

BYLAWS OF COLLEGE STATION BAND BOOSTERS, INC.

ARTICLE I – NAME

The name of the corporation shall be College Station Cougar Band Boosters, Inc. (hereinafter “CSCBB”).

Article II – PURPOSES AND OBJECTIVES

The purpose of the CSCBB is to:

- 1) Provide financial support and assistance to the band & guard program at College Station High School, College Station, Texas (hereinafter “CSHS”), which includes the band directors, all bands, and guard.
- 2) Ensure that all actions comply with the regulations and procedures of CSHS, College Station Independent School District (hereinafter “CSISD”), and the University Interscholastic League (hereinafter “UIL”).

The CSCBB is organized exclusively for charitable and educational purposes within the meaning of Section 501 (c) (3) of the Internal Revenue Code. Notwithstanding any other provisions of these Bylaws, the corporation shall not take any action that would be inconsistent with the requirements for a tax exemption under Internal Revenue Code Section 501 © (3) and related regulations, rulings, and procedures. Nor may it take any action that would be inconsistent with the requirements for receiving tax-deductible charitable contributions under Internal Revenue Code Section 170(c) (2) and related regulations, rulings, and procedures.

No Officer or any CSCBB member will be personally liable for any of its debts, liabilities or obligations nor be subject to any assessment.

ARTICLE III – MEMBERSHIP

- 1) Membership in CSCBB shall be open to any individual who is interested in the purposes and objectives of CSCBB and who agrees to abide by the Bylaws of the corporation.
- 2) Any member whose dues are current is eligible to vote and hold office.
- 3) The band directors and principal of CSHS or their designated representatives shall be ex-officio members of CSCBB and shall serve in an advisory capacity without a vote.
- 4) All band students of CSHS are non-voting members of CSCBB.
- 5) Membership is for the period of June 1 to May 31.
- 6) Dues shall be adopted by a majority vote of the current paid voting members present at a regular general or special general meeting of CSCBB at the end of the prior school year.
- 7) The CSCBB may, by a majority vote of those present at any regularly constituted meeting, terminate the membership of any member who violates any article of the corporation or said Bylaw of the corporation.

Article IV – MEETINGS

- 1) The Officers shall meet the same day prior to the general membership meeting, or a meeting may be called as necessary by any Officer.
- 2) General meetings shall be held no less than six (6) times per school year. These meetings shall be held at the CSHS campus at 7:00 p.m., unless otherwise specified.
- 3) Special meetings may be called by the Officers or at the written request of twenty (20) current paid members. Notice and purpose of such special general meetings shall be advised to each member by telephone, written or electronic means, as circumstances permit.
- 4) Business at any general and special meeting shall be conducted in accordance with a voting majority of no less than 10 percent of current members present to transact business.

ARTICLE V – PARLIAMENTARY AUTHORITY

Robert's Rules of Order, Newly Revised shall govern the CSCBB in all cases in which they are applicable, and in cases that are not in conflict with these Bylaws.

ARTICLE VI – FINANCES

- 1) The President of the CSCBB may authorize expenditures for budgeted items, not to exceed the amount approved by the membership in the annual budget. The President shall have the authority to approve non-budgeted expenditures not to exceed \$500.00 per month. Expenditures of non-budgeted funds expected to exceed \$500.00, but less than \$1,000.00, shall first be presented to the Officers for approval by a majority of the Officers prior to being obligated. Any expenditure of non-budgeted funds expected to exceed \$1,000.00 shall first be presented at the regular or special meeting for approval by the general membership prior to being obligated.
- 2) The Treasurer shall establish and maintain a checking account in a bank or savings institution. All monies received by CSCBB shall be deposited in a timely manner into a Federally Insured Bank or Savings Institution. Checks or drafts drawn on any financial account shall require the signatures of two (2) authorized signers.
- 3) All funds drawn from the CSCBB checking account must be reported to the Treasurer. Copies of checks and statements must be turned in to the Treasurer within 24 hours (via computer scans or hand delivered).
- 4) The expenses of CSCBB shall be borne by revenues from fundraising, donations and membership dues.
- 5) Financial records shall be submitted for audit no later than seven (7) days after receiving the May bank statement each year. An audit shall be completed by June 30 of the same year. Transfer of financial records to the new Treasurer shall take place after the audit has been completed and accepted by the Officers. The audit of records shall be the responsibility of the President of CSCBB. The audit group shall consist of three (3) voting members that shall be appointed at the May general meeting.

