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BYLAWS

Presented by the
MCCRACKEN COUNTY HIGH SCHOOL BAND BOOSTERS
(McCracken County High School, Paducah, Kentucky)

APPROVED COPY JUNE 18, 2018

PRESIDENTSandy Orazine **VICEPRESIDENT**Lisa Goldberg **TREASURER**Jennifer Watson **SECRETARY**Elena McGowan



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ARTICLE I - NAME

The name of this organization shall be the **McCracken County High School Band Boosters**; hereafter referred to as **MCHSBB**.

ARTICLE II – BUSINESS OFFICE

Section 2.1 Physical Location

McCracken County High School
6530 Old Hwy 60
Paducah, KY 42001

Section 2.2 Postal Use

McCracken County High School Band Boosters
P.O. Box 7412
Paducah, Kentucky 42002-7412

The Executive Board has full power and authority to change the principal office from this location to another location within the same county at any time.

ARTICLE III - ARTICLE OF ASSOCIATION

MCHSBB exists as a non-profit [501(c)(3)] organization of its' membership. The MCHSBB is organized exclusively for charitable religious, educational, and scientific purposes under section 501(c)(3) of the Internal Revenue Code, or corresponding section of any future federal tax code as it pertains to the support of the McCracken County High School Band. By-laws, as from time to time amended, shall be deemed to be the articles of the association.

ARTICLE IV - OBJECTIVES

The objectives of the MCHSBB shall be as follows:

Section 4.1 Encouragement To encourage and maintain an enthusiastic interest in the various phases of the McCracken County Band Program of McCracken County High School.

Section 4.2 Support To lend all possible support, both morale and financial, to the McCracken County Band Program of McCracken County High School.

Section 4.3 Cooperation To cooperate with those in charge of the McCracken County Band Program of McCracken County High School and the School Board to the end that this department be brought to and maintained at the highest possible degree of efficiency.

ARTICLE IV – OBJECTIVES, continued

Section 4.4 Development To build and maintain an organization which will help promote the general activities of the McCracken County Band Program of McCracken County High School (MCHS).

Section 4.5 Recognition of the achievements of the members of the McCracken County Band Program of McCracken County High School.

ARTICLE V – AUTHORITY

The MCHSBB will follow Redbook policies as set forth by the state of Kentucky.

The MCHSBB is an external booster organization, however; our organization works alongside MCHS to support the McCracken County High School Band and recognizes and abides by the requirements set forth by the Administration as well as those requirements set by the McCracken County Board of Education.

The rules contained in Robert’s Rules of Order Revised shall govern this organization in all cases in which they do not conflict with the rules of the **MCHSBB**.

ARTICLE VI – DEFINITIONS

Section 6.1 Band Student For the purpose of this document, the term “band student”, will apply to all students that participate in the band as a musician, drum major, color guard and student helpers. A band student includes any student traveling with the band in the capacity of a student.

ARTICLE VII – ISSUE RESOLUTION

If any member has an issue, the first step is to send it in written form to the executive committee (at least one member) or place in the Band Room drop box, to be reviewed as soon as possible. The executive committee will discuss the issue and respond to the member. If the member is not satisfied with the response, they may request the floor at the next scheduled Band Booster meeting. After discussion, they can request a vote of the general membership in attendance. Roberts Rules of Order will apply, per Article V.

ARTICLE VIII – MEMBERSHIP

Section 8.1 Membership Eligibility The membership of this organization shall not be limited. Anyone interested in the progress and development of the McCracken County Band Program of McCracken County High School is eligible for membership.

Section 8.2 Active Members Parents and/or legal guardians of pupils in the McCracken County Band Program of McCracken High School are to be considered active members and eligible to participate in business meetings.

Section 8.3 Exempt from Voting Membership band director(s), students and staff are not voting members of the **MCHSBB**.

Section 8.4 Dues There shall be no membership dues for **MCHSBB**.

ARTICLE IX – MEETINGS

- Section 9.1 Regular** The regular meetings of **MCHSBB** shall be held on the third Thursday night of each month or at a more appropriate date as approved by the membership.
- Section 9.2 Annual** The annual meeting shall be the regular meeting in July.
- Section 9.3 Special Called Meetings** may be called by the President. Members should be given a 24-hour notice for any special meeting. The notice shall include the date, time, place, and purpose of the meeting.

ARTICLE X - OFFICERS

- Section 10.1 Description of Executive Officers** The elected officers of **MCHSBB** shall be a President, a Vice-President, Secretary and Treasurer.

Section 10.2 Duties of Executive Officers

Appendix A contains an exhaustive listing of all **MCHSBB** officer and chair/co-chair responsibilities.

