

CD*NY

Policy and Procedure Manual

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Policy & Procedure Manual

Policy:

CD*NY shall maintain a Policy & Procedure Manual as a supplement to the By-Laws. The manual will contain the various policies adopted by the Board which are not part of the By-Laws and any procedures necessary to carry them out.

Changes to the Manual may be made by simple majority vote at any legal Board meeting. Copies of the Manual may be distributed via email to Board members and others as needed.

Procedures:

The official written copy of the Manual will be kept in a special loose leaf binder so as to be readily available and easily updated. It will be the responsibility of the President-Elect to maintain the Manual, keeping it current and available at all Board meetings.

The Manual may also be maintained on a private section of the CD*NY website to be more readily available to members.

Board of Directors

Policy:

As stated in the by-laws, the board is composed of the elected officers, the elected members at large, and the chairpersons of the standing committees. The board is responsible for setting organization policy, for maintaining a sound financial structure, and for developing and maintaining the dance program in furtherance of the organization's goals.

Procedures:

Board meetings are held monthly usually in the evening of the first Monday of the month from September to June. The meeting is usually scheduled for 7 pm and a serious attempt is made to limit it to two hours.

The president calls for agenda items a week before the meeting. An agenda is then distributed by the president prior to the meeting. Minutes of the previous meeting are presented and corrections entertained. After approval of the minutes reports are heard from all the committee chairs as well as from the treasurer and bursar. New agenda items are then discussed as well as items held over from previous meetings.

Office of the President

The President serves for a term of two years. At the expiration of his or her term, the President becomes the Past President. The President is a non-voting member *ex officio* of all committees of the Board.

The President shall have the authority and responsibilities commonly incident to, and vested in, the corporate offices of Chief Executive Officer and Chair of the Board, consistent with the CD*NY By-laws, including;

- to preside at all meetings of the members and the Board; following the procedures of Roberts Rules of Order,
- to appoint chairs of each standing committee, with the concurrence of the elected Board members;
- to direct the other officers according to the policies adopted by the Board;
- to submit an annual budget for approval by the Board;
- to verify the annual report of directors presented to each annual meeting of members of CD*NY;
- to designate and appoint CD*NY representatives, subject to Board approval;
- to satisfy the directives of the Board; and
- to administer the affairs of CD*NY according to the Certificate of Incorporation, the CD*NY By-laws, and the policies adopted by the Board.

The President-Elect is elected in the second year of the President's term and serves for one year. The President-Elect and the Past President are board members whose specific responsibilities are to advise and assist the President in the performance of his or her duties. In addition the President-Elect and the Past President, in their respective year in office, serve as chair of the Nominating Committee.

Nominating Committee

Not less than three months before the annual meeting of members, the President shall appoint a Nominating Committee of three or more members of CD*NY, one of whom should be a Board member at Large, at least one of whom shall not be a director of CD*NY, and which shall not include the President, Secretary, Treasurer, or Assistant Treasurer/Bursar. (This provision is intended to produce a Nominating Committee that combines new blood with experience, and to some extent deters the officers from packing the Board with cronies.)

The Past President or President-Elect shall serve as Chair and a voting member of the Nominating Committee. The Nominating Committee shall make rules for its own governance.

The Nominating Committee shall solicit potential nominees, review and study the credentials of candidates, and develop a slate of qualified candidates. The Nominating Committee shall report its slate of nominees for election as officers and members of the Board at Large to the Secretary in adequate time for inclusion in the notice of Annual Meeting. Following the election of officers and directors at the Annual Meeting, the Nominating Committee shall be dissolved.

Additional nominations may also be made from the floor at the annual meeting, or by written petition signed by ten members delivered to the Secretary and consented to in writing by any person so nominated, in adequate time for inclusion in the notice of Annual Meeting.

The Secretary shall include with the notice of any meeting at which officers or Directors are to be elected one or more printed proxy ballots in such form as the Secretary shall determine which shall together contain the names of all candidates who have been validly nominated and whose written consent to such nomination has been received by the Secretary, identifying the persons making each nomination.

e. This nominating process is to elect the Officers (President-Elect, Treasurer, Bursar, and Secretary) and Members-at-Large (to replace those whose terms are expiring). Board members who are committee Chairs are not elected but are appointed by the President with the concurrence of the Board.

