

PORTLAND FRONTRUNNERS

BYLAWS

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Bylaws adopted at the General Meeting on November 21st, 2002, for the regulation of business of the Portland Frontrunners, a non-profit running and sports education organization.

This document was last amended on October 9th, 2022.

Article 1: Name of Organization

The name of this organization shall be Portland Frontrunners (hereinafter referred to as "PFR" or the "Club").

Article 2: Purpose

- A. Our primary purpose is to provide encouragement and support to lesbian, gay, bisexual, transsexual, transgender, queer, intersex, asexual, and allied individuals who are interested in running, walking, and related activities, in a non-threatening and educational environment.
- B. To further our purpose, we may hold runs, races, educational workshops, and social events; publish the Club's content online; and do such things that may be conducive to the encouragement of running, walking, and related activities, in cooperation with other groups or alone.
- C. Our primary concerns are running and walking, whether it is beginning, recreational, or competitive. Our primary interests are in running and walking related events, physical fitness education, and related activities. Our secondary interests are our public presence and social events. Secondary interests shall not interfere with our primary concern and interest.
- D. Portland Frontrunners shall schedule, publicize, and conduct regularly scheduled runs and walks for ourselves and as a service to the sexual minority community. These runs and walks shall be free of charge and open to all. While those who attend shall be informed of our membership program, they must not feel pressured to join.

Article 3: Membership

- A. The requirements of membership are the payment of annual dues and abiding by the Portland Frontrunners Code of Conduct. Membership is open to all persons, without regard to race, creed, color, age, gender, religion, national origin, physical condition, or sexual orientation.
- B. Membership mirrors the calendar year for a twelve-month period with the annual dues being collected by the end of each January. Membership dues shall not be prorated for new Members joining later in the calendar year: although, for new Members who join after September 30th, their membership shall extend through the following calendar year.
- C. Benefits of membership are: participation in the business of the Club as a voting Member; serving on Committees; holding Office; representing the Club at races; becoming a member of the Road Runners Club Of America (RRCA); access to the Club's minutes and Bylaws. In addition, Members periodically receive important PFR emails regarding upcoming events.

Article 4: Dues

The annual dues rate for the Club membership will be set on an annual basis by the Board of Directors and shared annually with the membership as part of the regular join and renew process for the Club.

Article 5: Officers

- A. Officers shall consist of President, Vice President, Secretary, Treasurer, and Communications Officer. The Officers shall ensure the Club's business and activities are carried out in accordance with the Bylaws adopted by the Club.
- B. Candidates for Officers must be Members in good standing.
- C. The Officers are trusted servants; they shall not dominate. The will of the Members shall govern.
- D. The duties of the Officers shall include, but are not restricted to:
 - a. President
 - i. Serves a term of two (2) years.
 - ii. Acts as the chief administrative officer and legal head of PFR.
 - iii. Exercises supervision over PFR and all of its activities.
 - iv. Represents and speaks for PFR to other organizations and to the public.
 - v. Calls meetings and presides at General Meetings and Board Meetings.
 - vi. Appoints committee chairpersons, unless otherwise stated in the Bylaws.
 - vii. Signs letters and the documents necessary to carry out the decisions and intent of the Members.
 - viii. Coordinates charitable donations.
 - b. Vice President

- i. Serves a term of one (1) year.
 - ii. Assumes the duties of the President in the case of absence or incapacity of the President
 - iii. Assists the President with carrying out their duties.
 - iv. Acts as Chairperson of the Membership Committee.
 - v. Organizes at least two volunteer events each year.
 - vi. Maintains inventory of all Club owned items.
 - c. Secretary
 - i. Serves a term of one (1) year.
 - ii. Takes notes of the proceedings of the meetings as a basis for preparing the minutes.
 - iii. Prepares and certifies the correctness of the minutes.
 - iv. Preserves all minutes, records, reports, and official documents of PFR, except those specifically assigned to the custody of others.
 - d. Treasurer
 - i. Serves a term of two (2) years.
 - ii. Administers all financial affairs.
 - iii. In December, prepare a budget for the following year.
 - iv. Is responsible for the collection, safekeeping, and expenditure of all funds of the Club in accordance with generally accepted accounting principles.
 - v. Presents a brief financial report of the Club's activities, when directed by the President.
 - vi. Coordinates annual renewal of non-profit status with the State of Oregon.
 - e. Communications Officer
 - i. Serves a term of one (1) year.
 - ii. Publishes and manages the Club's website and social media presence.
 - iii. Coordinates the delivery of all correspondence from the Club.
 - iv. Sends out a welcome email to new Members, as directed by the Vice President.
 - v. Manages the content of any communication with the media or the Club's advertising.
 - vi. Plans monthly happy hours and other social events.
- E. Vacancy of a Position
 - a. No vacancy created by the resignation of a board member may be filled until the resignation has been submitted in writing to the President.
 - b. If the office of the President becomes vacant, the Vice President may choose to become president to fulfill the unexpired portion of the term. The Vice President must decide within seven (7) days after the vacancy occurs. If the Vice President declines the position, the Vice President convenes a special meeting of the Board to elect a person to fulfill the unexpired portion of the term. The meeting must take place within 30 days after the vacancy has occurred.
 - c. The President fills any vacancy in other Board of Directors positions with an eligible person, although the Board may, by majority vote, overrule any particular choice. That person fulfills the unexpired portion of the term.

- F. Removal of Officers
 - a. As determined by a majority vote of the other Board of Directors, an officer may be removed from office for:
 - i. Not abiding by any Portland Frontrunners Policy or the Member Code of Conduct; or
 - ii. Not carrying out or fulfilling the duties of the position.
- G. Election of Officers
 - a. President
 - i. The election of President will be held in even-numbered years.
 - b. Treasurer
 - i. The election of Treasurer will be held in odd-numbered years.