Section 10.2.1 The President shall preside at all meetings of the **MCHSBB** and shall be an ex-officio member of all committees. The President, along with the Executive Board, may at his/her discretion initiate a financial audit; however, an audit must occur at least annually. The President may only serve in an advisory capacity to the Audit Committee. The President serves as the liaison with the Band Director and will coordinate all Booster activities and correspondence.

Section 10.2.2 The Vice-President shall work along with the President to fulfill Presidential responsibilities at the President's request or in his/her absence. The Vice-President will oversee all fundraising efforts and chair the Fundraising committee and handle all financial transactions with the Treasurer. The Vice-President will present the financial report at business meetings in the Treasurer's absence.

Section 10.2.3 The Secretary shall be responsible for meeting attendance records and the minutes (procedures) of the meeting and to deliver the minutes to the Executive Board within one (1) week.

Section 10.2.4 The Treasurer shall keep the records relating to the 501(c)3 tax exemption, as well as all records relating to the funds collected thereto, including but not limited to the filing of necessary reports, ledger books from bingo, sales, etc. The treasurer shall also receive funds due and pay bills of the Band Booster Organization. The Treasurer shall keep all money in the bank in an account so titled McCracken County Band Boosters. Checks over \$500.00 will require two signatures. The treasurer shall present a financial report at each monthly meeting. Should the treasurer not be present, then the information will be passed on to the Vice-President to present.

- Section 10.3 Qualifications** Officers shall meet the following prerequisites: They shall be active members in good standing. May not be employed by the McCracken County Public School System. A member shall hold only one (1) office at a time.

- Section 10.4 Terms of Office** shall be one (1) year.

ARTICLE X – OFFICERS, continued

Section 10.5 Resignation Any Officer may resign at any time by giving notice in writing to the Executive Board, the President or the Secretary. A resignation shall be effective at the time specified therein, or if no time is specified, at the next regular meeting of the Executive Board which takes place following receipt of the written resignation.

Section 10.6 Vacancies A vacancy occurring in any office shall be filled for the unexpired term. The Executive Board will present a nominee at the next regularly scheduled booster meeting to be elected by a majority vote of the members present. In the event of a vacancy of the President, the Vice-President shall at once secure the position and duties of the President, subject to a majority vote of the members present at the next meeting.

Section 10.7 Removal from Office In the case of any officer who has been negligent in his/her duties or absent for two or more consecutive regular meetings without just cause, the officer may be removed from office at any regular meeting, by a majority vote of the members present, provided notice of the proposed action has been given to the delinquent officer and the members. Consider adding this also: neglect of office, incapacity, or misconduct, by a vote of two-thirds (2/3) of the entire membership of the Executive Board, excluding the officer whose removal is under consideration.

Section 10.8 Bonding All officers are to be bonded.

Section 10.9 Elections

Section 10.9.1 Nominating Committee Appointment A nominating committee shall be appointed by the President at the regular March meeting each year. This committee shall meet before the regular April meeting to put together a slate of nominations from the active membership.

Section 10.9.2 Presentation of Officer Nominees The nominating committee will present their slate to the general membership at the regular April meeting. Nominations may be given to nominating committee no later than one week prior to the regular April meeting. The election of officers shall occur at the regular April meeting.

Section 10.9.3 Vote Requirement A majority vote of the membership present at the regular April meeting shall constitute an election.

Section 10.9.4 Assume Office Newly elected officers shall assume office on June 1; at the beginning of the new Band year. Following the election, the incoming officers will serve along with current officers until June 1.

ARTICLE XI – THE EXECUTIVE BOARD

Section 11.1 Composition the Executive Board shall be composed of the current officers of the **MCHSBB**, with the remaining five (5) positions being from chairs of all standing committees, one (1) parent from color guard or winter guard and/or two (2) members at large decided by the current officers. All Executive Board members will receive and sign a copy of Appendix B – Conflict of Interest upon acceptance of their position and a copy will be appropriately filed by the President.

ARTICLE XI – THE EXECUTIVE BOARD, continued

Section 11.2 Executive Board Meetings shall meet at least six (6) times a year or more at the decision of the President to determine the policies of **MCHSBB**; and may take actions between regular membership meetings. The general membership must be notified at the next regular meeting of any actions taken. The Executive Board may meet during the summer months to correlate activities for the coming year.

Section 11.3. General Powers

Section 11.3.1 Outside Help The Executive Board may, at their discretion, hire outside help for a specific purpose such as the managing of the bingo account.

Section 11.3.2 Special Committee Oversight the Executive Board may review the activities of any standing or special committee, as necessary, to ensure that the committee is acting within the scope of its authority as set forth in these bylaws and within the limits of the annual budget.

ARTICLE XII – STANDING COMMITTEES

Section 12.1 Description of Standing Committees There shall be the following standing committees: Fundraising, Communications, Concessions, Uniforms and Transportation.

