

HICKORY BAND PARENT ASSOCIATION BY-LAWS

Article I: Name

Section 101. The name of this organization shall be known as the Hickory Band Parent Association (HBPA). This organization is organized as a non-profit corporation under the provisions of the Internal Revenue Code Section 501(c)(3).

Article II: Objectives

Section 201. The object of the HBPA shall be to provide assistance in furthering the endeavors of supported bands whenever possible, and in accordance with the approval of proper authorities, as follows:

1. Band members are defined as musicians and color guard members.
2. Undertake fundraising projects responsibilities, including the operation of concession stand(s) at the Hickory High School stadium.
3. Assist in promoting educational trips for band members.
4. Assist in promoting entertainment activities for band members, using funds raised for such events.
5. Assist in the purchase of uniforms and equipment for the Band members, using funds raised for such needs.
6. Create a wider interest in music study and band activities.
7. Provide adult participation for approved events.
8. Assist and support the band, Band Director, and school authorities in the furtherance of the school music program objectives.
9. Strive for close coordination and understanding between the band, school and community.

Article III: Membership

Section 301. The membership of this organization shall be composed of parents or guardians of active band members who are in good standing at Hickory High School. A member IN GOOD STANDING is defined as a parent or guardian whose band member's dues are paid in full or up to date as agreed by the Executive Board. Parents or guardians of the performance based band programs, who have an active role in fundraising, are considered in good standing. Membership in good standing will be eligible to make motions, vote, hold office and serve on the Executive Board. If necessary, payment arrangements can be arranged with the President or Treasurer. The Band Director(s) reserves the right to allow/disallow participation in any/all HBPA volunteer activities by any parent, guardian, family member, etc.

Article IV: Officers

Section 401a. The officers of the HBPA shall be the President, 1st Vice President, 2nd Vice

President, Secretary, Treasurer, Vice Treasurer, and Representative. These officers shall constitute the Executive Board.

Section 401b. The school principal(s) and the director(s) may assist the Executive Board as advisors.

Section 402. Any HBPA member in good standing may be elected to any one of the offices or appointed as a chairperson of a standing or temporary committee.

Section 403. Vacancies in office due to death, resignation, or other causes creating an unexpired term in the office of President or 1st Vice President, shall be filled by the successions of 1st Vice President and 2nd Vice President in that order. Vacancies in office for other offices shall be filled as voted by the Executive Board (majority approval required), at a regular or special meeting of the committee.

Section 404. Unexcused absence from three scheduled HBPA business or Executive Board meetings by an officer or chairperson, in one school year, shall be sufficient cause for removal from office. Eligibility to remain in office is entirely contingent upon membership eligibility (Article III, Section 301). Therefore, should eligibility terminate, the office shall be declared vacated and the provision of ARTICLE IV, Section 403 shall prevail. Any officer may be removed from an office by a two-thirds vote of the general membership in a virtual vote for negligence of duty or misdemeanor or felony.

Article V: Duties of Officers and Executive Committee

Section 501. The President shall execute duties pertaining to the office. Under the President's direction, the provision of the HBPA by-laws shall be observed. The President shall preside at all Executive and General Business meetings of the HBPA. The President is empowered to make appointments for temporary committees as needed, and shall be a member of all appointed committees except the nomination committee.

Section 502. The 1st Vice President shall execute duties pertaining to the office. In the absence of the President, the 1st Vice President shall fulfill the duties of the President, except, during such tenure, is not empowered to change appointments without possessing the President's written approval.

Section 503. The 2nd Vice President shall execute duties pertaining to the office. In the absence of the 1st Vice President, the 2nd Vice President shall fulfill the duties of that office.

Section 504. It shall be the duty of the Secretary to have custody of the records of the HBPA and to keep a true record of proceedings of each meeting regularly convened. The Secretary shall have available for reference at all meetings a copy of the by-laws. It shall also be the duty of the Secretary to prepare HBPA communications, report communications during HBPA business and Executive and General Board meetings, and to maintain files of all correspondence. The

secretary shall count the number of members present at each HBPA meeting to determine if a quorum has been met.

Section 505. It shall be the duty of the Treasurer and Vice Treasurer to have custody of and be responsible for the proper distribution of all HBPA funds, maintain accurate financial records and correspondence files related to such funds. All members receiving HBPA monies shall, at the earliest practical date (not to exceed five business days), deliver monies to the Treasurer. The Treasurer shall make timely deposits of monies received in a banking institution in the HBPA's name. No HBPA monies received by the Treasurer shall be held un-deposited for more than ten (10) days after receipt.

