

Proposed Bylaws May 2018

SKYLINE BOOSTER CLUB BYLAWS

Revised February 11 2018

1. **NAME:** The name of this organization is Skyline Booster Club.
2. **PURPOSE:** The Skyline Booster Club is organized and operated for the charitable and educational purposes of Skyline High School (Sammamish, Washington) extra-curricular activities including but not limited to its Associated Student Body clubs and sports teams. The Booster Club was incorporated on June 9th, 1997 as a non-profit corporation by the state of Washington and is renewed annually. The Skyline Booster Club is a non-profit, tax exempt organization, under section 501(c)3 of the Internal Revenue Code. Tax identification is available upon request.
3. **GOVERNING DOCUMENTS** The Skyline Booster Club is governed in the following order by Federal and State laws, Washington Secretary of State requirements for charitable organizations, any applicable Issaquah School District or WIAA 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. See References.
4. **MEMBERSHIP:** All volunteers in any Booster Club sponsored activity must be a current Booster Club member. There are three types of Memberships in the Skyline Booster Club. Membership fees for each type of membership are determined annually by the Board of Directors.
 - 4.1. **Family Memberships** (includes Parents and Guardians) All parents, guardians, and other persons who have children enrolled and attending Skyline High School are eligible to become members of the Skyline Booster Club. Family membership gives two adults in each family household the right and responsibility to attend all meetings and events sponsored by the Skyline Booster Club, serve on committees, be nominated and elected to office, and participate in discussions and vote on all motions presented to the general membership.
 - 4.2. **District Employees, Coaches and Advisors Membership** Any Employee of the Issaquah School District, Coach or Advisor is eligible to become members of the Skyline Booster Club. District Employee, Coach, and Advisor members are granted the right and responsibility to attend all meetings and events sponsored by the Skyline Booster Club. District Employees, Coaches, and Advisors may serve in an advisory role on committees but do not have a vote at general membership and committee meetings.
 - 4.3. **Alumni, Business and Community Membership:** Persons without students currently enrolled at Skyline High School may join as a Skyline alumnus, an individual community, alumni, business, or a business or organization representative. Alumni, Business and Community Membership gives this classification of member the opportunity to show support of Skyline students and their involvement in extracurricular activities at Skyline High School. This membership does not give them a voice or a vote on any items at General Membership meetings. Alumni, Business and Community members

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can be appointed to serve as advisors for Booster Club committees at the request of the committee chair.

5. MEMBERSHIP DUES The Board of Directors will determine need for and establish annual membership dues. The membership shall then vote to ratify the annual fee as a provision of the Booster Club's Standing Rules. Dues and Fees shall be paid at the time of membership registration and recorded by the Treasurer. Membership privileges and voting rights become immediately valid once annual membership is paid.

6. ELECTED OFFICERS AND THEIR DUTIES: Elected Officers must be current members of the Skyline Booster Club on a Family Membership and have a student currently enrolled at Skyline High School. All Officer positions can be co-positions, each receiving a vote on the Board of Directors and be elected to the respective position annually.

6.1. Elected Officers: President, Treasurer, Secretary, Membership Director, Member at Large.

6.2. 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, Treasurer, Secretary, Membership Director, Member at Large.

6.3. Duties of President: The President (or Co-Presidents as the case may be) shall be an elected member and the principal executive officer(s) of the Skyline Booster Club subject to the control of the Board of Directors. The President shall in general supervise and authorize all activities of the Skyline Booster Club. The President shall be a member of the Executive Board and when present, shall preside at all meetings of the Executive Board, Board of Directors, and all meetings of the membership. The President shall vote only in the case of a tie in a vote of the Executive Board, Board of Directors or the membership. The President shall select and appoint the chairpersons of all Standing and Special Committees and shall be an ex-officio member of all committees of the organization.

6.4. Duties of Treasurer: The Treasurer (or Co-Treasurers as the case may be) 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 Skyline Booster Club financial policies. See Appendix A The Treasurer shall maintain regular books of account to be kept, and shall render to the Board of Directors, from time to time as may be required, an account of the financial condition of the Corporation Skyline Booster Club. The Treasurer shall arrange disbursements from the general fund as authorized by the budget as approved or amended by the membership or from individual Team/Club line item when authorized on a completed reimbursement request form. (See references) The Treasurer shall deliver a financial report monthly and at each Board of Directors and General Membership meeting or at other times as requested by the Board of Directors. The financial report shall consist of a statement detailing the Skyline Booster Club's income and expenses, checking and savings bank account reconciliations, and Team/Club balances. The Treasurer shall facilitate annual insurance renewal, financial review, audit (if necessary) and tax preparation. The Treasurer shall present the financial review results and audit report at the first general membership

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meeting in the fall of the school year. The Treasurer shall present the tax report to the General Membership when completed.

