

**Broward Wildcats Band Boosters  
Amendments to the Bylaws**

*By a vote of the board members present, all amendments to the bylaws  
were approved unanimously on this 23rd day of January, 2019*

**Board Members Present:**

|                                      |                   |
|--------------------------------------|-------------------|
| President:                           | Kim Schnitzius    |
| Vice President and Acting Treasurer: | Debra Ehrlich     |
| Secretary:                           | Linda DiGennaro   |
| Financial Secretary:                 | Mezanne Moo-Young |
| Social Media:                        | John Medina       |
| Board Member:                        | Kristen Stokes    |
| Board Member:                        | Erika Miller      |

**Goals:**

To improve fiscal responsibility, accountability, and transparency by requiring best accounting practices in regards to expenses, deposits, and record keeping, and by mandating a yearly audit by a parent committee, and making these requirements a part of our bylaws. The goal is to position our non-profit to better meet standards for grant making entities.

**AMENDMENTS**

**1. Record Keeping:**

**A. Expenses:**

All expenses will be recorded on a requisition form that will list who is requesting the payment, who will receive the payment, the purpose of the payment, the amount of the payment, the method of the payment, the date of the request, the date of payment, and the signatures of at least two board members, or one board member and the band director. The band director will sign all requisitions for payments to special instructors.

Receipts must be stapled to the requisitions whenever possible. If a receipt

is not available for an expense under \$50.00 and payment is to a special instructor, board member, or band parent, an explanation of the expense and why a receipt is not available will be written on the requisition and that person shall also sign the requisition form to acknowledge payment. (Example: petty cash spent for expenses such as gas for a rental equipment truck.) A sample requisition form is attached; modifications can be made as needed.

#### **B. Deposits:**

All cash and check deposits shall be recorded on a collections summary report that will list each individual line item in the deposit, who made each payment, the amount, the form of payment, (check or cash), and the purpose of the payment. The individual deposits will be totalled and matched to the deposit receipt from the bank. If not deposited, for instance if cash is used for petty cash, that shall be noted on a collections summary report and a requisition form. Deposit summaries will be entered into the shared records for access by the president, treasurer, and financial secretary. Access will not be given to anyone else to ensure student confidentiality, with the exception of the audit committee on an as needed basis in order to complete the audit. If the treasurer prepares the deposit this information can be directly entered into a financial accounting program to avoid double work; anyone else will have to use a separate form to ensure that this information is correctly recorded for the treasurer. A sample deposit record form is attached; modifications can be made as needed.

#### **C. Yearly Audit:**

The treasurer shall, by July 31st of every year, prepare an audit form for review by an audit committee. The audit committee shall consist of 3 parents or other adults involved with the band program who are not on the board and are not signatories on the bank account. The records provided shall allow the audit committee members to compare expense requisitions and deposit records against the books kept by the treasurer. The audit committee shall convene after the audit is prepared by the treasurer but at

least 2 weeks prior to the start of school year. A sample audit form is attached; modifications can be made as needed.

**D. Credit Cards:**

The board may not acquire a credit card. Debit cards for the president and treasurer are necessary for conducting board business (reserving equipment trucks, ordering needed items, paying competition fees, etc.) but a credit card will burden future boards with the current board's expenses and is thus not allowed.

**2. Confidentiality:**

Anyone with access to student records will sign a confidentiality agreement to protect student privacy. This includes but is not limited to financial and medical records. The president, treasurer, financial secretary, audit committee members, and anyone designated to provide first aid will have the confidentiality agreement written in to their position agreement.