

CHINESE SISTERHOOD of TUSCALOOSA
Tuscaloosa, Alabama
BYLAWS

ARTICLE I: NAME

This organization shall be known as the Chinese Sisterhood of Tuscaloosa (CST).

ARTICLE II: PURPOSE

Chinese Sisterhood of Tuscaloosa is a non-profit organization operated within the meaning of Section 501(c) (3) of the Internal Revenue Code of 1986. The objectives of the Sisterhood shall be to:

- A. Connect and support Chinese women to be engaged in the community.
- B. Sponsor and encourage youth activities.
- C. Promote educational and cultural activities in the community.
- D. Promote the welfare of the Chinese community.
- E. Foster a sense of communal/social responsibility.
- F. Engage in civic and philanthropic activities.

ARTICLE III: MEMBERSHIP and DUES

Any woman above the age of twenty-two (22) from a family with Chinese heritage, interested in the above purposes may become a member on payment of dues. Membership dues will be used to cover basic organizational expenses such as website maintenance fee, registered agent service fee, and member educational or entertaining events cost, etc. The amount of membership due is \$20 for the first year, and can be adjusted for later years with majority member votes.

Sisterhood members have the rights to hold member meetings, elect Board of directors, amend the bylaws, and vote on major affairs that affect future direction of the sisterhood, such as merger or dissolution of the organization, acquisition of large assets, or offering new services to the community.

Sisterhood supporters include family members or friends of the members who support sisterhood purposes (Article II) and help with sisterhood event planning and conducting. Different from members, supporters do not pay membership dues nor have member voting rights. Supporters can be members of a committee but cannot be the committee chair. Supporters cannot serve as sisterhood officers or board of directors.

The annual dues for sisterhood operation and activities shall be determined by the Board of Directors. Any member in arrears for one year's dues shall be subject to suspension if, after written notice from the Recording and Corresponding Secretary, her dues remain unpaid for thirty days.

ARTICLE IV: Board of directors

Section 1: Number of Directors

The Chinese Sisterhood of Tuscaloosa has a board of directors consisting of at least five (5) and no more than fifteen (15) directors. Within these limits, the board may increase or decrease the

number of directors serving on the board, including for the purpose of staggering the terms of directors.

Section 2: Terms

- (a) All directors shall be elected to serve a two-year term, however the term may be extended until a successor has been elected.
- (b) Director term shall be staggered so that approximately half the number of directors will end their terms in any given year.
- (c) Directors may serve at maximum three consecutive terms and are required a hiatus of one year before being reappointed.

Section 3: Board Structure

The management of the Sisterhood shall be vested in a Board of Directors.

The board is formed by directors with background and expertise in the areas of management, accounting, social network, heritage, education, communication, etc. The board consists of officers, general Board members, and others listed below under the chairmanship of the President as follows:

A. Immediate past president

The immediate Past President of Sisterhood shall be in the Board for two years with full power of voice and vote.

B. Standing committee Chair

The appointed Chairs of standing committees (see Article VIII) shall serve on the Board of Directors with voice and vote.

Section 4. Eligibility for board membership

- A. To serve as a board member a woman must be a member of Sisterhood for at least one year.
- B. To serve as a board member a woman shall have knowledge or expertise in one or several areas that are critical for healthy operation of the sisterhood, such as management, education, finance, membership, media, or public relations.
- C. To serve as a board member a woman shall commit time for board meetings and other board duties.

Section 5. Duties of board members

- A. Attend meetings regularly. Notify the President or Recording Secretary if unable to attend.
- B. Be familiar with and implement the Sisterhood Bylaws and Policies.
- C. Serve on such committees as may be necessary, in capacity of Chair or committee member.
- D. Deliver to her successor all Sisterhood property in her possession.

ARTICLE V: Officers

Section 1. Officers

The officers shall consist of: a President; a Vice President; a Secretary; a Treasurer; and such additional officers as may be needed to carry out effectively the work of the Sisterhood.

Section 2: Term

Officers shall be elected for a term of two years and shall hold office until their successors are elected and installed.

