meetings** - Meetings of the general membership will be held on a monthly basis during the academic year, at a mutually agreed upon time. Meeting frequency, day and times may be changed by a vote of the general membership. The General Membership meetings are open to all.
- Section 5.2 **Special Meetings** - Special meetings may be called by the President. Notice of the date, time, place and business to be transacted shall be given by the Secretary to the members at least three (3) days in advance. Only that business for which notice has been given shall be transacted.
- Section 5.3 **Meeting Format** - Meetings may be held remotely via video conference or phone in the event an in person meeting cannot be held.
- Section 5.4 **Meeting Minutes** - Minutes of meetings will be recorded for all meetings; general, executive, and special, and shall be recorded by the Secretary and documented in the meeting minutes registry.
- Section 5.5 **Voting** - At all meetings, each member shall be entitled to one vote on each issue related to the Event
- Section 5.6 **Quorum** - A majority of the member's present shall constitute a quorum, provided there are two elected Board members present.

ARTICLE VI – BOARD OF DIRECTORS

- Section 6.1.1 The Board of Directors shall consist of the elected officers, the Immediate Past President and the Sageview High School Athletic Director.
- Section 6.1.2 The Board of Directors may meet one hour prior to the regularly scheduled monthly meeting. The president has the privilege of calling a separate meeting on another day/date if needed.
- Section 6.1.3 The transfer of records and audit of the accounts should be complete prior to the existing officers stepping down.
- Section 6.1.4 All officers shall be elected to a term of two years. Individuals may be elected to two consecutive terms in the same office. Each term shall begin on July 1 and end on June 30.
- Section 6.1.5 Any officer vacancy that arises shall be filled by appointment of the Executive Board, and the person selected to fill such vacancy shall hold the office for the unexpired term of his or her predecessor.
- Section 6.1.6 No Officer of the booster club shall use his or her position for personal profit or gain including the personal profit or gain of the members of the officer's

household. This prohibition shall have the widest interpretation possible and shall preclude such actions as hiring for pay, any member of the household of a booster club officers (unless approved by vote of the general membership) for such services as concession stand workers, stadium clean up and similar tasks. The restriction also precludes officers selling or consigning for sale items through the booster club. However, nothing in this prohibition shall preclude a member of the household of a booster club officer from receiving a scholarship awarded by the booster club; provided however, that the booster club officer shall excuse him/herself from any discussion or consideration including any vote of any member of their household for a scholarship.

Section 6.2.1 Elected Officers & Their Duties - All Officer positions can be co-positions, each receiving a vote on the Executive Board and Board of Directors.

Section 6.2.2 Elected Officers: President, Vice President, Treasurer, Secretary, VP of Concessions, VP of Merchandising, and VP of Scholarships. The President and Treasurer cannot be from the same household.

Section 6.2.3 Hierarchy of Elected Officers: The President/Co-Presidents shall preside over all Club meetings. Should President be unavailable, resign or is removed from office by the Board, the following hierarchy of authority shall be observed: Co-President, Vice President, Treasurer, Secretary, VP of Concessions, VP of Merchandising, VP of Scholarships

Section 6.2.4 Vacated Officer Position: If an Executive Board Member position is vacated for any reason, the Board of Directors shall appoint a replacement to that position for the remainder of the term.

Section 6.2.5 Duties of President: The President or Co-Presidents shall be an elected member and the principal executive officer(s) of The Pack subject to the control of the Executive Board and Board of Directors. Duties include:

- Oversee and authorize all activities of The Pack.
- Preside at all meetings of the Executive Board, Board of Directors, and all meetings of the membership.

Section 6.2.6 Duties of Vice President: The Vice President or Co-Vice Presidents shall be an elected member of The Pack. Duties include:

- Perform all the duties of the president in his/her absence and others as may be assigned by the president.
- Oversee all fundraising and coordination of all social activities of The Pack.
- In the event of a resignation or termination of the President, the Vice president, with consent of the Executive Board, shall assume the duties for the balance of the term.

