



Minnesota  
Band Directors  
Association



# **ACCOUNTING POLICIES AND PROCEDURES and PROGRAM HANDBOOK**

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## Introduction

The purpose of this manual is to describe all accounting policies and procedures for the Minnesota Band Director's Association and to ensure that the financial statements conform to generally accepted accounting principles; assets are safeguarded; guidelines of members, parents, and the IRS are complied with; and finances are managed with accuracy, efficiency, and transparency.

Financial policies clarify the roles, authority, and responsibilities for essential financial management activities and decisions. In the absence of an adopted policy and set financial procedures, staff and Board members are likely to operate under a set of assumptions that may or not be accurate or productive. Establishing clear and concise policies and procedures helps ensure the long term success of the Minnesota Band Director's Association and its tax-exempt status.

All members of the Executive, State, and Regional Boards, and Program Coordinators within the Minnesota Band Director's Association with a role in the management of fiscal and accounting operations are expected to comply with the policies and procedures in this manual.

These policies will be reviewed annually and revised as needed by the Financial Manager, the Executive Board Treasurer, and the State Board of Directors.

## Definitions

- **Program:** A *program* in non-profit accounting terminology is considered any sort of activity the non-profit engages in as part of its mission and purpose.
- **General Operations:** *General Operations* are the day to day functions of a non-profit, not directly affecting or being affected by the programs. Fiscal items that are general operations include member dues, liability insurance, mileage for state board meetings, etc.
- **Budgets:** A *budget* is a summary of a program's expenses and incomes.
- **Financial Reports:** *Financial Reports* are a summary of a region or program's fiscal activity, including a summary of a program's budget.
- **Operating Expenses:** *Operating Expenses* are an organization's day to day costs.
- **W9:** A *W9* is a legal document that gives tax ID number, Employee Identification Number, or individual Social Security Number for an individual, a vendor, or a contractor. All individuals whom the Minnesota Band Director's Association pays must have a *W9* on file. Some vendors (school districts, etc.) require MBDA to file a *W9* before they will pay program registration fees or membership dues; contact the Financial Manager or State Treasurer for this.
- **Fiscal Year:** The Minnesota Band Directors Association's *Fiscal Year* runs the same as the membership year: July 1 to June 30.
- **Certificate of Insurance:** A *Certificate of Insurance* is proof of insurance for an individual or an organization; in the case of MBDA, a facility or school might require a certificate of insurance in order to host a program. Contact the Financial Manager if this is required; there's not generally a cost to this.
- **Employee versus Independent Contractor:** An *employee* is considered one who is paid and the organization has the right to control and direct; an *independent contractor* is someone the organization contracts with to provide a specific end product or service and does not have the right to supervise or direct how the independent contractor does the work.

## **Expectations of All Persons With Fiscal Responsibility**

- **Executive, State, and Regional Board members** must hold themselves responsible for long-term stability in both programs and financial performance and take seriously the legal, fiscal, and ethical responsibilities that come with being a board member. Every board member must be willing to carry out fiduciary responsibilities such as reviewing financial statements, asking questions to gain understanding of unclear policies, reviewing statements/budgets and accounting policies.
- **Each regional board member and program coordinator** at the state level must understand their roles and responsibilities in financial matters, and be committed to manage finances and programs with the goal of operating at a zero-balance budget.
- All budget reports produced by program coordinators must be realistic, well-considered, and prepared in tandem with planning for programs and realistic operating needs.
- **Every board member** must be committed to managing finances in compliance with these policies in an effort to keep financial processes legal. Each board member understands that he or she must ask questions and seek clarification if there is any question whatsoever regarding procedures and policies.
- **Every board member** must understand and follow conflict of interest and confidentiality policies.

## **Fiscal Policy Statements**

- All cash accounts owned by The Minnesota Band Directors Association will be held in financial institutions which are insured by the FDIC. No bank account will carry a balance over the FDIC insured amount.
- Reimbursements will be paid upon complete expense reporting and approval using the official Minnesota Band Directors Association form. Reimbursements to the Financial Manager will be authorized and made by the Treasurer or President.
- The President and Treasurer are the signatories on The Minnesota Band Directors Association's bank accounts.
- Bank statements will be reconciled monthly. Because the Financial Manager is reconciling and managing incoming/outgoing money, the President and Treasurer are responsible for regularly checking the online accounts for inconsistencies, fraud, etc.
- All mistakes in the accounting system will be marked with a journal entry explaining the error.

## **Chart of Accounts and General Ledger**

The Minnesota Band Director's Association has designated a Chart of Accounts specific to its operational needs and the needs of its financial statements. The Chart of Accounts is structured so that financial statements can be shown by natural classification (expense type) as well as by functional classification (program vs. fundraising vs. administration). The Financial Manager is responsible for maintaining the Chart of Accounts and revising as necessary. The Chart of Accounts is attached to this manual in Appendix 1.

The general ledger is automated and maintained using QuickBooks accounting software. All input and balancing is the responsibility of the Financial Manager. The President and Treasurer should review the general ledger on a periodic basis for any unusual transactions (a summary of the general ledger is to be included with the board meeting minutes for review).

## **Division of Responsibilities**

The following is a summary of primary personnel who have fiscal and accounting responsibilities.