- 6.5. **Duties of Secretary:** The Secretary (or Co-Secretaries as the case may be) shall be an elected member of the Executive Board. The Secretary shall 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; shall be responsible for preparing, printing, presenting and editing minutes during the next meeting, keeping a copy of all meeting minutes in the Secretary binder and post filed minutes the Club's website; shall manage and keep an accurate tally of the volunteer records, keep an attendance sheet for each General Membership meeting and the team/club representative in attendance. The Secretary shall track, apply, confirm and maintain records of all insurance, state and federal registrations and memberships that are updated annually and, in general, perform all duties incident to the office of Secretary and such other duties as may be assigned by the President or Executive Board.
- 6.6. **Duties of Membership Director:** The Membership Director shall be an elected member of the Executive Board. The Membership Director shall be responsible for recording memberships, designating membership types, and designating funds to clubs according to member's requests. All membership funds and information need to be reported and deposited with the treasurer weekly. Each year the Membership Director will update the membership form and have it approved by the Executive Board. The Membership Director will ensure these updated forms are on the website and the online funds collection site and, in general, perform all duties incident to the office of Membership Director and such other duties as may be assigned by the President or Executive Board.
- 6.7. **Duties of Member at Large:** The member at Large shall be an elected member of the Executive Board. The Member at Large shall represent the general membership at all meetings and in general, perform such other duties as may be assigned by the President or Executive Board.
7. **MEETINGS:** The General Membership meetings are open to any member. The Skyline Booster Club will hold at least one General Membership meeting annually to include, but not limited to, the election of club officers, a vote to approve standing rules, check signers, annual budget and operating guidelines. The Board of Directors shall determine, approve and announce to members and publish in the Standing Rules the time and location of all General Membership meetings and include in the Standing Rules.
- Minutes of any electronic meetings by email, chat room, phone or video conferencing shall be recorded by the Secretary and documented in the next month's meeting minutes. Special meetings may be called by the Board of Directors or by the written request of 20 or more Club members to the Board of Directors. Decision to cancel a regularly scheduled meeting due to weather conditions or other emergency shall be made by the President by notifying the Membership by email and/or social media.
8. **EXECUTIVE BOARD AND THEIR DUTIES:** The **Executive Board** shall consist of the President, Treasurer, Secretary, Membership Director and Member-at Large. All members of the Executive Board shall be listed as the officers of the corporation with the Secretary of the State.
- 8.1. **Executive Board Authority:** The Executive Board may transact necessary business during the intervals between meetings of the Board of Directors and/or General membership meetings and

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such other business as may be referred to it by the membership or these Bylaws. The Executive Board may create Standing and Special Committees, approve the plans and work of Standing and Special Committees, prepare and submit a budget to the membership for approval, sign contracts, and in general, conduct the business and activities of the organization.

- 8.2. **Meetings Executive Board:** The Executive Board has the authority to meet and make decisions on behalf of the club in between the Board of Director and General Membership Meetings as is needed to conduct club affairs. Executive Board Meeting Minutes, discussions, decisions and actions shall be recorded by the club secretary and kept in the secretary's notebook.
- 8.3. **Quorum Executive Board:** A quorum will consist of a majority of members from the Executive Board.
- 8.4. **Action Without a Meeting, Executive Board:** In an Emergency, action required or permitted to be taken at a meeting of the Executive Board may be taken electronically if all the members of the Executive Board consent in writing to take the action electronically and make a decision on a specified action. Decisions made electronically have the same powers as if made at an in-person meeting of the Executive Board. The action taken without a meeting shall be reported during the next in-person meeting of the Executive Board, Board of Directors, or General Membership and recorded in that meeting's minutes.
- 8.5. **Reimbursement Executive Board:** Executive Board members are volunteers and shall serve without compensation. with the exception that expenses incurred may be reimbursed with documentation in accordance with the Booster Club's financial policies, and budget or prior approval by the Executive Board.
9. **BOARD OF DIRECTORS:** The Board of Directors shall consist of the elected officers of the organization (Executive Board) and the appointed positions of Chair of Concessions, Grants, Matching Funds, Merchandise, and Team and Clubs.
 - 9.1. **Authority Board of Directors:** The Board of Directors may transact necessary business during the intervals between Board of Director and General membership meetings and such other business as may be referred to it by the membership or these Bylaws. It may create Standing and Special Committees, approve the plans and work of Standing and Special committees, prepare and submit a budget to the membership for approval, approve grants, awards, and fundraising activities/events and in general, conduct the business and activities of the organization.
 - 9.2. **Meetings Board of Directors:** The Board of Directors shall meet as needed during the school year to prepare for the General Membership meetings and to conduct affairs of the Skyline Booster Club.
 - 9.3. **Quorum Board of Directors:** A quorum will consist of a majority of members from the Board of Directors.
 - 9.4. **Action Without a Meeting Board of Directors:** In an Emergency, action required or permitted to be taken at a meeting of the Board of Directors may be taken electronically if all the members of the Board of Directors consent in writing to take the action electronically and make a decision on a

