

BYLAWS
of
ALABAMA HIGH SCHOOL
VOLLEYBALL COACHES
ASSOCIATION, INC.

A NON-PROFIT CORPORATION

KNOW ALL MEN BY THESE PRESENTS, that the Directors of **Alabama High School Volleyball Association, Inc.**, an organization dedicated to the charitable education and fostering of amateur volleyball among school age children (i.e. under age 18)¹, with a goal of developing them for national or international competition², in a matter that is charitable³ to the local community⁴ and educational to the amateur athlete and their coaches regarding development of both the amateur athlete's and coach's techniques and abilities⁵ all while promoting the development of their mind, body, and character; while charitably furthering the development and sportsmanship of children, young men, and young ladies⁶; with the intent to

¹ Internal Revenue Manual (http://www.irs.gov/irm/part4/irm_04-076-012.html#d0e155) 4.76.12.3 (04-01-2003) Amateur Athletic Sport Organizations.

1. Amateur sports organizations may qualify under IRC § 501(c)(3) in the following ways:

- A. The organization may be "educational" if it teaches sports to youth or is affiliated with an exempt educational organization. Such educational organizations may also provide facilities and equipment;
- B. The organization may be "charitable" on the grounds that it combats juvenile delinquency or lessens the burdens of government;
- C. The organization is organized and operated to foster national or international amateur sports competition, but does not provide athletic facilities or equipment; or
- D. The organization is a "qualified amateur sports organization" under IRC § 501(j)(2).

2. The educational and charitable rationale are valid bases for exemption particularly in cases where the organization's activities are directed at children or adolescents.

² IRC 501(j) requires the organization to "to support and develop amateur athletes for national or international competition in sports." Promoting sports for children— An otherwise qualifying organization formed to develop, promote, and regulate a sport for individuals under 18 years of age by organizing local and statewide competitions, promulgating rules, organizing officials, presenting seminars, distributing a newsletter, and otherwise encouraging growth of the sport qualifies for exemption under IRC 501(j)(3). This organization limits its activities to individuals under the age of 18 years. Rev. Rul. 80-215, 1980-2 C.B. 174, distinguishing Rev. Rul. 70-4, 1970-1 C.B. 126.

³ The Tax Court in *Hutchinson Baseball Enterprises, Inc. v. Commissioner*, 73 T.C. 144 (1979), on the contrary, found amateur athletics to be inherently charitable. In *Hutchinson Baseball Enterprises, Inc. v. Commissioner*, 696 F.2d 757 (10th Cir., 1982), the Court of Appeals affirmed the Tax Court decision since it "furthered the development and sportsmanship of children and young men."

⁴ In IRC 501(j)(1)(B) an organization "shall not fail to meet the requirements of subsection (c)(3) merely because its membership is local or regional in nature."

⁵ an amateur athletic organization may be classified as "educational" under IRC 501(c)(3) on the grounds that it teaches sports to youth or is affiliated with an exempt educational organization. Rev. Rul. 80-215, 1980-2 C.B. 174; Rev. Rul. 77-365, 1977-2 C.B. 192; Rev. Rul. 67-291, 1967-2 C.B. 184; Rev. Rul. 64-275, 1964-2 C.B. 142; Rev. Rul. 55-587, 1955-2 C.B. 261. Community sports activity— An otherwise qualifying non-profit organization conducting clinics, workshops, lessons, and seminars at municipal parks and recreational areas to instruct and educate individuals in a particular sport is operated exclusively for educational purposes and qualifies for exemption under IRC 501(c)(3). Rev. Rul. 77-365, 1977-2 C.B. 192, amplifying Rev. Rul. 65-2, 1965-1 C.B. 227. Revenue Ruling 65-2, C.B. 1965-2, 227, which holds that an organization that is organized and operated for the purpose of teaching a particular sport to children...

⁶ The Tax Court in *Hutchinson Baseball Enterprises, Inc. v. Commissioner*, 73 T.C. 144 (1979), on the contrary, found amateur athletics to be inherently charitable. In *Hutchinson Baseball Enterprises, Inc. v. Commissioner*, 696 F.2d 757 (10th Cir., 1982), the Court of Appeals affirmed the Tax Court decision since it "furthered the development and sportsmanship of children and young men."