Section 506. The Representative will execute duties pertaining to creating sign up geniuses, tracking volunteer hours, fill in for committee chairpersons as needed, and other duties as assigned.

Section 507. The Executive Board shall be the governing body of the HBPA and their decisions shall have the same authority as Standing Rules, remaining in effect until ratified or rescinded by the membership. They shall assist the President and advise in administering the affairs of the HBPA as mandated by the membership, in accordance with the by-laws and/or Standing Rules. They shall develop and submit an annual budget to the HBPA at the May business Meeting for approval (majority approval required).

Article VI: Fiscal Year

Section 601. The Fiscal Year for the HBPA shall be July 1 to June 30 of the following year.

Article VII: Election and Terms of Office

Section 701. There will be a Nominating Committee composed of three to five members. Volunteers to serve on the Nominating Committee shall be solicited at the February HBPA meeting. The President shall have the authority to appoint the Nominating Committee members should the positions not be filled from the floor. In this situation, the Executive Board shall approve the Nominating Committee at their regular meeting in March. Any HBPA member seeking a board position, shall submit their name to the Nominating Committee by March 31 , in order to be considered.

Section 701a. The Nominating Committee will elect its own chairperson, and meet at least once to fill the proposed slate of officers. The Nominating Committee will nominate at least one eligible person for each office to be filled and shall report their nominations to the HBPA members at the April general meeting. Only those persons who have signified their consent to serve, if elected, shall be nominated for or elected to such office. The Nominating Committee will be dissolved upon completion of the nominating report. If a board position is not filled by the Nominating Committee, then at the April HBPA meeting additional nominations may be taken from the floor for that vacant position.

Section 702. The officers shall be elected at the May general HBPA meeting and shall hold the office for said one-year term. A person shall not be eligible to serve more than two (2) consecutive terms in the same office. A person who has served in an office for more than one half year of a full term shall be deemed to have served a full term in office.

Section 703. The officers shall be installed and chairpersons announced at the June general HBPA meeting and shall assume their responsibilities at the close of said meeting except for Treasurer. Their material will be turned over after completion of an auditing process. At the expiration of the term of office, each officer shall turn over all books, papers, and records to their successor. All such materials shall be current and in good order at the time they are surrendered.

Article VIII: Meetings

Section 801. Nine HBPA General meetings shall be held during the band's fiscal year (July 1 - June 30), These meetings will be held on the 2nd Thursday of the month, unless otherwise determined by the Executive Board. All members shall be notified of such meeting.

Section 802. To conduct a general business meeting:

1. The President, or 1st Vice-President in the absence of the President, must be present.
2. A quorum of at least twelve (12) members in good standing which must include at least four (4) officers.

Section 803. HBPA Executive Board meetings shall be held nine times during the band's fiscal year at a time and place voted by the board. All members shall be notified of such meetings.

Section 804. To conduct an Executive Board meeting:

1. The President, or 1st Vice-President in the absence of the President, must be present.
2. A quorum of at least four (4) Executive officers must be present.

Article IX: Finances

Section 901. No expenditure of HBPA funds will be undertaken without having proper approval of the Executive Board except for budgeted items. No expenditure, in excess of five hundred dollars (\$500), for any non-budgeted items, shall be undertaken by the Executive Board without having prior approval of a majority of the members present at a regular HBPA meeting.

Section 902. There shall be a fund known as the HBPA General Fund kept in the banking institution checking account. Deposits to this account shall be accomplished by the Treasurer

and Vice Treasurer, withdrawals from this account will require two signatures per check drawn (countersigned by any two officers, one of which must be the President, Treasurer, or Vice Treasurer). The general fund shall be used to pay for operating expenses and as described in ARTICLE II.

Section 902a. The President, Treasurer or Vice Treasurer and others so directed by the Executive Board, shall be permitted to utilize a HBPA credit card to pay for budgeted expenditures up to a limit pre- determined amount by the Executive Board.

Section 903. There may be a fund or funds known as HBPA Reserve Fund kept in a banking institution. Deposits to and withdrawals from this account shall be determined by the Executive Board, majority approval required. The reserve fund shall be used to purchase equipment for the bands or any unfunded operating needs that may arise.

Section 903a. There may be a fund known as the HBPA Savings Account kept in a banking institution. Deposits to and withdrawals from this account shall be determined by the Executive Board, majority approval required. This account shall be used to accumulate funds to replace the existing uniforms as determined by the Director(s) with approval from the Executive Board, majority approval required.