### *Duties of the Executive Board of Directors*

1. Reviews and approves the annual budget
2. Reviews annual and periodic financial statements and information
3. Reviews Financial Manager's performance annually and establishes the stipend
4. Two members of the board will be appointed by the board to be authorized signers on the bank accounts (generally president and treasurer)
5. Reviews and approves all non-budgeted expenditures over \$100
6. Reviews accounting policies and procedures, and holds the larger State and Regional Board members responsible for prudent financial practices and expectations
7. Monitors program budgets for all programs (regional and state) and review financial reports (regional and state); suggests modifications to programs and activities in response to variances
8. Monitors and controls use of reserve funds (works with Financial Manager to establish criteria for spending)
9. Treasurer: works with Financial Manager on budgets, reviews requests and issues checks for programs and reimbursements, assists with deposits and regional and state level program paperwork, and other duties as necessary.

### *Duties of the Financial Manager*

1. Writes all state financial reports, and reviews and approves all regional financial reports (in conjunction with the Executive Board); prepares annual (board meetings) and year-end financial reports for/with treasurer
2. Sees that an appropriate State budget is developed annually and assists State Board as needed with the development of program budgets
3. Reviews and signs all issued checks and/or approves check signing procedures (in conjunction with the President and Treasurer)
4. Reviews and approves all grant submissions, all scholarship/grant making procedures, and all gambling/raffle activities
5. Is signatory for all bank accounts, and has the legal registered address and phone number of the organization
6. Opens all bank statements, reviews for any irregularities, and completes monthly bank reconciliations
7. Monitors program budgets (in conjunction with the Executive Board) for state and regional level programs
8. Reviews and approves all contracts and all contract payments (conductors, composers, etc.) and is responsible for all W9's and 1099's
9. Reviews and approves all reimbursements and fund requests/cash advances
10. Reviews all incoming and outgoing invoices, processes all incoming and outgoing invoices
11. Monitors and manages all expenses to ensure most effective use of assets
12. Monitors grant reporting and keeps records of applications and follow-through with grant-made requirements
13. Advises use of reserve funds (in conjunction with the Executive Board)
14. Reviews, revises, and maintains internal accounting controls and procedures (and oversees adherence to all internal controls, advising the Executive Board of problems arising)

15. Overall responsibility for data entry into accounting system and integrity of accounting system data and maintains general ledger
16. Prepares (with the assistance of a legal accountant) the yearly 990, all 1099's, registration with the Secretary General of Minnesota, and the Secretary of State for Minnesota
17. Is contact person and responsible for acquiring, evaluating, and renewing Liability Insurance, Directors and Officers Insurance, and Bonding.
18. Is contact person for and responsible for signing all W9's for outside organizations with the MBDA EIN Number, acquiring all certificates of insurance for outside organizations.
19. Keeps financial documents (statements, receipts, invoices, legal documents, etc.) for a period of 8 years, and liability waivers for a period of 1 year.
20. Is prepared to seek advice of legal accountants in the event he/she does not know or understand a policy.

## **Income Tax Exempt versus Sales Tax Exempt**

The Minnesota Band Directors Association has tax-exempt status through the IRS as a public charity, 501(c)3 organization. This means the Minnesota Band Directors Association is not responsible for paying income tax on any incoming money (membership dues, program fees, etc.). This tax exempt status DOES NOT grant the Minnesota Band Directors Association sales tax exemption. MBDA is responsible for paying sales tax on all appropriate purchases.

## **Conflict of Interest**

The purpose of the conflict of interest policy is to protect MBDA's interests when it is contemplating entering into a transaction or arrangement that might benefit the private interest of a Board member or officer/director of the organization.

All MBDA Board members (Executive, State, and Regional) must be aware of this policy and agree to adhere by it. See the MBDA Constitution for a full description. In summary, it may be a conflict of interest when MBDA Board Members (Executive, State, and Regional) enter into a contract for payment with MBDA, or enter into any agreement through which that board member or his/her business, investment, or family will take potential ownership or compensation arrangement. The fact that one of these occurs is not necessarily a conflict of interest or that the conflict is material enough to be practical; rather, full disclosure must be made to the Executive Board of Directors and the Financial Manager, and those governing individuals can determine whether a conflict exists. Full disclosure of the Conflict of Interest Policy and the procedures for addressing it is available within the MBDA Constitution.

## **Credit Card Policy and Charges**

All board members who are authorized to carry an organization credit card will be held personally responsible in the event that any charge is deemed personal or unauthorized. Unauthorized use of the credit card includes: personal expenditures of any kind; expenditures which have not been properly authorized; meals, entertainment, gifts, or other expenditures which are prohibited by budgets, laws, and regulations, and the entities from which the Minnesota Band Director's Association receives funds.

The receipts for all credit card charges should be given to the Financial Manager within two (2) weeks of the purchase along with proper documentation. The Financial Manager will verify all credit card charges with the monthly statements.



## **Liability Releases and Photography Releases**

The Minnesota Band Directors Association has created a liability release and photo release for use at all MBDA programs. All program coordinators are responsible for having a signed copy of the liability and photography release for all participants in MBDA programs. Program coordinators should change only the applicable information for each program (date, location, etc.). Hard copies of these releases need to be kept on hand at the event, and maintained following the event. The Financial Manager or any Board Member can keep these filed. An editable copy of these releases is found on the MBDA website.

