

WEST BROWARD QUILTERS' GUILD, INC. BYLAWS

February 2024

ARTICLE I - NAME

This corporation shall be known as West Broward Quilters' Guild, Inc., herein referred to as the "Guild".

ARTICLE II - CORPORATE STATUS

The Guild is a 501(c)(3) charitable organization. No part of the Guild income shall inure to the benefit of any member, director (however styled) or the officer of the Guild or any private individual. Reimbursement for expenditures or reasonable compensation for services rendered shall not be deemed to be distribution of income or principal. The Guild shall abide by IRS Publication 4221 – Compliance guide for 501(c)(3) Charities regarding record retention. (see Addendum A).

ARTICLE III - PURPOSE

It shall be the purpose and goal of the Guild to promote and perpetuate the art of quilting. The work of the Guild is designed to benefit and educate all persons interested in preserving, continuing, and advancing this art. The Guild shall encourage a high standard of design and technique in all forms of quilting and shall promote the art of quilting by teaching and sponsoring exhibits.

ARTICLE IV - TERRITORY

The Guild shall encompass the State of Florida. The meetings will be held in Broward County Florida.

ARTICLE V - MEMBERSHIP

- Section 1 A person is eligible to become a member of the Guild on payment of dues. Upon receipt of dues, the applicant shall become a member and shall sign in at all meetings.
- Section 2 Guests are welcome to attend two meetings before joining and are asked to sign the guest book.
- Section 3 Guild membership shall run consecutively from January through December. Dues are currently \$24.00 yearly due annually and shall be paid at the January Guild meeting. Dues may be increased upon a recommendation of the board and a subsequent majority vote by the members at a duly noticed guild member meeting. Dues for new members will be prorated based upon their joining month.

ARTICLE VI - GUILD MEETINGS

- Section 1 The Guild shall normally meet once a month from January through December on the second Saturday of the month. The Guild meeting date may be changed at the discretion of a majority of the Board to accommodate the lecture date of a recognized instructor.
- Section 2 When a recognized instructor is featured at a general meeting or special occasion, a fee may be charged to non-Guild participants, the amount of the fee to be determined by the Board.
- Section 3 A quorum for the transaction of business shall be fifty percent (50%) of the Membership.
- Section 4 It is prohibited to use the email or mailing addresses of Guild members for selling or solicitation of goods or services. The Guild membership directory information is for internal use by Guild members only.

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ARTICLE VII - OFFICERS

The officers of the Guild shall be a President, Vice President, Secretary, and Treasurer. All officers' terms of office shall be for two years, beginning in January and ending in December of the following year. Officers may be elected to consecutive terms. Officers shall pay no dues during their term year. The President and Treasurer will be elected to serve beginning in the even numbered years, and the Vice President and Secretary will be elected to serve beginning in the odd numbered years. All officers are representatives of the Guild and should conduct themselves at all times in a professional manner. Violations may result in removal from the board at the discretion of the Board by vote at a duly noticed Board meeting.

ARTICLE VIII - DUTIES OF THE OFFICERS

Section 1 **President**

The President shall be the official representative of the Guild and shall preside at all regular meetings and Board meetings.

Section 2 **Vice President**

The Vice President shall perform the duties of the President in the absence of the latter. The Vice President shall serve as Chairman of the Membership Committee, collect dues, keep a current membership roster including paid and unpaid members, and arrange for a membership packet for new members. The Vice President shall have charge of the Guild's guest book, have name tags available for guests, and arrange for guests to receive a complimentary newsletter if they provide their email information.

Section 3 **Secretary**

The duties of the Secretary shall include taking minutes of all regular monthly meetings of the Guild and taking minutes of all Board meetings. Secretary shall provide the President and Newsletter Editor with a copy of the monthly guild minutes in a timely manner. Secretary shall provide the Board with a copy of the Board minutes in a timely manner. The Secretary must keep copies of all board meeting minutes in a permanent file. The Secretary will be responsible for any required correspondence.

