

BYLAWS of QUILTING IN THE PINES GUILD, INC.

ARTICLE 1 – NAME

This corporation shall be known as Quilting in the Pines Guild, Inc.; hereinafter referred to as the Guild.

ARTICLE II – CORPORATE STATUS

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.

ARTICLE III – PURPOSE

It shall be the purpose and goal of the Guild to promote, preserve, and perpetuate the art of quilting. 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 – MEMBERSHIP

- Section 1 Membership is open to anyone interested in quilting. Upon receipt of dues, the applicant shall become a member of the Guild, and must sign in at all meetings.
- Section 2 Guests are welcome to attend two (2) general meetings before joining and are asked to sign the guest register.
- Section 3 Dues to be paid annually in March. Dues are currently \$30 yearly due payable at the March 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.
- Section 4 All members shall have the right to vote at general meetings.

ARTICLE V – GUILD MEETINGS

- Section 1 The Guild shall meet once a month from January through December on the second Thursday of the month; these meetings to be called general meetings.
- Section 2 A quorum for the transaction of business shall consist of a majority vote of the members present.
- Section 3 When a nationally known speaker is featured at a general meeting or special occasion, a fee may be charged to non-Guild participants; fee to be determined by the Board.

ARTICLE VI – OFFICERS

The officers of the Guild shall be a President, Vice President, Secretary, Treasurer, immediate past president and Member-at-Large. All officers' terms of office shall be for two (2) years, beginning in March and ending in February of the election year. Officers may be elected to consecutive terms but may serve no more than two (2) consecutive terms in the same office unless a suitable candidate cannot be found. See Section 4, Article XII-Elections for more details.

ARTICLE VII – DUTIES OF THE OFFICERS

- Section 1 President
The President shall be the official representative of the Guild and shall preside at all general meetings and Board meetings. The President may create other committees or select chairpersons not otherwise provided for in these bylaws and is a member ex-officio of all committees except the Nominating Committee.
- Section 2 Vice President
The Vice President shall perform the duties of the President in the absence of the latter. The Vice President shall be responsible for securing and arranging suitable programs and shall be responsible for all correspondence regarding programs. The Vice President shall announce planned programs for the up-coming meetings and shall introduce the speaker and topic at the general meetings.
- Section 3 Secretary
The duties of the Secretary shall include taking minutes of all proceedings of the Guild and ~~Executive~~ Board meetings and maintain a permanent record of all board meeting minutes. The Secretary will provide a copy of the Guild's regular membership meeting minutes to the Newsletter Editor. The Secretary will handle any required correspondence of the Guild and shall send thank you notes as needed. The Secretary shall be responsible for forming a committee to arrange for a gift for the outgoing President.

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 disbursement approved by the Board.

The Treasurer shall render to the Executive Board a monthly report accounting for all transactions. If required by the Board, bond shall be furnished to guarantee the faithful performance of the above duties; the expense of such bond shall be borne by the Guild. ***The fiscal year for the Guild shall begin on January 1 and shall end on December 31. The Treasurer shall prepare an annual financial report in December*** to be made available to Guild members only and shall file state or federal tax forms and documents as required by law, including but not limited to Florida Annual Report, Florida Solicitation of Contributions, Florida Sales Tax, Federal Forms 1099 and 1096, Federal Form 990N. The Treasurer shall prepare an annual budget to be presented to the board at the December meeting.

Section 5 Member-at-Large

The Member-at Large (MAL) shall be a Guild member in good standing and approved by a majority vote, serving a term of two years. The MAL may vote on all decisions of the Executive Board

The MAL shall be available 15 minutes prior to any general meeting in order to greet new members or guests and welcome them to the meeting. The MAL shall inform members of all new members/guests and shall introduce new members/guests to another member to sit with at the meeting.

The MAL listens to membership and communicates their issues, needs, and interests to the Board of Directors. The MAL contacts (or sends cards to) members who are experiencing illness or other life events as needed.

ARTICLE VIII – EXECUTIVE BOARD and BOARD

Section 1 The Executive Board of the Guild shall be composed of the elected officers of the Guild and the immediate past president. The Board shall be composed of the elected officials and the Chairpersons of the Standing Committees, the Member-at-Large, and the immediate past President. All meetings shall be presided over by the President.

Section 2 The Board shall meet once a month or on call of the President. The location and time will be posted prior to the meetings Board meetings are open to all Guild members, with voting privileges limited to the Board members.

Section 3 A Special Board meeting may be called upon at the request of any three (3) Executive Board members. A quorum for the transaction of business shall be a majority of Board members.

Section 4 Should a vacancy occur in any office, the Board, by majority vote, shall appoint someone to carry out the remainder of the term.

Section 5 The Executive Board shall arrange for the Treasurer's books to be audited at the end of the Treasurer's term of office, or on a bi-annual basis, before February 28th.