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combat juvenile delinquency⁷, lethargy, and poor health; likewise to **maintain the highest possible standards in volleyball and the profession of volleyball coaching; to promote the game of volleyball, its players and coaches in the state of Alabama and abroad; to cooperate and work with the AHSAA and the AVCA; to provide a forum for the discussion and strong voice in affecting exchange of ideas on coaching methods and techniques;** as such, the organization being desirous to be incorporated under the laws of the State of Alabama, do hereby propound and enumerate their Bylaws according to the provisions of the “*Alabama Non-Profit Corporation Law*” as enumerated in *§10A-3-1.01 et al, Code of Alabama 1975, as amended*.⁸

ARTICLE 1

Name

- 1.01 The name of the Corporation shall be **Alabama High School Volleyball Coaches Associations, Inc.** (Also doing business as: “Alabama High School Volleyball Coaches Associations”; “AHSVCA”; “AHSVBA”, “Alabama Volleyball Coaches Association”; and the like or any derivative or parts of its official corporate name above). (Hereinafter either this/the “Corporation” or this/the “Company” and/or this “organization” or like description.)

ARTICLE 2

Purposes, Powers, and Activities

- 2.01 The purposes and objectives, in addition to those set out above in the preamble, for which this Corporation is organized are strictly within the bounds of State and Federal requirements for non-profit corporations. **Alabama High School Volleyball Coaches Associations, Inc.** shall function exclusively for the education and fostering of amateur sports among school age children and to develop amateur athletes for national or international competition in a matter that is charitable to the local community through educational instruction from volunteer and/or paid instructors and coaches, and educational in that the players are educated in the techniques, rules, and civility needed to participate in these sports which are analogous to life, sport, higher education, employment, and interactive team relations, (this is not merely a recreational and/or social organization) all by the fostering of amateur sports. **Furthermore, this organization purposes to maintain the highest possible standards in volleyball and the profession of volleyball coaching; to promote the game of volleyball, its players and coaches in the state**

⁷ Rev. Rul. 80-215, 1980-2 C.B. 174, which holds that developing, promoting and regulating a sport for children under 18 years of age, in certain circumstances, combats juvenile delinquency by providing a recreational outlet for young people.

⁸ Internal Revenue Manual (http://www.irs.gov/irm/part4/irm_04-076-012.html#d0e155) 4.76.12.3 (04-01-2003) Amateur Athletic Sport Organizations.

1. Amateur sports organizations may qualify under IRC § 501(c)(3) in the following ways:

A. The organization may be "educational" if it teaches sports to youth or is affiliated with an exempt educational organization. Such educational organizations may also provide facilities and equipment;

B. The organization may be "charitable" on the grounds that it combats juvenile delinquency or lessens the burdens of government;

C. The organization is organized and operated to foster national or international amateur sports competition, but does not provide athletic facilities or equipment; or

D. The organization is a "qualified amateur sports organization " under IRC § 501(j)(2).

2. The educational and charitable rationale are valid bases for exemption particularly in cases where the organization's activities are directed at children or adolescents.

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of Alabama and abroad; to cooperate and work with the AHSAA and the AVCA; to provide a forum for the discussion and strong voice in affecting exchange of ideas on coaching methods and techniques. All of such purposes and objectives are intended to be within the meaning of the Alabama Non-Profit Corporation Act and section 501(c)(3) and/or 501(j) (if 501(c)(3) prevents the operation of this organization and 501(j) will not) of the Internal Revenue Code of 1986, as amended, or any superseding statutes thereto.

2.02 **The purposes and objectives of this Corporation also include**, but are not limited to, the charitable educating of school age children at minimal costs and adult coaches at all levels on techniques and practice skills to help these school age children combat juvenile delinquency⁹, lethargy, and poor health, and to honor those individuals who serve amateur student athletes diligently and all that is ancillary and/or supportive to said ends.