Section 4 **Treasurer**

The Treasurer shall have charge of the funds of the Guild, shall keep an accurate record of all receipts and disbursements and make all disbursements approved by the Executive Board. The Treasurer shall render to the Executive Board an account of all transactions when requested. If required by the Executive Board, a bond shall be purchased to guarantee the faithful performance of the above duties. The expense of such bond shall be borne by the Guild.

The Treasurer shall prepare a bank reconciliation monthly and have it approved by an Executive Board member. The Treasurer shall prepare an annual financial report in December to be made available to Guild members only. The Treasurer shall prepare an annual budget to be approved by the Board at the December meeting each year. All financial records must be kept for a period of three years.

The Treasurer is responsible for filing all State and Federal tax forms and documents as required by law – including but not limited to: Florida Annual Report, Florida Solicitation of Contributions and Federal Form 990N.

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ARTICLE IX – BOARD & EXECUTIVE BOARD

- Section 1 The Board of the Guild shall be composed of the elected officers of the Guild and the Chairpersons of the Standing Committees and the immediate past President. The Executive Board of the Guild shall be composed of the elected officers of the Guild and the immediate past President.
- Section 2 The Board shall meet once a month or at the request of the President. The location and time will be announced at the regular meeting or by email to the members. This meeting is open to all Guild members, with voting and input limited to the Board members. The meeting shall be presided over by the President.
- Section 3 A Special Executive Board or Special Board meeting may be called upon the request of any three Executive Board members. A quorum for the transaction of business shall be a majority vote of Executive Board members or Board members, respectively.
- Section 4 Should a vacancy occur in any office, the Executive Board, by majority vote, shall appoint someone to fill the position for the remainder of the term.
- Section 5 The Executive Board shall arrange a review of the finances at the end of the outgoing Treasurer's term of office. The Executive Board may request an additional review at any time, if warranted.

ARTICLE X - STANDING COMMITTEES

Committee Chairpersons, as may be required, will be appointed by the President with the approval of the Executive Board. Each Chairperson is required to prepare a summary of their committee's activities by the end of December to be kept in a file to act as a manual for future Chairpersons' information if requested. A Chairperson, if the need arises, may recruit additional members to assist them. All members are encouraged to be on at least one committee. These committees may include, but are not limited to the following:

COMMITTEE NAME	RESPONSIBILITIES
NEWSLETTER	Prepare and distribute the Guild's newsletter periodically to members via email and posting on Groupworks. Any Guild member may advertise their services or items for sale free of charge depending on space availability.
MEMBERSHIP	This committee, chaired by the Vice President, shall prepare a membership packet to include a list of Guild officers and Committee Chairmen, a copy of the Guild bylaws, a membership roster, and a membership pin.
BLOCK OF THE MONTH (BOM)	Research and present BOM ideas for board approval. Prepare sample blocks, instructions and/or patterns monthly. Send instructions and/or patterns to newsletter chair monthly.
PROGRAMS	Arrange for the programs to be presented at regular Guild meetings.
WORKSHOPS	Responsible for making all arrangements involved in organizing all workshops. A fee, to be determined by the Board Officers, may be collected from all participants who sign-up for a workshop.
SFQE QUILT SHOW	One member of the Guild will act as representative for the Guild on a joint board with other participating guilds that make up the South Florida Quilt Expo (SFQE) board. They are responsible for attending SFQE meetings and disseminating

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	SFQE information to the guild.
RAFFLE QUILT COORDINATOR	This is a biennial position. Present ideas to the Board for the making of a Guild quilt to raise money for a Guild specified worthy cause. Lead the Guild in soliciting and voting on a charitable group/cause, organizes Guild volunteers to make the quilt, ticket ordering and sales. Organizes volunteers to sell tickets at the SFQE show.
CHARITY	Collect and distribute charitable items made by guild members. Keep a record of members contributions.

ARTICLE XI - ELECTIONS

- Section 1 A Nominating Committee of three members shall be appointed in October.
- Section 2 The Nominating Committee shall prepare a slate of officers not to exceed three names per office with prior approval from the nominees. This slate will be presented to the membership at the November meeting. The Chairman will call for any additional nominations from the floor.
- Section 3 Voting will be by written or email ballot if more than one candidate is seeking the same office. Ballots will be prepared by the Nominating Committee for all members. The voting, to include all submitted email ballots, will take place at the December meeting, one ballot per paid member.
- Section 4 New officers will begin a two-year term of office in January. Two officers will be elected each year. The President and Treasurer will be elected to serve beginning in the even numbered years, and the Vice President and Secretary will be elected to serve beginning in the odd numbered years.