Section 6.2.7 **Duties of Treasurer:** The Treasurer or Co-Treasurers shall be an elected member of the Executive Board. The Treasurer shall have charge of and be responsible for all funds of the organization in accordance with The Pack financial policies. See Appendix A. Duties include:

- Prepare and present annual budget for approval from the general membership.
- Provide financial reports at the monthly meetings and at any time the Executive board requests a report. The financial report shall consist of a statement detailing The Pack's income and expenses, checking and savings bank account reconciliations, and extracurricular program balances.
- Arrange disbursements from the general fund as authorized by the budget.
- Facilitate annual insurance renewal, WSBCA renewal, financial review, audit (if necessary) and tax preparation. The Treasurer shall present the tax report to the General Membership when completed.

Section 6.2.8 **Duties of Secretary:** The Secretary or Co-Secretaries shall be an elected member of the Executive Board.

- Keep the minutes of the proceedings of the Executive, Board of Directors and General Membership meetings.
- Shall see that all notices are duly given in accordance with these Bylaws.
- Track, apply, confirm and maintain records of all insurance, state and federal registrations and WSBCA membership that are updated annually.
- Perform all duties incident to the office of Secretary and such other duties as may be assigned by the President or Executive Board.

Section 6.2.9 **Duties of VP of Concessions:** The VP of Concessions shall be an elected member of the Executive Board. Duties include:

- Schedule all concession shifts and recruit volunteers.
- Oversee purchase and storage of all concession items.
- Monitor concession inventory, equipment, and supplies within the parameters set by the annual budget.
- Ensure facility key access.
- Ensure that Concession events operate in compliance with County Health Department regulations and requirements, that necessary supplies are available, and all workers are trained.
- Concession Chair may delegate any concession task to trained Booster Club members.

Section 6.2.10 **Duties of VP of Merchandising:** The Vice President or Co-Vice Presidents of Merchandising shall be an elected member of The Pack. Duties include:

- Responsible for design, acquisition, pricing, inventory management, storage, and sale of merchandise and online stores in accordance with the approval of the Executive Board and within the parameters set by the annual budget.
- The Merchandise Chair may delegate any merchandise task to trained Booster Club members.

Section 6.2.11 **Duties of VP of Scholarships:** The Vice President or Co-Vice Presidents of Scholarships shall be an elected member of The Pack. Duties include:

- Create a scholarship application and advertise it to students.
- Create a blind-system for reviewing applications.
- Oversee a committee of at least 3 people to review and choose scholarship winners.
- Coordinate payment of scholarships to recipients.

ARTICLE VII – Committees

Section 7.1 **Appointed Chairs and Their Duties** - The Executive Board has the authority to create committees to carry out specific duties. All appointed Chairpersons can be co-positions, each receiving a vote on the Board of Directors and are appointed to respective positions annually. The responsibilities of unfilled and or vacated Chair position reverts to President and the Executive Board.

Section 7.2 **Duties of Publicity Chair:** The Publicity Chair shall be an appointed member of The Pack. Duties include:

- Maintain all social media accounts with pertinent information.
- Organize publicity opportunities, such as booths at school and community events, posters and fliers, etc.

Section 7.3 **Team and Club Chairpersons:** The Team and Club Chairpersons are appointed positions and responsible for explaining the role of The Pack to Teams and Clubs. All significant ASB Teams and Clubs shall have a Team and Clubs chairperson. Duties include:

- Serve as a resource, collecting information from and distributing information to the assigned Teams and Clubs and The Pack, connecting with Club advisors, coaches and parent representatives for Teams/Clubs.
- Attend Monthly Booster meetings.

Section 7.4 **Special Committee:** Special committees are created for specific purpose and voted upon by the membership. The committee is automatically dissolved as soon as the purpose is accomplished and the committee report is made.

Section 7.5 **Audit Committee:** At the end of the fiscal year, an audit of The Pack's financial records should be conducted. The audit should be performed by someone who is independent from day-to-day financial activities. Ideally, this audit should be performed by a group of three individuals; however, if the membership size does

not allow, the audit may be performed by two individuals. The primary objective of the audit is to:

- Verify the accuracy of the Treasurer's financial reports;
- Ensure that the club's cash balances are accurate;
- Determine that established procedures for handling booster funds have been followed;
- Ensure that all revenue have been appropriately received and recorded.