## **Mileage and Hotel and Meal Requirements**

- One meal reimbursement per board meeting per member, not to exceed \$10, and may not include alcohol. Not to exceed three region meetings per year.
- Mileage is reimbursed at an amount of .20 per mile, and provided only for those volunteering their time (not for those with a stipend).
- Parking is reimbursed for members of the Executive board who are assisting with setting-up and moving the booth at MMEA.
- Hotel rooms are allowed for individuals who are assisting at events outside of reasonable driving distance (with the exception of booth volunteers at MMEA), and sharing is encouraged when possible. Rooms are allowed at MMEA for individuals who are responsible for setting-up and moving the booth, coordinators for the Summer Teaching Symposium and the April Band Director Workshop, and the State Honor Band.

## **Gambling/Raffles**

Gambling and raffles by law have significant tax implications for exempt organizations. By a general rule, any drawing where participants paid for the chance to win something is considered a raffle, while any drawing where all participants in an event had the chance to win by nature of participation is considered a door prize. In addition, money received for a raffle is generally subject to business income taxes, and winnings from a raffle are generally subject to taxes. Because this is a very gray area for a tax exempt organization, the Financial Manager must be consulted before any sort of drawing or raffle is held at a regional or state event.

There is one exception to this: if a region or state festival/honor band is giving away the music donated by a publisher or music store, or the music purchased by MBDA, the program coordinators must not charge anything for the chance to win. Inviting directors in attendance to enter their name into the drawing is fine; charging anything for this drawing is not fine.

As with everything else, when in doubt, ask. It's better to ask than to assume.

## Grant-Making and Scholarship-Making Procedures

Grants and Scholarships are an effective way of promoting music education and the mission of the Minnesota Band Director's Association within the local community; they support students as they practice music, and they support members as they further music education. Grants and Scholarships are acceptable legally as long as proper procedures are followed. **'Grant-making'** means the organization is making a grant for an individual or an organization to complete a certain task or program. **'Scholarship-making'** means the organization is funding an individual for musical, academic, or other learning opportunity.

### *Grant Procedures*

- The application and selection process must be approved by both the Financial Manager and the Executive Board.
- Grants must be available to a wide body of recipients. It is okay to limit recipients to MBDA members with certain criteria, but Grants must not target a certain individual.
- Executive, State, and Regional Board members are not eligible for MBDA grants.
- Activities for which grants are made must have a direct relationship to the mission and identity of the Minnesota Band Director's Association.
- Grant-making and approval must be done by a committee. One person can collect applications and make recommendations, but a committee must review all applicants (or a summary of them) and together grant approval of the grant recipients.
- MBDA (the grant-making committee) must have a clear procedure for following up on the grant activity, and if activity is not followed through must have a procedure in place for requesting refund of grant money.
- MBDA (the grant-making committee) must have in writing an agreement from the grant recipients that they are willing and able to follow the grant requirements. All applications must include fine print regarding these expectations and policies; applicant must sign application in agreement and understanding.
- Grant recipients must follow through with the activity for which the grant was received, and if not recipient must reimburse MBDA in full for the grant money.
- Grant checks will not be cut to individuals (even as a reimbursement); they will only be cut to organizations (a school district, school, bus company, etc.).
- All grant applications must be kept on file (it's best to scan the grant applications and email the files to the Financial Manager for record keeping).
- The committee and/or individual in charge of the grant will provide the Financial Manager with the following information for 990 purposes:
  - Summary of application procedures
  - Summary of selection procedures
  - Summary of how grant was substantiated (how you know the recipient followed through with activity for which Grant was received)
  - Names of recipients and amount of grant awards for each

### *Scholarship Procedures*

- The application and selection process must be approved by both the Financial Manager and the Executive Board.

- Scholarships must be available to a wide body of recipients. It is okay to limit recipients to MBDA members or program participants with certain criteria, but Scholarships must not target a certain individual.
- Executive, State, and Regional Board members and their families are not eligible for MBDA scholarships.
- Activities for which scholarships are made must have a direct relationship to the mission and identity of the Minnesota Band Director's Association. In addition, organizations supported through MBDA scholarships (such as a school, music camp, lessons, etc.) must be a legal 501(c)3 public charity.
- Scholarship-making and approval must be done by a committee. One person can collect applications and make recommendations, but a committee must review all applicants (or a summary of them) and together grant approval of the scholarship recipients.
- If a drawing is done for scholarships, at no time may a fee for entry into the drawing be charged.
- MBDA (the scholarship-making committee) must have a clear procedure for following up on the scholarship activity, and if activity is not followed through must have a procedure in place for requesting refund of scholarship money. The committee must ensure the scholarship money was used for the purposes for which it was given.
- MBDA (the scholarship-making committee) must have in writing an agreement from the scholarship recipients that they are willing and able to follow the scholarship requirements. All applications must include fine print regarding these expectations and policies; applicant (or their legal parent/guardian) must sign application in agreement and understanding.
- Scholarship recipients must follow through with the activity for which the grant was received, and if not recipient must reimburse MBDA in full for the grant money.
- Scholarship checks will not be cut to individuals (even as a reimbursement); they will only be cut to organizations (a school district, school, bus company, etc.). Individuals who have already paid funds towards the scholarship activity can ask the organization for a refund of the scholarship amount.
- All scholarship applications must be kept on file (it's best to scan the grant applications and email the files to the Financial Manager for record keeping).
- The committee and/or individual in charge of the scholarship will provide the Financial Manager with the following information for 990 purposes:
  - Summary of application procedures
  - Summary of selection procedures
  - Summary of how scholarship was substantiated (how you know the recipient followed through with activity for which scholarship was received)
  - Names of recipients and amount of grant awards for each

## State Board Arrangement

The State Executive Board is responsible for the overall function of the Minnesota Band Director's Association. The MBDA Constitution and By-Laws detail the duties of the Executive Board members, and this document outlines their financial responsibilities.

