

The New Horizons International Music Association, Inc. (NHIMA)

Policies & Procedures Manual

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The New Horizons International Music Association, Inc. (NHIMA)

Mission Statement

The purpose of the New Horizons International Music Association is to: create New Horizons music education programs for adults of all ages, in the United States and in countries outside of the United States, which will provide an opportunity for learning and performing music in a group setting; support improvement of New Horizons music education programs through educational material and conferences for teachers and participants; facilitate communication among New Horizons participants and teachers by publishing a newsletter, publishing a directory, and maintaining a national website; establish, accept and administer voluntary contributions to accomplish the authorized activities and purposes of this Corporation; and generally undertake initiatives designed to support the development and growth of New Horizons music organizations.

Concept and Philosophy

New Horizons music programs provide entry points to music making for adults, including those with no musical experience at all and also those who were active in school music programs but have been inactive for a long period. Many adults would like an opportunity to learn music in a group setting similar to that offered in schools, but the last entry point in most cases was elementary school. We know that for most of the last century, about 15-20 percent of high school students nationally participated in music. From that, we can estimate that at least 80 percent of the adult population needs beginning instruction in order to participate in making music. New Horizons music programs serve that need.

The first New Horizons program at the Eastman School of Music in Rochester, New York was designed to serve the senior population. A minimum age of 50 was arbitrarily set as a guideline, since that is the age of eligibility for joining the American Association of Retired Persons (AARP), one of the first official markers of senior adulthood. Many New Horizons programs started since then are designed specifically for senior adults and have minimum age requirements, but others are open to adults of any age. The policy of one of the New Horizons programs is "If you consider yourself to be an adult, you're eligible." The targeted age range and requirements, if any, are a local decision.

A New Horizons music program should be inclusive rather than exclusive. Every person has musical potential that can be developed to a level that will be personally rewarding. Many adults have been made to feel unmusical, often by parents or music teachers. It is common at New Horizons informational meetings to hear people say things like, "My parents said, 'No one in this family has musical talent, so you're not going to start music classes.'" Or, "My music teacher said, 'Move your lips, but don't make any sound.'" Those scars last a lifetime and the people who carry such memories will need assurance.

The first New Horizons program in 1991 was a band, but the intent was to also start other kinds of New Horizons programs. New Horizons orchestras started a few years later. The concept and philosophy of New Horizons music can be applied to many other types of music making and music classes.

(For additional information on "Benefits," please see the NHIMA website at www.newhorizonsmusic.org)

New Horizons International Music Association, Inc. (NHIMA)

Board of Directors

The NHIMA Board is composed of not less than seven (7) and not more than nine (9) members, and members shall serve a term of three (3) years each, beginning on January 1 of the year of their appointment. Article 4 of the By-Laws describes in detail the duties and responsibilities of the Board.

Officers (see Appendix A: By-Laws Article 5) are elected annually and consist of:

President

The President shall be the principal executive officer of the Corporation and shall, in general, supervise and control all the business and affairs of the Corporation. He/she shall preside at all meetings of the Board of Directors. He/she may sign, with the secretary or any other officer of the Corporation so authorized by the Board of Directors, any deeds, mortgages, bonds, contracts or other instruments that the Board of Directors has authorized to be executed, except in cases where the signing and execution thereof shall be expressly delegated by the Board of Directors, the by-laws or by statute to some other officer or agent of the Corporation. In general, the president shall perform all duties incident to the office of president and such other duties as may be prescribed by the Board of Directors from time to time. He/she will be an ex-officio member of all committees except the nominating committee. (Appendix A: By-Laws Article 6 Section 1)

Vice-President

The Vice-President will act as the presiding officer in the absence of the President. He/she will assist and work closely with the President and perform those duties assigned by the Board of Directors. (Appendix A: By-Laws Article 6 Section 2)

Secretary

The Secretary will record the minutes of all meetings and assist the Board of Directors in maintaining accurate records of membership and serve as the repository of minutes of the Board of Directors and its committees. The Secretary will assist the Board of Directors in conducting the general correspondence of the NHIMA and supplying information to the Board regarding the annual meeting and other business of the Association. He/she will turn over to his/her successor all the NHIMA records promptly upon completion of his/her term. (Appendix A: By-Laws Article 6 Section 3)

Treasurer

[In its regular meeting of April, 2011, the Board by resolution made the Treasurer a contract position, effective January 1, 2012, thus eliminating the Treasurer as a Board Officer. See Treasurer's duties below under 'Independent Contractors'.]

Committees: (see Appendix A: By-laws Article 7 Section 1)

Nominating Committee will nominate a slate of candidates for the Board of Directors to be presented at the annual meeting of the Board

Communications Committee will develop communications with New Horizons organizations and their individual members, as well as external individuals and organizations, through a newsletter, a website and other means.

Development Committee will seek funding to support the activities of the NHIMA.

Planning Member Committee will communicate with planning members with the aim of guiding them toward full member status. This will include helping to arrange mentors and alerting them to potential funding sources. *[Planning Member Committee created by Board resolution June, 2013]*

Other Appointments:

Membership Coordinator

BASIC RESPONSIBILITIES: Communicate with new individual, group and planning members.

DUTIES: Receive notices of new memberships from Treasurer. Send “Welcome to NHIMA” e-mails or letters to all new members (individuals, couples, groups, planning. Occasionally, contact is made by phone. For cost and time saving, e-mail is used whenever possible. If no e-mail address is listed, or if e-mail is rejected or returned, contact applicant by phone or letter. (Inquire about a current e-mail address.) All letters should be on NHIMA letterhead.

Contact Treasurer, database manager and/or webmaster as appropriate to resolve unusual situations that arise occasionally.

Save templates of the various types of letters and e-mails (e.g., new individual, couple, group, planning, lifetime) on hard drive or e-mail system, and back up on a disk (or flash drive). Printed copies are also kept on file.

Send Planning DVDs to new Planning Members.

Order adequate supply of DVDs prior to depletion of supply on hand.

Independent Contractors:

Treasurer

The Treasurer will keep an accurate account of all fees, dues and assessments, and be responsible for the prompt payment of all bills. He/she shall be responsible to present all records, files and accounts needed for auditing at the end of the fiscal year and to give a report of the current income and expenses at each regularly scheduled meeting of the Board of Directors. He/she shall be responsible for submitting income tax returns, if necessary, at the end of the fiscal year, and can be bonded at the discretion of the Board of Directors. He/she will turn over to his/her successor all records promptly upon completion of his/her term. See Appendix J for a work-flow chart of the Treasurer's duties.

Database Manager/Publications Distribution

BASIC RESPONSIBILITIES: Maintain membership database file. Publish and distribute Newsletters and Annual Membership Directories to NHIMA members. Provide Membership Reports to NHIMA Board.

DIRECTION RECEIVED: General direction is received from the President of the Board and from Roy Ernst.

DUTIES: Complete description can be found in Appendix B.

Newsletter Editor

BASIC RESPONSIBILITIES: Design page layout, edit submitted articles and prepare original articles, as required. Ready the newsletter for publication.

DIRECTION RECEIVED: The Newsletter Editor's primary Board contact is the Board President with input from Roy Ernst.

DUTIES:

- Receive articles, photos, and announcements from a variety of sources, including other Board members and New Horizons members.
- Select and edit submissions, design pages and prepare newsletter for publication. Adjust articles to meet page requirements and prepare expanded Web-only version, as required. Follow-up with authors, as necessary.
- Submit final draft for review to Board President and Roy Ernst.
- Convert finished newsletter to pdf formats. Send high resolution format suitable for printing to Database Manager/Publications Distribution for distribution to members. Send lower resolution pdf format suitable for on-screen viewing and easier electronic distribution to Board President, Roy Ernst, and the NHIMA Webmaster.

Webmaster

BASIC RESPONSIBILITIES: The primary responsibilities are to maintain and continually update the NHIMA web site.

DIRECTION RECEIVED: The Webmaster receives direction from the Chairman of the Communications Committee. Also, direction can come from the NHIMA President, Vice-President and Roy Ernst.