Section 904. The President, 1st Vice-President, 2nd Vice-President, Treasurer, Vice Treasurer, Representative and Concessions committee chairpersons shall be bonded in the minimum amount of twenty-five thousand dollars (\$25,000). Said bonding to be approved by the Executive Board. Fees for this bonding shall be paid from the HBPA's general fund.

Section 905. HBPA accounts shall be independently reviewed in July or at the time of tax filing for the previous fiscal year. The accountant will be chosen by the Executive Board. In the event that finding an external accountant is cost prohibitive, the HBPA Executive Board will appoint an internal audit committee to review the financials.

Section 906. At or before the April board meeting, the directors and the chairs of each committee will submit detailed budget requests for the following year to the executive board.

Section 907. By July 1, directors shall submit anticipated instructor costs, list of instructors, payment dates and amounts to the treasurer.

Section 908. In cooperation with Chesapeake Public School (CPS) guidance, CPS employees may not have direct access to HBPA credit cards, debit cards, or checking accounts.

Article X: Credit Accounts

Section 1001. Credit accounts are established to allow each student to pay for expenses directly related to band in the following ways:

1. Required parts of the uniform.

2. Participation fees (ex. District band, band banquet)

Article XI: Amendments

Section 1101. The by-laws may be amended as follows:

1. Proposed changes shall be submitted in writing to Executive Board.
2. The Executive Board shall act on any proposed changes received and submit its recommendation to the association membership not later than the second subsequent scheduled meeting following receipt.
3. These by-laws can only be amended by a 2/3 vote for all members in good standing present at a regular association meeting or through electronic vote.
4. The by-laws shall be reviewed every two years by the newly elected board by July 31 .

Article XII: Rezoning and Refunds

Section 1201. Should the Chesapeake Public School System decide to rezone the boundaries of the Hickory High School, Hickory High School band members affected by the rezoning will be entitled to any dues paid and received by HBPA for the upcoming school year. Disbursements of dues paid, less outstanding debts, will be made by the Treasurer, directly to the HBPA member at the end of their attendance at Hickory High School.

Article XIII: Dissolution

Section 1301. Upon the dissolution of this organization, the HBPA's general fund will be used to clear all debts and obligations incurred by the HBPA. Once all the debts and obligations are met, currently enrolled band members (grades 9-12) will receive their band credits, along with their percentage of the general fund. A member's percentage share of the general fund is defined as $1/x$ of the current cash value of the HBPA's general fund (ex. In a band program with 500 members, each member would represent $1/500^{\text{th}}$ of the band. In this example, each band member would be entitled to $1/500^{\text{th}}$ of the cash value of the general fund). Disbursements will be made directly to each qualifying band member.

Article XIV Parliamentary Authority

Section 1401. Robert's Rules of Order Revised shall govern the conduct of the HBPA in all matters not covered above

HICKORY BAND PARENT ASSOCIATION STANDING RULES

Section 1 - Standing Committees

1. SEVMG: Coordinate with the directors and sub-committee chairs. The SEVMG committee chair shall report to the President.
2. Hospitality: Coordinate SEVMG hospitality tent and end of year banquet. The hospitality chair shall report to the President.
3. Gatorade: Purchase Gatorade needed for band rehearsals and coordinate volunteers to assist during band rehearsals. The Gatorade committee shall report to the President.
4. Travel: Assist the directors to arrange transportation, hotel and food. The travel committee chair shall report to the President.
5. Field Maintenance: Maintain the practice field for marching band. Field maintenance shall report to the President.
6. Uniforms: Shall serve and coordinate all uniforms during the marching band season and school year. The uniform committee chair shall report to the 1st Vice President.
7. Concessions: Operate the concession stand, set up and clean up, food and supplies inventory, provide equipment maintenance and coordinate concession volunteer needs. The concessions committee chair shall report to the 1st Vice President.
8. Spirit Wear: Coordinate the purchase and distribution of Hickory Band apparel and merchandise. The spirit wear committee chair shall report to the 1st Vice President.
9. Color Guard Liaison: Work in close coordination with directors and color guard. Color guard liaison shall report to the 1st Vice President.
11. Percussion Liaison: Work in close coordination with directors and drum line. Percussion liaison shall report to the 1st Vice President.
12. Chaperones: Provide chaperones for football games, competitions and special events. The chaperone committee chair shall report to the 2nd Vice President.
13. Pit Crew Representative: Responsible for transporting, loading, unloading and set up of band equipment and props. Pit crew committee chair shall report to the 2nd Vice President.
14. Props & Special Effects: Design, build and maintain all props and special effects. Props and special effects committee chair shall report to the 2nd Vice President.
15. Social Media: Maintaining all forms of social media. Social media committee chair shall report to the Secretary.
16. Photographer/Videographer: Capture photos and videos from all band specific events throughout the school year. Produce end of the year video production. Photographer/Videographer shall report to the Secretary.

