

# Bylaws of Wakefield High School Band WHSBB

Adopted: September 8, 2008

Last Revised: May 2018

ACCEPTED

1.	INTRODUCTION .....	4
1.1.	Name .....	4
1.2.	Location .....	4
1.3.	Duration.....	4
1.4.	Purpose.....	4
2.	MEMBERSHIP.....	4
2.1.	Membership .....	4
2.2.	Fair Share.....	4
2.3.	Voting Rights.....	5
2.4.	Suspension of Membership.....	5
2.5.	Friends of the Wakefield High School Bands.....	5
2.6.	General Membership Meetings.....	5
2.7.	Special Meetings.....	5
2.8.	PTSA.....	5
3.	OFFICERS.....	5
3.1.	Election of Officers .....	6
3.1.1.	Voting .....	6
3.1.2.	Officer Requirements for Election.....	6
3.2.	Duties of Officers.....	6
3.3.	Removal from Office.....	9
3.4.	Vacancies .....	9
3.5.	Meetings.....	9
3.5.1.	Order of Business .....	9
3.5.2.	Quorum .....	9
3.5.3.	Informal Action by Members.....	10
4.	Standing Committees .....	10
5.	FINANCIALS.....	11
5.1.	Fiscal Year .....	11
5.2.	Budget .....	11
5.2.1.	Budget Process .....	11
5.2.2.	Spending Guidelines and Monetary Limits.....	11
5.2.3.	Budget Amendments.....	11
5.3.	Authorized Signers.....	12
5.4.	Insurance .....	12
5.5.	Contracts .....	12
5.6.	Gifts .....	12
5.7.	Fair Share Scholarships.....	12
6.	ACCOUNTING.....	12
6.1.	Overall Process .....	12
6.2.	Expense Reports .....	13
6.3.	Checks.....	13

6.4.	Deposits .....	13
6.5.	Bank Accounts .....	13
6.6.	Financial Records .....	13
7.	TAXES .....	13
7.1.	501C(3) .....	13
7.2.	Exemptions .....	14
7.3.	Eligible for State and County Sales Tax Refund .....	14
7.4.	Contracted Services .....	14
8.	GENERAL .....	15
8.1.	Books and Records .....	15
8.2.	Social Media Guidelines .....	15
8.3.	Amendments .....	15
8.4.	Dissolution .....	15
8.5.	Disposition .....	15

# **1. INTRODUCTION**

## **1.1. Name**

The name of the organization is Wakefield High School Band Boosters WHSBB, herein referred to as "WHSBB." The WHSBB is a legally incorporated non-profit organization.

## **1.2. Location**

The location of the WHSBB is 2200 Wakefield Pines Drive, Raleigh, North Carolina 27614.

## **1.3. Duration**

The period of duration of this non-profit corporation shall be perpetual.

## **1.4. Purpose**

The purposes of this organization are to:

- encourage, promote and support the WHS Band programs in conjunction with, and support of, the Band Director
- solicit, collect, and otherwise handle and dispose of funds in the promotion of the activities of the WHS Band (with advice and counsel from the Band Director and School Principal),
- assist the public within the Raleigh area in promoting and developing an outstanding music education program

# **2. MEMBERSHIP**

## **2.1. Membership**

Parents and/or legal guardians (hereinafter referred to as parents) of band students shall automatically be members. Members are in good-standing, and Membership will be effective upon full or current payment of Fair Share per participating child. Only members in good standing shall be eligible to serve in any elective office or an appointed Board member position. Membership in the WHSBB is not transferable.

At the board of director's discretion and with the band director's approval, they may vote to grant membership to an existing officer for the upcoming year. A majority vote of the board, excluding the current officer being voted upon, will be considered approval for membership.

## **2.2. Fair Share**

Fair Share is assessed and shall be paid by members in accordance with the rates and schedules approved for the fiscal year. Rates may vary depending on the activity in which the student is participating or intends to participate.

### **2.3. Voting Rights**

Each member in good standing is entitled to one vote. Membership entitles each adult in the family to one vote (limit 2 per family) in official matters. Only votes cast by members present at a meeting will be counted. Proxies or electronic votes may be considered for only specifically designated votes.