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specified action. Decisions made electronically have the same powers as if made at an in-person meeting of the Board of Directors. The action taken without a meeting shall be reported during the next in-person meeting of the Executive Board, Board of Directors, or General Membership meeting and recorded in that meeting's minutes.

9.5. **Reimbursement Board of Directors:** Board of Directors are volunteers and shall serve without compensation with the exception that expenses incurred may be reimbursed with documentation in accordance with the Booster Club's financial policies, and budget or prior approval.

10. **APPOINTED CHAIRS AND THEIR DUTIES:** Both the Executive Board and the Board of Directors have the authority to create committees to carry out the duties according to Skyline Booster Club instructions. The President shall appoint with the approval by a vote of the Executive Board a Concessions Chair, Grants Chair, Matching Funds Chair, Merchandise Chair, Team and Club Chairpersons and Webmaster and or Website Chair. The Board of Directors reserves the right to appoint additional Officers as deemed necessary to fully conduct Booster Club business. Appointed Chairpersons must either be current members of the Skyline Booster Club on a Family Membership, or Alumni, Business or Community Membership. All appointed Chairpersons can be co-positions, each receiving a vote on the Board of Directors and are appointed to respective position annually. The responsibilities of unfilled and or vacated chairs position reverts to President and the Executive Board.

10.1. **Concession Chair:** The Concession Chair (or Co-Concession Chair as the case may be) is an appointed position and is in charge of inventory, equipment, supplies and staffing of concession stand events in accordance with the approval of the Executive Board and within the parameters set by the annual budget. The Concession Chair will ensure facility key access, that all permits are current and that all volunteers are Booster Club members. The Concession Chair will ensure that Concession events operate in compliance with County Health Department regulations and requirements, that necessary supplies are available, and all workers are trained. The Concession Chair may delegate any concession task to trained Booster Club members.

10.2. **Grants Chair:** The Grants Chair is an appointed position and is responsible for providing the Board of Directors and Membership with information regarding, receipt, review, presentation and recommendation of grant requests made to the Skyline Booster Club Board of Directors. The Grants Chair shall recuse their position if a conflict of interest exists.

10.3. **Matching Funds Chair:** The Matching Funds Chair is an appointed position and is responsible for providing Membership with information on matching gift programs. The Matching Funds Chair shall interface with Corporate Matching gift programs, track and report all Matching Funds to the Treasurer and Board of Directors. In the case the Matching Funds Chair position is vacant the responsibilities of the Matching Funds Chair will be filled by the Skyline Booster Club Treasurer.

10.4. **Merchandise Chair:** The Merchandise Chair (or Co-Merchandise Chair as the case may be) is an appointed position and 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.

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- 10.5. **Team and Club Chairpersons (up to 6):** The Team and Club Chairpersons are appointed positions and responsible for explaining the role of the Skyline Booster Club to Teams and Clubs. All recognized ASB Teams and Club shall be assigned a Team and Club chairperson annually by the Executive Board. The Team and Club Chairpersons shall serve as a resource, collecting information from and distributing information to the assigned Teams and Clubs and the Booster Club, connecting with Club advisors, coaches and parent representatives for Teams/Clubs.
- 10.6. **Webmaster:** The Webmaster is an appointed position and responsible for the creation and maintenance of the Skyline Booster Club Website. The Webmaster will provide Website assistance to all Executive Board, Board of Director, and members as needed.