2.03 **Said purposes and activities shall be conducted by any mode deemed appropriate** by the Board of Directors, including Seminars, Showcases, Newsletters, Practices, Competitive games (local, state, national, or international as the Board determines it can afford and/or promote) and said purposes and activities shall be conducted by way of any media deemed appropriate by the Board of Directors. Purposes and Activities shall include, but not be limited to, the following:

- a. To give opportunities to school students to showcase, compete, and develop their mind, body, and team concepts as well as understand various amateur athletics in order to foster in these students the potential for competition on a national and international level and to combat juvenile delinquency through the character building taught in amateur sports all at minimal costs without regard to race, creed, religion, or *preconceived* athletic ability.
- b. To educate the Students and the Coaches of the these students on techniques, skills, practice techniques, civility, rules of the games, motivation, character, all in order to produce amateur athletes, good citizens who will not be a burden on government, but productive to society.
- c. To honor persons and organizations who dedicate their time and resources to the young people educating them on the skills and techniques of amateur sports, and the values inherent in amateur sport and those who have done an extraordinary job of promoting such.
- d. The Corporation may develop, publish, and distribute newsletters for the express

⁹ Rev. Rul. 80-215, 1980-2 C.B. 174, which holds that developing, promoting and regulating a sport for children under 18 years of age, in certain circumstances, combats juvenile delinquency by providing a recreational outlet for young people.

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purpose of educating its members on the opportunities available to them, to interested students, and to promote the amateur sports within the state of Alabama, other States of the United States, and other nations of the world.

- e. To instill within the coaches a deeper sense of responsibility in developing, maintaining and conducting amateur sports.
- f. To promote greater unity and fellowship among all members of this association and to promote a program of amateur sports that will encourage the widest possible participation with the highest possible standards.
- g. To make available, when possible, to players and coaches special resource materials through publications, clinics, camps and consultant services for their education and to assist with the news media in publicizing local, national, and international amateur sports.
- h. To solicit, collect, receive, acquire, hold and invest money and property, both real and personal, tangible and intangible, including money and property received by gift, contribution, bequest, or devise; to sell and convert property, both real and personal, into cash and to use the funds of this Corporation and the proceeds, income, rents, issues, and profits derived from any property of this Corporation for any of the purposes for which the Corporation is formed.
- i. To refuse, or accept any bequest, devise, grant or gift, for any of its objects and purposes, any property, both real and personal, of whatever kind, nature or description and wherever situated.
- j. To purchase or acquire, own, hold, lease (either as lessor or lessee), sell, exchange, convey, mortgage, lease, transfer, or otherwise dispose of any property, real and personal, as the objects and purposes of the Corporation may require, subject to such limitations as may be prescribed by law,
- k. To borrow money, and from time to time, to make, accept, endorse, execute, and issue bonds, debentures, promissory notes, bills of exchange, and other obligations of the Corporation for moneys borrowed or in payment for property acquired or for any of the other purposes of the Corporation, and to secure the payment of any such obligations by mortgage, pledge deed, indenture, agreement or other instrument or trust, or by other lien, upon assignment of, or agreement in regard to all or any part of the property, rights, privileges of the Corporation wherever situated, whether now owned or hereafter acquired.
- l. To invest and reinvest its funds in such stock, common or preferred, bonds, debentures, mortgages, or in such other securities and property as its board of

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directors shall deem advisable, subject to the limitations and conditions contained in any bequest, devise, grant or gift, provided such limitations and conditions are not in conflict with the provisions of section 501(c)(3) of the Internal Revenue Code and Regulations thereunder as they now exist or as they may hereafter be amended.

- m. To enter into any plan or project for the assistance and welfare of its employees.
- n. To appoint such subordinate officers and agents as the business of the Corporation requires, prescribe their duties and fix their compensation; and
- o. Generally to do everything suitable, proper and conducive to the successful operation of a non-profit, business, and Corporation in all its branches and departments; to do any and all of the things herein set out and such other things as are incidental or conducive to the attainment of the purposes of this non-profit Corporation, to the same extent as natural persons might or could do and in any part of the world, as principal, factor, agent, contractor, or otherwise either alone or in conjunction with any person, firm, association, Corporation or any entity of whatsoever kind, and to do any and all such acts and things to the full extent authorized or permitted a non-profit Corporation under Internal Revenue Code section 501(c)3 and/or 501(j) or any laws that may be now or hereafter applicable or available to this non-profit corporation.