Article 6: Meetings

- A. At least one General Meeting of Members shall be held each year; otherwise, Board Meetings and General Meetings shall be held as needed. All Board Meetings shall be open to any Member who wishes to attend. General Meetings are open to any Member and non-member who wishes to attend.
- B. Notice of General Meetings shall be communicated to all Members at least seven (7) days in advance of the meetings.

Article 7: Committees

- A. Standing Committees
 - a. Welcome Committee:
 - i. Is chaired by the Vice-President and may be co-chaired by a Member of the Committee in good standing.
 - ii. Tasked with creating a more welcoming and inclusive environment for new and existing Members.
 - iii. Coordinates with the Vice-President & Communications Officer on a welcome email to new Members.
 - b. Pride Committee:
 - i. Is chaired by a member of the Board and may be co-chaired by a Member of the Committee in good standing.
 - ii. Coordinates outreach, participation, and activities in Portland's Gay Pride in June.
- B. Ad hoc Committees
 - a. Committees may be established as necessary to carry out the purposes of PFR, and are for the duration of the necessary activity or calendar year, whichever is the lesser in duration.
 - b. Ad hoc committee Chairs shall be appointed by the President. Committee decisions are subject to approval of that Chair and the President.

- c. Committee membership is open to all Members in good standing.
- C. Election Committee
 - a. An Election Committee shall consist of three members, with the President being the Chair in odd-numbered years and the Treasurer being the Chair in even-number years.
 - b. The Chair of the Election Committee shall appoint two other Members in good standing annually prior to the scheduled date of sending out election materials. No Board Members running for an officer position in the year of the election nor candidates for the Board may serve on the Election Committee.
 - c. The Election Committee shall carry out the Election of Officers..
 - d. The Election Committee shall solicit, receive, and review candidate statements.
 - e. The Election Committee will oversee voting for Elections of Officers. Voting will be conducted according to Article 10.
 - f. The Election Committee shall count the votes on the closing date of the election, or as soon as practical after the closing date of the election, but no later than two weeks after the closing date.

Article 8: Finances

- A. The fiscal year of PFR shall coincide with the calendar year.
- B. A checking account shall be maintained. One signature shall be required.
- C. Invoices are required for all expenditures, and shall be promptly given to the Treasurer for archival.
- D. This is a non-profit organization. Dues, entry fees, and other monies received by the organization shall be spent entirely for carrying out the stated purpose of the organization.
- E. PFR shall provide a financial summary of club operations to the membership at least once per year.

Article 9: Empowerment/Amendments

- A. Any Member in good standing may propose amendments to the existing Bylaws by submitting the proposed amendment(s) in such language that, if adopted, may be incorporated directly into the Bylaws.
- B. Amendments to the Bylaws must be in written form and sent to all Members in good standing.
- C. The proposed amendment must include complete wording of the proposed changes and instructions for voting.
- D. Amendment proposals must be sent out at least seven (7) days, and not more than thirty (30) days, prior to the voting taking place.

Article 10: Voting

- A. Only Members in good standing may vote. All voting will be done electronically. Results will be emailed to Members.
- B. A quorum shall consist of 40% of the membership-rounding down to the next whole number if the 40% value is not a whole number. A quorum shall include absentee votes.
- C. A quorum shall be required when electing Club Officers or when voting to change the Bylaws. A majority vote of the quorum shall pass such votes. All other votes will not require a quorum, but instead, a simple majority of those voting.
- D. The candidates receiving the highest number of votes for each Officer position shall be elected. The Election Committee shall immediately notify the Board Members and the candidates when the results are finalized.

Article 11: Affiliation

- A. From time to time, the Club may affiliate with other similar running-oriented organizations.
- B. The Club shall be a chapter of the Road Runners Club Of America, and all measures adopted by that body must be considered by this organization. This Club will submit a portion of the annual dues described in Article 4 to the RRCA as membership in that body shall require.
- C. This Club shall make timely payment of the RRCA's annual dues.
- D. This Club shall comply with the RRCA's Bylaws, rules, policies and procedures governing membership.

Article 12: Savings Clause

Failure of literal or complete compliance with provisions of the Bylaws with respect to dates, times and notice, or the sending or receipt of the same, or errors in phraseology of notice of proposal, do not invalidate the actions or proceedings of the members at any meeting, as long as the members judge (by majority vote) that no substantial injury to the rights of members has occurred.

Article 13. Tax Status and Dissolution

No part of the net earnings of the Club inures to the benefit of, or is distributable to, its members, trustees, officers, or other private persons; except that the Club may pay reasonable compensation for services rendered and may make payments and distributions in furtherance of the purposes set forth in Article 2. No substantial part of the Club's activities can be the carrying on of propaganda or otherwise attempting to influence legislation. The Club may not participate in, or intervene in (including the publishing or distribution of statements), any political campaign on behalf of any candidate for public office.

Regardless of any other provision of these articles, the Club may not carry on any other activities not permitted to be carried on by a corporation (a) that is exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code or (b) contributions to which are deductible under section 170(c)(2) of the Internal Revenue Code, or corresponding section of any future federal tax code.

Upon dissolution of the Club, the funds in the treasury, after all creditors have been paid, shall go to the Road Runners Club of America or other 501(c)(3) nonprofit organization with a similar purpose to the Club's. ***(These two statements are requirements for membership in the Road Runners Club of America. (I.R.S. rules)***

PORTLAND FRONTRUNNERS

CODE OF CONDUCT

This Portland Frontrunners (PFR) Code of Conduct provides guidance and inspiration for us to make sound, ethical choices, and to meet our organizational goals. As PFR Members, we are accountable for the integrity of our decisions and actions in our activities. This Code of Conduct provides a foundation of expectations for us as members.