11. PARLIAMENTARY AUTHORITY AND ELECTIONS

- 11.1. **Quorum:** The members present at any general membership meeting of the organization, provided at least ten (10) members are present, shall constitute a quorum for the transaction of business. In the event that a quorum is not available, any matter of business brought before the general membership at a general membership meeting can be discussed and decided by a majority vote of the Board of Directors.
- 11.2. **Elections:** Officers shall be elected at the May meeting of the organization by the members present. Officers shall assume their official duties on July 1st of the year elected. Officers elected to a position outside of the May General membership meeting will assume responsibilities of the said office immediately and serve thru the end of the current fiscal year.
- 11.3. **Term of Office:** Officers shall be elected to serve a one-year term. Officers may be re-elected to serve for up to three consecutive terms in the same office.
- 11.4. **Nominating Procedures:** A nominating committee to create a slate of officers for the next year, is to be approved by the Board of Directors and composed of two Board of Director members and at least two additional Skyline Booster Club members. The nominating committee shall begin seeking nominees in March of the year in which the candidates will be elected and develop a slate of candidates. The candidates shall be announced to the membership at least 10 days prior to the election meeting. Additional nominees (that meet the Bylaw requirements) may be solicited from the floor on the day of the election. Only those who have consented to serve shall be eligible for nomination, either by the committee or from the floor. If there are nominations from the floor, the vote must be by written ballot.
- 11.5. **Vacancies:** A vacancy occurs if an officer or committee chair resigns or misses 3 consecutive meetings without being excused by the President. The Board of Directors must vote to remove the officer or committee chair from the position prior to appointing someone to fill the position. The Executive Board may vote to appoint someone to fill the position until the next election of officers. If the Board of Directors is unable to fill an elected position, an officer may remain in office even if they have exceeded their term(s) of service as long as the Board of Directors is actively seeking a replacement and the officer continues to have a child enrolled at Skyline High School. The Board of Directors must vote at each meeting to approve the expired officer's term for the next month, or until the position is filled. Responsibilities of the vacated position fall to the President and then Executive Board until the vacated position is filled.

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- 11.6. **Removal from Elected Office or Appointed Chair** : The Board of Directors may vote to remove from office those elected or appointed Board members who have missed 3 consecutive meetings without being excused by the President or for failure to carry out the duties of office.
- 11.7. **Resignation from Office**: Any officer may resign at any time by giving written notice to the corporations Board of Directors. Any resignation shall take effect at the date of receipt of notice or as specified within notice. Acceptance of resignation shall not be necessary to make resignation effective.
12. **FINANCIAL PROCEDURES AND CONTROLS**: The fiscal year of the Skyline Booster Club shall be from July 1 to June 30 but may change by resolution of the Board of Directors. The Skyline Booster Club shall adopt appropriate financial controls to ensure the integrity of its funds. The board shall prepare and membership will approve an annual budget. The treasurer shall reconcile bank accounts monthly and prepare and publish a monthly financial statement for membership review. Audits, check signers, reimbursement of expenses, cash handling procedures will be established by the Board of Directors in the Financial Policies. Appendix A.
13. **STANDING RULES** The Board of Directors is authorized to create Standing Rules to be voted and approved by the General Membership annually to establish operating rules and guidelines for the operation of the Skyline Booster Club.
14. **AMENDMENTS**: These bylaws may be amended following the review and recommendation of the Board of Directors when a quorum is present and with a majority vote at any meeting of the membership. At least a 15-day notice of the proposed amendments will be given to the membership. The membership may also vote to waive this required notice provided a quorum is present and there is a majority vote to approve the amendments.
15. **CONFLICTS OF INTEREST** Existence of Conflict, Disclosure: Directors, officers, members, contractors of the Skyline Booster Club should refrain from any actions or activities that impair, or appear to impair, their objectivity in the performance of their duties on behalf of the Skyline Booster Club. A conflict of interest may exist when the direct, personal, financial, or other interests of any director, officer, member, or contractor competes or appears to compete with the interests of the Skyline Booster Club. If any such conflict of interest arises the interested person shall call it to the attention of the Board of Directors for the resolution. If the conflict relates to a matter requiring Board action, such person shall not vote on the matter. When there is doubt as to whether any conflict of interest exists, the matter shall be resolved by a vote of the Board of Directors, excluding the person who is the subject of the possible conflict.
- 15.1. **Nonparticipation in Vote**: The person having the conflict shall not participate in the final deliberation or decision regarding the matter under consideration and shall retire from the room in which the Board is meeting. However, the person may be permitted to provide the Board with any and all relevant information.
- 15.2. **Minutes of the Meeting**: The minutes of the meeting of the Board shall reflect that the conflict was disclosed and the interested person was not present during the final discussion or vote and did not vote on the matter