Section 3: Duties of Officers

President

The President shall preside at all meetings, conduct the business as prescribed by the Bylaws, preserve order, and see that the officers fulfill their duties. She shall designate a Vice President to serve and preside in her absence, appoint committees and committee Chairs with the board majority approval, delegates unless otherwise provided for, sign and countersign all official documents, superintend elections, and shall be a member ex officio of all committees except the Nominating Committee.

Vice President

The Vice President shall assist the President(s) in the management of the Sisterhood, preside in her absence as designated by her, be responsible for the administration of an area of Sisterhood activity to which they have been assigned, and perform such other duties as may be required of them. She shall sit in on all committees and meetings concerned with her area of responsibility.

Secretary

Secretary shall keep accurate minutes of proceedings of all regular, board, and special meetings; submit copies of same to the board in advance of the next meeting; collect all documents and reports for filing, and send required correspondence, including notices and letters, and shall keep the Sisterhood Policy Book.

Treasurer

The Treasurer shall receive from the Financial Secretary all dues from the Sisterhood, and money from other sources, and shall issue receipts for the same; pay all vouchers; and shall render a quarterly report of the finances of the Sisterhood to the Board of Directors, and periodically to the general membership at meetings. She shall keep true and correct records of all moneys received from membership dues, including a separate record of Chinese language school dues; keep the financial records in such a manner that all accounts between the Sisterhood and its members may be known at once; and deliver to her successor all property of the Sisterhood in her possession. She shall render a monthly report of the dues collections of the Sisterhood to the Board of Directors. She shall serve as the Budget Committee Chair.

Section 4. Eligibility for Officers

- A. To serve as an officer a woman must be a member of Sisterhood for at least one year.
- B. To serve as President a woman must be a member of the Sisterhood Board for at least one year.

Section 5. Vacancies

A. Vacancy in the office of President shall be filled for the unexpired term by majority Vote of the members with the advice of the Nominating Committee. The Chair of the Nominating Committee shall announce the results.

B. Vacancies in any other office shall be filled for the unexpired term by the President on recommendation of the Nominating Committee.

ARTICLE VI: NOMINATIONS AND ELECTIONS

Section 1: Nominating Committee

At the beginning of the year the President shall appoint with board majority approval a Nominating Committee consisting of five members, three from the Board of Directors and two from the general membership. This Committee shall collect nominations from the Board of Directors and members, submit nominations for voting, monitor voting process, and inform voting results.

When possible, the Immediate Past President shall serve as Chair of the Committee. The President shall serve as consultant to the Committee at their request.

Section 2: Nominations for Officers and Board Directors:

Nominations may be made in writing by Board of directors or not less than five members in good standing and submitted to the Chair of the Nominating Committee. Nominations include:

Nominees to fill up-to-term general Board of Directors' vacancy: The number of nominees varies based on the staggered terms among board members and needed expertise for healthy operation of the sisterhood.

Nominees to fill up-to-term Officers' vacancy: the elected officers including President, Vice President, Secretary, and Treasurer.

Written consent of the person nominated must be received not later than fifteen days after notice of report of the Nominating Committee.

Section 3: Submission of the Slate

The Nominating Committee shall submit its slate first to the Board of Directors and then in writing to the general membership.

Section 4: Voting for Officers and Board Directors

In the absence of additional nominations, the report of the Nominating Committee shall become the electoral ballot. In the event of more than one candidate for any office, voting shall be by closed ballot.

Voting of officers and board members shall be conducted by members during a member meeting.

ARTICLE VII: MEETINGS

Section 1: General Member Meetings

When possible the regular meetings of the Sisterhood shall be held twice from August to December, and twice from January to May yearly.

Section 2: Board of Directors Meetings

The Board of Directors shall meet twice from August to November, and twice from January to April.

Section 3: Special Meetings

Special meetings may be called by the President if she deems it necessary, or if she receives a request in writing from five members or three Board directors. The request is to state the nature of the call for the special meeting. At special meetings only such business may be transacted as has been mentioned in the call.

Section 4: Quorum and Resolution Voting

One-half of the members of the Board Directors shall constitute a quorum at Board meetings. A resolution is passed by a majority vote of the board members present at a meeting where there is a quorum.