Section 12.2 Fundraising Chair shall submit their plans for fundraising to the membership for their approval. The Vice-President shall be the chairperson of this committee.

Section 12.3 The Communications Chair distributes information to the MCHSBB at the Executive Officers' request.

Section 12.4 The Concession Chair shall handle all purchases for the concession stand, as well as schedule workers and maintain concession inventory.

Section 12.5 The Uniform Chair shall maintain all band uniforms, including but not limited to, making arrangements for alterations and cleaning.

Section 12.6 The Transportation Committee shall develop and maintain all transportation needs including but not limited to: presentation of proposed vehicle purchases and updates, vehicle maintenance, required inspections, insurance needs, as well as obtaining a CDL licensed driver for semi transportation.

Section 12.7 Ad-Hoc Committees may be created by the Executive Board as needed.

Section 12.8 Appointment of Committee Chairperson(s) Except as otherwise provided for in these bylaws, the President shall appoint all standing committee chairpersons no later than thirty (30) days from the date he or she takes office. The President shall appoint all special committee chairpersons no later than thirty (30) days after the creation of the special committee. All chair(s) will receive and sign a copy of Appendix B – Conflict of Interest upon acceptance of their position and a copy will be appropriately filed by the President.

ARTICLE XII – STANDING COMMITTEES, continued

Section 12.9 Standing and Special Committee Membership Except as otherwise provided in these Bylaws, the membership of each standing and special committee shall be the prerogative of the committee chairperson, subject to the approval of the Executive Board. A committee chairperson may create as many subcommittees as necessary to effectively accomplish the purpose(s) of the committee and shall have the authority to assign committee members to serve on one (1) or more subcommittees. The Band Director and the President shall be ex officio members of all standing and special committees and shall be notified in advance of all standing and special committee meetings.

ARTICLE XIII – QUORUM

Section 13.1 Executive Board Meetings Five (5) members of the Executive committee shall constitute a quorum for all executive action.

Section 13.2 General Membership Meetings For general membership meetings, regular and special, all voting members present shall constitute a quorum at a properly scheduled meeting.

ARTICLE XIV – PURCHASES

Section 14.1 Approval of Purchases Only the executive officers may approve purchases. Paid receipts and a completed Purchase Order Form must be provided to the treasurer for reimbursement.

Section 14.2 General Power MCHSBB may purchase or lease items as deemed necessary for achieving the stated purpose of these Bylaws.

Section 14.3 Additional Expenditure Requests Any additional requests for expenditures shall be brought to the **MCHSBB** at a regular meeting and approved by a majority of the membership.

Section 14.4 Emergency Funds Officers shall be permitted to approve emergency funds without prior approval of the membership.

Section 14.5 Check Signatures Checks over \$500.00 will require two signatures.

ARTICLE XV – PERSONAL BAND STUDENT ACCOUNTS

The treasurer will maintain personal accounts for each band student. This is for the purpose of tracking payments for dues, fees, etc. There will be no allocation or crediting or fundraising (sales) to the student's account.

ARTICLE XVI – FUNDRAISING

Section 15.1 Approval All fundraisers are to be presented to the membership for approval.

Section 15.2 Chairperson(s) The Vice-President will serve as Fundraising chair and handle all financial transfers to the Treasurer.

Section 15.3 Transfer of Funds All funds received by the **MCHSBB** from band students must be transferred via the black mailbox in the Mustangs Band Room, by mail or received directly by an Executive Officer. No funds may be transmitted by band directors or any other staff of the McCracken County Public Schools.

ARTICLE XVI – FUNDRAISING, continued

Section 15.4 Student Involvement Requirements No individual student is required to participate in any fundraising activity. No student may be denied funds for not participating in fundraising activities. Parents are not required to “donate” any funds for a student that doesn’t participate in fundraising activities. Funds raised MAY NOT be allocated to individual student accounts.

Section 15.5 Incentives the Vice-President, with Executive Board approval, may set incentives for those that participate in the fundraiser. These incentives may be in the form of cash or other prizes.

Section 15.6 Gambling Related Non-Profit Fundraising

Section 15.6.1 Examples of Gambling Fundraising Events Raffles, Auctions, Gambling, or Bingo.

Section 15.6.2 Gaming License Maintain gaming license requirements....

- a) **MCHSBB** license information must be visible on all raffle tickets and promotional items for the event described as a gambling event.

ARTICLE XVII – AMENDMENTS

Section 16.1 Procedure An amendment to the Association Bylaws may be proposed by any regular member of the Association. Any proposed amendment to these bylaws shall be submitted first to the Executive Board. The Executive Board shall submit the proposed amendment(s) to the membership for discussion and action. A vote may not be taken on any proposed amendment until the meeting next following the meeting at which the proposed amendment is discussed by the membership. The vote shall be by secret ballot. The President shall appoint tellers to gather and count the ballots and return a signed report to the President who will announce the results.