Other members of the State Board of Directors are responsible for the financial policies of MBDA as they are applicable. All program coordinators (State Honor Band, April Band Director Workshop, Summer Teaching Symposium, etc.) should make note of the duties for program coordinators found below.

## Regional Board Arrangement

The regional boards are responsible for their region of the state, and are responsible for all programs operating within their region. Regional board members, program coordinators, and all others associated with the regions of the Minnesota Band Director's Association are also expected to uphold the fiscal responsibilities found in this document. Current programs at the regional level generally include honor bands, jazz honor bands, and festivals. Detailed duties for all members of regional boards can be found within the MBDA Constitution, and a summary/timeline is included within this document.

A note about Program Coordinators in Regions: It makes sense to have 1 person per band. 6-8, 9-10, BBF, SYF. If you don't have that, RECRUIT! There are many talented people in your region that simply need the invitation or push to join!

A note about **Region Treasurers**: there is some ambiguity surrounding the duties for the region treasurer. In addition to what's found in the MBDA Constitution, the duties are as follows:

- Responsible for program budgets, ensuring coordinators and volunteers know the budgets and limitations, and ensuring that the budget is kept
- Documenting the actual amounts as each program happens, and advising a new budget for the following year.
- Presenting financial reports to the regional board (and assisting the president with preparing it for the June State Board meeting)
- Assisting with check deposits, check requests, mileage forms, reimbursements, etc. as needed with regional programs.

## **Budgets and Financial Reports**

Budgets and financial reports from programs are a crucial part of maintaining fiscal prudence and accountability. Budgets and reports allow the regional boards and coordinators to reflect on actual expenses from an event, and plan the following year's budget. As a non-profit, the Minnesota Band Director's Association is legally responsible for maintaining budgets for all its programs and as a state organization, but our members also expect us to be fiscally responsible.

Each program coordinator (at the state and regional level) is responsible for following the program's budget, communicating amounts of actual expenses (to treasurers), and offering input before completing a suggested budget for the following year. While the actual task of creating the budget falls to the Regional or State Treasurer, input from program coordinators is of the utmost importance.

All MBDA programs should ideally be running at a ZERO budget, meaning there is no profit and income balances with expenses. It makes reasonable sense to be saving money for larger programs and for fiscal prudence, but with MBDA's current budget surplus, and with regular membership payments, our operating expenses and large state program needs are fulfilled. If your program is running a large surplus, consider lowering the cost adding t-shirts or pencils, adding section coaches, or purchasing music to be raffled off to participating directors.

Regional treasurers are expected to document the expenses and income for regional programs in the MBDA budget form, and then present this information to the regional board. This information is used to create the following year's budgets, and is presented to the state board at the June meeting.

## Program Coordinator Duties

NOTE: A *program* in non-profit accounting terminology is considered any sort of activity the non-profit engages in as part of its mission and purpose. For the Minnesota Band Director's Association, this includes any event or any part of our contribution to instrumental music in the state of Minnesota. Examples include the Summer Teaching Symposium, all the Honor Bands and Festivals, the Commissioning Project, the April Workshop, the MMEA Grants, the Instrumentalist Subsidy, etc. Any individual responsible for programs within MBDA is responsible for the duties found below (note: some may not apply, and there may be additional duties based on individual programs).

### Important Financial Things to Remember:

- There must always be a paper trail: every penny spent and every penny taken in needs to be accounted for on paper.
- Always file paperwork when you are turning in money or requesting money – that's a paper trail.
- Do not sit on checks – the sooner they're deposited, the better. Mail a bunch every week or so as you get them.
- WHEN IN DOUBT: ASK! Any detail not clearly explained within our financial procedures and in the available paperwork should be clarified. Asking 10 times and being correct is far smarter than not asking and being wrong.

### *Program Coordinator Duties*

- Work with Region or State Treasurer to be knowledgeable of the budget for the program.
- Filling out deposit slips and mailing checks to the State Treasurer or Financial Manager
- Keep records of checks using the MBDA Excel file for this purpose: name on check, participant associated with name (if a student's name is different from parent's name or a school check), check number, and date (and ideally keep copies of the checks with the account numbers blacked out).
- Request checks for individuals **at least two weeks** in advance. This includes checks for the conductors, program coordinators, clinicians, BDB conductor, site hosts, section coaches, etc.
- Ensure food is ordered enough in advance to request a check (either communicate this amount to the treasurer, or request a check, or pay and file for reimbursement after event); if the President, State Treasurer, or Financial Manager is present at the event, they can pay for incidentals and food with the organizational credit card.
- Mail invoices for food, t-shirts, etc. to the State Treasurer or Financial Manager (if they are not billed directly to MBDA).
- Regional Coordinators should communicate all program costs and deposit amounts to the Regional Treasurer so he/she can set it against the budget and keep records for reporting.
- Email all individuals receiving a stipend a blank W9 and instruct them to fill it out and return it to the Financial Manager (this includes conductors, section coaches, hosts, etc.). The W9 with MBDA's mailing address is found on the jump drive and the Google drive.
- Collect liability forms, keep for duration of event, and forward to an Executive Board Member of the Financial Manager for safe-keeping.