ARTICLE 3

Duration

- 3.01 **The duration of the Corporation** shall be perpetual, unless sooner dissolved in accordance with the Laws of the State of Alabama pertaining to the dissolution of non-profit corporations.
- 3.02 **In the event of dissolution** of this Corporation, assets of the Corporations shall be distributed to a corporation organized exclusively for the charitable, or educational purposes similar to the purposes of this Corporation so enumerated in Article II of these Certificate of Formation within the meaning of section 501(c)(3) and 170(c)(2) and/or 501(j) of the Internal Revenue Code, or corresponding section of any future federal tax code. Any such assets not so disposed of shall be disposed of by a court of competent jurisdiction of the county in which the principal office is then located, exclusively for such purposes or to such organization(s), as said court shall determine, which are organized and operated exclusively for such purposes.

ARTICLE 4

Non-Profit Powers and Responsibilities

(State and Federal Statutory, Regulatory, and Other)

- 4.01 This Corporation shall reserve the right to exercise all powers accorded nonprofit corporations by statute as stated in section 10A-1-2.11-20 of the “Alabama Business and Non-Profit Entity Code” and any others conferred upon it by law, statute, or ruling which is hereby incorporated herein.
- 4.02 No part of the net earnings of the Corporation shall inure to the benefit of, or be distributable to its members, directors, officers, or private persons, except that the Corporation shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the purposes set forth in Article 2 of these Certificate of Formation.
- 4.03 No substantial part of the activities of the Corporation shall be the carrying on of propaganda, or otherwise attempting to influence legislation, and the Corporation shall not participate in, or intervene in (including the publishing or distribution of statements) any political campaign on behalf or in opposition to any candidate for public office outside the purpose of the existence of this Corporation.
- 4.04 Notwithstanding any other provision of these Certificate of Formation, the Corporation shall not carry on any other activities not permitted to be carried on (a) by a corporation exempt from federal income tax under section 501(c)(3) and/or where needed and thereby applicable 501(j) of the Internal Revenue Code, or corresponding section of any future federal tax code, or (b) by a corporation, contributions to which are deductible under section 170 (c)(2) of the Internal Revenue Code or corresponding section of any future federal tax code.

ARTICLE 5

Members, Membership Issues.

- 5.01 **Membership Generally:** This Corporation may have members as the Board of Directors determine, from time to time at their will at any time, who may such have such rights, privileges, and responsibilities as the Board of Directors determines; however, according to the Certificate of Formation said members shall not be granted any binding voting rights, power, and/or control of the company, but may have advisory or the like voting rights. Likewise the Board of Directors will solely determine the eligibility criteria for any and all members/membership issues, if any, which may be revised from time to time and/or revoked. All management and business of the Corporation shall be conducted by the Board of Directors and not by the members and/or any membership. This section is intended, to the extent possible, to abrogate any law to the contrary enumerated in the

Code of Alabama, 1975, as amended. If the Board of Directors determines that membership is elected, then dues will be charged in order to obtain membership, and the amount of dues will be determined by the Board of Directors. The only voting privileges that the membership will have, if membership is determined to be necessary by the Board of Directors, is the voting of the All-State team for their school's classification. NOTE: Coaches who have not obtained membership by October 1 of each year, will be permitted to submit nominations for All-State, but will not be allowed to vote on nominated candidates.

- 5.02 **Membership Meetings:** Membership meetings shall not be required at any time. However, the Board of Directors may call and/or institute membership meetings at any time to accomplish any of the goals of the Corporation or for consultation or the like.

