

BYLAWS OF COLLEGE STATION COUGAR 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(c)(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 a parent or guardian of a current band or guard member interested in the purposes and objectives of CSCBB and who agrees to abide by the Bylaws of the organization.
- 2) The band and guard 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.
- 3) All band students of CSHS are non-voting members of CSCBB.
- 4) Membership is for the period of June 1 to May 31.
- 5) 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 organization or said Bylaw of the organization.

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 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 majority vote of the membership present to transact business. If at least twenty (20) members (hereafter referred to as a 'quorum') are not present for a vote, then the item will be tabled until the next special or general meeting is called.

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 (in total). 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) All write-off amounts shall be presented to the Executive Board for approval.
- 6) All sales of Booster assets shall be presented to the Executive Board for approval.
- 7) Itemized receipts and supporting documentation, as appropriate, must be submitted within 30 days for expense reimbursement. Unbudgeted or delayed items must be approved by the Board or as stipulated by the approval amounts detailed within this ARTICLE.
- 8) 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 (without signing authority during the audit period in question) in addition to the incumbent and incoming Treasurer, if applicable, and President that shall be appointed at the May general meeting.

- 9) 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 (hereafter also referred to as the 'Executive Board'). The Band and Guard Director(s) and Principal of CSHS will be ex-officio members without a vote. The Standing Committee Chairpersons (hereafter 'Chairperson' includes both Chairperson and Vice-Chairperson) will be Board members with a vote. The Officers and Committee Chairpersons hereafter shall also be referred to as the 'Board'.

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 final budget for approval 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 Chairperson(s) 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 Chairperson 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:
 - a. Perform the duties of the President in the absence of the President, or in case of the inability of the President to act.
 - b. Assume the office of the President in the event of the resignation, termination or death of the President.
 - c. Countersign checks drawn on the CSCBB accounts in accordance with the requirements of these Bylaws in the absence of the President.
 - d. Serve as a Representative of the Officers on any Committee so appointed by the Officers.
 - e. 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. Have available to post, minutes of all meetings by electronic media no later than two (2) weeks after meeting (within one (1) week to the Board for initial review).
 - 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 the Board of the location, date and time of each Board 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. (Roster should be posted on a shared site accessible by the Board, such as a Google Drive.)
 - h. Maintain a post office box for all CSCBB mail correspondence.
 - i. Create the bank letter for transference of signing authority upon election of new Executive Board members.
 - j. Ensure all requirements as per the CSISD Booster Club Guidelines have been timely addressed.

- 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. Use of debit cards is authorized for budgeted expenses. Pre-approval is required for all non-budgeted expenses. Itemized receipts and supporting documentation, as appropriate, related to CSCBB debit card transactions must be submitted within 30 days.
 - b. Countersign checks drawn on the CSCBB accounts in accordance with the requirements of these Bylaws.
 - c. Prepare checks for payment requests made by the Officers or at the direction of the general membership within seven (7) days of approval.
 - d. Maintain an accurate and permanent record of all receipts and disbursements.
 - e. Present a report of current financial status at each regular general meeting of the CSCBB including use of budgeted amounts (obligated / available for use).

- f. The Treasurer will present any items for write-off to the Executive Board for approval.
- g. 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.
- h. Prepare the budget, with the first proposed budget introduced for consideration at least one month prior with input gathered from any new Officers / Chairpersons prior to final submission for approval.
- i. Surrender all book and records at the end of the term for an annual audit (within 7 days of receipt of May bank statement) as prescribed by these Bylaws and/or upon request of the Officers. (See Appendix "A" for Audit Procedures).
- j. Prepare Form 990-N (Electronic Notice (e-Postcard)), for tax-exempt organizations not required to file Form 990 or Form 990-EZ, 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.
- k. Obtain W-9 forms from all parties paid for services.
- l. Send Form 1099 MISC to all appropriate parties. (Normally any individual who received \$600.00 or more for services from the organization.)
- m. File Forms 1096 and 1099 MISC, 8283, and any other forms required, with the appropriate Internal Revenue Service Center.
- n. Collect the appropriate state sales taxes and file appropriate return with the Texas Comptroller of Public Accounts.
- o. Serve on the Fundraising Committee.
- p. Comply with CSISD Booster Club Guidelines.

ARTICLE IX – STANDING COMMITTEES, SPECIAL COMMITTEES AND OTHER POSITIONS

Definitions

Chairperson – defined as the primary leader of the Committee, responsible for communicating the status and activities of the Committee to the Board and general membership.

Vice-Chairperson – defined as the secondary leader of the Committee, who in the absence of the Chairperson, is responsible for communicating the status and activities of the Committee to the Board and general membership.

Standing Committees and Other Positions

Chairperson, Vice-Chairperson and Other Position (hereafter referred to as 'Chairperson(s)') 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 Board meetings and are allowed to vote along with the

Officers in the meetings.