DUTIES:

- Post messages/letters from the Board President as required.
- Group web pages are created and/or updated as information is received. Information can come from a member of the group, one of the NHIMA officers or from Roy Ernst. The Maps of Groups page is updated to reflect group information. The local NHIMA Representative page is updated as new reps are added or changed.
- The Planning Member page is updated as new Planning Members are created or when Planning Members cease to be Planning Members any more.
- Update Board of Directors page annually by removing Board members whose terms have expired and adding new Board members. Post their pictures and biographies. Add retiring Board members to the Past Directors page.
- Update Contact Information page as needed and particularly annually as the various positions and personnel change.
- The Business Member page is updated as needed when new Business Members join or end their membership. Icons are obtained and links to the Business Member's web site and other contact information is added, along with a description of the Business Member's actual business.
- Camps / Events page (and Other Camps page) is updated as needed. Camps and events are added and/or removed according to the defined criteria and procedures. (See Appendix AA.iii.) Information may be updated periodically at the request of the camp officials. The Calendar is updated to add or remove events.
- Post Newsletters on the web site approximately one month after they have been sent to members. Provide an "early" link so NHIMA members can have access to the Newsletters prior to the general public.
- Post PDF files of concert programs by any New Horizons organization when sent to the Webmaster.
- Add news items from Roy Ernst, NHIMA Board Members, and NHIMA members. Add pictures from camps as appropriate. Add research citations and abstracts when

received from the New Horizons Research Coordinator (currently Dr. Debbie Rohwer). Archive News, Newsletters, Board Meeting summaries on the Archives page.

- Add donors to the In Memory or Honor of page.
- Occasionally, using Adobe Professional Software, make needed changes to on-line NHIMA forms in PDF format, such as Membership forms, Planning Membership form, Donation form, etc.
- Add links to musical organizations or instrument sites as appropriate.
- Add pictures to the web site from various sources.
- When requested, provide reports to the Board on web site usage statistics.
- As requested by Roy Ernst or Board Officers, add new pages such as Business Links, In Memoriam, Donations, New Horizons Store, etc.
- Route all web site contacts, forms, membership, etc. to the appropriate people within NHIMA (usually a Board member(s) and/or an Independent Contractor working for NHIMA). Handle the traffic coming in specifically for the Webmaster.
- Renew domain name (www.newhorizonsmusic.org) annually, and arrange to keep NHIMA hosting site paid each year. Currently, the Webmaster pays these charges, then includes them for repayment in the quarterly invoice that is sent to the NHIMA Treasurer for Webmaster services.
- Periodically change the look or design of some pages to try to keep the web site fresh, interesting and easy to use.

Other:

ACCOUNTING FIRM: Bailey, Carr CPAs, P.C. serves as accountant for NHIMA. This firm completes all IRS required reports and files the necessary annual tax forms. NHIMA does not have to pay taxes, but it does have to report to the appropriate Federal and State Taxing and/or Regulation Authorities on a regular annual basis. The firm is also available for consultation about any tax question that might arise. Additionally, NHIMA materials that must be retained are on file at their offices. See Appendix J for contact information.

DVD SUPPLIER: Sax Communications, 1111 Lac de Ville Blvd, Suite 411, Rochester, NY 14618 produced the master DVD of our Planning Guide. Currently, Frank Scheidt Audio Productions, Inc., 15 Charlotte St., Rochester, NY 14607 provides copies which are sent to the NHIMA Membership Coordinator, with the invoice to the NHIMA Treasurer. At present, Kathy Weber, Rochester, NY is the contact person for the Membership Coordinator. The Membership Coordinator may use another DVD supplier more convenient to him/her, if that is economically advantageous to NHIMA.

**BY-LAWS OF
THE NEW HORIZONS INTERNATIONAL MUSIC ASSOCIATION, INC.**

[Bracketed italics are comments of actions taken by the Board by Resolution and shall not be construed as amendments to these by-laws.]

Article 1

Name

Section 1. The name of the organization is The New Horizons International Music Association, Inc. ("NHIMA").

Article 2

No Members

Section 1. In accordance with the provisions of Section 601(a) of the Not for Profit Corporation Law of the State of New York, the Corporation has no members.

Article 3

Purpose

Section 1. The purpose of the Corporation is to: create New Horizons music education programs for adults of all ages, in the United States and in countries outside of the United States, which will provide an opportunity for learning and performing music in a group setting; support improvement of New Horizons music education programs through educational material and conferences for teachers and participants; facilitate communication among New Horizons participants and teachers by publishing a newsletter, publishing a directory, and maintaining a national website; establish, accept and administer voluntary contributions to accomplish the authorized activities and purposes of this Corporation; and generally, undertake initiatives designed to support the development and growth of New Horizons music organizations.

Article 4

Board of Directors

Section 1. The concerns, direction and management of the NHIMA will be vested solely in its Board of Directors. By majority vote, the Board of Directors will determine policy, control finances and establish annual dues.

Section 2. The Board of Directors shall be composed of not less than seven (7) and not more than nine (9) members. Board members shall serve a term of (3) three years except for the initial Board of Directors, which shall be established to present staggered terms for the Board members, so that three (3) directors shall serve for a term of two (2) years, three (3)

shall serve for a term of three (3) years, and three (3) shall serve for a term of four (4) years. Thereafter, as terms expire, the Board members shall be elected for terms of three (3) years. The initial Board of Directors shall be those persons named in the Certificate of Incorporation. As Board members' terms expire, vacancies on the Board will be filled by vote of the Board of Directors at its annual meeting, upon recommendation of the Nominating Committee.

Section 3. The term of appointment of a Board member shall commence on the first day of the fiscal year of the Corporation.

Section 4. Individuals cannot serve on the Board of Directors for more than three (3) consecutive years, with the exception of three (3) of the initial directors, who shall serve for four (4) years.

Section 5. Vacancies arising by reason other than expiration of term may be filled by the Board of Directors at any regular meeting. The director elected to fill such a vacancy shall serve for the remainder of the unexpired term of the director whose office has become vacant.

Section 6. Directors must be members in good standing of the Corporation.

Section 7. Directors, officers and members of committees will be classed as volunteers and will not receive any salaries or fees for services, but may be reimbursed for any reasonable expenses incurred in fulfilling their duties, provided reimbursement is authorized by the Board of Directors.

Section 8. A director may be removed by a vote of two-thirds of the entire Board of Directors.

Section 9. Quorum. At all meetings of the Board of Directors, a majority of the directors shall be necessary and sufficient to constitute a quorum for the transaction of business. The act of the majority of the directors present at any meeting at which there is a quorum shall be the act of the Board of Directors, except as may be otherwise provided by the applicable law or these by-laws.

Section 10. Meetings may be conducted where the members of the Board of Directors are physically present, or where they participate by electronic means under circumstances where all members may hear each other, such as a telephone conference call.

Section 11. Action without a meeting. Any action required or permitted to be taken by the Board of Directors may be taken without a meeting if all members of the Board of Directors consent in writing to the adoption of a resolution authorizing the action.

Section 12. Notice. Notice of meetings of the Board of Directors shall be given by first class mail, telephone, facsimile, electronic mail or by hand-delivered notice, and shall be given not less than ten (10) days nor more than fifty (50) days before the date of the meeting.

Article 5

Officers

Section 1. The officers of the NHIMA shall be President, Vice-President, Secretary, and Treasurer. *[In its regular meeting of April, 2011, the Board by resolution made the Treasurer a contract position, effective January 1, 2012, thus eliminating the Treasurer as a Board Officer.]*

Section 2. The officers of the Corporation shall be elected annually by the Board of Directors at the regular annual meeting of the Board of Directors. If the election of officers is not held at that meeting, the election will be held as soon thereafter as may be convenient. New offices may be created and filled at any meeting of the Board of Directors. Each officer shall hold office until his/her successor has been duly elected.

Section 3. Elections will be decided by simple plurality of those directors voting in the election.

Section 4. Resignation by any director or officer may be made by notice of resignation submitted to the President or to the Board of Directors.

Section 5. Vacancies of officer positions arising by reasons other than by expiration of term may be filled by the Board of Directors at its next meeting. Any officer elected by the directors to fill a vacancy will serve for the remainder of the unexpired term of the officer whose office has become vacant.

Article 6

Duties of Officers

Section 1. President. The president shall be the principal executive officer of the Corporation and shall, in general, supervise and control all the business and affairs of the Corporation. He shall preside at all meetings of the Board of Directors. He may sign, with the secretary or any other officer of the Corporation so authorized by the Board of Directors, any deeds, mortgages, bonds, contracts or other instruments that the Board of Directors has authorized to be executed, except in cases where the signing and execution thereof shall be expressly delegated by the Board of Directors, these by-laws or by statute to some other officer or agent of the Corporation. In general, the president shall perform all duties incident to the office of president and such other duties as may be prescribed by the Board of Directors from time to time. He will be an ex-officio member of all committees except the nominating committee.