### **2.4. Suspension of Membership**

Membership may be suspended upon motion by the President and approved by two-thirds of the Board members. Before such action is taken the member shall receive written notification at least two weeks prior to, and be granted an opportunity to be heard at a regular meeting of the Board members.

### **2.5. Friends of the Wakefield High School Bands**

Friends of the WHS Bands are non-voting members who meet one of the following requirements: (1) are an alumna of the Wakefield High School Bands, (2) are a parent/guardian of an alumna of the Wakefield High School Bands, or (3) has received an invitation from the Wakefield Band Booster Board Member(s). Non-voting members may, with Board approval, serve as chair of a committee and attend events. However, non-voting members may not serve as a board member.

### **2.6. General Membership Meetings**

General membership meetings are held as determined by the President and the Band Director.

### **2.7. Special Meetings**

Special general meetings may be called by the President or the Board with one week advance notice. 20% of the membership must be present for a quorum.

### **2.8. PTSA**

The President appoints a board member to serve as PTSA liaison.

## **3. OFFICERS**

The Band Director is a standing member of the board. The voting members shall elect the following board positions:

- President
- Vice-President of Operations (President-Elect)
- Vice-President of Ways & Means
- Secretary
- Treasurer
- Volunteer Coordinator
- Advisor(s) – non-voting

The Board may also elect to appoint other board positions, including one or more vice-presidents, assistant secretaries, assistant Treasurers, etc. as it shall deem desirable. These assistant positions attend meetings and have the authority to perform the duties prescribed from time to time by the Board; however, they share the vote with their position lead (i.e. the co-Treasurers have one vote).

### **3.1. Election of Officers**

In January, the President, VP of Operations, and Volunteer Coordinator will start the process of identifying potential candidates to fill the board positions for the following year. They will approach these individuals to determine their willingness to fulfill these positions.

#### **3.1.1. Voting**

At the May Spring Concert, an open meeting of the members will be held, and the nominees will be presented and voted upon by the membership. A quorum for the transaction of business at the May Spring Concert/Meeting shall consist of 20% of the voting membership.

To facilitate a smooth transition, the newly elected officers will attend the scheduled June board meeting. During a transition period from new officer election through the following 60 days, members of outgoing board will provide support, share files, and train their specific counterpart. The outgoing Treasurer will reconcile and close that fiscal year's books, organize the Treasurer records, prepare for an informal audit and provide materials as needed for tax preparation.

#### **3.1.2. Officer Requirements for Election**

- An officer shall serve a one-year term.
- The same family may not hold the same office for more than two (2) consecutive years unless prior approved by two thirds of the board and by the band boosters during the May Spring Concert.
- No family may hold more than one (1) office during a year unless approved by two thirds of the board.
- The Officers will not receive compensation for their board service although an Officer may serve the organization in another capacity and receive compensation.
- The length of service can be extended with the approval of the board. At the board's discretion, the board may vote to extend, by one year, the service of any current board member in their current office. A majority vote of the board, excluding the current officer being voted upon, will be considered approval for the additional year of service. With the board's approval, the procedures stated in section 3.1, election of officers, will be followed.

### **3.2. Duties of Officers**

#### President

- Preside at all Board and general membership meetings
- Prepare meeting agenda
- Appoint Chairpersons of Committees
- Sign contracts on behalf of the organization
- Perform duties as indicated to the office
- Directly manages HOC and Winter/Mini Blast Chairs
- Contact individuals whose account is in arrears
- Assist in preparing projected annual budget for board approval
- Communicate directly with the Band Director to receive information necessary to keep things moving forward between meetings

- Communicate needed information to the members via text and/or email and/or web site

### VP of Operations

- Manage Props, Uniforms, First Aid, Trucks and Equipment, Pit Crew, Banquet, Hospitality, Band Camp, Winter Guard Chairs
- Preside at Board and general membership meetings in the absence of the President
- Perform other duties as indicated to the office of the President in absence of that officer, or disability of the president
- Establish a committee to audit the financial statements
- Assist in preparing projected annual budget for board approval
- Conduct annual April Intent meeting (i.e., meeting for parents whose students are interested in participating in band the following year)(make copies of 501c(3) available for new parents)