- Always show respect to your fellow club Members at all times;
- Always show respect and appreciation for the volunteers who give their time to help the club and/or event(s);
- Never yell, taunt, or threaten physical violence upon another Member of the club, volunteer, or event spectator (Members with a criminal history of violence or with a legal restraining order against them by another Member may be barred from membership and/or participation in all club activities);
- Never use abusive or vulgar language, or make racial, ethnic or gender-related slurs or other derogatory comments at club events;
- Never make unwanted sexual or physical contact with other members (Members found to be listed on a sex offender registry, convicted of a sex crime, or caught having, creating, or distributing child pornography will be immediately barred from membership and all participation in club activities.);
- Always abide by race rules and engage in fair competition, which includes anti-doping compliance, no course cutting, or other means of gaining a competitive advantage that is considered cheating when participating in club races or other races where you may represent the club by wearing a club-branded singlet, shirt, uniform, etc.
- Always report violations of this Code of Conduct policy to the Board in writing.

PORTLAND FRONTRUNNERS

CODE OF ETHICS POLICY

Portland Frontrunners (PFR) Board, Members, and Volunteers must:

- Be honest and ethical in their conduct, including ethical handling of actual or apparent conflicts of interest between personal and professional relationships that may benefit an individual at the expense of the PFR.
- The PFR Conflict of Interest Policy provides that all Board Members and staff are required to sign and comply with. Any new conflicts should be reported as required under the PFR Conflict of Interest Policy.
- Comply with applicable laws, rules, and regulations governing the organization.
- Deal fairly with other PFR Members, sponsors, and volunteers. Expectations should be clearly outlined and communicated.
- Address conflicts that arise proactively and professionally and adhere to the PFR Whistleblower Policy.
- Provide information that is accurate, objective, relevant, timely, and understandable.
- Proactively promote ethical behavior as a responsible partner among peers in the work environment.
- Protect and ensure the proper use of the organization's assets.

Matters discussed in open sessions that are determined by the Board to be confidential, proprietary, sensitive, or valuable may only be disclosed to others when authorized by the PFR President. Documents marked confidential and/or "for internal use only" shall not be given to unauthorized persons and only on a need-to-know basis or as required by law or policy.

A Board Member may not agree with the outcome of every decision made by the Board as a whole. In such cases, the Board Member may express their personal views on the issue. This should be balanced with acknowledgment that the outcome is the decision of the Board and is accepted by the Member.

PORTLAND FRONTRUNNERS

CONFLICTS OF INTEREST POLICY

The Board Members and Members of the Portland Frontrunners (PFR) owe a duty of loyalty to the PFR, which requires that, in serving PFR, they act, not in their personal interests or in the interests of others, but rather solely in the interests of the PFR. Board Members and Members must adhere to PFR's mission and may not use their positions, information they have about PFR, or PFR's property, in a manner that allows them to secure a pecuniary benefit for themselves or their relatives.

The conduct of personal business between any Board Members and Members and PFR is prohibited according to the PFR Bylaws. Business transactions of the PFR in which an Board Members and Members has an interest is prohibited in accordance with the PFR Bylaws. Proposed transactions shall be reviewed carefully to determine that they are in the best interests of PFR, and that they will not lead to a conflict of interest.

For the purposes of this policy, an Board Members and Members has an interest in a proposed transaction if they has a substantial financial interest in it, or has a substantial financial interest in any organization involved in the proposed transaction, or holds a position as trustee, director, general manager, principal officer, or member in any such organization. Prior to the start of any negotiations, or consideration of a grant request by the PFR, Board Members and Members are expected to make full disclosure, to the best of their knowledge, of any dual interest in a proposed transaction by submitting a report to the President or other Board Member or Member designated by the Board to handle such matters, supplying any reasons why the transaction might not be in the best interest of PFR. In matters requiring prior approval of the Board of Directors, the President or other Board Member shall forward copies of this disclosure report to the Board before its approval.

Any Board Members and Members with a dual interest in a proposed transaction shall not vote on the matter and, depending upon the circumstances, may be excluded from any discussion of the matter.

Board Members and Members shall not use inside information of the PFR for their personal benefit, or use such inside information or their position as Board Members and Members to the detriment of PFR. Inside information is information obtained through the Board Member's or Member's position that has not become public information.

Each Board Members and Members has a duty to place the interests of PFR foremost in any dealings involving the PFR and has a continuing responsibility to comply with the requirements of this Policy. On an annual basis, each Officer and Director is required to complete a Conflict-of-Interest Disclosure Statement.

PORTLAND FRONTRUNNERS CONFLICT-OF-INTEREST DISCLOSURE STATEMENT

Please initial and date in the space at the end of Item A or complete Item B, whichever is appropriate, complete Item C, and sign and date the statement and return it to the President.

A. I am not aware of any relationship or interest or situation involving my family or myself which might result in, or give the appearance of being, a conflict of interest between such family member(s) or me on one hand and the Portland Frontrunners on the other. _____

B. The following are relationships, interests, or situations involving me or a member of my family which I consider might result in or appear to be an actual, apparent or potential conflict of interest between such family members or myself on one hand and the Portland Frontrunners on the other.

For-profit corporate directorships, positions, and employment with:

Nonprofit trusteeships of positions:

Memberships in the following organizations:

Contracts, business activities, and investments with or in the following organizations:

Other relationships and activities:

C. My primary business or occupation at this time is: _____

I have read and understand the Portland Frontrunners's Conflict of Interest policy and agree to be bound by it. I will promptly inform the President of any material change that develops in the information contained in the foregoing statement.