ARTICLE XII - FINANCES

- Section 1 The fiscal year for the Guild shall begin on January 1 and shall end on December 31 of each calendar year.
- Section 2 Members of the Guild shall pay yearly dues in an amount determined by the Executive Board with an approved vote of the membership. To ensure continuous membership, dues shall be paid annually at the January meeting and no later than the last day of that month.

ARTICLE XIII - DISSOLUTION

Upon the dissolution of the guild, assets shall be distributed for one or more exempt purposes within the meaning of section 501(c)(3) of the Internal Revenue Code, or corresponding section of any future federal tax code, or shall be distributed to the federal government, or to a state or local government, for a public purpose.

ARTICLE XIV - AMENDMENTS

- Section 1 Proposals for amendments or revisions of these bylaws shall be submitted in writing to the Executive Board prior to the next scheduled Board meeting.
- Section 2 Notice of proposed amendments of the bylaws shall be distributed to all members prior to the next regularly scheduled meeting, at which time the proposed amendment(s) will be read and time will be allowed for discussion, followed by a vote.
- Section 3 These bylaws will be reviewed every three years and be revised as needed.

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REVISIONS

Revised: January 2002

Revised: October 2005

Revised: September 2010 for formatting and punctuation updates.

Revised: October 2016

Revised: February 2024

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Addendum A

Supporting Documents

Organization transactions such as contributions, purchases, sales and payroll will generate supporting documents. These documents — grant applications and awards, sales slips, paid bills, invoices, receipts, deposit slips and canceled checks — contain information to be recorded in accounting records. It is important to keep these documents because they support the entries in books and the entries on tax and information returns. Public charities should keep supporting documents organized by year and type of receipt or expense. Also, keep records in a safe place.

How Long Should Records be Kept?

Public charities must keep records for federal tax purposes for as long as they may be needed to document evidence of compliance with provisions of the IRC. Generally, this means the organization must keep records that support an item of income or deduction on a return until the statute of limitations for that return runs. The statute of limitations has run when the organization can no longer amend its return and the IRS can no longer assess additional tax. Generally, the statute of limitations runs **three years** after the date the return is due or filed, whichever is later. An organization may be required to retain records longer for other legal purposes, including state or local tax purposes.

Record Retention Periods

Record retention periods vary depending on the types of records and returns.

Permanent Records – Some records should be kept permanently. These include the application for recognition of tax-exempt status, the determination letter recognizing tax-exempt status and organizing documents, such as articles of incorporation and bylaws, with amendments, as well as board minutes.

Employment Tax Records – If an organization has employees, it must keep employment tax records for at least four years after filing the fourth quarter for the year.

Records for Non-Tax Purposes – When records are no longer needed for tax purposes, an organization should keep them until they are no longer needed for non-tax purposes. For example, a grantor, insurance company, creditor or state agency may require that records be kept longer than the IRS requires.

What Governance Procedures and Practices Should an Organization Consider Adopting or Have in Place?

While federal law doesn't mandate any management structures, operational policies or administrative practices, it's important that public charities be thoughtful about the governance practices that are most appropriate for that charity in assuring sound operations and compliance with the tax law. While you may not be required to have one policy or another, the IRS is authorized by Section 6033 to ask for information we consider to be relevant to tax administration, including governance.

Mission Statement and Organizational Documents

The IRS encourages every charity to adopt, establish and regularly review a mission statement to explain the organization's purposes and guide its work. Significant changes in your organizational documents should be reported to the IRS, as noted below.

Governing Body

An active and engaged board is important to the success of a public charity and compliance with the tax law. A governing board should be composed of persons who are informed and active in overseeing a charity's operations and finances. To guard against insider transactions that could result in misuse of charitable assets, the governing board should include independent members and should not be dominated by employees or others who are not independent because of business or family relationships.