Section 16.2 Vote Required An affirmative vote of two-thirds (2/3) of all votes cast shall be necessary for the adoption of any amendment to these bylaws.

Section 16.3 Effective Date of Amendments Amendments adopted by the membership shall take effect immediately upon adoption.

ARTICLE XVIII – DISSOLUTION

In the event of any dissolution or other termination of the **MCHSBB**, all assets after payment of outstanding debts and other legal obligations shall be distributed by the Executive Board in such a manner that it would benefit the band programs of McCracken County High School including but not limited to transferring funds to McCracken County High School, Paducah, Kentucky, or its successor, to be used for the McCracken County High School Band, or a successor band; otherwise, for other school music purposes. If McCracken County High School, or a successor, does not exist, such assets shall be paid to the McCracken County Public Schools, Paducah, Kentucky, to be used for other school music purposes.

The before specified organizations shall be tax exempt within the meaning of section 501(c)(3) of the Internal Revenue Code, or corresponding section of any future federal tax code at the time of the MCHSBB dissolution in order to receive available funds. If this is not the case, after all outstanding debt and other legal obligations are met all assets shall be distributed to McCracken County Court House, Paducah, Kentucky for a public purpose.



APPENDIX A

VOLUNTEER LEADERSHIP OPERATIONS MANUAL





VOLUNTEER LEADERSHIP OPERATIONS MANUAL

The **PRESIDENT** will operate as outlined within the confines of the Bylaws and this Appendix to those Bylaws as may become necessary within these responsibilities or to insure fulfillment of all officer responsibilities.

SERVE AS...

LIASON between the McCracken Band Boosters (**MCHSBB**) and the Band Directors. Work with the Band Director(s) in any way possible to serve the McCracken County Band program in a timely manner.

MODERATOR The President will moderate all **MCHSBB** business meetings as outlined within the confines of the current Bylaws of this organization.

EXECUTIVE PRESIDENT conducting Executive Board meetings as outlined within the confines of the current Bylaws of this organization.

EX OFFICIO along with the Band Director on all committees within the organization.

REDBOOK

Attendance at all **Redbook** meetings is required by the President and Treasurer. All other officers shall be notified and their attendance will be at the President's discretion.

During Executive session the President will advise the Executive Board of the necessity of using Redbook guidelines to handle all funds coming in and out of the organization and the legal obligations of doing so. The President will have all Executive Board members sign a "Sharing of Information Statement—Redbook" and filed.

<https://education.ky.gov/districts/FinRept/Documents/Updated%20Redbook%20FAQ%207-29-15.pdf>

https://www.fcps.net/cms/lib/KY01807169/Centricity/Domain/3962/Financial%20Services/booster_reminders.pdf

<https://www.jefferson.kyschools.us/sites/default/files/forms/JCPS%20Redbook%20FAQ.pdf>

<http://mediaportal.education.ky.gov/finance/budgets/2013/04/redbook-what-boosters-need-to-know/>

MONTHLY and ANNUAL AUDIT OF ACCOUNTS (GENERAL AND CONCESSIONS)

The President will meet with the Treasurer after the accounts have been finalized for the month to perform an audit of expenditures and receivables to verify all balances. She/He along with the Treasurer will make note of the outcome and sign the Monthly Audit Statement. This document will be filed by the Treasurer.

An audit of accounts will be performed at the President's or Executive Board's discretion at any time within the calendar year and administered within the confines of the current bylaws. A five (5) person committee nominated by the Vice-President will be appointed by a vote of the Executive Board will meet and complete an Audit of all accounts.



VOLUNTEER LEADERSHIP OPERATIONS MANUAL

ANNUAL 990 TAX FILINGS work with the Treasurer to insure proper financial and IRS documentation is sent annually to Williams, Williams and Lentz, Paducah, KY as soon as possible after finalizing the previous years financials. These tax forms must be filed properly to insure the 501(c)3 status remains intact and no penalties are issued against our organization. She/He will also sign a Sharing of Information Statement—Annual Tax 990 (*tax year*), along with all officers, indicating that a copy of the processed 990 tax form has been made available. This form will require a signature from the President and all other officers up to three (3) more times including: receipt of confirmation of IRS's receipt 990, receipt of IRS action regarding 990 (final sign off if approved and no further action required); if further action is requested that will be acknowledge with signatures and a Sharing of Information Statement—Annual Tax 990 (*the year*)(**FURTHER ACTION**) will take affect and proceed until all IRS requests have been satisfied and taxes finalized. This documentation will be properly filed by the Treasurer and at the annual Audit the filing will be confirmed.