One-fifth of the membership shall constitute a quorum at regular member meetings of Sisterhood. A resolution is passed by a majority vote of the members present at a meeting where there is a quorum.

If a member cannot be present at the member meeting, or a director cannot be present at the board meeting, but still would like to participate in the resolution vote, voting by e-mail or other electronic means within the designated time frame is valid; voting through a designated member (proxy voting) present at the meeting is also valid.

ARTICLE VIII: COMMITTEES

At the beginning of her term of office the President shall appoint chairs for the following Standing Committees with consent of the board:

- 1) Education: Oversee CST Chinese language school and youth activity.
- 2) Audit: Perform independent financial records audit.
- 3) Membership/Events: Maintain membership list, welcome new members, and organize activities to promote the sense of community.
- 4) Web/Multi-media: Build and maintain sisterhood website and other social media sites.
- 5) Outreach/public relations: Outreach sisterhood values to general public and build positive public relations.

Each committee may consist of a Chair, members, and staff. The Chair organize committee meetings, oversee the operation of committee affairs, collect opinions from members through a voting process, and report members' collective voice to the board.

Committee Chairs and staff are appointed by the board of directors. However, each committee can make recommendations to the board of directors for Chair or Staff appointment.

The President and the Board of Directors may appoint other committees such as budget and nominating as necessary.

ARTICLE IX: FINANCES AND AUDITING

Section 1: Accounting Procedures

The accounting procedures used by the Chinese Sisterhood of Tuscaloosa shall conform to Generally Accepted Accounting Principles (GAAP) to ensure accuracy of information and compliance with external standards.

Section 2: Basis of Accounting

The organization uses the accrual basis of accounting. Revenue and expenses are identified with appropriate time period and are recorded as incurred. The fiscal year applied shall be from August 1 to July 31.

Section 3: Book Keeping and Financial Statements

The treasurer is responsible for writing and posting Journal Entries periodically. Auditors review posted Journal Entries to make sure accounts are booked accurately. Financial Statements are prepared and reported to the board of directors quarterly. Annual financial statements shall be reported to the Board of Directors and be signed off by President.

Journal Entries, booking, financial statements and supporting documents shall be filed or archived periodically and all records shall be kept for at least 10 years.

Section 4: Internal Control and conflict of interests

The Board of Directors has authority to approve fiscal policies and budget. Management team has authority to approve expense in accordance with approved budget. Over \$500 expense of one time has to be approved by President and Vice President.

All staff and members of the Board of Directors are expected to be in line with high ethical standards, and to act in such a manner as to avoid any actual or potential conflict of interest. Both the fact and the appearance of a conflict of interests should be avoided. A full disclosure is needed when a conflict of interest is or to be existed. After disclosure, the related member will not be permitted to participate in the related decision.

Section 5: Physical Security

The organization maintains physical security of its assets to ensure that only authorized people have physical or indirect access to money, credit card or other valuable property.

Section 6: Financial Planning & Reporting

The Chinese Sisterhood of Tuscaloosa's financial statements are prepared in accordance with Generally Accepted Accounting Principles (GAAP). The presentation of Financial Statements shall follow the recommendation of the Financial Accounting Standards Board (FASB) No. 117,

“Financial Statements of Non-for-Profit Organizations.” Under GAAP, revenues are classified based on the existence or absence of restrictions. Accordingly, the net assets of the organization are classified as unrestricted, temporarily restricted, and permanently restricted.

Section 7: Budgeting Process

The organization’s annual budget is prepared by presidents in aligned with other staff in Budget Committee. The budget is to be approved by the Board of Directors prior to the start of each fiscal year. The budget is revised during the year only if approved by the Board of Directors.

Section 8: Internal Financial Reports

The organization prepares regular financial reports on a quarterly basis. All reports are finalized no later than 30 days after the close of the prior period.

Treasurer is responsible for producing the following year-to-date reports within 30 days of the end of reporting period: Statement of Financial Position, Statement of Activities, and Statement of Cash Flow. President and Treasurer review financial reports each quarter and report annual financial reports to the Board of Directors no later than 45 days after the end of fiscal year. In addition, President and Treasurer prepare a narrative report which summarizes the organization’s current financial position and also includes explanations for budget variance at any time when the Board of Director requests for.