- 6) The fiscal year of the CSCBB shall be June 1 through May 31. In order to change the fiscal year, a copy of Internal Revenue Service Form 112B "Application for Changing Accounting Period" must accompany the Bylaws amendment and be submitted to the state. There is a substantial fee to the Internal Revenue Service to change this date.

ARTICLE VII – OFFICERS

The officers of CSCBB shall be the President, Vice President, Secretary and Treasurer. The Band Director(s) and Principal of CSHS will be ex-officio members without a vote. The Standing Committee Chairpersons will be ex-officio members with a vote.

The officers shall:

- 1) Act on behalf of CSCBB between regular meetings.
- 2) Recommend programs and activities to accomplish the purpose of the CSCBB.
- 3) Propose a budget for consideration by the CSCBB at the last general meeting of the school year.
- 4) Perform any additional duties directed by the CSCBB.

ARTICLE VIII – OFFICERS AND THEIR DUTIES

The officers of CSCBB shall come from the general membership and serve a one (1) year period, not to exceed two (2) consecutive terms in the same office, except by specific vote of general membership as noted.

- 1) The President shall:
 - a. Serve as the Executive Officer of the CSCBB and shall represent the interests of the organization, as necessary, to the administration of CSHS, CSISD, Parent-Teacher-Student organization of CSHS, and to the community.
 - b. Preside at all meetings of the CSCBB and of the officers.
 - c. Countersign checks drawn on the CSCBB accounts in accordance with the requirement of these Bylaws.
 - d. Nominate individuals to serve as chairs for special committees not otherwise specified by these Bylaws.
 - e. Report actions of the officers at each meeting of the CSCBB.
 - f. Serve as custodian of the Bylaws and see that each officer and standing committee chair is provided with a copy of the Bylaws.
 - g. Notify the Internal Revenue Service of any and all changes in sources of support, purpose, character, method of operation, name, address and amendments or changes in the Bylaws. This shall be done in writing immediately upon changes being made.
- 2) The Vice President shall:
 - h. Perform the duties of the President in the absence of the President, or in case of the inability of the President to act.

- i. Assume the office of the President in the event of the resignation, termination or death of the President.
- j. Countersign checks drawn on the CSCBB accounts in accordance with the requirements of these Bylaws in the absence of the President.
- k. Serve as a Representative of the Officers on any committee so appointed by the Officers.
- l. Serve as ex-officio member on all other committees.

3) The Secretary shall:

- a. Record, maintain and make available to any member, upon request, minutes of all meetings of the CSCBB and of the officers.
- b. Post minutes of any meetings by electronic media no later than one (1) week after meeting.
- c. Maintain all records of the organization, except those that are specifically assigned to other officers or members.
- d. Conduct correspondence for the CSCBB and the officers.
- e. Notify officers of the location, date and time of each executive meeting.
- f. Notify members of the location, date and time of each regular general or special general meeting.
- g. Maintain a roster of officers and standing committee chairpersons, including names, email addresses and telephone numbers, and make the roster available to all members of the CSCBB at the first meeting of the school year. Revise said roster as necessary.