### VP of Ways & Means

- Identify and publicize fund-raising opportunities to assist students in earning Fair Share credit
- Solicit and manage committee chairs for each fund-raising activity
- Oversee the PNC Coordinator to make sure that our contractual obligations are being met and that WHSBB does not incur any contractual penalties
- Assist in capital fundraisers

### Volunteer Coordinator

- Assign volunteers to assist with various tasks, encompassing but not limited to band camp, rehearsals, parades, half-time performances, competitions, etc.
- Hold training sessions for new band parent volunteers
- Oversee parent “band buddies” system

### Secretary

- Record attendance, minutes, decisions and actions at all Board and general membership meetings
- Distribute minutes of all meetings to current board members
- Conduct formal correspondence (thank you notes, sympathy cards, etc.)
- Inform the school, community, county, and state levels of Band and Band Booster activities
- Maintain copies of important documents, such as, contracts, insurance certificates, financial reports, and band reconciliations

### Treasurer

- Collect dues, fundraising and other receipts
- Pay bills and other obligations
- Keep accurate records of receipts and disbursements
- Provide monthly financial report for general membership and Board meetings
- Assist in preparing projected annual budget for Board approval
- Report delinquent dues/fees to President and Band Director



- Prepare, file, and comply with required tax forms per IRS and NCDOR regulations
- Produce and e-mail fair share statements at least 4 times per year and individually as needed
- Manage the insurance needs of the organization
- Assist in all Capital fundraisers by procuring seed money from the Boosters bank
- Provide summary of Income/Expense for each Capital event

#### Advisor

- Attend monthly board meeting, providing advice and council

### **3.3. Removal from Office**

Any elected or appointed board member or committee chair may be removed by a two-thirds vote of the board members at a regularly scheduled meeting whenever, in the board's judgment, the best interest of the WHSBB would be served thereby.

### **3.4. Vacancies**

A vacancy in any office because of death, resignation, removal, disqualification or otherwise, may be filled by the Board for the unexpired portion of the term.

### **3.5. Meetings**

Board meetings shall be held on the second Tuesday or Thursday of each month unless otherwise noted. Place of the meetings shall be determined by the President and Band Director.

Board meetings are open to all non-board members who may attend at any time. Non-Board members may request to address the board on a particular topic by submitting to the Band Booster President, in writing, the specific purpose and requested amount of time to cover their topic, at least 7 days prior to the scheduled Board of Director's meeting. Requests will be considered on a first-come, first-serve basis, and will be limited to a maximum of two such requests per Board meeting due to the limits of time.

The Treasurer will provide a financial report at the monthly meetings which will include: monthly income statement, year to date budget vs., actual report, quarterly fair share balance carry-forwards. Treasurer will highlight those budget line items with run-rates that appear to be unusually high.

#### **3.5.1. Order of Business**

The order of business at all meetings of the WHSBB shall be prescribed by the presiding officer. The rules contained in the current edition of Robert's Rules of Order Newly Revised are incorporated herein by reference, and shall govern all meetings of the WHSBB on any given point not covered in the by-laws or any special rules of order the WHSBB may adopt.

#### **3.5.2. Quorum**

Two-thirds of the board shall constitute a quorum for the transaction of business at any Board meeting.

### 3.5.3. Informal Action by Members

Votes may be taken without a meeting if approved by the board. In the event of an electronic (email or other) vote, the secretary shall record the approval of the action and include date, time and action taken in the monthly minutes to be reviewed and approved at the next regularly scheduled board meeting.

## 4. Standing Committees

At the first general meeting of each year, the duly elected President shall recommend a Chairperson for each of the following standing member committees.