Executive Committee

Policy:

A committee of the following Board members shall constitute the Executive committee; President, Past President, President Elect, Treasurer, American Program chair, English Program chair.

The committee's functions will be to prepare an annual budget for the Board, to monitor the budget over the year, and to audit the treasurer's accounts. They are also empowered to act on the Board's behalf between the monthly Board meetings to deal with issues requiring immediate action. Any action taken will be reported to the Board at the next Board meeting.

Procedures:

The committee will meet as often as necessary but at least at the end of the program year in June and at the middle in January.

The June meeting will review the year's finances and the Treasurer's final report. The program chairs will present their plans for the coming year and a budget will be developed within the available fiscal resources.

The January meeting will review the budget and make any necessary changes.

In addition the committee will review the accumulated bank statements, and the expenditures that have been made to assure that they have been done in accordance with the approved budget. Deposits should be checked against the dance sheets.

Financial Procedures, including Job Description for Treasurer

Critical Issues That Must Be Taken Care Of:

- Doing the Federal tax form (990 or 990EZ). Our fiscal year is June 1 to May 31, and the 990 must be completed before “the 15th day of the fifth month after the accounting period ends” – i.e., October 15. There are significant penalties for not filing or being late. See p. 3-4 below for details.
- Filing with the NY State Charities Bureau – same due date as 990, and it must include a signed copy of the 990 plus the correct fee (\$50 so far). See p. 4.
- Pay the rent for the church, ideally about 10 days ahead of the first of the month.
- Purchase liability insurance for the year. Currently we are using the two kinds of insurance available through CDSS – one for regular events throughout the year (though their year starts in April), and one for special events (which needs to be done each term, and again in March when the new fees are available, since we need to specify particular dates, and whether there are “Additional insured” such as the church or the temple or Circle Lodge).
- File form 1099-MISC. for all (basically callers, musicians, and sound people for special events like Whirligig and the Ball) who received \$600 or more during the calendar year. See p. 4-5 below for more detail.
- Pay CDSS for group membership and for tax-exempt status. See p. 3 below for detail.
- Pay bills as they come due.
- It isn’t critical in the same way as the items above, but presenting an up-to-date financial report at each month’s meeting is certainly expected.
- Look for good places to invest the money we have in savings. Currently in a one-year CD

Every month September through June:

Pay rent for the coming month’s events at United Methodist Church of the Village. Current rent is \$400/event, with afternoon and evening events counted as two.

- Pay bill for the DancePhone (212-459-4080). The bill comes in the mail but you can access it online, print out the invoice, and pay it early. I’ve always done this because the mail pickup is often delayed, meaning the payment might be late.
- Record rent in Quicken, divided by how many dates are for English and how many American (or special events, like Yuletide Cotillion, Fall Fling – these are “Classes” or “tags” in Quicken-speak).
- Prepare summary of financial status for Board meeting in Excel, make into a pdf and distribute ahead of time via: board@cdny.org (Margherita and others prefer pdf). I have provided a financial summary, with a written commentary included in the body of the e-mail to which the report is attached. The summary should include:
 - Income and expenditure for dances that month, divided by American/English/Special, with commentary on any special features (see examples).
 - Non-dance income and expenses, with comparison data at the same time of year over four or more years. See also Excel files for the same month in previous years (though these should be checked with the original documents occasionally for accuracy – see the “Monthly Data” file folder).
 - Balance in our Chase checking account, and balance for whatever account our savings are in – currently a CD.
 - Special fund balances. Subtract any scholarships or other expenditures that have been explicitly made from a special fund, so the balance goes down when money is spent.

An easy way to prepare the report is to use the previous month’s report as a template (since it already has the dance-related information in it). and then copy from the report for the same month

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and then copy from the report for the same month the previous year the comparative data regarding the checking and other accounts, and “Other” income and expenditures. Change the heading on the dance page in FILE – Page Setup – Header/Footer, and the heading line on the summary page to reflect current month.