4) The Treasurer shall:

- a. Have custody of all CSCBB funds and pay all debts by check. All checks require two (2) signatures by authorized officers.
- a. Countersign checks drawn on the CSCBB accounts in accordance with the requirements of these Bylaws.
- b. Prepare checks for payment requests made by the officers or at the direction of the general membership within seven (7) days of approval.
- c. Maintain an accurate and permanent record of all receipts and disbursements.
- d. Present a report of current financial status at each regular general meeting of the CSCBB.
- e. Balance/reconcile the account within seven (7) days of the receipt of a monthly statement from the bank, unless a regular general meeting of the CSCBB is scheduled within the seven (7) day period, then said shall be done before the next scheduled meeting.
- f. Surrender all book and records at the end of the term for an annual audit as prescribed by these Bylaws and/or upon request of the Officers. (See Appendix "A" for Audit Procedures).
- g. Prepare Form 990, Return of Organization Exempt from Income tax, on or before the due date of the return. It is the responsibility of the incoming Treasurer to prepare and file the required form with the Internal Revenue Service before the

return due date. A copy of said return shall be incorporated into the minutes of the officers prior to being filed with the Internal Revenue Service.

- h. Obtain K-9 forms from all parties paid for services.
- i. Send Form 1099 MISC to all appropriate parties. (Normally any individual who received \$600.00 or more for services from the corporation.)
- j. File Forms 1096 and 1099 MISC, 8283, and any other forms required, with the appropriate Internal Revenue Service Center.
- k. Collect the appropriate state sales taxes and file appropriate return with the Texas Comptroller of Public Accounts.
- l. Serve on the Fundraising Committee.

ARTICLE IX – STANDING COMMITTEES AND OTHER POSITIONS

Chairperson and assistant chairperson nominees are identified and presented to the general membership at the March general meeting each year. Elections for these positions are held during the April general meeting of the school year in order to facilitate the activities of the Standing Committees. Committee chairpersons are invited to the officers' meetings and are allowed to vote along with the officers in the meetings. Due to space and time restraints, assistant chairpersons are not included in the board meetings. If the committee chairperson is unable to attend the board meeting, the assistant chairperson may attend as the chairperson's proxy.

The following chairpersons of these Standing Committees will serve at the direction of the officers:

- 1) Chaperone Chair(s): shall arrange for volunteers to chaperone band events, as well as coordinate candy gift bags for visiting band boosters at home games.
- 2) Fundraising Chair(s): shall direct a fundraising committee in coordinating and scheduling all the CSCBB fundraising activities. All fundraising must be presented in its entirety and approved by the Officers before implementing.
- 3) Uniform Chair(s): shall issue, receive and inspect all uniforms each time they are used, and coordinate the laundering and altering of all uniforms.
- 4) Procurement Chair(s): shall direct and coordinate procurement activities for fundraisers as designated, including food and other items for events or functions.
- 5) Membership Chair(s): shall manage the membership lists of the band, guard, and band boosters and confirm contact information is updated in the fall of each year.
- 6) Assistant Treasurer: shall assist the Treasurer in his or her duties.
- 7) Event Coordinator: shall assist the Fund Raising chair(s) by coordinating various events throughout the year.
- 8) Publicity Chair(s): shall manage and coordinate all publicity activities including, but not limited to, photography, updates to all social media platforms, and article submissions to local media outlets (i.e. newspaper, television and radio) concerning CSCBB programs and fundraising projects.
- 9) Spirit Shop Coordinator: shall coordinate the ordering, sales and distribution of t-shirts, other apparel, water bottles, spirit towels, and other items as determined each year.
- 10) Guard Representative: shall serve as the representative of and liaison to the Cougar Guard.

- 11) Props Chair(s): shall coordinate the construction of props for the halftime show, and arrange for volunteers to assemble props at football games and marching contests and to move on and off the field.

ARTICLE X – ELECTION OF OFFICERS AND STANDING COMMITTEE

CHAIRPERSONS

- 1) The officers listed in Article VIII and the chairpersons listed in Article IX shall be elected at the April general meeting each year. Nominations will be presented to the members prior to the meeting. Additional nominations may be made from the floor at the meeting.
- 2) Officers shall hold office from June 1 to May 31 of the following year.
- 3) In the event an office or committee chair position becomes vacant, a replacement shall be selected by a majority vote CSCBB.
- 4) Any elected officer may be removed from office by a majority vote of CSCBB for violating any article of the corporation or said Bylaw of the corporation.