Type/print name

Signature

Date

PORTLAND FRONTRUNNERS

FIDUCIARY & FINANCE POLICY

CRIMINAL BACKGROUND CHECK FOR THE TREASURER AND/OR STAFF RESPONSIBLE FOR MONEY

As a guideline, Portland Frontrunners (PFR) recommends having a volunteer treasurer undergo a criminal background check to ensure there is not a history of theft or financial fraud, and, at a minimum, one should be obtained. The President of a running club or event or a duly authorized official should manage any criminal background check procedure on behalf of the club, event, or youth running program. The results of the criminal background checks should be kept strictly confidential and only people authorized individuals should have access to the reports. If a background check discloses a criminal conviction of a theft related or fraudulent crime within a 15-year period, this person should be disqualified from a position involving the handling of funds.

MANAGING CLUB FINANCES

An important step in successfully managing a club or event's finances is ensuring that every board member understands their fiduciary obligations as part of serving on a board. Board members are ultimately responsible for the financial well-being of an organization which includes ensuring adequate income, control over spending, safeguarding assets, and reporting financial status to appropriate internal and external audiences. Individuals that serve on the board of a nonprofit running club or event do not need to be experts in financial management, but they do need to take a general interest in the financial status of the organization they are serving. This means paying close attention during a treasurer's report, reviewing financial statements as provided and asking questions if information is unclear or seems in conflict with the organization's policies or budget.

The Board should ensure that there are policies in place to protect the organization from fraud or theft. These policies are often referred to as internal controls. An important aspect of internal controls is segregation of duties. In the all volunteer run organization, oftentimes full financial management is delegated to the treasurer by the Board or stipulated in the bylaws. However, this is not the best practice to ensure against theft or fraud. For the most part people are honest and respect their duty of loyalty to an organization, however it only takes one dishonest person to defraud an organization and it is this fact that boards must create policies to safeguard against.

THE ROLE OF THE TREASURER

The treasurer of an organization is typically an elected or appointed member of a board. In an all volunteer run organization, the treasurer is responsible for keeping full and accurate accounts of all income (receipts) and expenses (disbursements or checks). If an organization has paid staff, this function may be delegated or an organization with no staff may at least

outsource this function to a paid bookkeeper. The treasurer should, however, maintain oversight of the accounting functions and provide periodic financial reports to the full board. There is no hard and fast rule how often financial reports should be shared, but a general rule of thumb is the reports should be no less than quarterly. Reports presented monthly or every other month will aid in better decision making for an organization. A board should establish a financial reporting policy to clarify the expected frequency of reporting.

The treasurer should regularly remind members of a board that they have an obligation to pay attention to the financial status of the organization. At times, board members or even a treasurer may remark that they received a printed financial report and time should not be wasted in reviewing it during a meeting. Resist this temptation to limit verbal review of financial statements. It is the diligence of oral review and discussion that can often bring financial concerns to light.

A sample job description of a board treasurer:

- Oversee the budget planning process
- Ensure adequate income available to achieve the budgeted expenses
- Safeguard the organization's assets
- Draft financial policies for board approval
- Anticipate and report financial problems
- Ensure the board receives regular and accurate financial statements and that the board members understand the information presented
- Ensure federal, state, and local reporting takes place

These duties may be assigned to an individual or to a committee chaired by the treasurer and often referred to as a finance committee.

INTERNAL CONTROLS

Internal controls should be established for an organization that clearly outlines divisions of duties, which means who is going to be responsible and held accountable for what aspects of the financial management process. The financial management process in a running club or event typically involves at least five steps:

- Receive income (dues, sponsorship, donations, etc)
- Deposit these items into a board approved bank account
- Write checks drawn from the board approved bank account
- Reconcile the statements from the board approved bank account
- Report the financial status of the organization to the board

One individual, typically the treasurer, should not be expected to handle every aspect of the financial management process. Instead the treasurer, in agreement with the president or chair of a board, may appoint one or more individuals to assist with the process. A finance committee may also serve to fulfill this role if there is no staff support. By engaging more than one individual in the process important division of duties are created.

Clubs and events should maintain a checking account or bank account in a board approved financial institution. Incorporating your club or event may be required to open a bank account. Members of the board or individual members of a club should never be allowed to co-mingle the club's finances in their personal checking accounts.

Signers on a bank account should be reviewed at least annually and individuals no longer allowed to sign on an account should be removed immediately. Boards should also consider approving a check signing policy. These policies typically dictate how many individuals are needed to sign a check on behalf of an organization. Some organizations always require two signatures while others may have a dollar amount threshold. For example, two signatures are needed for checks over \$500 or some agreed up amount.

To assist with divisions of duties, clubs and events should consider the following if they don't have paid financial staff:

- Require all checks to be co-signed
- Have an individual other than the treasurer receive a copy of the bank statement, ideally the president or board chair. The statements should include at least images of the cancelled checks. This individual should be free to question any check drawn from the club/event checking account or question any deposit made into the account.
- Ensure documentation of income received—photocopy or scan checks
- Ensure documentation of expenses paid -maintain copies of invoices and note the check number and date paid on the invoice.
- Ensure bank statements are reconciled. If the treasurer reconciles the bank statements have another individual review the reconciliation report. Failure to reconcile bank accounts in a timely manner can mask serious cash flow problems.

The full board of an organization is responsible for the overall financial success of an organization. Developing sound policies and procedures that safeguard an organization's assets is not only good practice, but it can also help shield the treasurer from undue suspicion as this individual carries out the responsibilities of the position on behalf of the organization and its members. We encourage our members to take time at their next board meeting to discuss their financial management procedures, internal controls and division of duties and consider policies to address areas of concern or deficiency.

WHAT KIND OF FINANCIAL FILINGS ARE NONPROFITS REQUIRED TO PROVIDE?