<b>Apparel</b>	Secure a cost effective vendor for all logo-wear and booster accessories available for sale and make items available for purchase
<b>Indoor Band Camp Coordinator</b>	Plans, picks up, prepares and serves meals during camp, including staff
<b>Outdoor Band Camp Coordinator</b>	Assists the Volunteer Coordinator during band camp by helping training parent volunteers on the importance of keeping students hydrated and what to do if first aid is required
	Helps to oversee shift changes to ensure all areas have adequate volunteer coverage
<b>Equipment and Trucks</b>	Rents trucks(s) to be used to transport pit equipment, props, gator (BOA) and other items too large to transport on the bus
<b>Flags</b>	Manages the workflow necessary to produce color guard and winter guard flags
<b>Heart of Carolina (HOC)</b>	Project manages all the tasks associated with HOC (usually held 1 <sup>st</sup> Saturday of October)
<b>Hospitality</b>	Plans and coordinates Potluck held dinner last day of band camp. Ensures water and snacks are available for competitions and other menus requested
<b>Props</b>	Organizes workflow necessary to construct/paint props for marching band and winter guard shows
<b>Pit Crew</b>	Manages the transportation and field placement of the marching band pit equipment both on and off the field
<b>Radios</b>	Manages all communications equipment
<b>Uniforms</b>	Manages marching band uniforms and concert wear
<b>Winter Blast</b>	Project manages all the tasks associated with Winter Blast (usually held 3 <sup>rd</sup>

Saturday in March)

**Awards Banquet** Plans and coordinates all tasks associated with end of year Awards banquet

**Web Site** Maintains band web site

## **5. FINANCIALS**

### **5.1. Fiscal Year**

The fiscal year shall begin on the first day of July and end on the last day of June.

### **5.2. Budget**

The President, Vice-President of Operations, Treasurer, and Band Director shall jointly prepare and submit a budget to the Board for review and approval. The budget for the next fiscal year shall be presented at the March Board Meeting, and formal action on the budget shall be taken at the April Board Meeting.

#### **5.2.1. Budget Process**

The tabulation of expense will be based on specific line items for marchers and non-marchers. Fair Share will be calculated based on the operating budget totals and the number of students projected for the following year. The budget for capital expenses as identified by the Band Director will determine the number of capital fundraisers necessary to produce a balanced budget. The budget will also provide for long range planning for major capital expenditures such as uniform replacement or significant instrument acquisition. Copies of the budget are available to the general membership upon request to the President. The President and the Treasurer will make themselves available to meet with member(s) requesting a formal budget review. Requests should be made in writing.

#### **5.2.2. Spending Guidelines and Monetary Limits**

The management and administration of the business of the WHSBB shall be vested in the Board. All requests that would require the expenditure of unbudgeted funds (e.g. unexpected expense in an emergency situation) in excess of three-hundred (\$300) dollars should be submitted to the Board for review and action. The members of the Board may expend unbudgeted funds not to exceed the sum of five-hundred (\$500) dollars without the prior review of the Board. The Band Director and/or President may expend unbudgeted funds not to exceed the sum of one-thousand (\$1,000) dollars without the prior review of the Board. All other requests for the expenditure of funds shall be submitted to the Board for review and recommendation prior to being acted upon by Director. All expenditures must be accompanied by a receipt.

#### **5.2.3. Budget Amendments**

The budget may be amended during the year based on unusual circumstances or changes in needs following adoption of the original budget. Proposed budget amendments will be presented to the board during regularly scheduled meetings or via electronic communication and must be voted on for board approval.

### **5.3. Authorized Signers**

The Band Director, Treasurer, President, and other determined chairs must sign a bank authorized signature card to sign checks and/or receive a debit card. The Treasurer provides the bank with meeting minutes documenting where new board members were voted and approved for the purpose of authorized signatures. Ideally, each authorized signature board member would go to the bank and sign the authorized signature card; however, if that is not possible, the Treasurer will have all authorized signers sign the form and submit the form to the bank. The Treasures notifies the bank what debit cards need to be cancelled.

### **5.4. Insurance**

Appropriate insurance certificates are obtained for band hosted events (i.e. HOC, Winter Blast, etc.) The Treasurer insures that insurance premiums are paid annually.