The audit committee shall make a report to the general membership upon completion of the audit. Any discrepancies noted shall be brought to the attention of the President of The Pack and a resolution reached prior to presentation. All officers of the organization shall make records available as requested by the committee.

ARTICLE VIII – FINANCES

Section 10.1 The fiscal year shall be from July 1 to June 30.

Section 10.2 **Charitable Donations** – The Pack solicits and accepts gifts that will help the organization further and fulfill its mission. The Pack urges all prospective donors to seek the assistance of personal legal and financial advisors in matters relating to their gifts, including the resulting tax and estate planning consequences. At the present time The Pack only accepts donations of cash gifts in any form, including check, money order, or credit card. The Pack will not accept gifts that: (a) would result in The Pack violating its corporate charter; (b) would result in The Pack losing its non-profit corporation status or future IRS Section 501(c)(3) tax-exempt organization; (c) would result in any unacceptable consequences for The Pack; or (d) are for purposes outside The Pack mission. Decisions on the restrictive nature of a gift, and its acceptance or refusal, shall be made by the Executive Board.

Section 10.3 **Disbursements** - Disbursements shall be by check and shall bear two signatures. All expenditures shall be adequately documented and available for review by the Executive Board or the general membership and public. The Pack budgeted expense items that do not exceed the budgeted amount do not require Executive Board approval.

Section 10.4 **Expenditures** - The Executive Board is granted the authority to approve discretionary expenditures and budgeted expense item overages of \$500 or less.

Section 10.5 **Non-profit Status** - The organization is irrevocably dedicated to, and operated exclusively for non-profit purposes and no part of the income or assets of the organization shall be distributed to or inure to the benefit of any member; provided that the organization may pay for expenses for actual costs incurred.

Section 10.6 **Budget** - The Executive Board shall prepare an annual budget for approval by the general membership at the first meeting. Modification to the budget shall be made by the Executive Board, as deemed necessary.

- Section 10.7 **Audit** - The Executive Board shall be responsible for approval of selection of an independent auditor to conduct periodic audits or reviews of the Pack's accounts as needed. The Executive Board will establish an Audit Committee to conduct yearly internal reviews of the books and determine if an independent audit is needed.
- Section 10.8 **Funding Requests** - Request to The Pack for funding or other assistance should be submitted in writing (email will also suffice) to the President and contain specifically what, or who, the request is for the requested amount. Routine requests should be forwarded to arrive no later than 30 days prior. In emergency or short notice situations, the extracurricular program coach/director can call the President. Officers may submit a request on behalf of a purchase based on their assessment of need determined by the Board. Requests "after the fact" should be avoided whenever possible. The Executive Board will take action on routine requests. The Board will insure that maximum benefit is achieved for dollars expended. The President will forward the final decision to the originator.
- Section 10.9 **Prudent Reserve** - In the best interest of the success of The Pack, the Executive Board is to do their due diligence in maintaining a prudent reserve of at least one half the previous year's expenses.
- Section 10.10 **Discretionary Funds** - Discretionary funds are the available funds less the prudent reserve. These amounts are to be reported at each meeting of the committee and available upon request.
- Section 10.11 **Fundraising Activities** - All fundraising activities require the approval of the Executive Board. Individual Teams and Clubs may partner with the Boosters in holding fundraising activities if they donate an agreed upon percentage of their profits to The Pack General Fund.

ARTICLE XI – PARLIMENTARY AUTHORITY

- Section 11.1 All meetings shall be conducted according to Robert's Rules of Order.

ARTICLE XII – DISSOLUTION

- Section 12.1 **Dissolution** - In the event that there are not sufficient numbers of individuals to assume executive positions for The Pack, an emergency meeting of the Board shall be called to order to determine the future of The Pack and to consider dissolution or continuing in order to manage the remaining funds.

At such time as The Pack is dissolved by a two-thirds vote of the Board and two-thirds vote by the general membership of the members present, funds will be disseminated as follows: 1) all outstanding debts shall be paid in full immediately, and 2) remaining assets and equipment shall be distributed to an appropriate tax exempt organization with priority given to those affiliated with purposes similar to those for which The Pack was created.