- 501(c)(3) organizations with gross revenue of over \$25,000 a year are required to file a Form 990 (or Form 990-EZ) with the IRS each year. Organizations with gross revenue less than \$25,000 are required to file the 990-n online.
- If an organization has unrelated business income from items like t-shirt sales you should pay the unrelated business income tax (UBIT) and local sales tax
- State or local income or business property taxes
- Payroll taxes for staff
- Form 1099 for independent contractors earning more than \$500 per year

Consult with a local auditor or accountant for questions. The PFR does not file any tax forms, especially form 990, on behalf of our affiliates. Tax filings are the responsibility of each member club and event

IMPORTANT QUESTIONS YOUR BOARD SHOULD BE ABLE TO ANSWER:

- Is your organization showing a profit or loss this month/quarter?
- Is there a projected profit or loss for the end of the year?
- What do you need to do to address a loss?
- Are your revenue sources (dues, race registration, sponsorship) increasing or decreasing?
- Do you have a diverse source of revenue or are you dependant on a single source?
- Are key expenses under control?
- Does your organization have sufficient reserves?
- Is your cash flow projection adequate?
- Are your revenue and expenses on track with your budget?
- Is your budget consistent with your mission, strategic plan, or vision statement?

Before any organization can answer these questions, they must first have a financial plan or a budget. Second, they must have a systems for recording income and expenses. This system is known as an accounting system. Third, the organization must generate reports based on the data input in the accounting system and discuss the reports. Without these three steps, a Board will not be able to answer the important questions outlined above.

THE BUDGET

The budget is the annual financial plan for an organization. While drafting and managing a budget can be a bit of a look into the crystal ball exercise, a few important planning steps can help improve budget accuracy.

The first step in drafting a budget is to look at the prior year's income and expenses to help establish an operating baseline. If your organization ran a deficit, learn from the loss. Was your organization over ambitious on revenue planning? Did you have an unexpected expense? Will this be a reoccurring issue in the future? If so, plan for it, don't avoid it. Do you have new goals for the coming year? It is important to outline new goals in writing; then determine an associated cost or revenue projection. For example, if your goal is to increase membership or race entrants by 25% then you will increase your membership income budget, but at the same time, you may need to increase the budget for your marketing expenses. When drafting your budget, be realistic about the revenue your organization can generate. Inflating the revenue budget to simply exceed the budgeted expenses can lead to an actual deficit at the end of the year. Be sure to have a contingency plan if revenue falls short of expectations to minimize the likelihood of a deficit at year's end.

When drafting your budget, it is also important to review your accounting system. Your budget categories should match your chart of accounts or accounting categories. It is also important to account for income and expenses how they are outlined in a budget. If the two systems do not match, then you will not be able to generate financial statements that match your budget. The result is that your board may not get an accurate picture of the income and expenses compared to the budget.

The actual budget should consist of three important elements:

- The budget period e.g. January 1–December 31, 2008
- Two-year income and expense comparison (You may need to use projections for the immediate previous year)
- The budget for the coming year which includes income, expenses, and budgeted profit or loss with notes outlining significant variances compared to previous years

Nonprofit does not mean no profit. A nonprofit club or event may budget a profit, but board members may not distribute the profit amongst themselves. This is what defines them as a nonprofit. A nonprofit may also elect to budget a loss if there are adequate cash reserves to support the loss. For example, the budget may include spending reserves for a special project that annual income may not fully support. If a board elects to budget a loss, this fact should be clearly recorded in the organization's minutes.

ACCOUNTING FOR INCOME AND EXPENSES

Many small nonprofits use a simple cash basis for accounting, meaning they simply record cash in and expenses out of a checking account. This is adequate for very small organizations with simple operations, as long as the treasurer reports to the board the income received, the

expenses paid, and the balance of the checking account and if there is an adequate cash balance in the account to cover future expenses.

In organizations with more sophisticated operations, multiple events, multiple programs, independent contractors, employees, etc. an accrual and fund accounting system is recommended. An accrual system matches income and expenses within the same time period. To be in conformity with generally accepted accounting principles, financial statements should be prepared on the accrual basis. Fund accounting is a concept most often related to nonprofit organizations. Financial records should be maintained for each program, race, or activity that receives income designated for that specific purpose. Each set of records is called a "fund" and is considered a separate accounting category and may have sub-categories. There should also be corresponding expense lines. For example an accounting system or chart of accounts and your corresponding budget may look similar to the following:

INCOME

- Membership Dues
- Individual
- Family
- Club Sponsorship
- Program Fees
- Beginning Running Program
- Marathon Training Program
- Youth Running Program
- Contributions
- Grants
- Race Income (Create a category for each race as opposed to lumping them all together)
- Race Entry Fees
- Sponsorship
- Donations collected
- Misc. Income

EXPENSES

- Program Expenses
- Beginning Running Program
- Marathon Training Program
- Youth Running Program
- Race Expenses (Create a category for each race as opposed to lumping them all together)
- Permit Fees
- Contractors
- Finisher Items
- Contributions or grants given
- Prize Money
- Create additional line items as needed

- Club Management
- PFR Membership—Dues & Insurance
- Board meeting expenses
- Membership Recruitment & Retention
- Staff (as needed)
- Depreciation of assets (timing systems, clocks, etc.)
- Create additional line items as needed

There are many great accounting systems on the market to help organizations account for income and expenses and generate reports. If the organization utilizes an accounting system such as Quicken or QuickBooks or another product, then the club should own the software and not “borrow it” from a club member. The board may authorize for the software to be installed on a volunteer’s computer, but the club should own the software, so there is no question of data and software ownership if the volunteer chooses to relinquish their responsibility. This will also ensure accounting system continuity from treasurer to treasurer. If the club does not have paid staff, the club’s board should ensure that regular back-ups are made of the club’s accounting software and another member of the club should get a copy of the back-up data. Back-ups should be made at least monthly if not more often.

