

BY-LAWS OF

Every Note Creates an Outstanding and Rewarding Education, INC.

**ARTICLE I - NAME**

The name of the corporation shall be Every Note Creates an Outstanding and Rewarding Education, INC. (hereinafter "ENCORE")

**ARTICLE II - PURPOSE AND OBJECTIVES**

The purpose of the ENCORE is to:

1. Provide financial support and assistance to the orchestra program at College Station High School, College Station, Texas (hereinafter "CSHS"), which includes the orchestra director, all orchestras, and orchestra students.
2. Insure 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").

ENCORE 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 by-laws, 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 ENCORE member will be personally liable for any of its debts, liabilities or obligation nor be subject to any assessment.

**ARTICLE III-MEMBERSHIP**

1. Membership in ENCORE shall be open to any individual who is interested in the purposes and objectives of ENCORE and who agrees to abide by the by-laws of the corporation.
2. Any member whose dues are current is eligible to vote and hold office. New members may join at the April/May meetings, pay dues for the following fiscal year and be immediately eligible to both vote and run for office at the May meeting.
3. The orchestra director and principal of CSHS or their designated representatives shall be ex-officio members of ENCORE and shall serve in an advisory capacity without a vote.
4. All orchestra students of CSHS are non-voting members of ENCORE.
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 ENCORE at the end of the prior school year.

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7. ENCORE 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. A quorum shall be at least 50% of the voting members of the officers and standing committee chairpersons.

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 general meeting shall be conducted in accordance with a voting majority of no less than 10% of current members present to transact business.

#### **ARTICLE V – PARLIAMENTARY AUTHORITY**

Robert's Rules of Order, Newly Revised Edition, shall govern the ENCORE in all cases in which they are applicable and which are not in conflict with these by-laws.

#### **ARTICLE VI – FINANCES**

1. The president of the ENCORE 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 \$100.00 per month. Expenditures of non-budgeted funds expected to exceed \$100.00, but less than \$300.00, shall first be presented to the Officers for approval by majority of the officers prior to being obligated. This shall be limited to \$300.00 per month. Any expenditure of non-budgeted funds expected to exceed \$300.00 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 ENCORE 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) of the following officers: president, vice-president, and/or treasurer.

3. All funds drawn from the ENCORE checking account must be reported to treasurer. Copies of checks and statement must be turned to treasurer within 24 hours (via computer scans or hand delivered).

4. The expenses of ENCORE shall be borne by revenues from fundraising, donations and membership dues.

5. Financial records shall be submitted for audit no later than July 1<sup>st</sup> of each year. An audit shall be completed before the August meeting 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 incoming officers and other members of the officers. The audit of records shall be the responsibility of the president of ENCORE. The audit group shall consist of three (3) voting members which shall be appointed at the May general meeting.

6. The fiscal year of the ENCORE shall be June 1 through May 31. In order to change the fiscal year, a copy of Internal Revenue Service Form 1128 "Application for Changing Accounting Period" must accompany the by-laws amendment and be submitted to the state. There is a substantial fee to the Internal Revenue Service to change this date.

7. Financial transactions for goods and services (including in-kind) other than typical retail sales require a written contract, signed by both parties. Said contract shall specify the date the agreement was entered into, specify what and when the good or service is being obtained, at what cost to ENCORE and be signed by both parties. ENCORE officers eligible to sign checks on the organization's bank account are authorized to commit ENCORE to said contracts

8. ENCORE officers shall present an operating budget proposal at the April meeting of each year. This budget shall be for the following fiscal year and adoption of this budget shall be voted on at the May meeting of each year.

#### **ARTICLE VII – OFFICERS**

The officers of ENCORE shall be the president, vice president, secretary and treasurer. The orchestra director 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 ENCORE between regular meetings.
2. Recommend programs and activities to accomplish the purpose of the ENCORE.
3. Propose a budget for consideration by the ENCORE at the April meeting of each year.
4. Perform any additional duties directed by the ENCORE.

#### **ARTICLE VIII – OFFICERS AND THEIR DUTIES**

The officers of ENCORE shall come from the general membership and serve a one (1)-year period, not to exceed two (2) consecutive terms in the same office.

1. The president shall:

- a. Serve as the executive officer of the ENCORE and shall represent the interests of the organization, as necessary, to the administration of CSHS, CSISD, Parent-Teacher-Student organizations of CSHS, and to the community.
- b. Preside at all meetings of the ENCORE and of the officers.
- c. Countersign checks drawn on the ENCORE accounts in accordance with the requirements of these by-laws.