CHARITABLE GAMING LICENSE all requirements placed on the licensing must be followed as specified within the documentation set forth by Department of Charitable Gaming (<http://dcbg.ky.gov/Pages/default.aspx>) as it pertains to the running of gambling/gaming events and documentation and filing requirements. A copy of these documents will be in the President's possession and in the file.

CONFLICT OF INTEREST POLICY will be followed and the President will distribute copies to all volunteer leadership and obtain signatures on Sharing of Information Statement -Conflict of Interest Policy and file.

BYLAW CHANGES will be reviewed, prepared, and presented to the Executive Board by the President. All proposed Bylaws will be confirmed by the President to not conflict with already standing Bylaws within the current version. Bylaw amendments will be presented to the Executive Board for approval and then presented at a regular or special called Booster meeting by the President. Upon approval of Bylaw amendments the President and Secretary will sign the document to support their validity.

EXECUTIVE BOARD AND CHAIR APPOINTMENTS will be made by the President as outlined in the current version of this organizations Bylaws. Appointments will be announced at the annual meeting.

APPOINTMENTS to the Executive Board and Chairs for all committees will be appointed by the President as outlined in the current version of this organizations Bylaws meeting following all requirements specified.

CHECKING ACCOUNTS The President will serve as a signature on all accounts as well as a cardholder.

KENTUCKY CHARITABLE SOLICITATION REGISTRATION <https://ag.ky.gov/consumer-protection/charity/Pages/registration.aspx> The President will make sure this form is filed with the state of KY and regulations met.

RECORDING OF MEETING MINUTES The President will approve all business meeting minutes (Executive



VOLUNTEER LEADERSHIP OPERATIONS MANUAL

Board, Regular Business, or Special Called) prior to distribution. Upon approval the President will sign them, along with the Secretary, to support their validity.

The **VICE-PRESIDENT** will operate as outlined within the confines of the Bylaws and this Appendix to those Bylaws as may become necessary within these responsibilities or to insure fulfillment of all officer responsibilities.

SERVE AS...

CHAIR for the Fundraising Committee as outlined within the confines of the current Bylaws of this organization and as determined by the President in order to financially support the McCracken County High School Band programs. The projects that fall under the Fundraising Committee and the Vice-President's chair includes: General Fundraising efforts as well as Bingo and Concessions who have Co-Chair(s).

As Vice-President over Fundraising she/he will maintain proper order and financial records for each fundraising event held by the **MCHSBB** or assign this responsibility to the Vice-Chair of this committee with the VP overseeing and signing off on financials.

In this position the Vice-President will form a committee, whose number will be at the Vice-President's discretion and made of chair and Booster members and ex officio members, President and Band Director. He/She will facilitate meetings (or the Vice-Chair may be assigned to this by the VP or the President) to discuss and organize the fundraising activities as established by the Executive Board in the annual budget. The Vice-President is encouraged to inspire creative fundraising ideas among the committee and bring those to the President's and Executive Board's attention.

ASSISTANT MODERATOR The Vice-President will act as assistant moderator over **MCHSBB** business

CHECKING ACCOUNTS The Vice-President will serve as a signature on all accounts as well as a cardholder.

SHOULD THE TREASURER BE ABSENT FROM A BUSINESS MEETING The Vice-President will present the financial report at business meetings.

ANNUAL 990 TAX FILINGS She/he will sign a Sharing of Information Statement—Annual Tax 990 (*tax year*), along with all officers, indicating that a copy of the processed 990 tax form have been made available. This form will require a signature from all officers up to three (3) more times including: receipt of confirmation of IRS's receipt 990, receipt of IRS action regarding 990 (final sign off if approved and no further action



VOLUNTEER LEADERSHIP OPERATIONS MANUAL

required); if further action is requested that will be acknowledged with signatures and a Sharing of Information Statement—Annual Tax 990 (*the year*)(**FURTHER ACTION**) will take affect and proceed until all IRS requests have been satisfied and taxes finalized.

CHARITABLE GAMING LICENSE all requirements placed on the licensing must be followed as specified within the documentation set forth by the Department of Charitable Gaming (<http://dca.ky.gov/Pages/default.aspx>) as it pertains to the running of gambling/gaming fundraising events and documentation and filing requirements. A copy of these documents will be in the President's possession and in the file. These efforts will be coordinated with the President.

CONFLICT OF INTEREST POLICY a copy will be made available by the President and the Vice-President asked to sign a Sharing of Information Statement-Conflict of Interest Policy. You will receive a copy and the original placed in the file.

The **TREASURER** will operate as outlined within the confines of the Bylaws and this Appendix to those Bylaws as may become necessary within these responsibilities.