Section 2. Vice President. The Vice-President will act as the presiding officer in the absence of the President. He will assist and work closely with the President and perform those duties assigned by the Board of Directors.

Section 3. Secretary. The Secretary will record the minutes of all meetings and assist the Board of Directors in maintaining accurate records of membership and serve as the

repository of minutes of the Board of Directors and its committees. The Secretary will assist the Board of Directors in conducting the general correspondence of the NHIMA and supplying information to the Board regarding the annual meeting and other business of the Association. He will turn over to his successor all the NHIMA records promptly upon completion of his term.

Section 4. Treasurer. *[See Article 5, Section 1]* The Treasurer will keep an accurate account of all fees, dues and assessments, and be responsible for the prompt payment of all bills. He shall be responsible to present all records, files and accounts needed for auditing at the end of the fiscal year and to give a report of the current income and expenses at each regularly scheduled meeting of the Board of Directors. He shall be responsible for submitting income tax returns, if necessary, at the end of the fiscal year, and can be bonded at the discretion of the Board of Directors. He will turn over to his successor all records promptly upon completion of his term.

Article 7

Committees

Section 1. Standing Committees. There shall be the following standing committees, whose chair and members will be appointed by the President each year following the annual meeting of the Board: *[Planning Member Committee added by Board resolution June 2013.]*

- Nominating Committee: The Nominating Committee will nominate a slate of candidates for the Board of Directors to be presented at the annual meeting of the Board.
- Communications Committee: The Communications Committee will develop communications with New Horizons organizations and their individual members, as well as external individuals and organizations, through a newsletter, a website and other means.
- Development Committee: The Development Committee will seek funding to support the activities of the NHIMA.

Section 2. The Board of Directors may appoint such additional committees as may be needed.

Section 3. The purpose of committees is to conduct business and make recommendations to the Board of Directors.

Section 4. A member of the Board of Directors will serve as committee chair for each committee. Persons, who are not on the Board of Directors, as well as Board members, may serve as committee members.

Section 5. Committee chairs will organize and direct the affairs of their committees and will be responsible for submitting a written status report of the activities of their committees to the Board of Directors at each meeting of the Board of Directors and at such other times as are requested by the President.

Section 6. Quorum. At all meetings of committees, a majority of the members shall be necessary and sufficient to constitute a quorum for the transaction of business. The act of the majority of the members present at any meeting at which there is a quorum shall be the act of the committee.

Section 7. Meetings. Meetings may be conducted where the members of the committee are physically present, or where they participate by electronic means under circumstances where all members may hear each other, such as a telephone conference call.

Section 8. Action without a meeting. Any action required or permitted to be taken by a committee may be taken without a meeting if all members of the committee consent, in writing, to the adoption of a resolution authorizing the action.

Section 9. Notice. Notice of meetings of committees shall be given by first class mail, telephone, facsimile, electronic mail or by hand delivered notice, and should be given not less than 10 days or more than 50 days before the date of the meeting.

Article 8

Annual Meeting of Board of Directors

Section 1. The Board of Directors will have one annual meeting, to be held at such time and place as shall be fixed by the Board of Directors. The agenda of the meeting will include, but not be limited to:

- (a) Minutes of the last annual meeting
- (b) President's Report
- (c) Treasurer's Report
- (d) Committee Reports
- (e) Unfinished Business
- (f) New Business
- (g) Nominations and elections to fill vacancies on the Board of Directors

Section 2. Additional meetings of the Board of Directors may be called at the discretion of the President of the Board of Directors, with notice to Board members as provided in these by-laws.

Section 3. The annual meeting of the Board of Directors will be open to anyone who is a participant in a New Horizons organization. Only Board members, however, are entitled to vote.

Section 4. There will be a detailed financial statement prepared for the Board of Directors at the time of the annual meeting.

Article 9

Indemnification of Officers and Directors

Section 1. To the extent permitted by law, the Corporation will indemnify and hold harmless its current or former directors and officers from and against any claims, actions, lawsuits and similar matters that arise out of their efforts in pursuance of the Corporation's business, including the costs incurred by them in defending against any claim action or lawsuit. The Corporation may purchase and maintain insurance on behalf of the directors or officers against any liability, claim, action or lawsuit which may be asserted against them.

Article 10

Amendments

Section 1. By-Laws. The Board of Directors may amend or repeal these By-Laws at any meeting of the Board of Directors at which a quorum is present, by a vote of two-thirds of the directors present, who may vote in person, by proxy, or by unanimous written consent of the Board of Directors.

Section 2. Certificate. The Board of Directors may amend the Certificate of Incorporation at any meeting of the Board of Directors at which a quorum is present, by a vote of two-thirds of the entire Board, or by unanimous written consent of the Board of Directors.

Article 11

Dissolution of the Organization

Section 1. In the event of dissolution, all of the remaining assets and property of the Corporation shall, after necessary expenses, be distributed to such organizations as the Board of Directors shall determine and which shall qualify under Section 501(c)(3) of the Internal Revenue Code.

Article 12

Liability Insurance

Section 1. The Corporation, at the discretion of the Board of Directors, may purchase general liability insurance for the conduct of any authorized business, including but not limited to liability insurance for the organization and conduct of a national band camp or any other event.

Article 13

Execution of Instruments

Section 1. The Board of Directors may authorize any officer or agent of the Corporation to enter into any contract or to execute and deliver any instrument in the name of, and on behalf of, the Corporation. Such authority may be general or may be confined to specific instances.

Section 2. Funds of the Corporation may be deposited to the credit of the Corporation, from time to time, with the depositories that are selected by the Board of Directors.

Section 3. All checks or other orders for the payment of money or notes issued in the name of the Corporation shall be signed by the officer(s) or agent(s) of the Corporation authorized to sign them, in the manner determined from time to time by resolution of the Board of Directors.

Section 4. Endorsements for deposit to the credit of the Corporation in any of its authorized depositories may be made by any officer of the Corporation, without countersignature.

Article 14

Fiscal Year

Section 1. The fiscal year of the NHIMA will be based on a calendar year, and its first fiscal year will end on December 31, 2004.

Article 15

Miscellaneous

Section 1. Whenever the words “he” or “his” are used, they should be interpreted to also mean “she” or “her.”

Section 2. The parliamentary authority governing deliberations of the NHIMA shall be Robert’s Rules of Order.” Nevertheless, the order and manner of the conduct of business may be altered or suspended at any meeting by a majority vote of the members present.

**Database Management/Publications Distribution
Detailed Procedures**

Due to the size of this document, it is included here by reference. The manual is stored on the NHIMA website in the Board/Staff Only section.

So You Want to Sponsor a Music Camp

Due to the size of this document, it is included here by reference. The Guide is stored on the NHIMA website in the Board/Staff Only section. An emailed copy may be requested from any NHIMA Board member, staff or Roy Ernst.

APPENDIX D

PLANNING GUIDE

(Taken from the NHIMA website October, 2013)

New Horizons Planning Membership and DVD for Starting New Organizations

- *Planning Guide* included on the DVD
- New Horizons performances and interviews
- Reproducible logo, brochures, posters and other materials
- Two year Planning Membership in the New Horizons International Music Association, which will also include four issues of the *New Horizons Newsletter*
- Free phone or email consultation with a New Horizons director

The *Planning Guide* is 78 pages and can be printed from the DVD. The authors are Roy Ernst, Ph.D., founder of the New Horizons Band and professor emeritus of the Eastman School of Music; Don Coffman, Ph.D., director of the Iowa City New Horizons Band and professor and head of music education at The University of Iowa; and Scott Emmons, Ph.D., director of the Milwaukee New Horizons Band and professor and chair of the music department at the University of Wisconsin-Milwaukee. The authors bring together their experience to help others start New Horizons organizations. The contents of the *Planning Guide* include: The New Horizons Music concept and philosophy (also on www.newhorizonsmusic.org), resources needed, steps in starting, a public relations guide, information for teachers, suggestions for organization and events, recommendations for increasing enrollment and more than twenty pages of planning forms, check lists, press releases, and sample letters.

Included on the DVD is an introductory segment with an NBC Today Show story that can be shown to potential participants. New Horizons musicians are interviewed to talk about why they chose to play music. A music camp segment shows a band, orchestra, fiddling and many kinds of small groups.

The DVD also includes files of the New Horizons Music logo, a brochure, a poster, and more. The files can be printed on your own printer or taken to a print shop to be modified for your use. The PDF of the *Planning Guide* makes it easy to print additional copies of sections to share with others as needed.