- Financial issues needing discussion should be brought up with the President ahead of time to get these on the agenda.
- Bring checkbook (or a few checks in a smaller folder) to Board meeting, in case Board members need reimbursement.
- Record deposits made by Bursar, Membership Chairman, True Brit/Whirligig/Playford Ball registrars or others.
- Write checks as requested during the month, recording on Quicken. Save receipts in a “Receipts” folder, with annotations on the receipt noting the check number used to pay the bill and the date. Get a receipt whenever possible, though sometimes it isn’t possible.
- Check with the Bursar to confirm that the Bursar writes thank-you letters for donations reported by registrars or others (Membership Chair sends a thank-you with membership card donations received with membership). Confirm with event registrars who will write thank-you notes for contributions enclosed with registration checks – registrar, Treasurer, Bursar? Who writes the letters changes occasionally but we are expected to provide documentation of all donations, and are legally required to do so for donations over \$250.
- Record information from dance finance sheets in Quicken (cash account), including admissions, donations, and memberships received; payments to caller and band for basic fee, workshop, and travel; and other expenses taken out of door receipts, such as refreshments. Record all the above except refreshments with a “tag” of American or English or the special event. Refreshments are a non-specific category. The Bursar typically reviews the dance sheets first to make sense of the unclear or wrong arithmetic on the forms in light of the actual money received. He may send you the data via email for the monthly report (with perhaps a little reminder), and then give you the dance sheets later.
- When deposits are made related to dances, record the deposit in “Cash account” as a “Transfer to checking.” It will be recorded as an expenditure in Cash and a receipt in Checking. Deposits not related to dances, such as Annual Fund donations, can be recorded directly in checking. This will help avoid having a deposit but no record of where the money came from (the alternative would be to record the money received as a separate item in the Cash Account and then match it up with the later deposit).
- Review dance forms to see if a bonus should be paid to musicians for any dances this month (see discussion of formula below). Write checks and mail to musicians.
- Reconcile Quicken record with Chase checking account statement downloaded from the web.

Activities specific to each month:

June

- Prepare a financial summary for the Members’ Meeting, which is held at a dance in May or June, including printing a reasonable number of copies. This is required in the Bylaws. NOTE: Check Article 519 Annual Report of Directors (attached as appendix) – it lists the items to be included in the report. Note that it also requires: “The number of members of the corporation as of the date of the report, together with a statement of increase or decrease in such number during said fiscal period, and a statement of the place where the names and places of residence of the current members may be found.” The membership chair would presumably provide this, on request.
- Prepare final fiscal year financial statement, for submission to Board and accountants (for preparation of Form 990 and Charities Board form - fiscal year ends 5/31).
- – this probably includes the President, Past President, President-Elect, and Bursar).

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- Assume office June 1 or at the end of the Members Meeting, whichever comes later, every other year (two-year term).
- Prepare final fiscal year financial statement, for submission to Board and accountants (for preparation of Form 990 and Charities Board form - fiscal year ends 5/31).
- Get copies of signature cards for all accounts (currently checking), to add new officers to them (if the officer will have check-writing privileges – this probably includes the President, Past President, President-Elect, and Bursar).
- Ask whoever has it currently to bring the corporate seal with her to the June Board meeting, so forms can be finalized.
- At the June Board meeting get signature cards signed and corporate seal applied, and submit to the bank. If you are new to the position it may be helpful to take the forms in personally, to meet the account manager and discuss the way accounts are set up and any alternatives.
- Prepare summary of the year for the Board's June meeting, with more detail than required by the accountants. Possible data include:
 - cost per dance of each style,
 - loss/gain per dance of each style,
 - comparison of income and expenditures over last five years,
 - status of special funds (Kass, etc.) with income and expenditures
 - financial issues to consider in the coming year.
- Confirm that have paid CDSS dues and tax-exempt status fees, and done CDSS forms. CDSS should send a reminder in May or June, but we are responsible for taking care of it. Send a note along with the renewal check that the 990 will follow in September. ***This must be done before July 30 at the very latest, or there will be fines from CDSS.***
- Remind the mail person to check for mail and forward financial issues like insurance, CDSS, etc. to the Treasurer over the summer.