SERVE AS

EXECUTIVE BOARD MEMBER The Treasurer will serve on the Executive Board as an Executive Officer.

LIASON between Ben Teer; CPA, Partner at Williams, Williams, and Lentz of Paducah, KY and the McCracken County High School Band Boosters; as well as Paducah Bank and the McCracken County High School Band Boosters.

REDBOOK

Attendance at all **Redbook** meetings is required by the President and Treasurer. All other officers shall be notified and their attendance will be at the President's discretion.

During Executive session the President will advise the Executive Board of the necessity of using Redbook guidelines to handle all funds coming in and out of the organization and the legal obligations of doing so. The President will have all Executive Board members sign a "Sharing of Information Statement—Redbook" and filed.

<https://education.ky.gov/districts/FinRept/Documents/Updated%20Redbook%20FAQ%207-29-15.pdf>

https://www.fcps.net/cms/lib/KY01807169/Centricity/Domain/3962/Financial%20Services/booster_reminders.pdf

<https://www.jefferson.kyschools.us/sites/default/files/forms/JCPS%20Redbook%20FAQ.pdf>



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<http://mediaportal.education.ky.gov/finance/budgets/2013/04/redbook-what-boosters-need-to-know/>

CHECKING ACCOUNTS

SIGNATURE The Treasurer will serve as a signature on all accounts as well as a cardholder on specified accounts.

DEPOSITS and DEDUCTIONS All funds received and deducted will be recorded and deposited into the applicable Band Boosters' checking account in a timely manner and files maintained to reflect these transactions. A report will be prepared and presented at the monthly Regular Band Booster Meeting reflecting these transactions and balances of accounts.

MONTHLY and ANNUAL AUDIT OF ACCOUNTS (GENERAL AND CONCESSIONS)

The Treasurer will meet with the President after the accounts have been finalized for the month to perform an audit of expenditures and receivables to verify all balances. She/He along with the President will make note of the outcome and sign the Monthly Audit Statement. This document will be filed by the Treasurer.

The Treasurer will be asked to serve along with the President in an advisory capacity on any audit of accounts which may be performed at the President's or Executive Board's discretion at any time within the calendar year and administered within the confines of the current bylaws.

ANNUAL 990 TAX FILINGS work with the President to insure proper financial and IRS documentation is sent annually to Williams, Williams and Lentz, Paducah, KY as soon as possible after finalizing the previous years financials. These tax forms must be filed properly to insure the 501(c)3 status remains intact and no penalties are issued against our organization. She/He will also sign a Sharing of Information Statement—Annual Tax 990 (*tax year*), along with all officers, indicating that a copy of the processed 990 tax form has been made available. This form will require a signature from the President and all other officers up to three (3) more times including: receipt of confirmation of IRS's receipt 990, receipt of IRS action regarding 990 (final sign off if approved and no further action required); if further action is requested that will be acknowledge with signatures and a Sharing of Information Statement—Annual Tax 990 (*the year*)(**FURTHER ACTION**) will take affect and proceed until all IRS requests have been satisfied and taxes finalized. This documentation will be properly filed by the Treasurer and at the annual Audit the filing will be confirmed. Being a 501(c)3, the McCracken County Band Boosters records are Public Record and according to IRS guidelines a copy will be kept in the office and available upon request by the public or members.



VOLUNTEER LEADERSHIP OPERATIONS MANUAL

CHARITABLE GAMING LICENSE all requirements placed on the licensing must be followed as specified within the documentation set forth by the Department of Charitable Gaming (<http://dcg.ky.gov/Pages/default.aspx>) as it pertains to the running of gambling/gaming fundraising events and documentation and filing requirements. A copy of these documents will be in the President's possession and in the file. These efforts will be coordinated with the President.

CONFLICT OF INTEREST POLICY a copy will be made available by the President and the Treasurer will be asked to sign a Sharing of Information Statement-Conflict of Interest Policy. You will receive a copy and the original placed in the file.

The **SECRETARY** will operate as outlined within the confines of the Bylaws and this Appendix to those Bylaws or may become necessary within these responsibilities.

CHECKING ACCOUNTS The Secretary shall be willing to serve as a signature on all accounts as well as a cardholder should it be needed.

ANNUAL 990 TAX FILINGS She/he will sign a Sharing of Information Statement—Annual Tax 990 (*tax year*), along with all officers, indicating that a copy of the processed 990 tax form have been made available. This form will require a signature from all officers up to three (3) more times including: receipt of confirmation of IRS's receipt 990, receipt of IRS action regarding 990 (final sign off if approved and no further action required); if further action is requested that will be acknowledged with signatures and a Sharing of Information Statement—Annual Tax 990 (*the year*)(**FURTHER ACTION**) will take affect and proceed until all IRS requests have been satisfied and taxes finalized.