ARTICLE 6

Board of Directors/Executive Board

- 6.01 **Government:** This Corporation shall be governed by a Board of Directors of not less than three, a majority of which shall be unrelated by blood or marriage. The Board of Directors shall also be known as the Executive Board of Directors and/or Executive Board and/or Board of Directors which shall operate as the legal and official Board of Directors. All other directors, regardless of designation or office, if any, shall not be considered part of the legal and official Board of Directors/Executive Board of Directors/Executive Board unless specifically and unambiguously noted otherwise by the governing documents of the Corporation.
- 6.02 **Board of Directors Act as Trustees, Exemption from Liability:** The Board of Directors shall be trustees of the Corporation and its assets, both real and personal, and shall fulfill functions and duties ascribed them by all applicable laws. In addition, they shall advise the President/Executive Director/Chairman/Chairwoman in matters of the operation of the Not for Profit. The Board of Directors shall in no way encumber personal liability from the actions of the Corporation and shall be entitled to indemnification according to the provisions of the Alabama Non-Profit Corporation Law and the Alabama laws exempting nonprofit officials from liability.
- 6.03 **Resignation or Removal:** Any Director may resign at any time by giving prior written notice of such resignation to the Board of Directors. Furthermore, Directors may be removed from the Board of Directors by resignation, engaging in activities unbecoming a civic leader, or when such activities will serve the best interest of this corporation, death, or by unilateral action of the Board of Directors as whole, absent that Director's vote. Vacancies on the Board will be filled at the next annual meeting in accordance with the Bylaws governing Elections and Appointment of Directors to the Board of Directors. The new Board of Director elected to fill the vacancy will serve for the unexpired term of the predecessor in office.

6.04 General Rights, Duties, Responsibilities of the Board of Directors/Executive Board:

The Board of Directors shall have the following rights, duties, responsibilities and like, among those others required and/or allowed by law, the governing documents of the Corporation, or inherit in the office of the Board of Directors:

- a. The payment of all bills must be either ratified and/or have prior approval of the Board of Directors, unless otherwise agreed to by Resolution of the Board of Directors.
- b. Likewise all correspondence originating from the company must receive prior approval or subsequent ratification to be deemed legitimate, unless it is from the Executive Director and/or President (or Vice President, when acting as President), Treasurer, or Secretary in accordance with the inherent duties, rights, and privileges of their respective office.
- c. The Board of Directors shall have the sole power and right to make interpretations of the governing documents of the company, including but not limited to, the Certificate of Formation (i.e. Articles of Incorporation) and their Amendments; the Bylaws; the Constitution, if any, and the Standard Operating Procedures, if any, and any Minutes, Resolutions, or the like.

6.05 Appointment & Election & Term: The Board of Directors shall be appointed by the Executive Director/President, and thereafter shall be appointed by the majority of existing Board of Directors upon the nominations from the other Board of Directors at the annual meeting of the Board of Directors. Said appointments shall be made at the Annual meeting of the Board of Directors. Those appointed and/or elected to the Board of Directors shall serve a term of two (2) years, and shall be eligible to succeed themselves in consecutive terms provided they remain in active service and continue to meet the requirements enumerated in the Articles of Incorporation/Certificate of Formation and any other requirements set out by the Board of Directors by written Resolution, Bylaw, or in the governing documents as defined by the Code of Alabama, 1975, as amended.

ARTICLE 7

Meetings (Board of Directors), Voting Restrictions Generally

7.01 Annual Meeting, Quorum: The Directors shall meet at least annually in a locations specified by the Board of Directors, who shall, in the case of regular meetings, give written or oral notice of the time and location of the meeting to all Board of Directors at least thirty (30) days before the meeting. The location of said meetings may be any location within or outside the State of Alabama. The Corporation shall reserve the right to reimburse all Board of Directors for all reasonable travel expenses incurred in

attending the meetings, and shall so stipulate the decision for said reimbursements in a resolution passed at the meeting being considered for reimbursement. Said reimbursements shall be subject to the Corporations official reimbursement plan in force at the time of the transaction. A simple majority shall constitute a quorum sufficient to conduct business.

- 7.02 **Special Meetings:** Special Meeting of the Board of Directors may be called by the Chairman or Chairwoman/Executive Director/President or by a majority of the Board of Directors upon forty-eight (48) hour notice, by customary and/or agreed upon means, to all those on the Board of Directors with specific purpose of the meeting stated at that time, and additionally, resolutions can be made with unanimous electronic approval via e-mail or any other electronic means available if the need arises.