July/August

- Review records to be sure they are accurate, and prepare for the Finance Committee to audit them. Goals of audit are:
 - To ensure the records are accurate and complete for the next Treasurer.
 - To ensure records are being kept accurately.
 - To ensure Treasurer is not misappropriating funds.
- Audit may consist of:
 - Comparing check stubs with bank statements
 - Comparing checking register with bank statements (to see if Quicken record is accurate)
 - Compare receipts for expenditures to checks (was there a valid reason to spend money?)
 - Compare dance sheets to cash record in Quicken (is the cash record accurate?).
 - Compare expenditures to budget.
- Prepare final fiscal year financial statement with latest data.
- If you are going to do the 990 (Federal tax form for non-profits) yourself, go to: **efile.form990.org**. You will need to create a log-in for yourself – our EIN (employer identification number) is As of 2009 there is a more complicated form 990, but smaller organizations like us are eligible to use the 990-EZ for the next couple years, and this is about the same as previous years in complexity. There are directions on the form that make it pretty easy to do, using past forms and IRS guidelines as a guide. Talk to the past Treasurer about it. You can attend an IRS workshop about how to handle the 990 as well, though our situation is much simpler than larger organizations. It saves about \$500 in accountant's fees to do it yourself, but

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- but takes a number of hours. Have the accountant (see next item) review it for accuracy.
- If you are going to have the accountant do it, contact ... Provide her with the fiscal year summary and a copy of the previous year's 990 (which she should have on file already), and answer whatever questions she has. All contact has been through e-mail. The previous Treasurer should contact her to tell her there is a new contact.
- Consult with new President and Past President on agenda for Executive/Finance Committee meeting usually held in July or August.
- Prepare summary of Executive Committee meeting for September meeting (though Secretary should take minutes).
- Check fall calendar for "special events" and request liability insurance through CDSS (Philadelphia) for the number of days to be covered (e.g., Whirligig is three days). Cf. www.CDSS.org web site – group membership.

September

- Report to Board that Form 990 and CDSS membership and tax exemption forms have been filed. CDSS will need a copy of the 990, but can wait until October to receive it if necessary.
- Prepare form CHAR500 (available on-line) to register with NY state as a charity. Send it along with a \$50 fee (information on the form – see previous ones as well) – you will need President's signature on Charities Board form as well as your own.
- Send form 990 to CDSS as the final step to continue our non-profit status. ***This must be completed by October 15 at the very latest, or there will be fines from CDSS.***

October

- Take the checkbook with you (or arrange to have checks written ahead of time, or check-writing delegated to someone who has authority) so you can write checks at True Brit/Whirligig – payment to Circle Lodge for facilities and a gratuity, and to the various callers and musicians and sound person. Will probably be done at the event, unless you aren't there in which case you should ask the coordinator of the event for a list of needed checks ahead of time and give them to the coordinator.
- One of these fall months you will probably be asked to write a check as a deposit on the Temple space for Playford Ball. Make a note in Quicken to remind you to pay the balance when it is due roughly two weeks before the event. The Ball coordinator should give you a copy of the contract with the temple (or whatever dance space is used).
-

November

- One of these months you will probably be asked to write a sizable check (\$4,000, for example) to Circle Lodge, a deposit for True Brit or Weekend Whirligig, whichever is coming up next fall.
-

December

- Review data for calendar year, to prepare to do Form 1099 for callers and musicians. Check for accuracy of recording, and availability of address information and SS#. Contact the coordinator (English, American, or English music) for address or contact information, or look in sources like the CDNY and/or CDSS membership directories, or Ted Crane's online directory of folk people at: <http://tedcrane.com/DanceDB/> (not always up to date). You can confirm basic information via e-mail before committing yourself to the official tax forms.

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- Check spring calendar for “special events” and request insurance coverage through CDSS/Philadelphia for those specific dates. Cf. CDSS web site – group membership. Since their year runs from April 1 you may have to fill out the form again in March for events in April and after, like the Ball.

January

- Consult with President re agenda for January Finance Committee meeting (which has never been held in my four years on the job).
- Prepare Form 1099 for all callers and musicians who made \$600 or more in the previous calendar year, and send to recipients before the end of January. **Must be done before the end of January.** See below for details.
- Pay PANIX bill for web site when received –the contact will forward it. Paid once a year - \$400, plus a smaller charge for other services. Cf. “Internet/Web site” folder in file cabinet.

February

- Send Form 1096 to IRS summarizing 1099 information for last year, and send before the end of February. **Must be done before the end of February** – see below for details.

March

- Check with CDSS web site and/or office re renewal of liability insurance with Essex and Philadelphia. Essex, which covers weekly dances, may be renewed now. Philadelphia, which covers “special events,” may need to be done for April through June, and then not be renewed until August when the fall calendar is available – dates covered must be accurate.
- Pay the balance of rent for the temple for Playford Ball, two weeks before the Ball.

