

# **FBS Policy and Procedures**

*The policies are the rules that staff abide by as they carry out their various responsibilities. The procedures are the instructions or steps that describe how to complete a task or do a job.*

## **LEGAL (taxes, insurance)**

### **Policy #1: Tax Exempt Filing**

For the FBS to maintain our tax-exempt status the Treasurer must file Form 990-N with the IRS and Form 199-N with the California Franchise Tax Board within five months of closing our books for the preceding year (December 31).

Each time the FBS elects a new president, the Treasurer must notify the Internal Revenue Service of the new *Responsible Party* for Federal tax purposes. This must be done by July 1<sup>st</sup> following the election.

Every even numbered year the Treasurer must also file a Form SI100 (Statement of Information) with the FTB. All these documents can be filed online.

Our Employee ID Number for the IRS is 84-4801072.

### **Policy #2: FBS Liability Insurance**

The Fresno Bonsai Society will maintain Liability Insurance, for the protection of officers and activities of this organization. The Treasurer will confirm that insurance is in force each year and dispense payment for that purpose.

The club will purchase additional coverage or documentation of existing coverage as needed for various activities.

## **GOVERNANCE DUTIES**

### **Policy #3: Installation of New Officers**

Newly elected officers will assume their responsibilities on **January 1<sup>st</sup>** following their election.

### **Policy #4: Past President Duties**

The Immediate Past President of the Fresno Bonsai Society shall serve as an ex-official (non-voting) member of the Board, unless he/she is elected to a voting position on that board.

### **Policy #5: Assets Manager**

The President will appoint a member to serve as an Assets Manager.

The responsibility of the Assets Manager will be to keep a current record of all the items which are owned by the FBS and the contact information of the members who are storing these items for safekeeping.

The President must receive a duplicate copy of this inventory each time it is updated.

It will be the responsibility of the Assets Manager to contact the membership following any club event to confirm the location of these items.

## **MEMBERSHIP**

### **Policy #6: Monthly FBS Meeting Announcement**

**The Fresno Bonsai Society will generally hold regular monthly meetings at 9 AM on the second Saturday of each month. At the discretion of the Board of Directors, Special Events may be scheduled in lieu of a monthly meeting, and regular monthly meetings may be moved to a different date and/or a different time. The date, time, location and general topic of each meeting and each Special Event will be announced to the membership by email, in the newsletter published for that month (if any), and on our website.**

## **Policy #7: Membership Dues**

**The Dues for membership in the Fresno Bonsai Society for individuals or families will be \$40 for the calendar year, payable no later than January 31 of each calendar year.**

**Dues may be paid online, by delivery to an officer at a general meeting, or by mailing payment to the Treasurer.**

**Payment of dues must be accompanied by a completed membership form containing the member's full name, email address, and phone number. If the member is requesting a membership badge, that information should be included on the membership form.**

**Members must complete a membership form each year.**

**Dues paid by members joining after October 31 of any calendar year shall be deemed as full payment for November and December of that same calendar year and as full payment for the immediately following calendar year.**

**Students (K-12 and college) and emeritus members will have free membership.**

**The cost of member badges is included in the initial \$40 membership dues payment. For members requesting replacement badges, the member must pay to the club the cost of each replacement badge.**

## **Policy # 8: Active Membership List**

The Secretary will be responsible for maintaining a current list of members who have paid dues. (Student and emeritus members will be included on the list with a notation of "free status," "emeritus," or "student.")

The Treasurer will be responsible for informing the Secretary of each member that pays dues.

## **Policy #9: New Members**

Only the Treasurer, **or an officer**, may accept dues for membership.

Everyone who pays dues must complete a membership form at that time.

When dues are paid, ALL members must provide their full name and email address.

When dues are paid, the need for a new membership badge must be recorded on the membership form.

**The Secretary and/or the Treasurer shall maintain the membership**

**forms for the current calendar year. Membership forms for prior calendar years may be retained or discarded at the discretion of the Secretary or Treasurer in possession of the membership forms.**

The Secretary will be responsible for compiling a list of current paid members.

The Secretary will be responsible for informing the President of all new members as soon as possible by supplying an updated membership list.

The President (or his designee) will be responsible for ordering and delivering new membership badges when available.

### **Policy #10: Emeritus Membership**

Emeritus status will be granted by a vote of the full membership.

The criteria for Emeritus status will be based upon long standing service to the FBS, by commitment to teaching or service to the club, beyond simple membership. Emeritus status is an acknowledgement of contributions to the mission of the FBS.

Emeritus members will not pay dues.

Adopted: October 13, 2021

Revised: December 2025