The following Chairpersons of these Standing Committees will serve at the direction of the Officers:

- 1) Chaperone Chairperson(s): shall arrange for volunteers to chaperone band and guard events, as well as coordinate gift bags for visiting band boosters at home games.
- 2) Fundraising Chairperson(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, as well as the Principal (per the CSISD Booster Club Guidelines) before implementing.
- 3) Uniform Chairperson(s): shall issue, receive and inspect all uniforms each time they are used, and coordinate the laundering and altering of all uniforms.
- 4) Procurement Chairperson(s): shall direct and coordinate procurement activities as designated, including food and other items for events or functions.
- 5) Membership Chairperson(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. The Chairperson(s) should assist in the recruitment of volunteers, as needed and drive engagement. Shall develop / keep current a welcome packet with pertinent information.
- 6) Assistant Treasurer: shall assist the Treasurer in his or her duties.
- 7) Event Chairperson(s): shall coordinate band and guard events, as needed, including assessing need and choice of venue, food, decorations and volunteers.
- 8) Publicity Chairperson(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. Shall assist, as needed, with development of promotional materials for events. Shall create the 'senior spotlight' and keep the CSCBB website current.
- 9) Spirit Shop Chairperson(s): shall coordinate the ordering, sales and distribution of t-shirts, other apparel, water bottles, spirit towels, and other items as determined each year, including band and guard uniform apparel (not including proper uniform attire which is addressed by the Uniform Committee).
- 10) Guard Representative: shall serve as the representative of and liaison to the Cougar Guard.
- 11) Props Chairperson(s): shall coordinate the construction of props for the halftime / competition show, and arrange for volunteers to assemble and move props on and off the field at football games and marching contests.

Special Committees

The President will call for volunteers to lead the Special Committees. The Board will vote on and determine the final make-up of each Committee (unless otherwise stipulated below.)

- 1) Nominating Committee: shall be made up of a minimum of two members not running for office or Committee position and will coordinate the acceptance of nominations (via anonymous method) after the March meeting, tallying votes and notification of resulting elections at the April meeting.
- 2) Scholarship Committee: shall be made up of a minimum of two members of non-senior band and guard students. The Committee will coordinate the selection of judges, facilitation of receipt of entries and announcement of winners.

- 3) Bylaws Review Committee: shall be made up of a minimum of three members appointed by the President to discuss and review needed changes to the CSCBB BYLAWS.

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 Chairperson 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 organization or said Bylaw of the organization.

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 501(c)(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 organization 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 Board subsequently called and reported to the general membership at the next general or special general meeting.

ARTICLE XIII – 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, February 11, 2020 and October 12, 2021.

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 CSCBB funds are being managed in a businesslike manner. The Audit Committee shall consist of the following: Treasurer, Assistant Treasurer, President, and two persons without signatory authority during the audit period in review.

The Treasurer shall deliver the following to the Audit Committee:

- 1) A copy of the Final Treasurer Report of audit fiscal year
- 2) Checkbook and cancelled checks
- 3) Bank statements and deposit receipts
- 4) Treasurer's checkbook or ledger
- 5) Vouchers with bills attached (upon request for selected samples)
- 6) Monthly reconciliation reports
- 7) Sales tax returns filed
- 8) Franchise tax report
- 9) Form 990-N
- 10) Communication, as required, to the CSISD offices of year-end financial information / audit documentation
- 11) Any other information requested by the Audit Committee

The following items should be available for reference:

- 1) Current Bylaws and standing rules
- 2) Minutes that would include an adopted budget and any amendments that were adopted during the year

Discrepancies should be investigated and conclusions documented.

Steps taken to correct problems should be reported and the Committee should make recommendations to correct / prevent future irregularities.

Any investigations by the Audit Committee must be kept confidential.

The Audit Committee's report must be officially adopted by the CSCBB membership at the first general meeting and must be included in a completed annual report covering the CSCBB's entire fiscal year. The report should indicate the outcome of the audit and should be signed by every member of the Committee.

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 and / or other correspondence mechanisms of the Board should be reviewed to verify the following:

- 1) Adoption of the budget
- 2) Approval of the budget for expenditures not addressed in the original budget (quorum present for approval of unbudgeted items)
- 3) Reporting of financial statements
- 4) Reporting of all expenditures and profits from each fundraising event

As part of the audit, the requested documentation should be reviewed to verify the following:

- 1) Reconciliation of the ending and beginning balances of the financial statements with monthly reporting
- 2) Provision of supporting documentation for all disbursements
- 3) Timeliness of the handling of all transactions
- 4) Filing and review of applicable tax returns, and their compliance with IRS regulations and those of the Office of the Texas Secretary of State
- 5) Communication, as required, to the CSISD offices of year-end financial information / audit documentation

After the audit is completed and the members are satisfied with the accuracy of the financial information and supporting documents, 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. A summary of findings should be provided to the Board and general membership at the September CSCBB meeting.