The two-year Planning Membership includes 5 copies of *The New Horizons Newsletter*, (published 2 times each year) to share with others in your planning group and with potential participants. The newsletter gives a lively description of the activities of New Horizons musicians. When your organization starts, we will list it on the website at www.newhorizonsmusic.org, which will be appreciated by your members, and it will attract new members.

Membership will be for two years from the date of application and may be renewed if desired. Email lists, phone numbers, and addresses will not be shared with other organizations. Payment may be made in US dollars or Canadian funds at par.

Since the materials are a member's benefit, they are not taxed. The cost of the Planning Membership and DVD is \$27.00 including shipping. To become a Planning Member and obtain the DVD, complete the membership information form on the website in the Membership pages.

NHIMA LEGAL DOCUMENTS

- **CERTIFICATE OF INCORPORATION.** Filed with the State Of New York under Section 402 of the Not-For-Profit Corporation Law. Consent by the State of New York Education Department was affixed on January 8, 2004 .It was filed on January 20, 2004 and this was the original date for existence of the Corporation. It is important to note that under the Third paragraph of this certificate it was stated that “The Corporation is a Type B corporation as defined in Section 201 of the Not-For-Profit law.
- **BY-LAWS.** Since the organization is a Type B corporation, it could elect to be a membership or non-membership corporation. There are various advantages and disadvantages to these two types of incorporations. Generally, it is a question of governance. If a membership corporation had been chosen, the members have the right to adopt, amend or repeal the corporation’s by-laws and to restrict the rights of the board of directors to amend the by-laws. Also the members have the right to elect and remove the directors along with other rights including attendance at an annual meeting to elect the Board, and to dissolve the corporation. The Board of Directors in a non-member corporation retains all of these rights rather than the members.

It was decided in **Article 2 Section 1** to form a Corporation without members. This was done because of the difficulty of the logistics to get a quorum of members necessary to govern the corporation in all the various actions outlined above.

It should be noted that in accordance with the law and **Section Eight (8)** of the Certificate of Incorporation, in the event of dissolution, all of the remaining assets and property of the Corporation shall, after payment of necessary expenses and satisfaction of all liabilities thereof, be distributed, upon approval of a Justice of the Supreme Court of the State of New York to another organization exempt under Section 501(c) of the Internal Revenue Code or to the Federal government or local government for a public purpose.

Each provision of the By-Laws is important and the entire By Laws should be read and understood. Some of the more important By-Laws are as follows:

- **Section 2** of the By-Laws provides that the Board of Directors shall be composed of not less than seven (7) and not more than nine (9) members. The term for the members of the Board shall be for three (3) years and the original terms were staggered so that three vacancies would occur each year.
- The Officers are the President, Vice President, Secretary and Treasurer. The Board by resolution created the post of Membership Coordinator. The Board, by resolution, decided to limit the term of the President, Vice President and Secretary to one year, except in extraordinary circumstances. An exception was made for the Treasurer and the Membership Coordinator since it takes longer to train for each of those positions. Also it was resolved that the Vice President will succeed to the presidency in the following year except in extraordinary circumstances. The Standing Committees include the Nominating, Communication and Development Committee. A member of the Board shall be the chairperson of each committee, but non-Board members may serve as

committee members. The Board has the right to form other committees and has routinely done so. Only the standing committees are permanent.

- Meetings may be conducted while the members of the committee are physically present, or where they participate by electronic means under circumstances where all members may hear each other, such as a telephone conference call. By New York law a meeting may not be conducted by e-mail. In addition, an action can be taken by a committee without a meeting if all the members of the committee consent in writing. It should also be noted that it is common for an action to be taken and then confirmed at a later time at a duly authorized meeting of the Board.
- The other provisions included the quorum necessary to attend meetings, positions and duties of the officers, and other governance issues including a provision concerning amendment of the By-Laws and/or Certificate of Incorporation.

The Certificate of Incorporation and By-Laws must be filed and approved by the Federal Government (IRS) and the State of New York (Attorney General). It is advisable therefore that the Certificate or By Laws not be amended except for extraordinary circumstances. The Board should always take its action by Resolution rather than Amendment of these documents to prevent the necessity of re-filing with the appropriate government agency.

- PETITION UNDER SECTION 501(c)(3) of the Internal Revenue Code. This petition was filed and the corporation received an acceptance of this petition from the Internal Revenue Service on October 4, 2005. This acceptance exempted the corporation from Federal Income taxes as a Not-For-Profit corporation.
- TAXES: The Corporation has retained the services of Bailey, Carr CPAs, P.C. (Contact information is found in Appendix J.) The retention of Bailey, Carr CPAs can be terminated at any time, but it is recommended that the Corporation continue to use this firm since they are familiar with the corporation affairs. Note that NHIMA has an exemption from the State of New York for Sales Taxes, and Franchise Taxes, along with an I.D. number. It should also be noted that the third parties servicing us for Treasurer, Webmaster, Newsletter Editor, and Membership Database Manager are independent contractors. As such they receive from the Corporation annual 1099 tax forms, rather than W2 forms. No withholding taxes or FICA is withheld from their payment for services rendered.

The question often arises as to whether the corporation has to collect sales tax on any merchandise that they sell. If the Board should decide to sell merchandise, an inquiry should be made to Bailey, Carr CPAs as to the potential tax consequences and/or responsibilities, if any.

By resolution of the Board it was decided to establish a calendar year basis for our taxes.

The IRS indicates that the NHIMA must file form 990 only if our gross receipts each year are normally more than \$25,000. Exempt organizations are not taxed on income generated from activities substantially related to their exempt functions. There is a long IRS explanation as to what constitutes unrelated income. As stated, all forms required by the IRS are prepared and filed each year by Bailey, Carr CPAs, and all tax questions should be referred to them.

There is a letter from Roy Ernst to the NHIMA conveying ownership of the New Horizons Planning Guide and the New Horizons Music DVD. This ownership was transferred without conditions for domestic and international use. Scott Emmons and Don Coffman co-authors of the Planning Guide agree to this transfer.

Prepared By Alan Newman.

July 5, 2007

Edited April 2014 by current Board

9/8/08 per IRS website, “On September 9, 2008, the IRS issued temporary Income Tax Regulations, which eliminate the advance ruling process for a section 501(c)(3) organization. Under the new regulations, a new 501(c)(3) organization will be classified as a publicly supported charity, and not a private foundation, if it can show that it reasonably can be expected to be publicly supported when it applies for tax-exempt status.

Under the old regulations, an organization that wanted to be recognized by the IRS as a publicly supported charity instead of a private foundation had to go through an extended two-step process. First, the organization had to declare that it expected to be publicly supported on an on-going basis. Then, after five years, it had to file Form 8734, Support Schedule for Advance Ruling Period, showing the IRS that it actually met the public support test. If it didn’t meet the test, it was designated a tax-exempt private foundation and would be subject to stricter rules.

The new rules no longer require the organization to file Form 8734 after completing its first five tax years. Moreover, the organization retains its public charity status for its first five years regardless of the public support actually received during that time. Instead, beginning with the organization’s sixth taxable year, it must establish that it meets the public support test by showing that it is publicly supported on its Schedule A to Form 990, Return of Organization Exempt From Income Tax. Transition rules apply to organizations that have previously received advance rulings.

Further from the IRS website Q & A, it states that the “...IRS now considers the advance ruling letter to be your organization’s final determination letter. The organization and its donors may rely on that letter with respect to the organization’s public charity classification unless the organization no longer meets the public support test and the Service changes that status and publishes a notice of the change.”

YOUR ORGANIZATION*

Congratulations. You have ordered your start up kit. You have obtained a sponsor. You have chosen your director and location for rehearsals. You have advertised for members and have received enthusiastic responses.

While your group is starting, you may choose to have an informal organization consisting of a steering committee, with perhaps other committees such as a social committee and a gig committee. You may choose to appoint with consent rather than hold elections. Soon after that, you should address the form of your organization. Are you going to be an informal association? Are you going to have a corporation or other type of legal group? Are you under the umbrella of a sponsor?

It is assumed that your New Horizon organization will be a service organization and will not be operating to generate a profit. It will therefore be a not-for-profit organization (NPO). You will be raising the bulk of your funds through dues from your members and donations. Because you will not be generating profit, you should be able to avoid paying federal or state income taxes. There are exceptions to this, and you should consult with a tax advisor.