FUNDING THE CLUB

Beyond membership dues, try to seek out sponsors in your community. First approach those with ties to sports and health, i.e. sports stores, fitness centers, and hospitals. Then approach those with more general appeal, i.e. banks, groceries, drink companies and the well known, good corporate citizens. Your best approach will be to solicit cash and/or services from two or more of these organizations. That way if you lose one sponsor your club is not completely out in the cold and you do not have to start all over again in your sponsor search. Finding good sponsors, pleasing and keeping them is hard work, but a good sponsor base can help your club and races flourish.

Other sources of revenue that can fund a club include: entry fees from races, participant fees for specialized training groups, sales of club clothing, and contributions from individual donors.

PORTLAND FRONTRUNNERS

PRIVACY POLICY

Portland Frontrunners (PFR) is the sole owner of the information collected on its sites and through other means. PFR will not sell, share, rent, or otherwise disclose this information to other parties other than as disclosed in this statement. PFR collects information from our Members and website users in a variety of ways.

The PFR website contains links to other sites. Please be aware that PFR is not responsible for the privacy practices of other websites. PFR encourages users to take appropriate precautions when leaving our website and to read the privacy statements of each and every website that collects personally identifiable information. This privacy statement applies solely to information collected by the PFR.

WHAT INFORMATION IS COLLECTED FROM YOU AND HOW IT IS USED

No registration is required to read the public parts of the PFR website. Only duly authorized Members or a representative of the PFR may post information or materials on the PFR public website. Only authorized Members and volunteers may access the private PFR sections of the website. Only PFR Members may post materials there. PFR collects information from our users at several different points throughout our website and from other sources. This section describes these points of collection.

MEMBERSHIP REGISTRATION

In order to become a Member of PFR, interested parties must first complete a membership registration form. During registration an applicant is required to give contact information such as name, address, phone number, and e-mail address for all households involved in a club or management of an event. For Members seeking club or event membership status, this information is used to verify adequate insurance coverage for clubs and events and to create a membership database so we may contact members about topics pertaining to the PFR. For club and event memberships, the PFR captures and maintains information about the official representative of an organization, including name, email, mailing address, as well as information about the organization. All information is required unless otherwise stated on the membership form. This privacy policy governs both Members who apply online or otherwise. Individual Members that are not directly a Member of a club or event are required to give information such as name, address, phone number, and e-mail address. This information is used to create our membership database so we may contact members about topics pertaining to the PFR. All credit card payments are processed through the membership system.

Individuals that are no longer the official representative of their organization may request to be permanently deleted from the PFR database by verifying their identity and requesting that their personal information be permanently deleted from the PFR's membership database and any

other online accounts the PFR may use to contact or store specific information about the individual. The request and identity verification should be submitted to any member of the PFR Board.

EVENT REGISTRATION

In order to register for an event hosted by the PFR through the PFR website, an individual is required to give contact information such as name, address, phone number, and e-mail address, as well as other information about them, including, but not limited to age, sex, qualifying mark(s), etc.

DONATIONS

The PFR is committed to protecting our donors' privacy. Our donors expect that we will use their support wisely. PFR values donors' trust, and PFR recognizes that maintaining this trust requires transparency and accountability to supporters and the public at all times. PFR collects, uses, and discloses personal information only for certain purposes that are identified to the donor. PFR may use information to establish and manage relationships with donors. PFR obtains relevant personal information about donors lawfully and fairly. The main uses for this information involves raising money to reach goals, to process gifts, and return appropriate receipts and thank you letters in accordance with IRS regulations. PFR will occasionally release a list of our donors in order to publicly recognize and thank them for support of the organization. In such cases, other organizations and third parties will have access to donor names and in some cases donation amounts.

The PFR does not sell, trade, or rent the information and contents of active donor files to others. The PFR does not share donor email addresses to third parties. The PFR only uses and discloses personal information with donor permission. Donor permission can be in writing or implied, either verbally and/or electronically. A donor may withdraw permission to collect, use, and disclose personal information at any time by giving the PFR reasonable notice, subject to legal or contractual obligations. A donor may opt out of sharing any information, including name and address, by emailing the President at president@pdxfronrunners.com. When a donor has communicated a desire to opt out of the disclosure of their information, the PFR will not include the donor's data to another organization or third party.

The personal information in PFR possession shall be kept accurate and up-to-date. Donors may always correct their personal information if they believe that our records are not correct. If a donor feels that any of our information about them is inaccurate or incomplete, the donor has the right to ask PFR to change it or delete it. If a donor's personal information is wrong in any way, PFR will make the required changes.

NEWSLETTERS

Members consent to automatically being added to the PFR Newsletter at registration. This contact information is managed by the PFR according to this privacy policy. The PFR does not sell its email list to third parties. All recipients of the emailed newsletter may unsubscribe using the feature offered by the provider.

SECURITY

No sensitive information (such as credit card number and/or social security number), is collected on the PFR website. PFR does partner with reputable third-party, internet commerce sites that may collect donations, individual member data, revenue, or sell merchandise or services. These parties are solely responsible for the content and security of their site. The PFR is not responsible for the security of these sites, however the PFR makes every effort to select reputable service providers. Please review the privacy policies of these third-party providers as outlined above. All of our users' information is restricted in our national office. Only Members who need the information to perform a specific job (for example, our Treasurer) are granted access to personally identifiable information.