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- 15.3. **Annual Review:** A copy of the conflict of interest statement shall be furnished to each director or officer, employee and/or contractor who is presently serving the Skyline Booster Club, or who hereafter becomes associated with the members and contractors, and the new officers and directors, staff members and contractors shall be advised of the policy upon undertaking the duties of their offices. See Appendix B for Conflict of Interest Statement.
16. **INDEMNIFICATION:** Every member of the Board of Directors, officer or members of the Skyline Booster Club may be indemnified by the Skyline Booster Club against all expenses and liabilities, including counsel fees, reasonably incurred or imposed upon such members of the Board, officer or members in connection with any threatened, pending or completed action, suit or proceeding to which she/he may become involved by reason of her/his being or having been a member of the Board, officer, or member of Skyline Booster Club, or any settlement thereof, unless adjudged therein to be liable for gross negligence or intentional misconduct in the performance of her/his duties. Provided, however, that in the event of a settlement the indemnification herein shall apply only when the Board approves such settlement and reimbursement as being in the best interest of the Skyline Booster Club. The foregoing right of the indemnification shall be in addition and not exclusive of all other rights which such member of the Board, officer, or member is entitled.
17. **DISSOLUTION OF SKYLINE BOOSTER CLUB:** The Board of Directors may vote to dissolve the Skyline Booster Club without reason or cause. The board shall establish a written plan of dissolution following state and federal laws. The board will notify the membership by posting notice on the club's website as well as communicating plan in writing to all members via email to addresses provided in members profile. Once all outstanding financial obligations have been met, any remaining club funds will be disbursed first to the Skyline High School ASB club or team for which the Booster Club holds funds on behalf of, and then to either the Skyline High School ASB. Finally, the board will notify the applicable state agencies and file all appropriate forms with the IRS.
18. **REFERENCES**
- 18.1. **Federal Tax Non Profits:** <https://www.irs.gov/charities-non-profits>
- 18.2. **Washington Secretary of State:** <https://www.sos.wa.gov>
- 18.3. **Articles of Incorporation:** Corporation documents filed and recorded by the Secretary of State. <https://www.sos.wa.gov>
- 18.4. **Standing Rules:** Standing rules can be voted on by the General Membership or updated when a quorum is present and action is affirmed with a majority vote of the membership. A copy of the Standing Rules document will be kept in the Secretary Notebook and posted on the clubs website for any member to view at: www.skylineboosterclub.com
- 18.5. **WIAA/Washington State Interscholastic Athletic Association:** Washington Interscholastic Athletic Association is a Washington State Association that governs over rules and regulations which School districts, school Athletics Teams, select student activities and community support groups agree to follow in order to participate in league and state competitions. The WIAA website is currently accessed at: <http://www.wiaa.com>

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18.6. **ISD: Issaquah School District** The Issaquah School district is the school district of which Skyline High School is a part of. The school district school board sets guidelines for student participation in athletics and school ASB clubs. The ISD website is located at: <https://www.issaquah.wednet.edu>

18.7. **(Skyline) ASB: Associated Student Body** The ASB is an annually elected governing body that represents the Students at Skyline High School and is overseen by the Student Activities Director / ASB Advisor. The ASB website is located at: <http://skylinehighasb.weebly.com>

19. **Appendices**

19.1. **Appendix A: Financial Procedures and Controls**

19.2. **Appendix B: Conflict of Interest**

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BYLAWS APPENDIX A FINANCIAL PROCEDURES AND CONTROLS

The Skyline Booster Club (the “Club”) shall adopt appropriate financial controls to ensure the integrity of its funds. The fiscal year of the Club shall be from July 1 to June 30 but may change by resolution of the Board of Directors.

Basis of Accounting: The Club 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 cash is paid.

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.

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.

Record Keeping: The Treasurer shall maintain copies of all Request for Payment/Expense Reimbursement and Counting of Funds forms as a part of the Clubs 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.