April

- Playford Ball is held around this time, and will require writing checks for the hall, callers, musicians (including the afternoon rehearsal pianist, usually paid \$100), and sound system provider (usually \$400) for delivery at the dance. Possibly also the door people, who may help carry equipment. Ask the coordinator for a list of needed checks beforehand so you don’t have to write them there (but take a couple extra checks for contingencies, like paying for food for the volunteers). Reimburse Ball chair, decorations person, refreshments coordinator, Margherita for Ball booklet printing and mailing the text to the printer, and other miscellaneous expenses as receipts are presented.

May

- File group membership (\$85) and tax-exempt nonprofit status (\$75 more) forms with CDSS (should receive a reminder from them around this time). Form 990 must be sent to CDSS as well as the IRS and NY State, but can be sent later after you/accountants finish with it, as long as it is there by Oct. 15 (15th of the fifth month after the end of our fiscal year on May 31).

Key documents/people/policies:

- Accountants: We have used the accountant primarily to do our 990 tax form. ...She will probably send a reminder in June that forms need to be submitted. She has been amenable to just reviewing the form that I have done online, rather than doing it all themselves, and this has

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saved hundreds of dollars. See July/August in monthly tasks above. If you want the accountant to do it, review previous years' Form 990 and Charities Board filing to see what information is needed, and modify previous year's submissions to the accountant to make it easier for them. You can send the previous year's online 990 as a PDF file, so they can see how to complete the sections on program. Everything can be done by e-mail until the forms themselves are received. They must then be signed by the Treasurer (and one form by the President), and submitted (with a \$50 check for the Charities Board). Instructions for filing accompany the forms from the accountants.

- Since 2006 the 990 has been done online at the Urban Institute's e-file990 <https://efile.form990.org/Default.asp> -
- Charity Board registration – registered with: New York State Department of Law (Office of the Attorney General), Charities Bureau – Registration Section, 120 Broadway, New York, NY 10271. NY State registration number: ...
 - must file CHAR500 form each year by the 15th of the fifth month after end of fiscal year (May 31) – October. You can check for information on the web at <http://www.oag.state.ny.us/bureaus/charities/about.html> - peculiarly enough they have us as “Country Dance NY Inc” and we can't be found by searching “Country Dance New York.”
- CDNY is incorporated in New York State – cf. http://appsext8.dos.state.ny.us/corp_public/corpsearch.entity_search_entry They do recognize “Country Dance New York” here. When you get there you will see a listing for “DOS Process” giving ... as the recipient of process. This is the primary connection between CDNY and the Treasurer, so a month or so before it is time to change the CD account you should change the person receiving process to your own name. You can do this by accessing the form at: <http://www.dos.state.ny.us/corp/nfpfile.html> and going to and going to “Certificate of Change.” There is a fee (\$20?), and you will need the President's signature. You can refer the CD bank to this web page for confirmation, or provide a pdf of it with a link. Different banks have different procedures. We were refused the chance to open a CD once because my name wasn't on the incorporation papers.
- E-mail address for Board: board@cdny.org There are others like info@cdny.org and info1@cdny.org, and info2@cdny.org (which is the public email address for CDNY, and goes to key people).
- checking account. On-line access www.chase.com/cosb with ID: Cancelled checks can be viewed and printed on-line, and account statements are available on-line for previous years. Deposits can be made by mail using special envelopes, but are slow to appear. The Bursar is usually responsible for making deposits Free account if maintain minimum balance of \$7,500, with allowance of 100 items (checks, deposits) per month and a \$.30 fee for each item over 100.
- All financial transactions are recorded and maintained on Quicken “Home & Business” financial software. Separate checking and cash accounts are maintained. All movement of funds into and out of our Chase checking account are recorded in the Quicken checking account. “Cash Account” (Quicken) is used to record primarily receipts from dances, and expenses paid at dances (band, caller, refreshments and other expenses). The balance is deposited in the Chase checking account, and is recorded as a transfer (TXFR) from the “Cash Account” to the “Checking Account,” debiting Cash and crediting Checking. Income not related to weekly dances, such as Whirligig or other weekend registrations, some donations, and some membership money (some of the latter two may be routed through a dance) is recorded directly as a deposit in Checking. At one time the books were kept in Quickbooks.