### **5.5. Contracts**

The Board may authorize any officer(s), agent(s) of the WHSBB, in addition to the officers so authorized by the by-laws, to enter into any contract or execute and deliver any instrument in the name of and on behalf of the WHSBB, and such authority may be general or may be confined to specific instances.

### **5.6. Gifts**

The Board may accept on behalf of the WHSBB any contribution, gift, bequest or devise for any budgeted purpose of the WHSBB.

### **5.7. Fair Share Scholarships**

#### 5.7. Fair Share Financial aid

The WHSBB may provide fair share financial aid if funds are available. Financial Aid may be awarded to those students with financial hardships in any given year. Students in need of financial aid must discuss need with band director and complete the financial aid form and adhere to the terms of agreement set forth in the form.

#### 5.7. Fair Share Financial aid

The WHSBB may provide fair share financial aid if funds are available. Financial Aid may be awarded to those students with financial hardships in any given year. Students in need of financial aid must discuss need with band director and complete the financial aid form and adhere to the terms of agreement set forth in the form.

## **6. ACCOUNTING**

### **6.1. Overall Process**

The Treasurer will ensure the proper fiscal accountability by the development and use of policies and procedures that comply with the Internal Revenue Code, the General Statutes of the State of North Carolina and generally accepted accounting principles.

## **6.2. Expense Reports**

The Treasurer will provide expense reports and budget line item designation for all committee chairs and require that all expenses be accounted for within 15 days of when the expense was incurred or the event is completed. The Treasurer will require proper documentation of expense prior to any reimbursement. When reimbursement check is issued, supporting documentation will be marked paid showing the check number and date and kept in check number order pending entry into the accounting system and kept in hard copy back-up files.

## **6.3. Checks**

All checks will be stamped by the Treasurer with the Booster restrictive 'for deposit only' endorsement.

If the Treasurer or Treasurer's spouse is to be a payee on the check, the Treasurer will notify the president of the amount and the nature of the payment prior to writing the check. The president should then review the documentation and disbursement which should be provided by the Treasurer at the next meeting of the Board.

## **6.4. Deposits**

The Treasurer will prepare a bank deposit slip and deposit the funds as soon as possible. The deposit slip, validated by the bank, should be kept with its supporting documentation in chronological order pending entry into the accounting system. Hard copy will be kept on file.

## **6.5. Bank Accounts**

The Board must authorize bank accounts. To the extent possible the accounts must be interest bearing. At all times there are to be two signatures on all checks who shall be current board members. The Treasurer will be the first signatory. The President, Band Director or another designated board member will be the second signatory.

The Wakefield Band Boosters maintains a **Certificate of Deposit** to which \$3000 is added annually. This CD is for the long term purpose of uniform replacement. It is the Treasurer's job to review current CD rates and place the CD in a competitive interest-bearing program.

The Treasurer will be responsible to ensure that a minimum balance of \$50,000 independent of the uniform CD is kept in the treasury of the Boosters at the end of the fiscal year.

## **6.6. Financial Records**

The IRS requires retention of financial records for a period of five years for examination purposes. The Band Boosters has no other need for these records. The Treasurer will maintain the records for the prescribed period and then will destroy them taking special care to shred or otherwise make illegible documents containing information on bank accounts which are still active.

# **7. TAXES**

## **7.1. 501C(3)**

The WHSBB operates as a charitable organization under section 501C (3) of the Internal Revenue Code and as such is exempt from tax. Rather than a "tax" return, such an organization is required to file an

annual “informational” return with the IRS on Form 990 or Form 990EZ. The return must be filed annually on the 15th day of the 5th month following the end of the corporate fiscal year or in the case of the Boosters by October 15th. Penalties for failure to file are severe and may be levied against both the organization and the person(s) responsible for preparing the return. Failure to file may also jeopardize the tax-exempt status of the organization. The Treasurer should consult the instruction book for current Form 990 available from the IRS for specific details regarding the completion and filing of the return.