NPOs are normally formed by incorporating in your state. Once you are incorporated, you will have the advantage of two things. First, your members will be protected against creditor and or liability claims. In addition, many states limit the liability of the officers of a NPO in lawsuits brought by third parties. Second, the corporation can then apply to the Internal Revenue Service under section 501(c) (3) to seek tax exempt status. After acceptance the IRS will then issue you a letter granting tax exempt status.

Many states require that you also file an NPO application with the state attorney general or other appropriate state agency. This is done for tax and regulatory purposes. After acceptance by the IRS and State, your organization will then be able to give to the donors a receipt that they can use to claim a tax deduction on their personal income tax. You can also apply to the state for exemption from other taxes such as sales or property tax.

If you are organized under the umbrella of a sponsor such as a university, senior center, school district or independent music store, is it necessary to incorporate and file for tax exempt status? The answer must come from your sponsor. Will your sponsor hold you harmless and pay for all your defaulted contractual or tort liabilities? Assuming that an individual wishes to make a contribution to your band, question whether any donation made to your sponsor will qualify for a charitable contribution, and whether the donation will accrue to your benefit. If the answer is negative, as in the case of a for-profit business sponsor, you might want to form an incorporated New Horizons booster group that is separate from your sponsor and could qualify for 501 (c) (3) status.

Do you need liability insurance? In many cases a landlord will require insurance to allow you use of its space. This is true of your rehearsal space and or locations for your concerts. If the landlord does not require insurance, the need for liability insurance might depend upon your legal form of organization. If you are incorporated there is less need for liability insurance. But this is not to say that corporations eliminate the need for insurance. You must balance the risk of losing the assets of your corporation against the expense of your yearly premiums.

Are you insured through the policy of your sponsor? If this is so, there is no need for additional insurance. It is advisable that you check with your sponsor and be certain that your organization is covered under the sponsor's policy. Does your sponsor's insurance cover the instruments or equipment owned by your organization? Also, your sponsor's policy might only cover third party liability claims incurred at your rehearsal site. It might not insure you for claims occurring at your gigs played in other locations. It should be noted that your member's individual instruments could be insured for loss or damage in their personal home owner's policy. However, this may require additional insurance (rider) to cover the full value of the instrument. Individuals need to check their policies for coverage or consult with their insurance agent. As an example, your author's home owner's policy issued in the State of Arizona covers loss of his trumpet in case of fire or theft, less a \$500.00 deduction. It, however, does not cover accidental damage.

If you decide to incorporate, in many states you can choose whether to be a member or non-member corporation. In a member corporation all the governance issues including election of the board of directors, adoption and amendment of By Laws, and annual meeting requirements are controlled by a quorum of its members. In a non-member corporation, all of the governance issues are controlled by the board of directors, which can even elect its own successors. Many NPOs have chosen to be non-member corporations. You will still have dues paying participants (members), but you ease the decision-making logistics.

Through the Internet, you can obtain all the instructions and forms that you might need to incorporate, draw up by-laws, and file an application for your federal and state NPO tax exemption. **However, please be on notice that this memorandum was prepared to give you only a general outline of common legal, tax and insurance issues shared by all New Horizon organizations. It is not meant to be all inclusive. The New Horizon International Music Association, (NHIMA) and the author of this memorandum disclaim any legal responsibility for this information. We urge that you consult with an attorney, tax advisor and insurance agent of your choice.**

Notwithstanding this disclaimer, we would welcome any comments or questions that you may have.

Respectfully submitted by

Alan N. Newman
November 1, 2007

Member of the Board of Directors of
The New Horizons International Music Association. (NHIMA)
newhorizonsmusic.org

****It should be noted that, for the most part, this information is pertinent for groups in the United States.***

New Horizons International Music Association: Questions and Answers

Question: How did New Horizons Music get started?

Answer: The idea of senior adults playing music was developed by Dr. Roy Ernst of the Eastman School of Music. He envisioned that many adults, as they approached and entered retirement, would be interested in making music in a group setting but might not have the skills or confidence to get started.

Question: How are New Horizons music programs different from other music programs?

Answer: New Horizons Music programs provide entry points to music making for adults, including those with no musical experience at all and also those who were active in school music programs but have been inactive for a long period. A New Horizons Music program should be inclusive rather than exclusive. There are no auditions. Every person has musical potential that can be developed to a level that will be personally rewarding.

Question: Who sponsors New Horizons Music programs?

Answer: Sponsoring organizations for New Horizons Music programs include music dealerships, schools, community music schools, college music departments, recreation centers, and senior centers.

Question: I would like to join a New Horizons group, but I don't think I have any musical talent. No one else in my family has ever done anything in music. People say that I'm "tone deaf." Can I really do this?

Answer: Professor Roy Ernst says that EVERYONE has musical talent. "In more than 40 years of teaching, I've never found anyone who couldn't learn music." If no one in your family makes music, you would become a great example for them by starting.

Question: I'm not 50 yet. Can I join?

Answer: Absolutely! The program originally was targeted for people 50 and over, however, many groups now open their membership to adults of any age. This is essentially a decision that is made at the local level. There is no hard and fast rule.

Question: How do I know what instrument I should play?

Answer: Your preference is the most important factor and the starting point. If you love the look and sound of a trombone, for example, you should start with that. Check with your conductor or teacher to see if you have any physical conditions that could be a problem. It's rare when that is the case. If your heart isn't set on a certain instrument, ask your conductor or teacher what the band or orchestra needs. You will be even more important if you play an instrument that fills a special need.

Question: How do I get an instrument?

Answer: You can usually rent a good instrument in good condition at a modest cost from your local music retail store (your instructor should be able to help you find a local store). Usually, if you change your mind about what instrument you want, the dealer will make an exchange for you. The most important thing is to get a good instrument in good condition. Some people become frustrated if they try to play an instrument that no one could play. If you have an instrument in the attic or if you find one at a garage sale, take it to a music store with a repair shop to find out how much it would cost to put it in good condition and whether the instrument is worth repairing.

Question: Are there New Horizons programs other than bands?

Answer: The first New Horizons program in 1991 was a band, but the intent was to also start other kinds of New Horizons programs. New Horizons orchestras started a few years later. There are also choral groups. The concept and philosophy of New Horizons Music can be applied to many other types of music making and music classes.

Question: How do I find a band, orchestra or other New Horizons group in my area?

Answer: All of the New Horizons groups are listed on our website. Go to <http://www.newhorizonsmusic.org> and click on the “Group” tab to see detailed information.

Question: I want to start, but there are no New Horizons groups near me. What can I do?

Answer: Go to <http://www.newhorizonsmusic.org/> and click the “Music Groups” section where you will find some information on starting a group and how to become a ‘Planning Member’.

Question: How much does it cost to join a New Horizons group?

Answer: Membership Fees/Tuition vary from group to group, but typically, the average weekly costs are from \$10 to \$25. There can be additional costs for lessons.

Question: Where do New Horizons groups perform?

Answer: In addition to formal concerts, performances in shopping malls, and summer concerts in parks, they often play for retirement and nursing homes where added events are really needed.

Question: How does music benefit me?

Answer: Active participation in music fills important needs for adults – the need for challenging intellectual activity, the need to be a contributing member of a group, and the need to have exciting events in the future. For many people, music can serve these vital needs better than anything else. It provides an opportunity to experience profound and serious thoughts or joyful moments. It makes connections to the past, the present, and the future. It also connects one to other individuals and other culture. **Making music is a way of making vital connections to life.**

Early studies indicate that music making can reduce depression and increase the strength of the immune system. Research articles supporting these claims can be found under the 'News' tab on our website.

Question: What is New Horizons International Music Association?

Answer: The international organization is a support group for New Horizons groups and individuals. Its purpose is to:

- *continue Roy Ernst's vision of expanding music making opportunities for adults
- *foster a positive atmosphere for creating new adult bands, orchestras, choruses and other music groups.
- *provide services of interest to adult music groups and individual members of NHIMA including:
 - Newsletter
 - Website--www.newhorizonmusic.org
 - Membership Roster
 - Information about Music Camps
 - Discounted Registration to some Music Camps
 - Music Education
 - Special Values on Selected Musical Items
- *encourage groups to sponsor New Horizons Music Camps and encourage opportunities to visit and play music when traveling by visiting other NH groups.
- *encourage communication between New Horizons groups, their conductors, and individual members on questions commonly faced by their groups.

In fulfilling these goals, New Horizons International Music Association does its best to keep membership costs low, and welcomes comments and suggestions from all NH members – both groups and individuals, across the US, Canada, Australia, Italy and Ireland – on how it can assist them in making their New Horizons experience as rewarding as possible.

Question: Why should I join NHIMA?

