

STANDING RULES
Las Vegas Square & Round Dancers, Inc.
March 17, 2009

1. DUTIES OF OFFICERS

In accordance with Article IV, Section C of the Bylaws of the Association, the following duties are prescribed for the Officers:

President:

- A) Preside at all Association meetings.
- B) Appoint all Committees, except the Nominating Committee, with Board approval.
- C) Appoint a Resident Agent (Nevada Revised Statute 82.121 2 (e) and NRS 82.211 2).
- D) Have general supervision of the Association.
- E) Sign checks.
- F) Be an ex-officio member on all committees, except the Nominating Committee, without vote.
- G) Negotiate all caller, cuer, rental and other contracts.
- H) Be responsible for ensuring the Bylaws and Standing Rules are kept current.
- I) Provide each Board member and each member group a current copy of the Bylaws and Standing Rules.

Vice President:

- A) Assume the duties of the President in the absence of, or at the request of, the President.
- B) Preside if the office of President is vacant until a special election takes place.
- C) Be chairperson of the Finance Committee and chairperson during the annual audit.
- D) Be manager of supplies, equipment, and all properties.
- E) Oversee publicity and special events.

Secretary:

- A) Take minutes of all Board meetings.
- B) Read and distribute minutes to the Board at Association meetings. Mail (or e-mail) copies of minutes to the Board.
- C) Maintain a minimum of two (2) years minutes in active files, with the balance in storage.
- D) Notify member groups who have not paid dues by December 1, that they will be dropped from membership if dues are not received by January 1.
- E) Conduct correspondence of the Association as required.
- G) Maintain a file of current group rosters.
- H) In accordance with Compliance Guide for 501(c)(3) Public Charities (IRS Publication 4221-PC(06-07) page 22-23, maintain a file of permanent records that includes:
 - 1. The application for recognition of tax-exempt status (Form 1023) and all documents submitted with the form.
 - 2. The determination letter recognizing tax-exempt status,
 - 3. Organizing documents:

- a. Articles of incorporation
- b. Bylaws with each revision showing changes
- c. Standing rules with each revision showing changes.
- d. Minutes of all board meetings
- e. Any other documents showing structural or operational changes.

Treasurer:

- A) Be responsible for an accurate accounting of all funds.
- B) Receive all funds and issue receipts.
- C) Deposit funds in a financial Institution in the name of “Las Vegas Square & Round Dancers, Inc”.
- D) Make authorized disbursements by check signed by the Treasurer and one other officer. Prior authorization is required for unusual or non-recurring expenses over \$50.00.
- E) Prepare and present an itemized statement of receipts and disbursements at regular Association meetings.
- F) Submit books and financial statements for audit at the close of the fiscal year or on request of the Board.
- G) Maintain records in compliance with Compliance Guide for 501(c)(3) Public Charities (IRS Publication 4221-PC) *This is admittedly vague. Each and every type of record will be specifically identified at a later date.*

2. DUTIES OF COMMITTEES

In accordance with Article VII, Section B of the Bylaws of the Association, the following duties are prescribed for the Standing Committees:

Education and Compliance

- A. Ensure that member groups maintain an active educational program. Notify the Board of these programs (or lack thereof).
- B. Propose activities that the Association can sponsor (or co-sponsor) that will educate and or teach Square and Round Dancing. Take necessary action on these proposals as per Board concurrence.
- C. Maintain a list of square dance and round dance classes and workshops.
- D. Coordinate the promotion of square dance and round dance classes and workshops with the publication and the publicity chairpersons.
- E. Ensure the Association maintains its tax-exempt status as a 501(c)(3) public charity and meets its recordkeeping, reporting, and disclosure requirements.
REF: IRS Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities
REF: IRS Publication 557, Tax-Exempt status for Your Organization
- F. Ensure the Association maintains its tax-exempt status as a 501(c)(3) public charity by using the proper amount of income to teach and promote square and round dance activities (as opposed to promoting dances and events that are primarily social activities).
- G. File all tax forms (currently, Form 990-N e-postcard) for the Square and Round Dancers of Southern Nevada, Inc. This filing is due no later than five (5) months and fifteen (15) days after the end of the fiscal year on record (June 30) i.e., no later than December 15.

- H. File all tax forms (Form 990 or Form 990-EZ)¹ for the Las Vegas Square and Round Dancers. This filing is due no later than five (5) months and fifteen (15) days after the end of the fiscal year on record (December 31) i.e., no later than May 15.
- I. Stay abreast of new information from the IRS for exempt organizations by subscribing to the periodic **EO Update** newsletter.

Finance

- A) Annually, following the close of the fiscal year, conduct an audit of all financial records. Report on same at an association meeting no later than four months following the close of the fiscal year.
- B) Ensure signature authority on all financial accounts are up to date. Report on same at association meetings, particularly when there has been a change of officers.
- C) Annually provide a performance assessment of the Association's financial investments.

Insurance

- A) Serve as the point of contact with the insurance carrier.
- B) Notify member groups of their insurance reporting and payment requirements.
- C) Interface with member groups to obtain insurance for their dancers and their dance activities.
- D) Interface with the Insurance carrier and coordinate claims.