ARTICLE XIII – AMENDMENTS

These by-laws may be amended at any meeting of the general membership by a two-thirds vote of the members present. The proposed amendment(s) shall be provided in writing thirty days prior to the general membership vote. Upon acceptance all amendments shall be attached to this document for recording of historical change and effect.

ADOPTED

IN WITNESS WHEREOF, we have hereunto set our hands this day and year shown below.

Date Adopted: _____

Director: _____

Director: _____

Director: _____

BYLAWS APPENDIX A

FINANCIAL PROCEDURES AND CONTROLS

The Pack shall adopt appropriate financial controls to ensure the integrity of its funds. The fiscal year of the Club shall be from July 1- June 30 but may change by resolution of the Board of Directors.

1. **BASIS OF ACCOUNTING:** The Pack uses the cash basis of accounting. The cash basis is the method of accounting whereby revenue is recorded when cash is received and expenses are recorded as checks are written or cash is paid.
2. **ENTRIES:** All entries shall be recorded by the Treasurer when cash is received by the bank and paid by the Treasurer, respectively, and reported in the monthly financial statement. Approvals for all debits shall be documented using the Request for Payment/Expense Reimbursement form. Credits shall be evidenced by a Counting of Funds form. Forms will become part of the financial records and kept by the Treasurer.
3. **BANK RECONCILIATION:** The Treasurer shall prepare bank reconciliations within 15 days of the end of each month. Copies of the account reconciliations shall be provided to the Executive Board monthly.
4. **RECORD KEEPING:** The Treasurer shall maintain copies of all Request for Payment/Expense Reimbursement and Counting of Funds forms as a part of The Pack's financial records. All documents shall be retained for a period of not less than seven years. All financial records shall be destroyed using secured destruction processes or services.
5. **INTERNAL CONTROLS:** The Pack employs several safeguards to ensure that financial transactions are properly authorized, appropriated, executed and recorded. Internal controls are a set of policies and procedures to prevent deliberate or misguided use of funds for unauthorized purposes. Current controls include:
 - 5.1. **ANNUAL BUDGETS:** The Executive Board shall present a budget to the membership at the first regular General Membership meeting after the officers have been elected. This budget will serve as a budget of anticipated revenue and expenses for the school year. This budget shall be used to guide the activities of The Pack General Fund during the year, including serving as approval for the anticipated General Fund expenditures.
 - 5.2. **BUDGET DEVIATIONS:** Extra budgetary fund allocations up to \$500 may be approved by the Executive Board. Extra budgetary fund allocations greater than \$500 must be approved at a General Membership meeting. The Executive Board has the power to reallocate funds as deemed necessary in an amount not to exceed \$1,000, with any such fund reallocation presented to the membership as soon as possible for review.

5.3. **SEGREGATION OF DUTIES:** The Pack's financial duties are distributed among multiple people to help ensure protection from fraud and error. The distribution of duties aims for maximum protection of The Pack's assets while also considering efficiency of operations. Segregation of duties includes:

5.3.1. Check stock is maintained with the Treasurer in a secure location.

5.3.2. All expenses must be approved by the appropriate individual(s).

5.3.3. Checks require two signatures, of which one signature must be a check signor whom is not the Treasurer. In the event a physical 2nd signature cannot be obtained email approval can be used to approve the check.

5.3.4. All check signers must be members and serve on the Executive Board.

5.3.5. Checks cannot be signed by same person to whom the check is written.

5.3.6. A separate copy of the bank statement will be mailed directly to an Officer whom is not an approved check signor.

5.3.7. No checks can be signed exclusively by an Executive Board member/check signor for teams or clubs in which their children are participating. At least one of the signers needs to be an Executive Board member/check signor who is not involved with the club or team.

5.3.8. No checks will be issued without all of the supporting documentation submitted correctly to the treasurer.

5.4. **PHYSICAL SECURITY:** All check stock is maintained by the Treasurer in a secure location. The Treasurer prepares all reconciliations of bank accounts to ensure funds are received and disbursed in accordance with The Pack guidelines.