## Notes for Ensuring Proper Fiscal Management

- **Checks and Cash:** these **MUST be mailed as you receive them, and must be accompanied by a deposit slip.** The deposit slip is located on the jump drive and Google docs; it must be filled out, signed, and mailed with the deposit. Use the address and information on the deposit slip. In addition, Program Coordinators (or whomever receives checks from participants) **MUST** record them and mail them to the State Treasurer or Financial Manager within **two weeks of receiving them.** We cannot be sitting on checks: large deposits are ripe with opportunities for errors, a large amount of time before deposits increases the likelihood that the check will be returned for a closed account or insufficient funds, and it is poor financial practice to sit on checks for any length of time.
- **Recording of Checks and Program Record Keeping:** Program Coordinators are responsible for all record keeping for their program. This includes using the format on the jump drive and filing it out with complete information. At the end of the program, these need to be sent to the Financial Manager so we keep complete records on payments and participation.
- **Payment for Conductors, Section Coaches, Site Hosts, Coordinators:** Use *Check Request Before Event* to request checks in advance. This takes **NO LESS THAN** three weeks. If you miss this deadline, or names change before/during event, use *Check Request After Event* with addresses of individuals at the Treasurer/Financial Manager will directly mail checks.
- **Payment for Food:** Use *Check Request Before Event* to request a check after a total is given (places like Subway, Dominoes, etc. can easily give an amount for the food in advance; request a check for this amount). Use *Check Request After Event* if the food organization mails you an invoice, or have them invoice MBDA directly (see beginning of this document for invoice address). Use *Reimbursement* if you pay for the food and need to be reimbursed.
- **Payment for T-shirts:** Have t-shirt company bill MBDA directly. See beginning of this document for the invoice address.
- **Payment for Incidentals, pencils, copying, name badges, etc.:** Use *Reimbursement* if you pay for these. Use *Cash Advance* if you want cash to purchase these items in advance of the event.
- **Facility Fees:** Have facility bill MBDA directly. See beginning of this document for the invoice address, or when they give you the invoice, forward it to MBDA.
- **Payment for Hotel Rooms:** Contact the Financial Manager at least a month or two in advance; they'll reserve and pay for the room and forward you the confirmation. The hotel will be on the organization credit card and the region or individual will not be responsible for paying it.
- **Payment for Mileage:** Use the *Mileage Form* for requesting mileage checks.
- **Purchasing Music:** See the *Purchasing Instructions* on the google drive or in Appendix 3. Basically, we have accounts set up with all the major companies in Minnesota, and the accounts are direct bill to the Financial Manager or Treasurer.

## **Region President Duties (in timeline form)**

The following is a brief summary of the expectations and duties of region presidents. This timeline is meant to summarize (and not replace) the job description found in the MBDA Constitution and the expectations for fiscal responsibility found in this document. Region presidents can decide whether face-to-face meetings, conference calls or email work best for their region. Region presidents should look to fill positions for the following year (with help of region president-elect) during 2nd year of term. If a Region president cannot attend a State Board meeting, another member of the regional board should attend in their place – this ensures that the regional board is represented.

### **June**

Confirm/Finalize 6-8/9-10 HB details (conductors/location)  
Help BBF/SYF coordinator (s) in finding a Confirm Date/Time/Location for BBF/SYF  
Schedule conductors for BBF/SYF with region board input  
Discuss HB and BBF/SYF budgets with region board

### **July/August**

Attend the Summer Teaching Symposium in early August (All-State Camp)  
Update Region Webpage with officers, honor band dates

### **September**

Report to the State Board (Face to Face Meeting)  
Confirm Details for 6-8/9-10 HB details (conductors/location)  
Confirm/Finalize BBF/SYF HB details (conductors/location)  
Communicate 6-8/9-10 HB details to region directors  
Upload 6-8/9-10 HB documents to Region Website

### **October**

Monitor HB Coordinator(s) progress  
Finalize BBF/SYF details (conductors/location)

### **November**

Report to the State Board (Face to Face Meeting)  
Help HB Coordinator (s) with 6-8/9-10 honor band student selections

### **December**

Help HB Coordinators send out music/recruit section coaches  
Ensure check requests for HB event are submitted

### **January**

Report to State Board (Conference Call)  
Attend and help at 6-8/9-10 HB Event  
Upload BBF/SYF documents to Region Webpage  
Treasurer creates a financial report from the HB and creates next year's HB budget

### **February**

Report to State Board (MMEA)  
Create Region Video for State Board (60 second update)



## **March**

Communicate BBF/SYF details to region directors

## **April**

Attend State HB Weekend

Ensure check requests for BBF/SYF event are submitted

## **May**

Help HB coordinator (s) in finding a Date/Time/Location for next year's 6-8/9-10 HBs

Schedule conductors for 6-8/9-10 Honor Band with region board input

Treasurer creates a financial report from the BBF/SYF and creates next year's BBF/SYF budget

Treasurer creates next year's regional budget with HB and BBF/SYF budgets

Attend BBF and SYF

Report to the State Board (Early June Meeting)

## **Ongoing**

Check in with region board members regarding duties

Fill region board spots if they should open up

Answer questions from region members regarding region activities

## **Honor Band Coordinator Duties**

The following is a brief summary of the expectations and duties of honor band coordinators. This timeline is meant to summarize (and not replace) the job description found in the MBDA Constitution and the expectations for fiscal responsibility found in this document. This listing is intended to keep you on track with regard to production of the Honor Bands. Each region does their honor band differently, and this is simply meant to be a suggested timeline. Please note that timelines will be different for events that are earlier or later than the third week in January.