CONTESTS AND SURVEYS

From time to time, PFR may request information from users via surveys or contests. Participation in these contests or surveys is completely voluntary, and thus the user has a choice about whether or not to disclose the information requested. Information requested may include contact information (such as name and address), and demographic information (such as zip code, age level). Contact information will be used to notify the winners and award prizes. Survey information will be used for purposes of monitoring or improving the operations of the PFR. Information from these contests and surveys may be combined with other information we have about you.

LOG FILES

PFR uses IP addresses to analyze trends, administer the site, track user's movement, and gather broad demographic information for aggregate use (e.g. statistics). IP addresses are not linked to personally identifiable information

COOKIES

The PFR website uses cookies solely for navigation control within forums, opinion polls and error reporting. No identifying data is collected through cookies.

SHARING

PFR will share aggregated demographic information about website users with users, partners and advertisers. This is not linked to any personal information that can identify any individual person.

OTHER COLLECTION POINTS

PFR may also collect information from people through other means such as on the telephone, by email, by fax, on paper, and in person. This privacy policy governs the use and disclosure of that information as well.

WITH WHOM THE INFORMATION MAY BE SHARED AND OTHER KINDS OF DISCLOSURES

The PFR will occasionally share information with other PFR entities and third parties. This section describes what information we share and with whom.

SHARING WITH PFR ENTITIES

PFR Members receive reports about members of the organization, including name, address, phone, e-mail address, etc. This information is used to contact members about general-interest matters and specialized topics in the same manner as described above. PFR Members occasionally share aggregated demographic information with their board, members, volunteers, and advertisers. Again, this is not linked to any personal information that can identify any individual person.

SHARING WITH NON-PFR THIRD PARTIES

PFR occasionally enters into partnerships with other organizations with other running/track & field/ and health & fitness organizations or companies. The partnerships may be developed to receive or provide services to such organizations. When PFR provides the services or collects information for partners, this privacy statement will govern the use of such information for the partnership unless otherwise stipulated in a contractual arrangement that is more restrictive than this policy.

When someone signs up for an event of an PFR member, the necessary information (name, address, age) is shared with the event personnel. These parties are not allowed to use personally identifiable information except for the purpose of entering the person in the event. However, this information may be used to create programs and other documents which may include the individual's name, home city and state, age, etc. PFR has advised event personnel that if they plan to use this information for purposes other than entering a person in the event, they must notify the individuals at the time of collection and the individual will have the option of being excluded from use for such other purposes.

PFR may use an outside shipping company to ship orders, an outside printing company to print certain publications, and a credit card processing company to bill users for goods and services. These companies are directed not to retain, share, store, or use personally identifiable information for any secondary purpose.

PFR may occasionally share aggregated demographic information with our corporate sponsors, suppliers, partners, and advertisers. This is not linked to any personal information that can identify any individual person.

From time to time, PFR may also provide or are contractually obligated to provide postal or email lists to PFR corporate sponsors, suppliers, or other partners for the specific purpose of fulfilling a partnership agreement or offering discounts or perquisites, which we think might be of interest to our members. These companies or organizations are contractually obligated not to use these mailing lists for any other purposes or to disclose them to any third party. Members may opt out of inclusion in such lists by writing or emailing to the PFR Board.

PFR will also share information to prevent fraud, to respond to a legal process, or as otherwise required by law.

OTHER KINDS OF DISCLOSURES OF PERSONAL INFORMATION

The PFR Board Members and Members may have their name, address, fax number, phone number, and e-mail (work and/or home for each) listed both on the website and in print for contact purposes. Any person who accepts an official position with PFR agrees to have their contact information made available to PFR's members and the public, unless requested otherwise. The PFR is required to share contact information on all PFR officers and PFR affiliate club officers with the internal revenue service.

Some individuals may have their biographies posted on the PFR website or otherwise published by the PFR. These people agree to have certain information about them communicated to the public, including, but not limited to, name, home city and state, age, educational background, etc.

CHILDREN

Protecting the privacy of the young is especially important. For that reason, PFR adheres to the 1998 Children's Online Privacy Protection Act (COPPA). The PFR does not collect contact information on children under the age of 18 years.

PFR avoids collecting more information than necessary when offering children's activities. The PFR may maintain a database of children's running programs, but the contact information collected will be for the adults over 18 years of age responsible for organizing said programs. We also follow strict rules when sending email to minors.

SECURITY PROCEDURES

PFR complies with all applicable federal and state laws and regulations governing security procedures and breach of security procedures. This website takes every reasonable precaution to protect users' information. When users submit sensitive information via the website, the information is protected both on- and off-line.

PFR makes every reasonable effort to protect users' information on-line and off-line. Access to users' information is restricted in our organization. Only those employees who need the information to perform their job are granted access to personally identifiable information. All employees are kept up-to-date on our security and privacy practices.

CHOICE AND OPTING IN/OUT

Members will receive communications from the PFR and others as referenced in this privacy policy. Members may opt in or out of various communications by emailing the PFR Communications Officer at communications@pdxfrontrunners.com and request non-mailing status.

CORRECTION/UPDATING PERSONAL INFORMATION

If a Member's information changes (such as a zip code), or if clubs withdraw from the PFR, PFR will endeavor to provide a way to correct, update or remove that club's data provided to us. This can usually be done utilizing the online facilities provided on the PFR website or by emailing the PFR office.

NOTIFICATION OF CHANGES

If PFR changes its privacy policy, we will post a notice of the change on the homepage of our website for at least seven days so users are aware of what information is collected, how it is used, and under what circumstances, if any, it is disclosed. If at any point PFR decides to use personally identifiable information in a manner different from that stated at the time it was collected, users will have a choice whether to consent to such use. PFR will use information in accordance with the privacy policy under which the information was collected.

A link to the privacy policy will always be posted on the homepage of the PFR website or a copy can be obtained by emailing or writing to the PFR office.