INTERNAL CONTROLS: The Club 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:

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 Club General Fund during the year, including serving as approval for the anticipated expenditures.

Budget Deviations: Any deviation of the budget over \$500 but not to exceeding \$1,000 must be voted on by the Board of Directors. Any deviation of the budget greater than a \$1,000 must be approved by the General Membership.

Segregation of Duties: The Club’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 Club’s assets while also considering efficiency of operations. Segregation of duties includes:

1. Check stock is maintained with the Treasurer in a secure location.
2. The Treasurer shall not have signature authority over the bank accounts of the Club.
3. All expenses must be approved by the appropriate individual(s).
4. All checks require two signatures.

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5. All signers must be members and serve on the Board of Directors.
5. Checks cannot be signed by same person to whom the check is written.

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 Club guidelines.

FINANCIAL PLANNING:

Budgeting Process: The Club'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 Board of Directors prior to the end of the fiscal year for approval. The budget approved by the Board of Directors 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. The budget is revised during the year only if approved by the Board of Directors.

Internal Financial Reports: The Treasurer of the Club will prepare the following on a monthly basis:

- Treasurer's Report
- Bank reconciliation for all Club accounts
- Suspense report

The Board of Directors 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 Club's Secretary monthly and post a digital copy of each monthly report on the SBC website under Documents.

Review: A review of the financial records held by the Treasurer will be performed prior to 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 prior to the end of each fiscal year shall be an annual review and shall be conducted by two or more board or voting members of the Club 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 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.

Tax Compliance: The Treasurer shall be responsible for preparing 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

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Executive Board for review and comment. A copy of the Form 990 shall be made available on the SBC website.

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

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

PROCEDURES FOR CASH RECEIPTS AND DISBURSEMENTS

Receipts: Receipts of cash and check are derived from various sources. These include concessions, fundraisers and merchandise sales. All deposits should be evidenced by at *Counting of Funds form* (see standing rules for current form) with the required information, including signature of those verifying deposit. Deposits shall be made to the designated SBC bank account on the same day the funds are collected but not to exceed 24 hours from collection.

Disbursements: Expenses are paid once a *Request for Payment/Expense Reimbursement form* (see standing rules for current form) is complete with all required information. Only authorized expenses will be paid. All invoices must be approved by at least one member 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. Expenses over \$500 require two member signatures. Request for gifts to district staff and volunteer coaches may not exceed \$500 per person per season and must be accompanied by a written letter notifying Skyline's Athletic Director. Approved reimbursement requests invoices will be paid within 30 days of receipt. The Treasurer will keep copies of all reimbursement requests on file.

Cash Boxes: 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" (see standing rules for current form). 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 re-deposited at the end of the event or season.

Travel Expenses: Travel and travel related expenses, including accommodations, airfare or car rental is not a directly reimbursable expense. All travel and travel related expenses must be arranged through and paid for by the Issaquah School District.

Loans: No loan shall be made by or to the Club for any purpose.

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BYLAWS ADDENDUM B

SKYLNE BOOSTER CLUB CONFLICTS OF INTEREST STATEMENT (INCLUDED AS A SEPARATE ADDENDUM ATTACHMENT)

Existence of Conflict, Disclosure: Directors, officers, members, contractors of the Skyline Booster Club should refrain from any actions or activities that impair, or appear to impair, their objectivity in the performance of their duties on behalf of the Skyline Booster Club. A conflict of interest may exist when the direct, personal, financial, or other interests of any director, officer, member, or contractor competes or appears to compete with the interests of the Skyline Booster Club. If any such conflict of interest arises the interested person shall call it to the attention of the Board of Directors for the resolution. If the conflict relates to a matter requiring Board action, such person shall not vote on the matter. When there is doubt as to whether any conflict of interest exists, the matter shall be resolved by a vote of the Board of Directors, excluding the person who is the subject of the possible conflict.

Nonparticipation in Vote: The person having the conflict shall not participate in the final deliberation or decision regarding the matter under consideration and shall retire from the room in which the Board is meeting. However, the person may be permitted to provide the Board with any and all relevant information.

Minutes of the Meeting: The minutes of the meeting of the Board shall reflect that the conflict was disclosed and the interested person was not present during the final discussion or vote and did not vote on the matter.

Annual Review: A copy of the conflict of interest statement shall be furnished to each director or officer, employee and/or contractor who is presently serving the Skyline Booster Club, or who hereafter becomes