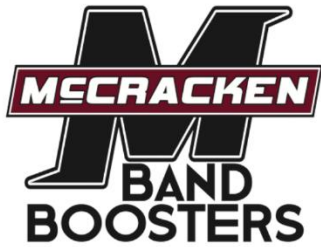
CONFLICT OF INTEREST POLICY a copy will be made available by the President and the Secretary asked to sign a Sharing of Information Statement-Conflict of Interest Policy. You will receive a copy and the original placed in the file.

RECORDING OF MEETING MINUTES All meeting minutes for Executive Board, Regular Business, or Special Called will be taken by the Secretary. These minutes will include type of meeting, date, time, location and reason for meeting if a special called meeting and information shared in that meeting from all parties involved. These minutes will be approved by the President and distributed to the Executive Board within one (1) week of the meeting date. Copies will be delivered to the booster organization members and voted on at the following regular business meeting, signed by the President and Secretary, and filed.

APPENDIX B

CONFLICT OF INTEREST POLICY





MCCRACKEN COUNTY HIGH SCHOOL BAND BOOSTERS CONFLICT OF INTEREST POLICY

ARTICLE I - PURPOSE

- 1.01** The purpose of the conflict of interest policy is to protect this tax-exempt organization's (McCracken County High School Band Boosters) interest when it is contemplating entering into a transaction or arrangement that might benefit the private interest of an officer or director of the Organization or might result in a possible excess benefit transaction. This policy is intended to supplement but not replace any applicable state and federal laws governing conflict of interest applicable to nonprofit and charitable organizations.

ARTICLE II - DEFINITIONS

- 2.01 Interested Person** Any director, officer, or member of a committee with governing board delegated powers, who has a direct or indirect financial interest, as defined below, is an interested person.

- 2.02 Financial Interest** A person has a financial interest if the person has, directly or indirectly, through business, investment, or family:

- a. An ownership or investment interest in any entity with which the Organization has a transaction or arrangement
- b. A compensation arrangement with the Organization or with any entity or individual with which the Organization has a transaction or arrangement, or
- c. A potential ownership or investment interest in, or compensation arrangement with, any entity or individual with which the Organization is negotiating a transaction or arrangement.

Compensation includes direct and indirect remuneration as well as gifts or favors that are not insubstantial.

A financial interest is not necessarily a conflict of interest. Under Article III, Section 2, a person who has a financial interest may have a conflict of interest only if the appropriate governing board or committee decides that a conflict of interest exists.

ARTICLE III - PROCEDURES

- 3.01 Duty to Disclose** In connection with any actual or possible conflict of interest, an interested person must disclose the existence of the financial interest and be given the opportunity to disclose all material facts to the directors and members of committees with governing board delegated powers considering the proposed transaction or arrangement.

3.02 Determining Whether a Conflict of Interest Exists After disclosure of the financial interest and all material facts, and after any discussion with the interested person, he/she shall leave the governing board or committee meeting while the determination of a conflict of interest is discussed and voted upon. The remaining board or committee members shall decide if a conflict of interest exists.

3.03 Procedures for Addressing the Conflict of Interest

- a. An interested person may make a presentation at the governing board or committee meeting, but after the presentation, he/she shall leave the meeting during the discussion of, and the vote on, the transaction or arrangement involving the possible conflict of interest.
- b. The chairperson of the governing board or committee shall, if appropriate, appoint a disinterested person or committee to investigate alternatives to the proposed transaction or arrangement.
- c. After exercising due diligence, the governing board or committee shall determine whether the Organization can obtain with reasonable efforts a more advantageous transaction or arrangement from a person or entity that would not give rise to a conflict of interest.
- d. If a more advantageous transaction or arrangement is not reasonably possible under circumstances not producing a conflict of interest, the governing board or committee shall determine by a majority vote of the disinterested directors whether the transaction or arrangement is in the Organization's best interest, for its own benefit, and whether it is fair and reasonable. In conformity with the above determination it shall make its decision as to whether to enter into the transaction or arrangement.

3.04 Violations of the Conflicts of Interest Policy

- a. If the governing board or committee has reasonable cause to believe a member has failed to disclose actual or possible conflicts of interest, it shall inform the member of the basis for such belief and afford the member an opportunity to explain the alleged failure to disclose.
- b. If, after hearing the member's response and after making further investigation as warranted by the circumstances, the governing board or committee determines the member has failed to disclose an actual or possible conflict of interest, it shall take appropriate disciplinary and corrective action.