- d. Nominate individuals to serve as chairs for special committees not otherwise specified by these by-laws.
- e. Report actions of the officers at each meeting of the ENCORE.
- f. Serve as custodian of the by-laws and see that each officer and standing committee chair is provided with a copy of the by-laws.
- 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 by-laws. 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 ENCORE accounts in accordance with the requirements of these by-laws 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 ENCORE 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 ENCORE 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, addresses and telephone numbers, and make it available to all members of the ENCORE at the first meeting of the school year. Revise said roster as necessary.
- h. Recruit and oversee committees related to photography, and submitting articles to local newspapers, TV and/or radio stations concerning announcements for the ENCORE programs and fund raising projects.

4. The treasurer shall:

- a. Have custody of all ENCORE funds and pay all debts by check. All checks require two (2) signatures by authorized officers.

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- b. Countersign checks drawn on the ENCORE accounts in accordance with the requirements of these by-laws.
- 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 ENCORE.
- f. Upon receipt of monthly statement from the bank, balance/reconcile the account with the statement within seven (7) days of the receipt of said statement, unless a regular general meeting of the ENCORE is scheduled within the seven (7) day period, then said shall be done before the next scheduled meeting.
- g. Surrender all books and records at the end of the term for an annual audit as prescribed by these by-laws and/or upon request of the officers. (See Appendix "A" for audit procedures).
- h. 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.
- i. Obtain W-9 forms from all parties paid for services.
- j. Send Form 1099MISC to all appropriate parties. (Normally any individual who receives \$600.00 or more for services from the corporation.)
- k. File Forms 1096 and 1099MISC, 8283, and any other forms required, with the appropriate Internal Revenue Service Center.
- l. Collect the appropriate state sales taxes and file appropriate return with the Texas Comptroller of Public Accounts.
- m. Shall serve on fundraising committee

#### **ARTICLE IX- STANDING COMMITTEES**

Chairpersons will be elected at the last meeting of the school year from the general membership to coordinate the activities of the standing committees. Committee chairpersons will be invited to the officers meetings and will also have a vote along with the officers in the meetings. The following chairpersons of the standing committees will serve at the direction of the officers:

1. Fundraising chair(s): shall direct a fundraising committee in coordinating and scheduling all the ENCORE fundraising activities. All fundraising must be presented in its entirety and approved by the officers before implementing.
2. Uniform chair(s): shall issue, receive and inspect all uniforms each time they are used, and coordinate the laundering and altering of all uniforms.
3. Hospitality chair(s): shall arrange for amenities at orchestra events and for orchestra trips.

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## **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 May 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 becomes vacant, a replacement shall be selected by a majority vote ENCORE.
4. Any elected officer may be removed from office by a majority vote of ENCORE for violating any article of the corporation or said by-law of the corporation.

## **ARTICLE XI – DISSOLUTION**

Upon dissolution of the corporation, its assets shall be distributed to the orchestra equipment fund or CSHS, or for 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, or shall be distributed to the CSISD. 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 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 by-laws of the ENCORE may be amended by a majority vote of members present at any regular meeting. Members desiring to amend the by-laws 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 by-laws review committee shall be appointed by the president at least every two (2) years. The committee shall review the by-laws 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 XIII – ENACTMENT**

These by-laws were adopted by vote of the ENCORE officers and became effective June 3, 2014. Subsequent amendments were made and accepted by vote of the ENCORE officers and members on October 3, 2017.

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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 by-laws 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.**

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## **CONDUCTING THE AUDIT**

**Check the minutes of the general and executive meetings to verify the following:**

**1. Adoption of budget**

**2. Verify approval of budget for expenditures not addressed in the original budget**

**3. Approval of fundraisers**

**4. Report of financial statements**

**5. Verify that the treasurer'**

**6. Verify that a report was given of all expenditures and profits from each fundraising event 7. Verify that all disbursements have supporting documentation 8. Verify that all transactions were handled in a timely manner 9. Verify quorum was present at all meetings (executive and general) 10. Where applicable, review all tax returns filed. Verify clerical and math accuracy. If total gross income is over \$25,000.00, make sure that Form 990(EZ) has/will be filed with the Internal Revenue Service. You are required to file a form 990(EZ) within four and a half (4 ½) months after the end of the fiscal year. After the audit is completed and the members are satisfied with the financial accounting, draw a line across the checkbook and ledger where the audit concludes and sign and date. Use a different color ink than was used to record in the ledger and checkbook.**