ARTICLE IX – WORKSHOPS

NATIONAL WORKSHOPS are open to Guild members and non-members as well. There may be a surcharge for non-members. For all workshops, the Board determines the charge. Payment must be received to reserve a seat in a workshop. Consideration of refund will be given on a case-by-case basis by majority vote of the Board.

MEMBER WORKSHOPS shall be open to all members Non-guild members can sign up for member workshops on a space-available basis.. Workshops should have a minimum of ten (10) students to cover costs unless otherwise determined by the Board. The Board will determine the teacher's compensation. The charge for members and non-members is to be determined by the Board. Payment must be received to reserve a seat in a member workshop. Consideration of refund will be given on a case-by-case basis by majority vote of the Board.

ARTICLE X – RULES

All officers and committee chairs 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.

See Addendum A on Record Retention

ARTICLE XI – STANDING COMMITTEES

Committee Chairpersons, as may be required, will be appointed by the President with the approval of the Board. If a chairperson does not regularly attend Board meetings and perform their duties, they can be relieved of their position

by the President. A Chairperson, if the need arises, may recruit additional sub-committee members to assist them. All members are encouraged to be on a committee.

These committees may include, but are not limited to the following:

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.

SFQE REPRESENTATIVES – Responsible for the joint organization and presentation of the South Florida Quilt Expo, held every two (2) years. The Guild may have up to six (6) members on its Board, according to the SFQE Bylaws.

SFQE CHARITY RAFFLE QUILT – Organizes the selection of the pattern and materials for a membership-participating quilt for the current Expo. The sale of raffle tickets raises money for a Guild-specified worthy cause, selected by a vote of the general membership. Responsibilities include getting raffle tickets printed, selling tickets, and organizing volunteers to sell the ticket during the Expo.

CHARITY QUILTS – Organizes the collection and distribution of charity quilts and other items donated by guild members.

HISTORIAN AND SCRAPBOOK – Compile newspaper clippings, photos, etc., of the Guild activities and events and bring the scrapbook to general meetings as needed.

MEMBERSHIP – Shall prepare a membership packet to include a list of Guild officers and Committee Chairpersons, a copy of the Guild Bylaws, a membership roster, and a membership pin. Collects dues, keeps a current membership roster, publishes a current membership list for the March meeting of members with paid dues, and arranges for a membership packet for new members. Shall record attendance at each general meeting, have charge of the Guild’s guest book, have nametags available and arrange for guests to receive a complimentary newsletter if an email is provided.

NEWSLETTER – Shall create and distribute a monthly newsletter to all members- Monthly reports from each of the standing committees will be compiled into the newsletter. The mailing list will not be given out for commercial use for the protection of our members and each newsletter will contain a warning against this type of use. Members and vendors may advertise within the newsletter. The Board determines ad prices if necessary.

WORKSHOPS – Responsible for organizing member and national workshops, including recruiting teachers, arranging for class facilities, correspondence, sign-ups, collecting fees, and responsible for set-up on the day of the workshop. Responsible for organizing Guild retreats, including member registrations and collection of fees.

ARTICLE XII – ELECTIONS

- Section 1 A nominating committee shall consist of three (3) Guild members, to be selected in December.
- Section 2 The nominating committee shall prepare a slate of officers not to exceed three (3) names per office with prior approval from the nominees. This slate will be presented to the membership at the January meeting. The Chairman will call for any additional nominations from the floor.
- Section 3 Voting shall be limited to guild members, by show of hands or ballots (paper or email). The nominating committee will prepare written and/or email ballots, if necessary, limited to one per member. The voting will take place at the February meeting.
- Section 4 New officers will begin a two-year (2) term of office in March. Two (2) officers will be elected each year. The President and Vice President will be elected in the odd years, and the Treasurer and Secretary will be elected in the even years. The MAL term will commence during the odd years.
- Section 5 Any vacancy on the board , other than the Presidency, shall be appointed by the President with the approval of the Board The appointee would still be eligible for one (1), two (2) year term of office upon fulfillment of the appointment. Should a vacancy in the Presidency occur, the Board shall select a new President from among the remaining elected Board members. The newly selected President shall appoint his or her replacement with the approval of the Board. A MAL vacancy will be filled by a Guild member with approval from the general membership.

ARTICLE XIII – AMENDMENTS

- Section 1 Proposals for amendments to these Bylaws shall be submitted to the Board prior to the next scheduled board meeting.
- Section 2 Notice of proposed amendments to the Bylaws shall be distributed to members prior to the next regularly scheduled general meeting. At this time the proposed amendment will be read, and time will be allowed for discussion before voting by the Guild members.
- Section 3 These Bylaws will be reviewed every three (3) years and revised, if needed.

ARTICLE XIV – DISSOLUTION

In the event of dissolution, the residual assets of the organization will be turned over as prescribed by ~~of~~ the Internal Revenue code of 1954 or corresponding sections of any prior or future law, to be determined by the Guild's governing board at the time of dissolution.

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Bylaws – Addendum A – Record Retention

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.