ARTICLE IV - RECORDS OF PROCEEDINGS

- 4.01** The minutes of the governing board and all committees with board delegated powers shall contain:
- a. The names of the persons who disclosed or otherwise were found to have a financial interest in connection with an actual or possible conflict of interest, the nature of the financial interest, any action taken to determine whether a conflict of interest was present, and the governing board's or committee's decision as to whether a conflict of interest in fact existed.
 - b. The names of the persons who were present for discussions and votes relating to the transaction or arrangement, the content of the discussion, including any alternatives to the proposed transaction or arrangement, and a record of any votes taken in connection with the proceedings.

ARTICLE V - COMPENSATION

- 5.01** A voting member of the governing board who receives compensation, directly or indirectly, from the Organization for services is precluded from voting on matters pertaining to that member's compensation.
- 5.02** A voting member of any committee whose jurisdiction includes compensation matters and who receives compensation, directly or indirectly, from the Organization for services is precluded from voting on matters pertaining to that member's compensation.
- 5.03** No voting member of the governing board or any committee whose jurisdiction includes compensation matters and who receives compensation, directly or indirectly, from the Organization, either individually or collectively, is prohibited from providing information to any committee regarding compensation.

ARTICLE VI - ANNUAL STATEMENTS

- 6.01** Each director, officer and member of a committee with governing board delegated powers shall annually sign a statement which affirms such person:
- a. Has received a copy of the conflicts of interest policy,
 - b. Has read and understands the policy,
 - c. Has agreed to comply with the policy, and
 - d. Understands the Organization is charitable and in order to maintain its federal tax exemption it must engage primarily in activities which accomplish one or more of its tax-exempt purposes.

ARTICLE VII - PERIODIC REVIEWS

7.01 To ensure the Organization operates in a manner consistent with charitable purposes and does not engage in activities that could jeopardize its tax-exempt status, periodic reviews shall be conducted. The periodic reviews shall, at a minimum, include the following subjects:

- a. Whether compensation arrangements and benefits are reasonable, based on competent survey information, and the result of arm's length bargaining.
- b. Whether partnerships, joint ventures, and arrangements with management organizations conform to the Organization's written policies, are properly recorded, reflect reasonable investment or payments for goods and services, further charitable purposes and do not result in inurement, impermissible private benefit or in an excess benefit transaction.

APPENDIX C

FORMS





SHARING OF INFORMATION STATEMENT

Conflict of Interest Policy

I acknowledge that I have received a copy of the McCracken County Band Boosters' **Conflict of Interest Policy** approved on *(insert date here)*.

(insert name here), President

Date

(insert name here), *(insert title here)*

Date

I acknowledge that I have read the McCracken County Band Boosters' **Conflict of Interest Policy** approved on *(insert date here)* and have had any questions answered to my satisfaction and understand its application in my role with the McCracken County Band Boosters.

(insert name here), President

Date

(insert name here), *(insert title here)*

Date



SHARING OF INFORMATION STATEMENT

Annual Tax 990

TAXES PREPARED & FILED

We, the officers of the McCracken County Band Boosters, acknowledge the receipt and filing of documentation for the *(insert year here)* 990 tax forms including copies of the 990 and all supporting documentation.

(Insert Name Here), President

(Insert Name Here), Vice-President

Date Filed

(Insert Name Here), Treasurer

(Insert Name Here), Secretary

Date of Receipt

TAXES ACCEPTED BY THE IRS

We, the officers of the McCracken County Band Boosters, acknowledge the receipt of confirmation and acknowledgement that tax filings have been accepted by the Internal Revenue Service and being processed.

(Insert Name Here), President

(Insert Name Here), Vice-President

Date Posted

(Insert Name Here), Treasurer

(Insert Name Here), Secretary

Date of Receipt

IRS STATUS

We, the officers of the McCracken County Band Boosters, acknowledge the status of this years' taxes as

☐

Approved and FINALIZED

☐

Requiring FURTHER ACTION

(Insert Name Here), President

(Insert Name Here), Vice-President

(Insert Name Here), Treasurer

(Insert Name Here), Secretary

Date of Receipt

Attach a clear description of FURTHER ACTION necessary and an Action Plan with a Sharing of Information—Annual Tax 990 (FURTHER ACTION) form.

Copies of all documentation to and from the IRS will be placed with this and any further forms regarding these taxes.



CERTIFICATION

The undersigned officers hereby certify that the above constitutes a true and correct copy of the Amended Bylaws of the McCracken County High School Band Boosters, as amended by a private vote where a two-thirds vote of the members present and voting at a Special Called McCracken County High School Band Boosters' meeting which was announced on June 11, 2018 to held at 5:45pm on the 18th day of June 2018 at McCracken County High School.

Reference meeting minutes filed 061118 and 061818

Attest:

Sandra Orazine
President

Elena McGowan
Secretary