FINANCIAL PLANNING:

1. **BUDGETING PROCESS:** The Pack's annual budget is prepared and approved annually by a vote of the general membership. The budget will be prepared by a budget committee appointed by the President consisting of the Treasurer, committee chairs and at least one other member.

The budget shall be presented to the Executive Board prior to the end of the fiscal year for approval. The budget approved by the Executive Board prior to the start of each fiscal year will serve as the interim operating budget until voted on by the general membership at the first general membership meeting of the year.

2. **INTERNAL FINANCIAL REPORTS:** The Treasurer of The Pack will prepare the following on a monthly basis:

- 2.1. Treasurer's Report
- 2.2. Bank reconciliation for all Club/Sport accounts
- 2.3. Suspense report

The Executive Board will review financial reports each month. The Treasurer will explain variances and seek documentation for suspended items. Treasurer shall also provide a printed version of the financial reports to The Pack's Secretary monthly.

3. **REVIEW:** A review of the financial records held by the Treasurer will be performed after the end of the fiscal year or at any time requested by the general membership. The Board may require a review of financial records when bank signers are added or changed.

The review done after the end of each fiscal year shall be an annual review and shall be conducted by the Audit Committee, consisting of two or more board or voting members of the Pack who are not involved in the routine handling of the Club's finances, including not having the signature authority of the bank accounts or approval authority over disbursements. The results of the review shall be documented in a format acceptable to the Board. The Secretary and Treasurer shall maintain copies of the audit report with the Club's annual documents and provide members with a copy of the report upon request.

The Executive Board reserves the right to hire an external CPA firm to perform an external audit of the Club financials if deemed necessary or to comply with regulatory or statutory requirements. The Treasurer and President shall serve as the liaison to the audit firm.

4. **TAX COMPLIANCE:** The Treasurer shall be responsible for the Form 990 annually and ensuring the return is filed prior to its due date. Prior to filing the return, a copy shall be made available to the Executive Board for review and comment. A copy of the Form 990 shall be made available to the General membership. The Treasurer is authorized to hire an external CPA firm to complete the Form 990 should they need assistance.

- 4.1. For any payments made to service providers, the Treasurer shall ensure The Pack has a Form W-9 on file prior to the payment being made. For all payments made to one service provider that exceed \$600 (or the applicable IRS limit) in a calendar year, the Treasurer shall ensure Forms 1099 are filed as required by law.

- 4.2. All tax forms shall be retained for a period of not less than seven years.

PROCEDURES FOR CASH RECEIPTS AND DISBURSEMENTS

1. **RECEIPTS:** Receipts of cash and checks are derived from various sources. These include concessions, fundraisers and merchandise sales. All deposits should be evidenced by at Counting of Funds form, with the required information, including signature of those verifying deposit.
 - 1.1. Deposits over \$500 shall be made to the designated bank account on the same day the funds are collected but not to exceed 24 hours from collection.
 - 1.2. Deposits under \$500 may be placed in a secure safe and made to the designated bank account within 7 days of collection.
2. **DISBURSEMENTS:** Expenses are paid once a Request for Payment/Expense Reimbursement is complete with all required information. Only authorized expenses will be paid. All invoices must be approved by at least two members associated/affiliated with the Club/Sport requesting the reimbursement and acknowledged by the team coach or ASB club advisor for which the expense was incurred. Request for gifts to district staff and volunteer coaches may not exceed \$500 per person. Approved reimbursement request invoices will be paid within 30 days of receipt. The Treasurer will keep copies of all reimbursement requests on file.
3. **CASH BOXES:** A cash box is money requested by and distributed to a member for the purpose of making change at an event or fundraiser using a Reimbursement Request form, state purpose as "CASH BOX". Cash box requests must be made by a member and students may not possess, supervise, handle, count or distribute funds from cash boxes. Members shall complete a reimbursement request form and shall receive a check written to the member's name. The member is responsible for cashing the check and seeing that funds are redeposited at the end of the event or season.
4. **TRAVEL EXPENSES:** Travel and travel related expenses, including accommodations, airfare or car rental is not a directly reimbursable expense.
5. **LOANS:** No loan shall be made by or to The Pack for any purpose.