The Duties of any special committee shall be specified upon appointment of said committee.

Section 2 - Independent Financial Review Procedures

Step #1: Gather financial documents including: Copies of all written financial policies Copies of treasurer's reports for the year (or other period) to be reviewed List of all bank and investment accounts, including names of persons authorized to sign on each account Copies of all bank and other financial statements for the period to be reviewed Copies of all bank and investment account reconciliations for the period to be reviewed Cash tally sheets Cash receipts journal Invoices, receipts and other documents Documentation of any restrictions on the use of any particular funds or donor gifts IRS letter documents including most recent Form 990, IRS letter recognizing tax-exempt status, and IRS letter assigning an EIN (employer identification number) to the organization.

Step #2: Review financial documents and processes. Check the organization's EIN (employer identification number) as assigned by the IRS against the EIN used on the organization's bank and other financial accounts. Make sure the school's EIN is not being used. Check names of persons authorized to (a) approve transactions and (b) sign checks, against: persons authorized to conduct these activities in the organization's minutes; and, bank records indicating who is authorized as a signatory. Check to ensure that the same person(s) who sign checks are not the same/or only persons reviewing monthly bank statements. Check all bank reconciliations to determine that the beginning balance of one month is the same as the ending balance of the previous month. Also, note whether the balance listed on financial statements is the same as the balance listed on the treasurer's reports presented to the organization. Pick one month and perform a bank reconciliation using the original records. If you find a discrepancy between your reconciliation and the reconciliation provided by the person who performed the original reconciliation, research the discrepancy to find the error or explanation for the discrepancy. Count all cash in petty cash accounts to ensure that the count agrees with the books. Check to see if the organization carries fidelity bond coverage on people handling the organization's funds; if insurance is not held, propose that the organization consider obtaining bonding coverage.

Step #3: Review income and receipts. Determine if the deposits listed on the financial reports provided to the organization match deposits listed on bank statements. Check to see if cash tally sheets match the amount of cash reported as received from an event on financial reports, and also match the deposit indicated on bank statements.

Step #4: Review disbursements. Test to be sure that payments made were properly authorized – by a line item in the approved budget, an approved amendment to the budget, or an appropriate vote authorizing the expenditure. Test purchase orders to be sure that they were properly approved and match the actual disbursement or invoice. Review records to ensure that there is an invoice, receipt, or other appropriate written documentation for each disbursement and that the amounts match.

Step #5: Review Tax/information returns. Review financial records to ensure that appropriate federal (IRS Form 990) and state income tax/information returns have been timely filed. **Step #6:** Review financial control systems. Check to evaluate whether financial duties have been

appropriately separated. Although it can be difficult for small organizations to separate financial duties, certain separations are essential for appropriate financial controls. These separations protect both the organization, and the individuals handling the finances. Specifically: Individuals with signature authority should NEVER approve the transactions/disbursements for which they sign. All expenditures should be approved in an annual budget, as originally approved or amended, or by a vote of the board or membership as appropriate. All disbursements should be documented by an invoice, receipt or other appropriate written documentation. The individual(s) with signature authority may reconcile bank statements. However, at least one additional officer or director should review monthly bank statements, or bank statements may be included with the treasurer's report to the board/membership. Finances should be reviewed annually by an audit committee that consists of two or more individuals who do not routinely handle the organization's finances, such as by being a signatory on the accounts. Cash should always be counted by at least 2 persons at/near the time received, and then recounted by the treasurer or other individual prior to deposit.

Step #7: Review reporting systems to ensure adequate information is provided for the organization and its officers/directors to make reasonable decisions. Are reports from the treasurer timely and complete? Are financial policies, including the separation of financial controls, being followed? Are all records being gathered (invoices, receipts, cash records, checks and disbursement records, bank records, treasurer's reports) so that they can be reviewed as needed, and only discarded following the organization's record retention guidelines?

Step #8: Write a report. The financial review/audit report should document at a minimum: Steps taken in the financial review Current fund(s) balance and balance sheet Comments, if any, on any concerns or discrepancies found and the audit committee's recommendations to correct these concerns or discrepancies.

HICKORY BAND PARENT ASSOCIATION BY-LAWS and STANDING RULES

Amended and HBPA approved on December 13, 2023.

Signed *Amy Paris* President

Signed *Jessica Meier* Secretary

HBPA By-Laws

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