Section 9: Audit

The Audit Committee is dependent of management of the organization. The chair of Audit Committee reports to the Board of Director and expresses opinions on whether the financial statements present the organization’s finance situation well twice every fiscal year. The Audit Committee is also responsible for reviewing records for specific purposes.

Section 10: Tax Compliance

As a small tax-exempt organization with annual gross receipts normally under \$50,000, the organization is required to electronically submit Form 990-N, also known as the e-Postcard. The e-Postcard is due every year by the 15th day of the 5th month after the close of tax year. If the due date falls on a Saturday, Sunday or legal holiday, the due date is the next business day. Use this link to file the e-Postcard: <http://epostcard.form990.org>. The form must be completed and filed electronically by treasurer.

If an organization has gross receipts less than \$200,000 and total assets at the end of the year less than \$500,000, it can file Form 990-EZ instead of Form 990.

Form 990 (not 990-EZ or 990-N) must be filed by the organization exempt from income tax under section 501(a) if it has either gross receipts greater than or equal to \$200,000 or total assets greater than or equal to \$500,000 at the end of the tax year.

Section 11: Revenue and Expense

The Treasurer receives dues, tuition, and donation and issue receipts. Revenue is recognized during period appropriately. Unpaid tuition or dues is reported to President in time to make sure a reminder will be sent out.

Treasurer is responsible for collecting all checks and depositing checks to bank account timely. Checks has not been deposited are locked in a safe place and will be deposited as soon as possible.

All expenditure in excess of \$3000 for the purchase of single item should have bids from three suppliers. The bids will be reviewed by the President and Vice President. The purchases only can be made with the selected supplier. Itemized invoices or receipts have to be provided from vendors when staff or member request reimbursements. Treasurer shall review invoices or receipts to validate the purchase.

Section 12: Bank Account Reconciliation and On Line Monitoring

Treasurer will monitor the organization's account regularly and prepare a written reconciliation of all bank accounts. The adjusted balance should agree with the balance on financial statements. Secretary is responsible for collecting bank statements and keeping them on file. One copy of bank statement is passed to Treasurer for bank reconciliation. Variance should be investigated immediately.

Section 13: Credit Card

The organization will not authorize the user of debit cards for any purposes. The Board of Directors will determine whether there is a compelling need for the organization to obtain one or more credit card. If the Board determines that credit cards are needed, the card will be authorized to specific individuals to use. A corporate cardholder may use the credit card only for official purposes directly related to the needs of the organization. The cardholder may not use a corporate credit card for personal purposes, even if she or he plans to reimburse the organization.

ARTICLE X: COMPENSATIONS

Section 1: Directors shall receive no compensation for carrying out their duties as directors. Directors are not restricted from being remunerated for professional services or duties served as staff.

Section 2: Officers shall receive no compensation for carrying out their duties as officers. Officers are not restricted from being remunerated for professional services or duties served as staff.

Section 3: Committee Chairs shall receive no compensation for carrying out their duties as Chairs. Chairs are not restricted from being remunerated for professional services or duties served as staff.

Section 4: Staff may receive compensations for duties or professional services within the budget limit, depending on the amount of work involved. All remuneration shall be reasonable and fair to the organization and must be reviewed and approved by the board of directors.

ARTICLE XI: AMENDMENTS

Section 1: Presentation

Amendments should be presented to the Board of Directors.

Section 2: Distribution

All amendments approved by the Board shall be sent to each member of the Sisterhood, and shall be voted on at a regular member meeting of the Sisterhood.

Section 3: Adoption

A two-thirds vote of the members present and voting shall be necessary for adoption of amendments.

ARTICLE XII: CONDUCT OF MEETINGS

The proceedings of all meetings shall be governed by these Bylaws. The Parliamentary Guide shall be used as the guide.

ARTICLE XIII: DISSOLUTION

Upon dissolution of the Association, any remaining assets shall be distributed to a 501(c)(3) organization whose purpose is to benefit children or Chinese culture.

Approved by the CST board on Nov 2nd, 2015