### **May: (Previous to Next Year's Honor Band)**

Confirm with Region President the dates of the honor band  
Find location to host the honor band  
Compile list of possible directors for each group

### **Summer: (June-August)**

Finalize directors for the honor bands, send contracts and W9's  
Re-confirm the location and make sure that the site host has the space booked/available

### **September:**

Work with conductor(s) on literature selection  
Ask conductors for biography (to advertise and eventually for program)  
Work with region membership chair on updating the list of region schools and directors for mailing

### **October:**

1st week of October: gather music for the honor bands. (Look in your school library, email the region looking to borrow, or purchase music for the event)  
2nd week of October: update all letters for initial mailing packet (the membership letter, the information letter, and the honor band nomination form)  
3rd week of October: send to printer to copy all the letters needed for initial mailing (or create PDF's for emailing of letters)  
4th week of October: fold letters, stuff envelopes, print mailing labels from membership list, print return address labels and mail (So the mailing gets to schools right around November 1st), or prepare to email the first week of November

### **November:**

1st week of November: send music to copier (or copy yourself) for estimated band size (or scan if you're emailing copies)  
2nd week of November: purchase mailing supplies for honor band packets. (9X12 Envelopes, paper clips, and post it notes)  
2nd to 3rd week of November: update specific Honor Band information letters for accepted students (schedules, directions, dates, times, student information, director information, liability/photography waiver), create as PDF's if emailing  
4th week of November: draft Honor Band with President, and create list of directors who volunteered to be a sectional coach on nomination forms (Do this before recycling forms if it was on the nomination form!)  
4th week of November/December 1<sup>st</sup>: Email directors letting them know who has been selected. (Start information process confirming the spelling of name and asking for T-Shirt sizes)

## **December:**

1st week: compile the honor band list into the MBDA excel sheet for this purpose, or create one that has the SAME INFORMATION plus what else you may need (it MUST include: name, school, T-Shirt size, strengths if percussion, check number, name on check, etc.), and copy the forms needed to be sent with each student packet (if they aren't prepared in PDF form)

2nd week: assign parts for percussion and any section that has multiple parts (have used a rotating seating schedule), and put the packet together with the assigned music (music and info letters are paper clipped together and put in a group by school), include in packet a Self-Addressed Envelope for each director to return the honor band payment!

2nd/3rd week: Mail packets to schools (make sure they have them with enough time to distribute prior to Winter break), or email packets to directors.

3rd/4th week of December: email directors to see if they will be a sectional coach for the honor band, and remind them to get their T-Shirt sizes and name verifications in to you

4th week of December: send T-Shirt totals to person ordering T-Shirts, and begin updating the program. (Start with needing pictures of directors, literature, welcoming message, and finally the names of students and directors participating)

**Ongoing:** mail checks received from registrations to the State Treasurer or Financial Manager AS THEY ARE RECEIVED, with a deposit slip.

## **January:**

**Ongoing:** mail checks received from registrations to the State Treasurer or Financial Manager AS THEY ARE RECEIVED, with a deposit slip.

1st week: proofread the program and continue editing, send check requests to State Treasurer or Financial Manager (if not done earlier)

2nd week: email directors who have not paid; communicate and discuss needs with the site coordinator (number of rooms for sectionals, set up of the bands, chairs, stands, percussion equipment, etc.); send email reminding sectional coaches of their participation and attach a W9 they need to fill out and mail to Financial Manager

2nd week: Plan the food options. (Lunch, beverages, and afternoon snack) (Also for directors), figure out if payment can be billed beforehand or will need to be reimbursed, figure out who will pick up food

3rd week: send program to copier; confirm everything with the conductors (see if they have any special requests or needs); send reminder email to all participating directors reminding them about the event (and the instructions for what students should bring that day)

## **Day of the Event:**

Arrive early!

Bring additional copies of music

Have information for sectional coaches

Facilitate throughout the day (take pictures, answer questions, be visible)

Introduce conductor during the performance

## **After the Event:**

Send email to directors asking for feedback

Collect director information and package for use by the region president

Return any borrowed music or supplies

Send payment reimbursements to State Treasurer or Financial Manager, and communicate all costs from event with Regional Treasurer (and discuss budget for next year)

Send any check requests for section coaches/conductors who were not included in the early requests

## **Suggested Schedule for Regional Honor Bands**

7:00 AM Complete Set Up for day (Rehearsal Rooms, Cafeteria, and Directors room)  
8:00 – 8:45 AM Registration – Table!  
9:00 AM First Rehearsal  
9:15 AM – Set up for Sectionals (Chairs, Signs, Stands)  
10:30 AM –Sectionals begin for 6-8 Band  
10:30 AM – Set up for Lunches  
10:45 AM – Pick up Pizza for Lunch (if it's not delivered)  
11:00 AM – 9-10 Band releases for Lunch  
11:15 AM – Pick up more Pizza (or second delivery)  
11:30 AM – 9-10 Band heads to sectionals and 6-8 Band breaks for lunch  
11:45 AM – Sectionals begin for 9-10 Band  
12:30 PM – 6-8 Band second rehearsal in Band Room  
12:45 PM – 9-10 Band second rehearsal on Stage  
1:00 PM – Cleaning Time: lunch room and sectional rooms (Bring back chairs and stands)  
1:45 PM – Both groups Break and switch rehearsal places  
2:00 PM – Final Rehearsal begins  
2:30 PM – Set up Snacks in Cafeteria  
3:00 PM – Break: Snack in Lunch Room and Change into T-Shirts for performance  
3:30 PM – Call Time  
3:55 PM – 9-10 Band to Auditorium seats  
4:00 PM – 6-8 Band to Auditorium stage  
5:00 PM – Concert Completed  
5:30 PM – Take down and clean-up