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- When I took over and Lee became President he suggested the idea of auditing the books. However, the several attempts that have been made have resulted in a frustrating mess. I've written down some suggestions on what kind of things should be audited and how they could be assessed in a reasonable fashion. "Audits" are usually attempted at the Executive/Finance Committee meeting in July. I've thought of having an actual audit done, both to insure our figures are correct and to get some suggestions on ways to improve our record-keeping. However, this is likely to cost several thousand dollars and it hasn't yet seemed worth that much money. If we are going to do it the time of transition from one Treasurer to the next might be a good time.
History: Reserve funds were once kept in an account for Country Dance New York Inc.
- We now have one one-year CD. Alternatives at that point may include another CD (or CD's, to make it easier to access, or to set up a CD "ladder"), a money market account, or some kind of brokerage account that is very secure, has low or no fees and pays more than the other possibilities.
- Country Dance and Song Society (CDSS): We have a group membership in CDSS (annual fee \$85), and get our tax-exempt non-profit status (annual fee \$75) through our affiliation with them. This requires paying these fees, plus completing a form, and mailing them a copy of our Form 990 each year when you or the accountants complete it. Reminder should be received in May. Because our tax-exemption is through CDSS there is no public record of our being tax-exempt – the listings on Guidestar.org (you can access information there by establishing a free account) show us as "Country Dance and Song Society, Inc., PO Box 878 etc." It would cost several hundred dollars and some effort to establish our own independent exemption and the leadership hasn't felt it was worthwhile so far. The primary problem with the current arrangement is that it is more difficult to establish ourselves as a nonprofit.
- Rent at The Church of the Village: Each month calculate number of events to be held there during the month times rent (currently \$400/evening), plus any special events that month with special fees. Make check to The United Methodist Church of the Village, and mail to the church, 201 West 13th Street, New York NY 10011. When there is an afternoon and an evening dance, as for the contra Fall Fling or Winter Meltdown, I have paid for two events. Rent went up from \$330 per 4-hour event to \$400 in March 2009, but the previous rent increase (from \$300 to \$330) was in 2002, so it averages around a 3% increase each year if the increases had come every year instead of once at the end. More increases may be in the offing, as the letter announcing this specified that it was only for the period ending December 31, 2009.
- CDNY or its predecessor NYDAC (New York Dance Activities Committee of the Country Dance and Song Society, which used to have its offices in NYC on Christopher Street) have been holding dances at this church (formerly known as Metropolitan Duane) for more than fifty years.
- Policy on paying bonuses to contra musicians: After deducting expenses (Rent, Band, Caller, Travel, and \$100 + 4% of total admissions to cover CDNY expenses) from total admissions, we split the rest 50/50 with the band. Callers do not receive bonuses, since they receive \$110 base fee. There is a table showing how to calculate bonuses in Excel, saved in /CDNY2005-/Correspondence/Bonuses/. English dance musicians do not get bonuses, in part related to those dances losing money while contra brings in enough to pay bonuses.
- Financial records are saved indefinitely. Care should be taken to back up all computer records to external media.
- Liability insurance: We have a standard general liability policy for \$1,000,000 through CDSS. They offer two insurances – one for weekly events (Essex) and one for "special events" (Philadelphia). Combined they cover everything, and are much cheaper than a standard

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commercial policy we used before. See CDSS web site for current information and application/renewal forms. Essex renews in March for an April 1 start, while Philadelphia renews as we find out what special events are scheduled for the year. There is some question what counts as a “special event” for the Essex insurer – their rules state that they do not cover “workshops, balls, festivals, seasonal holidays such New Year's Eve dances, residential and nonresidential weekends.” Depending on how strictly one reads this, our special events could include only True Brit/Whirligig (3 days), the Playford Ball, and probably the Yuletide Cotillion. However, someone might also include English/Scottish Dance, Fall Fling, Waltz Workshop, Winter Meltdown, 92nd St. Y, and possibly the Dance Parade, Members’ Dance, and exhibitions or public dances (if CDNY sponsors them rather than they being the individual initiative of a caller or other). The insurance policy is kept in the Treasurer’s files. See forms in “Insurance” file.