Answer: To support the continuation of New Horizons Music education and opportunities for adults.

Question: What will it cost for membership in NHIMA?

Answer: It will cost \$10 per year for an individual membership (\$12 with printed newsletter) or \$15 per year for a couples membership (\$17 with printed newsletter). Lifetime memberships are also available. An individual lifetime membership is \$150 and a lifetime membership for a couple is \$250.

NHIMA SPEAKING POINTS

(A potential outline if you are in need of a quick speech about New Horizons)

My name is _____. I am ____ (describe your affiliation with a New Horizon's Group) and I am pleased to be here to represent the New Horizons International Music Association. I'd like to give you some information about the organization, answer any questions you have and offer you an opportunity to join the international New Horizons group.

In 1991 Roy Ernst started the first New Horizons band in Rochester, New York. He had the vision to bring music making opportunities to seniors and instituted New Horizons Music as a way to make and perform music with friends.

You as a member of this New Horizons group already know the benefits of learning music and belonging to a group that has common interests. The friendships formed and events to look forward to have added meaning and purpose to your life.

New Horizons International Music Association would like to maintain and expand these opportunities for your benefit. We represent bands, orchestras and choruses, both large and small groups, from diverse areas of the United States, Canada, Australia and Ireland.

We are governed by a nine-member board of directors and Dr. Roy Ernst participates in all of our efforts. I am a member of the board. The names of board members are on the Question and Answer sheet, as is the contact information for each Board member.

The international organization will do the following:

- continue Roy Ernst's vision of expanding music making opportunities for everyone, including those who have never played an instrument and haven't learned to read music.
- Foster a positive atmosphere for creating New Horizons bands, orchestras, choruses and other music groups.
- Encourage sponsoring New Horizons regional and national Music Camps and provide opportunities for members to play music when traveling.
- encourage communication and get suggestions on how we can best meet your needs.
- Provide support and services of interest to New Horizons music groups and individual members that include:

A newsletter twice a year

A website with links to New Horizons groups and activities: www.newhorizonsmusic.org

A membership directory

Information of Music Camps

Discounted registration on some music camps
Music education
Special Values on Selected Musical Items

As we accomplish all of this we will do our best to keep costs very low—only \$10 per year for individuals or \$15 for couples (or \$12 and \$17 to include printed newsletters).

Our President, _____ sends his/her regards and says, Many of us in New Horizons never played a note before our New Horizons experience began. Guess what? It didn't matter. We are all in the band, orchestra or choir making music with our friends, improving our musicianship and enjoying the best times of our lives. I trust our thoughts are also the same when we say thanks to Dr. Ernst and our local music conductors for helping us find our way back to music.”

How many of you are already members? That's great! For those who have been waiting to join New Horizons International Music Association, I have application forms available. I would love to have you join your friends as Members.

I also have a question and answer sheet that you can take with you.

Do you have any questions?

Thank you for giving me the opportunity to share information with you about this growing vital organization. I hope you will join today.



New Horizons International Music Association

*Music and Friends, Creating Music Opportunities for Adults and Seniors
A nonprofit 501(c)(3) organization*

June xx, 20xx

Dear _____

An exciting concept in music making is taking place. Started at the Eastman School of Music in 1991, New Horizons provides music-making opportunities for adults. Roy Ernst, the founder of New Horizons theorized there was a whole population of former musicians who, with encouragement would play again. Today there are over 130 New Horizons music groups in the United States and Canada with a membership of thousands.

Some New Horizons members are playing their instruments again after a hiatus of 40 or 50 years. Some are learning to read music for the first time, while others are enjoying the challenge of learning to play a new instrument. All are embracing the concept with great enthusiasm. The New Horizons band idea has expanded to include orchestras and choruses. Please check our website at www.newhorizonsmusic.org to learn more about New Horizons.

The New Horizons International Music Association (NHIMA), the non-profit association that supports the growth of New Horizons groups, invites your business to expand its connection to the larger community of New Horizons musicians by becoming a business member of NHIMA. As a business member you will be listed on the NHIMA website with a link to your website if desired. Your business will be listed in “New Horizons News,” the semi-annual publication of NHIMA, and also in the membership directory. As our senior population grows, your business opportunities grow as well.

This vibrant organization welcomes your participation as a business partner for only \$150.00 for one year, \$250.00 for two years or \$300.00 for three years. We have included an application for membership and hope you’ll join us in this exciting music-making venture.

For additional information about New Horizons or business memberships, please contact me at *(insert phone number & e-mail)*.

I look forward to hearing that your organization has become a business member in New Horizons International Music Association, Inc.

Sincerely,

_____, NHIMA Development Committee Chair

NEW HORIZONS INTERNATIONAL MUSIC ASSOCIATION, INC. (NHIMA)

a non-profit 501 (c) (3) organization

Business Membership Application

Business Membership Benefits

- listing on NHIMA's website, www.newhorizonsmusic.org, with a link to the website of your business, if desired
- listing in the annual membership directory circulated to NHIMA's individual/couple, group and planning members
- listing in NHIMA's twice-yearly newsletter, *New Horizons News*, plus a copy of each issue

Fee Schedule for Business Members Joining in 2014

One year membership	\$150.00
Two year membership	\$250.00
Three year membership	\$300.00

Application

Business Name: _____

Contact Person: _____ Title: _____

Street: _____ City: _____ State/Prov: _____

Zip/Postal Code: _____ Telephone: _____

Email: _____ Website: _____

Membership Option (select one): One year Two years Three years

Do you wish to have a link to your business website shown on the NHIMA website? Yes No

NHIMA will publish the following information about its business members on its website and in its annual membership directory: business name, address, telephone number, email and website address (with link to the business members' websites on www.newhorizonsmusic.org, if requested), and name and title of the contact person. In its newsletter, NHIMA will list the name of its business members. If you prefer that some of this information not be published, please indicate that below.

Make check payable to **NHIMA, Inc.** and mail with application to:

Bill Gates, Treasurer – NHIMA

PO Box 127

Philomath, OR 97370 USA

PAYMENT MUST ACCOMPANY APPLICATION

Payment may be made in US or Canadian funds at par.

TREASURER'S FLOW CHART and PROCEDURES

Updated November 30, 2013 by William Gates, NHIMA Treasurer

Page 1 of 2

NEW MEMBERSHIP APPLICATION (Rec'd by Mail)**Single, Couple Lifetime, Group, Planning, Business**

1. Stamp application with date-received stamp
2. Stamp endorsement on check
3. Log payment—separate column for donations & dues in spreadsheet
4. Scan application & check (keep 'pdf' copy)
5. Notify Membership Coordinator by email, attaching 'pdf' file
6. Notify database manager (by mail, sending original application)
7. **Group, Planning & Business Members:** Notify Webmaster
8. **Planning Members:** Notify Roy Ernst & Planning Committee
9. **Business Members:** Notify Development Comm.
10. **Any with a Donation:** Notify Development Comm.
11. Deposit check in bank acct. bi-weekly minimum

NEW MEMBERSHIP APPLICATION (Via Website & Paypal)**Single, Couple Lifetime, Group, Planning, Business**

1. Add Paypal payment information to electronic application
2. Keep electronic file of Website applications & Paypal payments
3. Notify Membership Coordinator by forwarding copy of application
4. Notify database manager by forwarding copy of application
5. **Group, Planning & Business Members:** Notify Webmaster
6. **Planning Members:** Notify Roy Ernst & Planning Member Committee
7. **Business Members:** Notify Development Comm.
8. **Any with a Donation:** Notify Development Comm.
9. Transfer money from Paypal to checking acct. bi-weekly

MEMBERSHIP RENEWALS (Rec'd by Mail)**Single, Couple, Group, Planning & Business Renewals & Lifetime Updates**

1. Stamp application with date received stamp
2. Stamp endorsement on check
3. Log payment—separate column for donations & dues in spreadsheet
4. Scan application & check (keep 'pdf' copy)
5. Notify database manager (by mail, sending original application)
6. **Any with a Donation:** Notify Development Committee

MEMBERSHIP RENEWALS (Via Website & Paypal)**Single, Couple, Group, Business**

1. Add Paypal payment information to electronic application
2. Keep electronic file of Website applications & Paypal payments
3. Notify Membership Coordinator by forwarding copy of application
4. Notify database manager by forwarding copy of application
5. **Any with a Donation:** Notify Development Comm.
6. Transfer money from Paypal to checking acct. bi-weekly

BANKING INFORMATION

Bank of America, Henrietta Branch
 3333 W. Henrietta Road
 Rochester, NY 14623
 (800) 432-1000

AUDIT & INCOME TAX PREPARATION

Bailey, Carr CPAs, P.C.
 2565 Brighton-Henrietta Townline Road
 Rochester, NY 14623
 (585) 272-9870

MONEY AND MEMBERSHIP PROCEDURES

1. Membership applications and renewal cards are date-stamped when received.
2. Applications, renewal cards and checks are scanned into a pdf file—electronic copy is retained.
3. Checks are endorsed 'For Deposit Only' (with stamp) & logged on an Excel spreadsheet, keeping Dues and Donations separate; this log becomes an itemization of the deposited checks should detail ever become necessary.
4. Checks are deposited at least bi-weekly. Any Bank of America location may be used.
5. Deposits are recorded as a single line item in General Ledger (Excel).
6. Original applications and renewal cards are mailed to the database manager; sent in manageable batches.
7. Money is transferred from Paypal to checking at least bi-weekly.
8. Paypal transfers are recorded as a single line item in General Ledger (Excel); record Gross Dues with Handling Fees as a negative to the deposit.