ARTICLE 8

Officers

8.01 **Officers —**

a. **Generally**

1. Notwithstanding any other section to the contrary, officers are appointed by and serve at the pleasure of the Board of Directors and have no contractual right or otherwise to hold their office; it is purely at the will and pleasure of the Board of Directors.
2. Any officer may hold one or more office simultaneously except for the offices of President and Secretary.
3. Removal from the Executive Office may be by the President in counsel with the Board of Directors; however, the Board of Directors may bypass the President/President and remove an Officer at any time for any reason it deems advisable in concert with Bylaw 8.01(a)1.
4. Except as preempted by Bylaw 8.01(a)1, all Executive Officers shall be elected to a two (2) year term and be available to succeed themselves if so elected and/or appointed.
5. The Board of Directors may add and subtract offices and/or officers as needed.
6. Furthermore, the Board of Directors may add or reduce the rights, privileges, responsibilities, and duties of any Executive Officer or other

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officer or director by written Resolution or the like without the need to modify these Bylaws; however, said addition or reduction of the rights, privileges, responsibilities, and duties of any Executive Officer or other officer or director shall be published to the person or officer affected.

- b. **President, Executive Director, Chairman of the Board of Directors** are ex officio one and the same.
1. The President shall be elected by the Board of Directors.
 2. The President will be the Chief Executive Officer and Executive Director of this Corporation and will, subject to the control of the Board of Directors, supervise and control the affairs of the Corporation. The President will perform all duties incident to such office and such other duties as may be provided in these Bylaws or as may be prescribed from time to time by the Board of Directors.
 3. The President shall assist/consult each Officer of the Corporation with any of their duties when called upon. The President will organize and call at least one officer's meeting during the year and will call the Board of Directors annual meeting and direct the execution of proper notices and/or waivers of notice.
 4. The President shall call to order and chair all meetings including, but not limited to the Board of Directors and other committee and/or officer or membership meetings, if any.
 5. The President may delegate authority to members and/or officers where the situation warrants such delegation in the Presidents discretion.
 6. The President may appoint replacements to complete the unexpired term of any office of company that becomes vacant, subject to the ratification of the Board of Directors.
 7. The President is advised to appoint an audit committee (not necessarily Certified Public Accountants, but some or all the committee certainly can be Certified Public Accountants) each year to audit (this is not used as a term of art, but as a general colloquial description) the Treasury books and accounts ten (10) days prior to installation of officers.
- c. **Vice President:**
1. The Vice President will perform all duties and exercise all the powers of

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the President when the President is absent or is otherwise unable to act. The Vice President will perform such other duties as may be prescribed from time to time by the Board of Directors or the President. Furthermore, the Vice President shall by virtue of his/her office (ex officio) assume the office of President, Chairman, Executive Director, as described above, upon the retirement, resignation, or the departure of the President from the Corporation.

2. Be responsible to the Chairman for special assignments.

d. Secretary:

1. The Secretary will keep minutes of all the business and meetings of the Board of Directors and if any members are appointed, and there are any meetings of those members, the Secretary will keep those minutes as well, and will be the custodian of the corporate records, will give all notices as are required by law or by these Bylaws, and generally will perform all duties incident to the office of Secretary and such other duties as may be required by law, by the Articles of Incorporation (Certificate of Formation), or by these Bylaws, or which may be assigned from time to time by the Board of Directors.
2. Issue minutes of the previous meetings to the Board of Directors.
3. Maintain an up-to-date membership list, if the Board of Directors determines that members are necessary for the organization, and this list may include the names, addresses, and telephone numbers of the members.
4. Appoint assistants as necessary to efficiently conduct all secretarial duties.
5. Notify the Board of Directors of all meetings, and if applicable notify the members of any applicable meetings to the membership or as otherwise designated herein or the governing documents of the corporation.

e. Treasurer:

1. The Treasurer will have charge and custody of all funds of the Corporation, will deposit the funds as required by the Board of Directors, will keep and maintain adequate and correct accounts of the Corporation's properties and business transactions, will render reports and accountings to the Board of Directors, and will perform in general all duties incident to the office of Treasurer and such other duties as may be required by law, by the Articles of Incorporation (Certificate of Formation), by the Bylaws, or

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be assigned from time to time by the Board of Directors.