ARTICLE XI – DISSOLUTION

Upon dissolution of the Corporation, its assets shall be distributed to the band equipment fund or CSHS. In the event of one or more exempt purposes within the meaning of Section 501c(3) of the Internal Revenue Code, or the corresponding section of any future Federal Tax Code, the assets shall be distributed to the CSISD. Any such assets not disposed of in these ways shall be disposed of by a Court of Competent Jurisdiction of the county in which the principal office of the Corporation is then located, exclusively for such purposes or to such organization or organizations, as such Court shall determine, which are organized and operated exclusively for such purposes.

ARTICLE XII – AMENDMENTS

The Bylaws of the CSCBB may be amended by a majority vote of members present at any regular meeting. Members desiring to amend the Bylaws shall submit proposed amendments in writing to the President who shall present such amendments in writing to all members at least thirty (30) days in advance of the meeting at which the amendment(s) will be voted on, and shall be presented in writing to all members again prior to the vote.

A Bylaws Review Committee shall be appointed by the President at least every two (2) years. The committee shall review the Bylaws and recommend amendments, if necessary. The date of the review shall be recorded in the minutes of the meeting of the officers subsequently called and reported to the general membership at the next general or special general meeting.

ARTICLE XII – ENACTMENT

These Bylaws were adopted by vote of the CSCBB Officers and became effective April 12, 2012. Subsequent amendments were made and accepted by vote of the CSCBB officers and members on June 12, 2012, February 9, 2016, May 8, 2018 and February 11, 2020.

College Station Cougar Band Boosters, Inc.

By-Laws - Appendix "A"

AUDIT PROCEDURES

The purpose of an audit is to verify the accuracy of the books and the records of the financial officer and to assure the general membership that the corporation's funds are being managed in a businesslike manner. No one whose signature is on record at the bank may serve on the audit committee.

The Treasurer shall deliver the following to the Audit Committee:

- 1) A copy of the Annual Report
- 2) A copy of the last Audit Report
- 3) Checkbook and cancelled checks
- 4) Bank statements and deposit receipts
- 5) Treasurer's book or ledger
- 6) Vouchers with bills attached
- 7) Monthly financial statements, including monthly reconciliation reports
- 8) Sales tax returns filed
- 9) Form 990 (EZ), if filed
- 10) Minutes that would include an adopted budget and any amendments that were adopted during the year
- 11) Current Bylaws and standing rules
- 12) Any other information requested by the Audit Committee

The Audit Committee's report must be officially adopted by the corporation at the first general meeting and must be included in a completed annual report covering the corporation's entire fiscal year.

The report should indicate the outcome of the audit and should be signed by every member of the committee.

If discrepancies are found, the committee should contact the Treasurer to secure additional information. If the matter cannot be resolved, the President of the corporation should be contacted to see what additional steps should be taken. If inaccuracies are noted, they should be listed in the report. Steps taken to correct problems should be reported and the committee should make recommendations to correct/prevent future irregularities.

Any investigation by the Audit Committee must be kept confidential.

CONDUCTING THE AUDIT

The audit shall consist of a review of the accuracy of the financial reporting and status of the organization and its activities. As part of the audit, the minutes of the general and executive board meetings should be checked to verify the following:

- 1) Adoption of the budget
- 2) Approval of the budget for expenditures not addressed in the original budget
- 3) Approval of fundraisers
- 4) Reporting of financial statements
- 5) Reconciliation of the ending and beginning balances of the financial statements with monthly reporting
- 6) Reporting of all expenditures and profits from each fundraising event
- 7) Provision of supporting documentation for all disbursements
- 8) Timeliness of the handling of all transactions
- 9) Existence of a quorum present at all meetings (executive and general)
- 10) Filing and review of applicable tax returns, and their compliance with IRS regulations and those of the Office of the Texas Secretary of State

After the audit is completed and the members are satisfied with the financial accounting, a line shall be drawn across the checkbook and ledger where the audit concludes on which the auditor shall sign and date, using a different color ink than was used to record in the ledger and checkbook.

(End)