CASH DISBURSEMENTS

1. Checks are written and mailed as needed:
 - a. Contractors and vendors send invoices for their services which are paid as received (Webmaster & Treasurer paid quarterly)
 - b. Board-authorized payments are disbursed when authorization is emailed to Treasurer by designated Director
2. Budget conferencing invoices by email are paid monthly by a debit card transaction from General Account
3. Disbursements from the Project Checking Account are handled by the responsible committee
4. Each check and debit transaction is recorded as a single line disbursement in the General Ledger with Expense Category itemization totaled monthly
5. Debit card is available when advance payment is required (e.g., Lands' End logo setup charge)

FEDERAL AND STATE TAX REPORTING

1. CPA firm prepares IRS forms (1099 Misc) for anyone that was paid \$600 or more during calendar year; Treasurer provides information to them
2. The IRS Form 1099s are mailed to Treasurer for mailing not later than January 31 following end of tax year
3. CPA firm prepares both Federal and New York non-profit tax forms based on General Ledger information supplied by Treasurer
4. The tax forms are mailed to Treasurer for signature; Treasurer files Federal tax return
5. The New York tax forms are mailed to the Board President for 2nd signature; President files return.

FINANCIAL REPORTING

1. Monthly Financial Reports are prepared for the Board of Directors after balancing the bank statement with the General Ledger
2. A Quarterly Financial Comparison is prepared for the Board of Directors
3. Other Special Reports are prepared when requested

TREASURER'S FILES and RECORDS RETENTION

1. **Electronic Files:** 1) Bank Statement; 2) Financial Reports, 3) General Ledger, 4) Scans of Membership Applications & Checks, 5) BOD emails filed by topic
2. **Paper Files:** 1) Check Book, 2) Correspondence, 3) Deposit Slips, 4) Invoices, 5) IRS forms 1099, 6) Tax Returns, 7) Copies of Tax Exempt Records
3. **Vendor Online Records:** 1) Bank of America, 2) Paypal, 3) Budget Conferencing
4. **Official Address:** Bailey, Carr CPAs, P.C., Rochester, NY (see previous page) —they also retain electronic copies of unsigned tax returns

NOTES:

1. Minimum current year plus three prior years retention required for possible IRS Audit
2. Electronic files are backed up annually on an external hard-drive owned by NHIMA
3. Treasurer's laptop-stored records are backed up daily to the 'Cloud'

ELECTIONS AND APPOINTMENTS

The following is a suggested format for a memo from the NHIMA President. It provides background information on the process for selecting officers and committee members for the annual election(s).

MEMO

(Source: Significant portions of content taken from a Memo by Sylvia Davis 9/23/07; further editing by the Board in 2013/14)

This memo provides background information on the process for selecting officers and committee members for NHIMA in _____(next year) and invites your input into the selection process.

We will have three vacancies on the Board as of the end of December _____(current year), when the following retiring Board members' terms are complete. The Nominating Committee has identified three candidates, _____, _____, and _____ to fill these vacancies. The current Board of Directors is very pleased with this excellent slate of new Directors, and they will be formally elected to the Board of Directors at its upcoming annual meeting on _____, _____ at _____. Their election will be effective as of January 1, _____. They will serve for a three year term.

Current NHIMA procedures provide for three officer roles: President, Vice-President and Secretary. In addition, we have a Board member in the role of Membership Coordinator which, while not an officer position, carries out important functions. We currently have 4 standing committees: Development, Communications, Planning Member and Nominating. Board committees must be chaired by a Board member but may have, as members, persons who are not on the Board.

The by-laws provide for the election of officers at our Annual Board Meeting, or as soon thereafter as possible. Each officer holds office until his/her successor has been elected.

In the early days, the Board was philosophically in favor of Board members serving only one year in an office, in order to ensure that leadership did not become vested in a small subset of the Board, and to ensure good succession planning. With time, although not captured in any "official" statement, it was recognized that there can be value in individuals serving more than one year in at least some officer positions.

On another "philosophical" point, the current and former Boards came to realize that leadership roles can be very capably filled by both those who have been on the Board for a year or more, and those who are new to the Board. Even though new members may have just joined the NHIMA Board, most come with past experience on other boards and committees, and as well, with considerable knowledge of New Horizons. While their knowledge of the past activities of the Board may be more limited, they quickly get up to speed and bring the special value of a "fresh set of eyes."

With the need for an equitable sharing of leadership responsibilities and with the term of Board members being three years, it is important for **all** Board members to "step up to the plate" to leadership positions as soon as they reasonably can do so.

On a final point, as with many organizations, the Vice-President is likely to move into the role of President when the President's term of office is complete, assuming the Vice-President is willing to do so, but it is not automatic. The Board would have the ability to elect someone other than the Vice-President as President, if it so desired.

With that background, I'm inviting your input into the selection of officers, the Membership Coordinator, and the committee members, including chairs, for _____(next year).

With your input, the current Board will elect the officers who will serve in those roles, effective as of January 1, _____. If I have sufficient input in advance of our meeting at _____, the election may occur then. If not, I anticipate that it will take place at our next regular Board meeting, which I expect to be held in _____(month).

As the current President, I'll use your input in making the appointment of the Membership Coordinator and in populating the committees for _____(next year). Because my term as President will be completed when the Membership Coordinator and committees become active, I'll consult with whomever is elected as President of the Board for _____(next year) in making those appointments. In some ways, it might seem more sensible for these selections to occur once the new Board year has actually started (in this case, in early _____(next year)). However, we have found that it helps to get the Board's work for a year off to a prompt start if all of the "selection work" has happened at the end of the preceding year, so everyone knows, well before January 1, what his/her responsibilities will be for the year.

Functions

In considering what role you might like to play in the work of the Board, and what roles you think others might fill, here is a quick snapshot of the work involved:

President: The President is the chief "point person" of NHIMA vis a vis the outside world. For example, he/she fields correspondence, both written and sent through our website, although historically the Vice President and Roy Ernst have also helped with this function. The President is responsible for organizing and chairing the Board's meetings (generally 10 – 12 per year) and generally managing the operations of NHIMA.

Vice-President: The Vice-President takes the place of the president if he/she is not able or willing to perform some aspect of his/her duties e.g. chairing a meeting. Historically, although not formally, the VP has generally also served as Chair of the Communications Committee.

Secretary: The secretary takes minutes of the Board meetings.

Membership Coordinator: The coordinator corresponds with new members of NHIMA, welcoming them to NHIMA. He/she works closely with the Treasurer and the business that manages our database and prints and distributes our newsletter and directory.

Development Committee: Its primary function is to identify and pursue sources of revenue for NHIMA, through vehicles that could include membership dues, grants, advertising and sponsorship.

Communications Committee: Its primary function is to ensure effective communication with NHIMA members and external stakeholders, through our official communications tools, which currently consist of our newsletter, iContact email service, directory and website.

Planning Member Committee will communicate with planning members with the aim of guiding them toward full member status. This will include helping to arrange mentors and alerting them to potential funding sources.

Nominating Committee: It identifies potential candidates for possible election to the Board of Directors and prepares a slate for presentation to the Board at the Annual Meeting.

At your earliest convenience, please complete and return to me your responses to the following questions.

OFFICERS

(1) In _____(next year) would you be willing to serve as:

- *President
- *Vice-President
- *Secretary
- *Membership Coordinator

Check all positions in which you would be willing to serve.