- Proof of 501(c)(3) status – see documents from CDSS in “Tax Exemption” folder (and as a pdf on hard drive in CDNY2005-/Tax Exemption)
 - Federal group exemption through Country Dance and Song Society (and our exemption listed with them through CDSS): group exemption.
- Forms to claim tax-exemption in New York when buying things are kept by various officers, and by the Treasurer (file: “Tax Exemption”) New forms can be obtained either online or by phone. NY tax exemption form (in “Tax Exemption” folder and on hard drive in CDNY2005-/Tax Exemption): Exempt Organization Certificate ST-119:
 - Certificate number
- Any amendments to the CDNY Bylaws must be reported to CDSS, (not the IRS directly, since they deal with CDSS on the group exemption), and the NY State Charities Bureau. The original copy of the by-laws is kept by CDSS.
- The original copy of articles of incorporation is kept by the President. Information on getting a replacement:
 - Certificate of Incorporation – New York State Department of State (1988)
 - can verify (and get a copy) at:
http://appsext8.dos.state.ny.us/corp_public/corpsearch.entity_search_entry
 - can get a copy of certificate of incorporation at:
<http://www.dos.state.ny.us/corp/certseal.html>
 - There is now a copy in our files.
 - registered agent (for service of process) –
- EIN (Employer Identification Number): – notification letter (location unknown?)
- Corporate seal (a hand-squeezed device for marking paper) is in.
- Expenses frequently paid by others, requiring reimbursement:
 - Mailing/printing expenses from publicity/mailling chairperson
 - Mailing/printing expenses for StepNotes newsletter
 - Membership cards and mailing expenses by membership chair
 - Refreshments
 - Sound equipment purchases, by Sound Crew
- DancePhone ((212)459-4080) provider, can be paid by mailed check or (I believe) online, though you would need to be reimbursed regularly since you would have to use your personal credit card to pay online. As mentioned, bills are sent by regular mail. There you can find out how much the bill is and send a check before the snail mail bill arrives. You may want to update the username and password.
- Donations may be made to a variety of special funds, or the general fund:

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- Kass Fund (named for Irv Kass), to be used to support special events
- Beauchamp Fund (named for Charlotte Beauchamp), to be used for scholarships to dance camp for English dancers. Does not receive donations at this point.
- McKeever Fund (named for Pam McKeever), to be used for scholarships to dance camp for American dancers. Does not receive donations at this point.
- Donations in connection with special events like Playford Ball: Records of these are kept with the event records, to help see how the budget went. However, overall they are kept in “Other Income.” At one time they were kept as separate “special funds” but this was discontinued in 2007, since any shortfalls are covered by the general fund and surpluses were not accurately recorded or carried over.
- Funds received through True Brit, both any profit and proceeds from the auction, are placed in the general fund.

- We have sent out a mailing to a select group suggesting they put CDNY in their wills or make other bequests, and have received a few replies. I believe any donations would go into the general fund, unless there is a specific request in the donation.
- Scholarships are administered by the Scholarship Committee. In the past, one to three partial scholarships of up to \$300 have been given to Pinewoods and Ashokan among others. In the past scholarships were said to be taken from the special funds designed for that purpose, but in fact no transfer of funds ever took place. In the last year I have started deducting the amount of scholarships from the funds from which they supposedly came. This doesn't change the amount in the account, but will eventually result in depletion of the scholarship funds (at which time I expect the Board will allocate an equivalent amount each year to pay for scholarships). CDSS will match a scholarship we give if the person goes to a CDSS camp, and has its own separate scholarship funds which should be tapped as well.
- CDSS gives preferred registration status at their camps to several people from CDNY. The tradition has been to draw names of Board members from a hat, probably at the March meeting.
- Travel money may be paid to callers and musicians who come from more than 50 miles away in the American program - \$50 for over 50 miles from NYC, then \$100 for over 100 miles. The rare English caller or band from a distance is paid a smaller stipend for travel – for callers typically a total of \$125 instead of the usual \$80.
- American bands and callers have contracts in the notebook kept for door people at dances, which can be consulted to see what they should be paid. English callers and bands are all paid the same, except the rare outside caller/band who may have an individually negotiated salary and possibly travel money.
- Our web site provider is PANIX (Public Access Network Services). We receive a bill once a year in January, with the contact that sends it on to you. \$400/year, plus a small additional fee.
- Our URL (www.cdney.org) is brokered by Network Solutions, one of a number of such brokers. Others sent invitations to renew through them even though we had started with Network Solutions. We have paid for 9 years from December 2007, so probably no-one will remember this by then. See “Internet/Web” file in drawer.