Publicity

- A) The Publicity committee will develop and distribute publicity of Square and Round dance activities with special emphasis on educational activities.
- B) The official publication of the Association will be **The Bulletin of the Las Vegas Square & Round Dancers, Inc.** (the Bulletin).
 - 1) The Bulletin will be published bi-monthly.
 - 2) The editor of the Bulletin will have sole responsibility for it's content.
 - 3) Subscription fees and advertising rates for the Bulletin will be approved by the Board and published in the Bulletin.
 - 4) Past presidents of the Association may receive the Bulletin free of charge.
- C) The Publicity committee will maintain the Bulletin's subscriber list.
- D) The Publicity committee will coordinate and communicate dance dates and special dates among member groups and maintain a master calendar.
- E) The Publicity committee will maintain the Association's web site.

3. SPECIAL EVENT REPORT

The chairperson of each special event (e.g., fundraising activities, demonstrations, TV appearance, etc) will submit a formal report at the association meeting following the event detailing the name and date of the event, its purpose, donations received, cost incurred, number of association participants, number of non-members exposed to or participating in the event.

¹ Form 990-EZ for organizations having gross receipts normally more than \$25,000 but less than \$100,000 and its total assets are less than \$250,000. Form 990 for organizations having gross receipts greater than \$100,000.

4. ANNUAL MEMBERSHIP DUES

In accordance with Article IV, Section B, of the Association Bylaws, the annual group membership fee shall be \$50.00, and the annual individual membership fee shall be \$10.00. Membership dues must be paid in full before applications for insurance for groups are processed and submitted.

5. REINSTATEMENT FEE

In accordance with Article III, Section D, of the Association Bylaws, the reinstatement fee shall be \$50.00.

6. APPOINTMENT OF RESIDENT AGENT

In compliance with the State of Nevada Revised Statute 82.121 2 (e) and NRS 82.211 2.,

1. Tomas Cerrone is appointed as the Resident Agent for Las Vegas Square & Round Dancers, Inc., a Nevada Corporation, for the purpose of filing (no later than June 30) the annual List of Officers, required by NRS 82.146 and 82.196 and performing the maintenance of records by NRS 82.181.
2. Tomas Cerrone is appointed as the Resident Agent for Square And Round Dancers of Southern Nevada, Inc., a Nevada Corporation, for the purpose of filing (no later than September 30) the annual List of Officers, required by NRS 82.146 and 82.196 and performing the maintenance of records by NRS 82.181.

REF: www.sos.state.nv.us Business Center Business Entity Search

These appointments, without compensation, shall remain effective until terminated by death, resignation, or removal of office.

7. MEMO FOR THE RECORD – Square and Round Dancers of Southern Nevada, Inc TAX EXEMPT STATUS

The Square and Round Dancers of Southern Nevada, Inc were incorporated in the State of Nevada on Sep 12, 1958 as a Domestic Non-Profit Corporation (Corp Number: C847-1958).

REF: www.sos.state.nv.us >Business Center>Business Entity Search>Entity Number: C847-1958

The IRS, in a letter dated May 17, 1985, granted the Association status as a 501(c)(7) organization (as a social organization) with a Tax Identification Number of 88-0177516.

The fiscal year on record with the State of Nevada and the IRS ends on June 30 of each year.

8. MEMO FOR THE RECORD – Las Vegas Square and Round Dancers TAX EXEMPT STATUS

The Las Vegas Square and Round Dancers were incorporated in the State of Nevada on June 13, 2005 as a Domestic Non-Profit Corporation (Corp Number: E0391902005-9).

REF: www.sos.state.nv.us >Business Center>Business Entity Search>Entity Number: E0391902005-9

The IRS, in a letter dated Dec 15, 2008, granted the Association status as a 501(c)(3) organization (as a public charity) with a Tax Identification Number of 11-3815449.

The fiscal year on record with the IRS ends on December 31 of each year.

9. MEMBERSHIP ROSTERS

As per Article II, Section C, paragraph 2 of the Bylaws of the Association, membership rosters will include the following information: first name*, last name*, address*, city*, state*, zip code*, home phone, cell phone, e-mail, office held*, insurance member or not*. Required information is indicated with an *. (A spreadsheet will be provided for entering this information).

10. BANNER STEALING

The memo for "Banner Stealing & Retrieving Guidelines", amended and approved by the Association dated Feb. 9, 2002, is attached.

11. PROTECTED DANCES

The definition of "PROTECTED DANCES" was approved by the Association on Oct. 14, 2000. It says:

Each Club in the Association is allowed one Saturday night dance during the year, and it is agreed to "protect these dates" and all other clubs in the Association will not plan a conflicting dance.

For guidance purposes, the following clubs usually hold their annual dance as follows:

STARDUSTERS	(Sweetheart Ball)	First Saturday in February
KINGMAN KUT-UPS	(Spring Jubilee)	Fourth Saturday in April
SWINGING STARS	(Anniversary Dance)	First Saturday in April
GOOD TIMES	(Frontier Days)	First full week-end in November