This question should not be completed by _____, _____ or _____(retiring Board members), but should be answered by all current Board members, plus _____, _____ and _____. (those to be appointed to the Board effective January 1)

(2) I would like to nominate the following individuals for the roles shown:

- *President
- *Vice-President
- *Secretary
- *Membership Coordinator

Please note that you are welcome to nominate yourself for a role. Additionally, _____, _____ and _____(those to-be-appointed to the Board) can be nominated for positions. While _____, _____ and _____(retiring Board members) may submit nominations, they should not be named as nominees themselves.

COMMITTEES

(3) Next year, I would be interested in serving on the following committees:

- *Communications
- *Planning Member
- *Development
- *Nominating

If you would be interested in serving on more than one committee, please rank your choices in order of preference. All current and incoming new members should answer this question. Additionally, retiring members may indicate their willingness to serve on any of the above committees next year, as non-Board members.

(4) Next year, I am willing to serve as **Chair** of the following committee:

- *Communication
- *Planning Member
- *Development
- *Nominating

Again, all current Board members (except those retiring at the end of the year) and all incoming new members should answer this question.

Once nominations are completed, the election by ballot will be held. I would anticipate this being completed either at the Annual Board Meeting at _____ or shortly thereafter.

I will then confer with the incoming President as to who should be appointed Membership Coordinator and appointed to the various committees, based on your input to the questions above.

Once again, your reply by **end of day on** _____, _____, as to Questions 1 and 2, pertaining to the three officer positions, would be most appreciated. A reply to Questions 3 and 4 by _____, _____ would be fine.

Please let me know if you have questions.

.....
President, NHIMA
(Date)

MEMBERSHIP RENEWALS AND DISTRIBUTION OF NEWSLETTERS AND DIRECTORIES

Newsletters will be posted on the website one month after they are distributed to members. Deadline dates for submissions to the newsletter will be published in each newsletter. Currently, the submission deadlines are March 1 and October 1.

Memberships renew on their anniversary dates. Renewal reminders are sent out approximately 1 month prior to the renewal date. Members in good standing will receive newsletter and directory publications.

Initial Planning Membership packets include five copies of the newsletter with only one copy of the newsletter in their renewal mailings. Group Members will receive one newsletter in both their initial and renewal mailings.

POLICY FOR LISTING CAMPS/EVENTS ON THE WEBSITE

1-Camps/Events shall be listed on the website if applicant groups are current NHIMA group members, have hosted successful camps/events in the past, and meet all the other stated criteria.

2-Proposed Camps/Events by non-member groups:

Non-member applicant groups who have hosted successful NH events/camps in the past, and who are offering the required discount, shall be reminded of the group membership requirement. (Assuming the request is received by the webmaster, this reminder shall go out from the webmaster). Once group membership is established, the camp/event shall be listed on the website.

3-New Camps/Events must be approved by the NHIMA Board:

Camps/Events by applicant groups who have **not** previously hosted a NHIMA event/camp will be referred immediately by the Webmaster (assuming the initial contact is with the Webmaster) to the NHIMA Vice-President, with copies to Roy Ernst and the NHIMA President. If the applicant is a group with whom Roy E. is familiar and he has knowledge that they have in fact organized a camp/event with appropriate attention to all necessary considerations, and assuming they meet the other required criteria, the camp/event shall be approved for listing on the website without review.

Otherwise, the VP will notify the applicant group of the required brief description in the suggested format of the attached document (Roy Ernst's Ithaca Document). Additionally, the VP will confirm that the group meets the other stated criteria.

When the required descriptive document is received by the VP, he/she will forward it immediately to members of the NHIMA Board for review. Review by the Board shall be completed without delay. Any questions by Board Members should be provided to the VP within 3 (three) days of receiving the document. Response to the applicant, with either approval or questions should be within 5 (five) days (maximum) of the receipt of the event description document, assuming there are no unanswered questions. When the event is approved, the VP shall notify the applicant and the webmaster.

In the event the VP is not available, he/she should notify the President, and the President will serve as contact to the applicant, or designate another Board Member to serve in that capacity.

EXAMPLE DOCUMENT:

**To the Board of Directors,
New Horizons International Music Association, Inc.**

Proposal from Roy Ernst

**New Horizons Music Camp at Ithaca College
Ithaca, New York, June 15 – 20, 2008**

Administration and Faculty

I will be the director of the camp and I will have a faculty and staff of approximately fifteen people. Nearly all of the faculty will be directors of New Horizons ensembles. Some Ithaca College faculty members will be included.

The Program

Offerings will include 3 levels of band, orchestra, chorus, sectionals, chamber music, jazz ensembles, Dixieland Band, German Band, and a broad selection of other classes.

Facilities and Rooms

Ithaca College is a first-rate music school and we will have full use of their excellent facilities. A range of dorm housing will be available, including air-conditioned dorms. There are also major hotels and an assortment of mom and pop motels within a couple miles.

Food

Food is available at more than one location on campus and there are numerous good restaurants in Ithaca. Although it will be possible to purchase a food plan, I would expect that most people will purchase campus meals individually.

Attractions

Ithaca College has a beautiful campus on a hillside overlooking Lake Cayuga. Cornell University is also located in Ithaca. There are many wineries nearby, charming small towns, parks, waterfalls, some good museums, and many other attractions.

Program Registration Fees

The tentative registration fee for the instructional program will be \$270 for NHIMA members and \$295 for non members.

Target Population

This camp is expected to attract 120 or more participants from all around the United States and Canada. If the enrollment is less than that, the offerings and faculty will be scaled back to fit the enrollment. Participants will then have an opportunity to cancel without penalty. The minimum size of the camp, depending on instrumentation and agreement of Ithaca College, could be as small as 50 people.

Cancellation Policies

If projected enrollment is not sufficient to offer the camp it will be cancelled before April 1. Full refunds will be sent to everyone, but individuals will be responsible for any airline or hotel cancellation fees.

Participants who cancel before May 1 will receive a refund of the program registration fee less a \$20 processing fee. After June 1, half of the program registration fee will be refunded with cancellation.

Publicity

I am requesting that, if the proposal is approved, notice be posted on the NHIMA website and included in the spring issue of New Horizons News. I will send E-mail notices to participants in the 2007 New Horizons camps at Chautauqua and Interlochen.

Some of the guidelines for Board review and approval:

- o Clear cancellation policy*
- o Discount for NHIMA members (according to pre-stated policy)*
- o Clearly stated level (beginners, intermediate, advanced) of camp*
- o Back-up plan if necessary to recruit from local musicians for certain instrumentation*
- o Clear evidence of ability of camp sponsors to provide positive experience for campers*
- o Application deadline*
- o Projected enrollment; minimum/maximum number camp will accommodate*

WEB SITE ADVERTISING AND LINKS POLICY

There are two areas for Links. Both types of links must have a music related product, service, or information that has value to NHIMA members. This could include anything related to music, musical instruments, or services to New Horizons groups such as liability insurance, or group tours.

The first is not-for-profit businesses or groups appearing under the Links heading on the Web Site. Tax-exempt status from the taxing authorities is not required. There will be no charge.

The second is provided to our business members, upon their request, and will appear under the Business Members heading. This is intended to include for-profit businesses and requires a business membership in NHIMA. There will be no additional charge for this listing.

The NHIMA Board of Directors will set any charges for additional advertising appearing elsewhere on the Web Site, Newsletter or Directory.

The acceptance of a Link for the not-for-profit business under Links, or for the business member under the Business Member heading will be subject to the approval of the NHIMA President or his or her designee.

SALE OF NEW HORIZONS ITEMS AT MUSIC CAMPS POLICY

Use of the New Horizons Music logo will be permitted on articles of clothing and/or other paraphernalia sold by organizations raising funds for their New Horizons group at a New Horizons Music Camp, provided these organizations have received permission from the organizer of the New Horizon Music Camp in question. All other sales of any merchandise by individuals or groups need to be approved by the host camp.

APPOINTMENTS BY PRESIDENT-ELECT

If a President-elect wishes to make an official appointment (Membership Coordinator, Committee Chair, etc.) in order to facilitate a smoother transition prior to taking office on January 1, the current President, after consultation with the President-elect, may make said appointment.

RETENTION OF RECORDS

Following are the recommendations of our accountants Bailey, Carr CPAs regarding retention of records: personal membership applications and renewals be held for two years, and then recycled; business membership applications, kit requests, and donations are held for 7 years; and all corporate papers, grant proposals, IRS and NY filings be held permanently. Those items to be held permanently are kept by the Treasurer and may be secured in digital form.