## **Regional Honor Band Site Host Responsibilities**

The following is a brief summary of the expectations and duties of honor band site host. This timeline is meant to summarize (and not replace) the job description found in the MBDA Constitution and the expectations for fiscal responsibility found in this document. This listing is intended to keep you on track with regard to production of the Honor Bands. Each region does their honor band differently, and this is simply meant to be a suggested timeline. Please note that timelines will be different for events that are earlier or later than the third week in January.

### **May: (Previous to Honor Band)**

Confirm with Region President the dates of the honor band

Reserve building for the dates of the honor band (allow enough time to set up and take down event)

### **Summer: (June-August)**

Re-confirm the date and make sure that you have everything reserved (enough space for both groups, sectionals, directors room, and lunch); Communicate any site facility fees to HB coordinator and regional board; if a certificate of liability insurance is required, contact the Financial Manager

### **December:**

Once literature has been selected ask for a list of needed percussion

Start looking through the list to make sure you have the percussion (possibly for two sites)

Work on assigning rooms for sectionals (dependent on size and equipment)

Confirm with HB coordinator the number of students to figure out chairs and stand needs

Secure all equipment in December (You don't necessarily need it in the building but before you leave for break, know where it is coming from)

### **Week of the event:**

Make sure you have a schedule for the moving of all equipment

Communicate with maintenance to go over any needs for the production of the day (How many extra tables do you need to serve pizza from or hand out T-Shirts, etc.)

Secure student volunteers to handle the little jobs (they know the school better than visiting directors)

**Night before:** if possible set up for honor band!

### **Day of the Event:**

Arrive early

Confirm everything is ready (Chairs, Stands, Podiums, lights, rooms unlocked, registration table, area for dining, directors, places to keep instruments and coats, etc...)

Follow the schedule to know what is happening next and how you may need to move equipment or set up for the event. (Sectionals, lunch, concert, etc.)

### **After the Event:**

Move equipment back

## **Beginning Band Festivals and Second Year Festivals**

The following is a brief summary of the various roles for an MBDA Beginning Band Festival and Second Year Festival. This is meant to summarize (and not replace) the job description found in the MBDA Constitution and the expectations for fiscal responsibility found in this document. This listing is intended to keep you on track with regard to production of the Festivals, but please note that each region does their festivals differently. What is found here may or may not apply to your region; communication as the Regional Board prior to the Festivals regarding roles, expectations, and duties must occur.

### **BBF and SYF Regional Coordinators Responsibilities**

Securing a festival site and host, assisting with conductor choices  
Contacting the MBDA Webmaster and posting forms/announcements on the website  
Creating Parent Letter, Student Letter (one each for BBF and SYF), BBF Nomination Form, SYF Nomination Form, and modifying the MBDA Liability Form  
Setting deadlines for nominations  
Receiving nomination forms/\$ and keeping tally of those items within the MBDA spreadsheets and the coordinator must mail checks received from registrations to the State Treasurer or Financial Manager **AS THEY ARE RECEIVED**, with a deposit slip  
Emailing directors upon receipt of their nominations to communicate which students are accepted  
Return forms and checks to directors if site is full or a particular section is full  
Communicate and discuss needs with the site coordinator (number of rooms for sectionals, set up of the bands, chairs, stands, percussion equipment, etc.)

### **BBF and SYF Festival Host Responsibilities**

Securing a guest clinician/conductor and section coaches, requesting checks for these individuals at least **TWO TO THREE WEEKS** in advance  
Purchasing/organizing a snack for students (see purchasing information above)  
Putting together folders of music for students  
Making a percussion chart and assigning parts (give copy to conductor)  
Creating a printed program  
Setting up performance site and sectional rooms  
Securing custodial help if needed  
Secure volunteers to assist (band directors, regional board, parents who are attending, etc.)  
Distributing printed music to directors after the event

### **Suggested Schedule for BBF and SYF**

8:00-8:30 Registration  
8:30-9:15 Second Year Band rehearsal/Beginning Band Sectionals  
9:20-10:00 Beginning Band Rehearsal/Second Year Sectionals  
10:00-10:20 Snack  
10:25-11:45 Band Rehearsal – Both Ensembles  
12:00-12:20 Concert for parents