## **7.2. Exemptions**

The State of North Carolina follows the federal guidelines in the treatment of a charitable organization under IRS section 501 (c ) (3) as tax exempt. As such the state does not require filing of any annual report unless the organization has unrelated business income. Since 100% of the revenue derived by the Band Boosters is utilized for its tax-exempt purpose, the Boosters do not have unrelated business income and no North Carolina filings are required.

The WHSBB is a volunteer organization that does not compensate its board members nor have any employees. As long as these circumstances do not change, there are no governmental requirements related to payroll taxes that are relevant.

## **7.3. Eligible for State and County Sales Tax Refund**

A non –profit entity as defined by North Carolina Statute 105-106.14(B) is eligible to file claims for refund of state and county sales and use taxes paid in the state of incorporation on purchases of tangible personal property for use in carrying on the work of the nonprofit entity. The claim is filed semi-annually on North Carolina Form E-585. It is due by October 15th for taxes paid during the first six months of that calendar year and by April 15th of the following year for taxes paid during the last six months of the calendar year. The Treasurer should refer to the instructions accompanying a current form E-585 for details of which taxes qualify for refund instructions when sales tax is paid in more than one county, and for specific computations and filing directions.

## **7.4. Contracted Services**

The WHSBB does pay independent contractors for services, primarily as instructional staff. The IRS requires that an organization report on Form 1099 payments of \$600.00 or more to an independent contractor during a calendar year. For instructional staff, the correct form is Form 1099-MISC. The Treasurer will obtain from the band director a signed contract with an independent contractor. The contract must provide the names, mailing addresses and social security numbers needed to prepare complete and accurate Form 1099s. Form 1099 must be transmitted to each independent contractor no later than January 31st of each year for payments made during the preceding calendar year. Copies of these forms accompanied by a transmittal Form 1096 must be transmitted to the IRS no later than February 28th of each year. The Treasurer should review the current instructions for Form 1099 available from the IRS for further details. As in the case of Form 990, failure to comply with these requirements will result in severe penalties which can be levied against the organization as well as the responsible individuals.

## **8. GENERAL**

### **8.1. Books and Records**

The WHSBB shall keep complete books, records of accounts and minutes of the proceedings of its general, Board and committee meetings. These records will be held in the Wakefield High School band director's office along with a record giving the names and addresses of the members entitled to vote. All books and records of the WHSBB may be inspected by any member or his agent or attorney for any proper purpose at any reasonable time and place.

### **8.2. Social Media Guidelines**

- Be personally responsible for the content you publish on-line. Be mindful that what you publish will be public for a long time. Protect your privacy and take care to understand a site's terms of service.
- Respect copyright, fair use and financial disclosure laws.
- Respect your audience. Don't use ethnic slurs, discriminatory remarks, personal insults, obscenity, or engage in any similar conduct that would not be appropriate or acceptable in the workplace. You should also show proper consideration for others' privacy.
- When posting, make sure you add value to the discussion. Provide useful information that can educate or provide helpful perspectives.
- If you wish to keep certain things private, please make sure to maintain high privacy on accounts like Twitter, Facebook, etc. and/or do not post them. A good rule of thumb is do not post anything you wouldn't want your boss, friends, the news, etc. to see.

### **8.3. Amendments**

Amendments shall be effective, if approved, on that date or on the date specified in the amendment.

### **8.4. Dissolution**

The WHSBB, by two-thirds vote of its members, may be dissolved or disbanded.

### **8.5. Disposition**

In the event the WHSBB should be dissolved or disbanded, or terminate its existence by vote or otherwise, the Board shall, after paying or making provisions for the payment of the liabilities of the WHSBB, dispose of all of the assets of the WHSBB exclusively for the purposes of the WHSBB, or to the Wakefield High School Music Department, or to such organization or organizations created and operated exclusively for charitable, educational purposes as shall at the time qualify as an exempt organization or organizations under section 501(c)(3) of the Internal Revenue Code of 1954 (or the corresponding provisions of any future United States Internal Revenue Law), as the Board shall determine. Any such assets not so disposed of shall be disposed of by the courts of the county in which the principal office of the organization is then located.