All financial records should be kept for several years at least, in case there are questions about past actions or (unlikely) an IRS audit. After several years individual receipts might be thrown out, but all summary records, bank records, etc. should be saved as historical artifacts. They could be moved to the CDNY archives if you don't have space.

Last updated: May 29, 2009

Appendix:

Section 519 of the NY Not for profit corporation law – re annual report to membership

Membership

Policy:

CD*NY shall encourage dancers to become members in return for discounted admission to dances and other perks as determined by the Board.

The fee schedule for dues is set by the Board. Currently it is \$30 for an individual and \$50 for a cohabiting couple per year.

Procedures (job description):

The membership chair collects and receives member and dues information from the forms filled out at our dances and responses to our mailings.

The email addresses are copied to the email coordinator.

Maintains a database (on computer) including, but not limited to,

Mailing address, phone, email, partner (if family) Dues amount paid and when

Members' status, gifts, dance preferences,

Children's names, birthdays

Prints when required, labels for mailing parties

Prints and delivers membership cards to paid members.

Deposit batches of members' checks in bank and forward deposit slip to treasurer.

Alternately, deliver checks to Treasurer to deposit. Keep a copy of deposit slips.

At the first two, and last two dances of the season, set up at the dance and entice, cajole, and threaten members to re join.

Sit at the door regularly to present your self as a membership chair who remembers names.

Attend board meetings and apprise the board of dues collections and membership status

Bursar

Procedures:

The Bursar's primary function is to receive the proceeds of dance events , account for and deposit them, and make disbursements as necessary.

The Bursar receives the money collected at each dance event from the coordinator of the event. If not present at the event the money is stored in an envelope and kept in a locked box until the bursar is able to retrieve it.

The bursar checks the money received against the accompanying dance sheet. Any discrepancies must be resolved and then the cash and checks are deposited in the CD*NY bank account. A separate deposit slip is used for each event. The funds are categorized as to whether they are dance admissions, membership fees, or other.

The bursar then provides the treasurer with the deposit slips and accompanying dance sheets.

Any cash disbursements made at the dance are recorded on the dance sheet.

Special Funds

Policy:

Special funds consist of money raised for a specific purpose, most often through donations and/or bequests, and held separate through accounting procedures from the general funds of CDNY.

Special funds are established by the Board, and the motion to establish a fund must state the purposes for which the funds will be used and any other conditions which may apply (such as the duration of the fund).

In establishing special funds the Board shall balance the need to recognize special individuals by naming a fund after them, and the need to support specific programs against the need for flexibility in the use of funds.

Money in special funds can be spent only by action of the Board directing that money be spent for a specific purpose consistent with this procedure. If the Board allocates "up to" a certain amount and there is money that is unused for the designated purpose, that money will revert to the special fund from which it was allocated.

Money raised through donations connected to a specific event, such as the Playford Ball, if not otherwise specified by the donor, may be designated by the Board to be used either for the general purposes of the organization, or to provide a fund that specifically supports that event. In the absence of a specific direction such funds will be put in the general fund.

Procedures:

The Treasurer will keep records of both income and expenditures for special funds, and report these separately from general income and expenditures. The money itself may be intermingled with other funds in the checking or money market accounts of CDNY, and does not require a physically separate account.

A special fund may be terminated when:

- a. Its funds are exhausted (less than \$100 remaining with no replenishment likely);
- b. Its purpose is accomplished, as in a fund intended for a specific purchase that has been completed;
- c. The Board takes specific action to terminate it. Money remaining in terminated funds may be used at the discretion of the board with the consent of the donor.

Special funds current as of March, 2006 include:

1. Irv Kass Fund: Established by motions in March and April 2005. "An Irv Kass fund will be established, with the stated purpose of providing scholarships and other support to special events such as True Brit, Yuletide Cotillion, etc."
2. Pam McKeever Fund: Established by motion in ???
3. Charlotte Beauchamp Fund: Established by motion in ???
4. Al Blank/Nancy Devore Fund: Established by motion in ???
5. Playford Ball Fund: Established by motion in ???

Archives

Policy:

In order to preserve a record of our history we will maintain an archive of all significant happenings and publications of CD*NY. Included are minutes of Board meetings, copies of Steppnotes, and dance flyers.