## Appendix One: Chart of Accounts

<b>Account</b>	<b>Type</b>
10000 · Checking Account	Bank
11000 · Savings Account	Bank
20000 · Accounts Payable	Accounts Payable
20100 · Grants Payable	Accounts Payable
45000 · Investments	Income
45020 · Dividend, Interest	Income
45030 · Interest-Savings, Short-Term	Income
47200 · Program Income	Income
47230 · Membership Dues	Income
47231 · Instrumentalist Subscription	Income
47240 · Program Service Fees	Income
47241 · Regional Honor Band Registrations	Income
47242 · Regional Festival Registrations	Income
47243 · State Audition Fees	Income
47244 · State Honor Band Registrations	Income
47245 · Summer Symposium Registrations	Income
47246 · April Symposium Registrations	Income
47247 · State Jazz HB Registrations	Income
47248 · State Jazz HB Audition Fees	Income
47250 · Commission Project	Income
50000 · Programs	Expense
50010 · Honor Bands	Expense
50011 · Audition Judge	Expense
50012 · Section Coach	Expense
50013 · Conductors	Expense
50014 · HB Coordinator/Site Host	Expense
50015 · Facilities/Maintenance	Expense
50016 · Tshirts/Pencils/Etc.	Expense
50017 · Food	Expense
50018 · Audition Coordinators	Expense
50019 · Music	Expense
50020 · Symposiums	Expense
50021 · Clinicians	Expense
50022 · Food	Expense
50030 · Instrumentalist Subscriptions	Expense
50040 · MMEA Programs	Expense
50041 · Grants - Member MMEA	Expense
50042 · Young Band Literature Session	Expense
50043 · Sponsored Sessions	Expense
50050 · Commissions	Expense
60300 · Awards and Grants	Expense
60330 · Noncash Awards and Grants	Expense
60900 · Business Expenses	Expense
60910 · Bad Debts	Expense
60960 · Bank Fees	Expense
60970 · Returned Checks	Expense
62100 · Contract Services	Expense
62110 · Accounting Fees	Expense
62120 · Donated Prof Fees	Expense
62130 · Fundraising Fees	Expense
62140 · Legal Fees	Expense
62150 · Outside Contract Services	Expense

62160 · Website Design and Maintenance	Expense
65000 · Operations	Expense
65010 · Books, Subscriptions, etc.	Expense
65020 · Postage, Mailing Service	Expense
65030 · Printing and Copying	Expense
65040 · Supplies	Expense
65050 · Telephone, Telecommunications	Expense
65100 · Other Types of Expenses	Expense
65110 · Advertising/Conference Fees	Expense
65110* · Advertising Expenses	Expense
65120 · Insurance	Expense
65120.1 · D and O Insurance	Expense
65120.2 · Liability Insurance	Expense
65120.3 · Crime/Bonding Insurance	Expense
65130 · Interest Expense – General	Expense
65140 · List Rental	Expense
65150 · Memberships and Dues	Expense
65160 · Other Costs	Expense
65170 · Staff Development	Expense
65180 · PayPal Fees	Expense
68300 · Travel and Meetings	Expense
68310 · Meeting Expenses (Food and Conf. Calls)	Expense
68311 · NW Region	Expense
68312 · NE Region	Expense
68313 · SE Region	Expense
68314 · SC Region	Expense
68315 · C Region	Expense
68316 · SW Region	Expense
68317 · State Board	Expense
68320 · Mileage (Mtgs and HB's)	Expense
68330 · Hotels	Expense
68340 · Parking	Expense
80000 · Ask My Accountant	Other Expense



## Appendix Two: Summary of Financial Documents for Board Use

- **Mileage Reimbursement:** Use this document to claim mileage and request checks. Use the PDF form to print, fill out and mail, or use the Word version to type in and email.
- **HB and Festivals Program Budget:** Use this document to create and follow budgets for regional and state programs. Present budgets to regional and state boards using this document.
- **MBDA Deposit Slip:** Use the PDF (for Written Entry) for printing, filling out, and mailing – with this form you must calculate the totals manually. Use the Excel (for Computer Entry) to enter amounts and have Excel automatically calculate totals. Both formats require you to print, sign, and mail with the deposit. The automatic computer totals is the preferred method of deposit slips (because it leaves less room for human error).
- **Purchasing Accounts Information:** This document gives users purchasing account information for all the major music suppliers in Minnesota. Use the account and billing information on this document to order music for programs. Use the **Groth Music Order Form** specifically for use with Groth Music in Bloomington.
- **Liability Release:** Download and edit this document for use with ALL MBDA programs.
- **Participant List for Member Events:** This document is for record keeping mainly for the August and April Symposiums, or any other program that involves MBDA members. Upon completion of the event, this document must be emailed to the Financial Manager for record keeping.
- **Participant List for Student Events:** This document is for record keeping for MBDA programs that involve students, or non-members of MBDA. Upon completion of the event, this document must be emailed to the Financial Manager for record keeping.
- **Check Request BEFORE EVENT:** Use this document for requesting checks before an event (requires at least 2-3 weeks lead time). Use the PDF version for printing and filling out (and mailing), use the Word version for typing entries and emailing.
- **Check Request AFTER EVENT:** Use this document for requesting check disbursement after an event has taken place. This form requires addresses as checks from the event will be mailed. Use the PDF version for printing and filling out (and mailing), use the Word version for typing entries and emailing.
- **Reimbursements:** Use this form for submitting receipts for reimbursement. This form must be signed and mailed with original receipts or reimbursements will not be granted.
- **Yearly Region Budget:** Use this form for a yearly region budget; it should be submitted to the state board at the June or September meetings.
- **Cash Advance:** Use this form to request cash before an event to avoid reimbursements. This is optional, and procedures on the form must be strictly followed.
- **Blank W9:** This form must be emailed to and filled out by all individuals who will receive payment in any form from the Minnesota Band Director's Association.