2. Receive and account for all monies in the name of the company. The Treasurer SHALL NOT co-mingle The company funds with their own personal or business or any other entity's or person's funds.
3. Pay all bills upon the approval of the Executive Board (i.e. the Board of Directors) or as signed by the Board of Directors for expenditures resulting from approved budgets.
4. Maintain records of all receipts and disbursements.
5. Report on financial status at all meetings of the Board of Directors or as otherwise directed by the Board of Directors or the President and have all books and accounts and records available for inspection at any time by the Board of Directors and/or the President/Executive Director.
6. Establish a checking account in coordination with the President and/or the Board of Directors at a local financial institution.

ARTICLE 9

Standard Operating Procedures

9.01 **Standard Operating Procedures Generally:** The Board of Directors may implement, amend, change, abolish, reform, or the like Standard Operating Procedures for all areas of governing the company that are not in conflict with these Bylaws, the Certificate of Formation, or the Laws of Alabama. These Standard Operating Procedures shall have the same force and effect as any other formal Resolution of the Board of Directors. Said Standard Operating Procedures may, among other things, but shall not be limited to, establishing procedures for the handling of the company funds as well as all other issues not otherwise governed by these Bylaws and the Certificate of Formation. If there is a conflict between the Standard Operating Procedures and the Bylaws then the Bylaws prevail. If there is a conflict between the Standard Operating Procedures and the Certificate of Formation then the Certificate of Formation prevails. If there is a conflict between and with an earlier Standard of Procedure and a later, the later will prevail.

ARTICLE 10

Provisions for Private Foundation

In the event the Corporation is deemed to be a "private foundation" according to the provisions of the Internal Revenue Code of 1954 and the Regulations thereunder, as amended, the Corporation shall be subject to the following provisions:

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- 10.01 The Corporation shall distribute its income for such taxable year at such time and in such manner as not to become subject to the tax or undistributed income imposed by Section 4942 of the Internal Revenue Code of 1954, or corresponding provisions of any subsequent federal tax laws;
- 10.02 The Corporation shall not engage in any act of self-dealing as defined in Section 4941 (d) of the Internal Revenue Code of 1954, or corresponding provisions of any subsequent federal tax laws;
- 10.03 The Corporation shall not retain any excess business holdings as defined in Section 4943(c) of the Internal Revenue Code of 1954, or corresponding provisions of any subsequent federal tax laws;
- 10.04 The Corporation shall not make any investments in such manner as to subject it to tax under Section 4944 of the Internal Revenue Code of 1954, or corresponding provisions of any subsequent federal tax laws; and
- 10.05 The Corporation shall not make any taxable expenditures as defined in Section 4945 (d) of the Internal Revenue Code of 1954, or corresponding provisions of any subsequent federal tax laws.

ARTICLE 11 Fiscal Year End

- 11.01 The Fiscal Year end of the Company is May 31st of each year.

ARTICLE 12 Amendments

- 12.01 **Amendment of the Bylaws** shall be by no less than two thirds (2/3rds) of the directors where there is a quorum at any annual meeting or specially called meeting wherein the purpose was so stated in the notice of the meeting, but in no event shall these bylaws be amended with less than 10 days notice prior to said meeting of said purpose and the amendments proposed.

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IN WITNESS WHEREOF, as a member of the Initial Board of Directors, I do hereby approve and ratify these Bylaws for the company and as such set my hand and seal as evidenced below this _____ day of _____ 2016.

Amy A. Patterson

Julie Sinclair

Janie Wiggins

Tanya Broadway

Nancy Shoquist

Katie Riggins

Pam Robinson

This Instrument Prepared By:

JASON P. McCARTHA, Esq.



THE MCCARTHA LAW FIRM, LLC

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