PORTLAND FRONTRUNNERS

WHISTLEBLOWER PROTECTION

POLICY

INTRODUCTION

The Portland Frontrunners (PFR) requires its Board Members, Members, and volunteers to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. As representatives of the organization, honesty and integrity must be practiced in fulfilling responsibilities and complying with all applicable laws and regulations.

REPORTING RESPONSIBILITY

It is the responsibility of all Board Members, Members, and volunteers to comply with PFR policies and to report violations or suspected violations of the law in accordance with this policy.

NO RETALIATION

No Board Members, Members, and volunteers, who in good faith reports a violation of the law, shall suffer harassment, retaliation, or adverse consequence, even if the report is mistaken, or against any member or individual who assists in the investigation of a reported violation. A Board Members, Members, or volunteers who retaliates against someone who has reported a violation of the law in good faith is subject to disciplinary action up to and including removal from the organization. This Whistleblower Policy is intended to encourage and enable members and others to raise concerns about illegal activity within the organization.

REPORTING ALLEGED VIOLATIONS

Board Members, Members, and volunteers are expected to report suspected violations of PFR policies or illegal activities to the President. If the President is alleged to be in violation of the law, then the report should be submitted to another member of the PFR Board. A submitted report will be investigated by the PFR Board. If legal counsel is needed, it will be engaged at that time by the President. The Board is authorized to retain legal counsel to address a complaint. A report of findings will be submitted to the Board with recommendations for action.

Suspected illegal activity or suspected violations of PFR policies may be submitted on a confidential basis by the complainant. Reports will be kept confidential to the extent possible except to the extent necessary 1) to conduct a complete and fair investigation, or 2) for review of PFR operations.

For a proper investigation to be conducted as much information as possible should be reported and it should clearly outline the perceived illegal act or violation of specific PFR policies. The

report should outline a specific incident with dates and names of individual(s) involved. This report should be supplied in order to conduct a sufficient investigation.

ACCOUNTING AND AUDITING MATTERS

The Treasurer shall address all reported concerns or complaints regarding corporate accounting practices, internal controls, or auditing. The Treasurer shall immediately report to the President if any illegal accounting practices are reported.

ACTING IN GOOD FAITH

Anyone filing a complaint concerning suspected illegal activity or a violation of PFR policies must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation of the law or PFR policies. Any allegations that prove not to be substantiated and which prove to have been made maliciously or knowingly to be false will be viewed as malfeasance and addressed accordingly.

HANDLING OF REPORTED VIOLATIONS

The appropriate person as outlined in this policy to receive an official complaint will notify the complainant and acknowledge receipt of the report within five (5) business days. All reports will be promptly investigated and appropriate corrective action will be taken if warranted by the investigation. Outside legal counsel may be consulted as needed or warranted by the complaint.

Adapted for the PFR from the sample Whistleblower Policy written by the National Council of Nonprofit Associations, www.ncna.org. 2004.

EXAMPLES OF ILLEGAL ACTIVITIES

The following is a non-exhaustive list of the kinds of activities that should be reported:

- Supplying false or misleading information on the PFR's financial or other public documents, including its Form 990
- Providing false information to or withholding material information from the PFR Board
- Destroying, falsifying, or concealing any records that are official documents of the organization and if the actions are in violation of the law
- Altering, destroying, or concealing a document, or attempting to do so, with the intent to impair the document's availability for use in an official proceeding or otherwise obstructing, influencing, or impeding any official proceeding, in violation of federal or state law or regulations
- Embezzling PFR funds or benefiting financially through association with the PFR, for example serving on the board and entering into a financially beneficial contract with the organization
- Paying for services or goods that are not rendered or delivered.
- "Laundering" funds.
- Using remarks or actions of a sexual nature that are not welcome and are more than likely to be viewed as personally offensive, including sexual flirtations; unwelcome

physical or verbal advances; sexual propositions; verbal abuse of a sexual nature; the display of sexually suggestive objects, cartoons, or pictures; and physical contact of a sexual or particularly personal nature.

- Using epithets, slurs, negative stereotyping, and threatening, intimidating, or hostile acts that relate to race, color, sexual orientation, religion, gender, gender identity, national origin, age, disability or veteran status
- Circulating or posting written or graphic material during PFR events and on social media sites that denigrates or shows hostility or aversion toward an individual or group because of race, color, sexual orientation, religion, gender, gender identity, nationality, age, disability, or veteran status
- Discriminating against a member or potential member due to a person's race, color, religion, sex, sexual orientation, gender, gender identity national origin, age, disability, or veteran status
- Violating PFR's Conflict of Interest Policy
- Facilitating or concealing any of the above or similar actions

PORTLAND FRONTRUNNERS

CHARITABLE GIVING GUIDELINES

One way the Portland Frontrunners (PFR) fulfills its mission is by donating to organizations that:

- Serve the LGBTQIA+ community
- Have a focus on running or walking
- And/or serve the physical area in which PFR is active. This also includes donating to Members who are supporting such organizations when participating in events.

Donations may include cash, membership time and effort, event support, or free or discounted membership, merchandise, or entry fees.

Donations may occur at any time at the discretion of the Board.

The PFR Board or its designees will make a good faith effort to validate the legitimacy of the receiving organization by confirming that the beneficiary meets basic standards for governing and operating a nonprofit organization.

If a PFR Member would like to solicit a donation from the Club, the Member must complete the Charitable Giving Request Form on the PFR website that includes the following:

- Provide name, date, and/or location of the event or organization.
- Provide your reasons why you care about the particular charity, why you're doing the event, and how the money will be used.
- Include information about the charity and how it supports PFR's mission and whether the charity is an approved 501(c)3 organization and, if so, provide a federal tax identification number.
- Indicate the donation type and/or amount you are seeking and when you need the donation.